

In accordance with  
Rule 6.28 of the  
Insolvency (England &  
Wales) Rules 2016 and  
Section 106(3) of the  
Insolvency Act 1986.

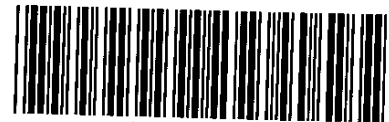
# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



A15 \*A7XXTCI0\* 26/01/2019 #42  
COMPANIES HOUSE

### 1 Company details

Company number 0 7 9 5 1 0 7 7

Company name in full Jicsawthai Ltd

→ Filling in this form  
Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Tony

Surname Mitchell

### 3 Liquidator's address

Building name/number Business Innovation Centre

Street Harry Weston Road

Post town Coventry

County/Region

Postcode C V 3 2 T X

Country

### 4 Liquidator's name

Full forename(s)

Surname

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

# LIQ14

Notice of final account prior to dissolution in CVL

6

## Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7

## Final account

☒ I attach a copy of the final account.

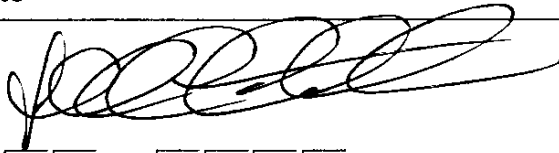
8

## Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

2

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m

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y

2

y

0

y

1

y

9

## LIQ14

Notice of final account prior to dissolution in CVL



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Tony Mitchell
Company name	Cranfield Business Recovery Limited
Address	Business Innovation Centre Harry Weston Road
Post town	Coventry
County/Region	
Postcode	C V 3 2 T X
Country	
DX	
Telephone	024 7655 3700



### Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



### Important information

All information on this form will appear on the public record.



### Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.



### Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

**Jicsawthai Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 22/01/2018 To 25/01/2019 £	From 22/01/2018 To 25/01/2019 £
<b>ASSET REALISATIONS</b>			
Uncertain	Signage	665.67	665.67
Uncertain	Stock	1,000.00	1,000.00
1,000.00	Cash in Hand	1,000.00	1,000.00
Uncertain	Directors Loan Account	NIL	NIL
	Bank Interest Gross	0.67	0.67
3,000.00	Funds Held on Trust	3,000.00	3,000.00
	Goodwill	1.00	1.00
	Preference Repayment	3,000.00	3,000.00
		<u>8,667.34</u>	<u>8,667.34</u>
<b>COST OF REALISATIONS</b>			
	Specific Bond	30.00	30.00
	Preparation of S of A	5,000.00	5,000.00
	Joint Liquidators Fees	3,169.60	3,169.60
	Land Registry Fee	3.00	3.00
	Stationery & Postage	56.15	56.15
	Travel & Mileage	150.58	150.58
	Storage Costs	103.40	103.40
	Statutory Advertising	154.61	154.61
		<u>(8,667.34)</u>	<u>(8,667.34)</u>
<b>UNSECURED CREDITORS</b>			
(4,156.00)	Trade & Expense	NIL	NIL
(16,202.00)	National Westminster Bank Plc	NIL	NIL
(1.00)	Landlord	NIL	NIL
(14,531.00)	Other Loans/ Credit Cards	NIL	NIL
(2,163.00)	HM Revenue & Customs (CT)	NIL	NIL
(10,592.00)	HM Revenue & Customs (VAT)	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<b>DISTRIBUTIONS</b>			
(1.00)	Ordinary Shareholders (par value)	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<b>(43,646.00)</b>		<b>0.00</b>	<b>0.00</b>
<b>REPRESENTED BY</b>			
			<b>NIL</b>



**TO ALL KNOWN MEMBERS AND CREDITORS**

28 November 2018

Your Ref:  
Our Ref: JIC001/PMB/EKB/A(6)

Please ask for: Emma Ballard

Dear Sir(s)

**JICSAWTHAI LTD – IN LIQUIDATION (“the Company”)**

**COMPANY NUMBER: 07951077**

**REGISTERED OFFICE: BUSINESS INNOVATION CENTRE, HARRY WESTON ROAD, COVENTRY CV3 2TX**

**PRINCIPAL PLACE OF BUSINESS: 32 HIGH STREET, CRICKLADE, SWINDON SN6 6AY**

I refer to the appointment of Tony Mitchell (IP No. 8203) and Brett Barton (IP No. 9493) as the Joint Liquidators of the Company on 22 January 2018. On 28 February 2018, by way of a Block Transfer Order, Brett Barton was removed from office. I remain in office as the sole Liquidator.

I confirm that the Company’s affairs have been fully wound up and it is my intention to close this case shortly. In accordance with Section 106 of the Insolvency Act 1986 (as amended) (“the Act”), I hereby present my final account to members and creditors. Please find enclosed an analysis of the Liquidator’s remuneration together with a final receipts and payments account as at 28 November 2018.

This report details the acts and dealing of the Liquidator and it should be read in conjunction with previous correspondence to members and creditors.

**RECEIPTS**

I have detailed below key information about asset realisations, however, more detailed narrative about the work undertaken may be found at Appendix A. At the outset of the liquidation it was envisaged that assets realisations would be insufficient to facilitate a dividend to any class of creditor. I confirm that position has not changed and any asset realisations achieved have been used to discharge some of the costs of the liquidation, as referred to later in this report.

**Tangible Assets**

Creditors will recall that at the date of my appointment the Company owned tangible assets consisting of signage and stock. In his sworn Statement of Affairs the directors was unsure if the tangible assets had any realisable value.



I had received an offer from Jicsaw (Cricklade) Ltd ("JCL") in the sum of £1,667 for the tangible assets along with a token payment for the goodwill of the Company. The director of JCL is the wife of the Company director.

Given the age and condition of the assets along with the unlikely possibility of further interest the offer was accepted and consideration was received on 1 February 2018. This information has been disclosed to the creditors in accordance with Statement of Insolvency Practice 13.

#### **Cash in Hand**

At the date of appointment there was a sum of £1,000 representing cash in hand which was banked into the liquidation account.

#### **Directors Loan Account**

The Company's records reflect that the director operated a loan account which was overdrawn in the sum of £8,293. No funds were received as following our appointment the director declared himself bankrupt. Due to the lack of assets we were informed that there would be no return to creditors.

#### **Funds Held on Trust**

The sum of £3,000 was held on trust in our client account prior to my appointment. After the Company entered into liquidation the monies were transferred into a liquidation account.

#### **Preference Repayment**

During our investigations into the Company financial affairs it was noted that the sum of £3,000 had been paid to the director's wife's company which constituted a preference pursuant to section 239 of the Act. A payment plan was agreed and the full amount was repaid.

#### **Bank Interest Received**

All realisations in the liquidation were banked into a separate interest bearing client account held firstly with Lloyds Bank Plc and subsequently with Metro Bank PLC. The sum of £0.67 was received in interest during the period.

### **INVESTIGATIONS**

An investigation into the Company's financial affairs and the conduct of the directors has been conducted in accordance with Statement of Insolvency Practice 2. I confirm that apart from the preference transaction mentioned above no further investigations or actions were identified as being necessary and no further potential recoveries for the estate were identified.

### **PAYMENTS**

You will note from the enclosed receipts and payments account that payments shown are in the main self-explanatory. All of the items included within the enclosed receipts and payments account are shown net of VAT. It should be noted that as the Company was registered for VAT purposes, any VAT on the costs relating to the liquidation have been recovered in full.

A detailed explanation as to the remuneration and disbursements drawn by the Liquidator can be found below and within the enclosed appendices. During the period under review payments have also been made and/or costs incurred as follows:

**Pre-appointment Costs**

On 1 March 2018 by way of a decision sought from creditors by way of correspondence creditors resolved that payment shall be made to Cranfield Business Recovery Limited out of the Company's assets of the necessary expense of preparing the Statement of Affairs and assisting the directors in placing the company into liquidation in the sum of £5,000 plus VAT, together with reimbursement of disbursements incurred including statutory advertisements and other expenses in dealing with the affairs of the company.

**CREDITORS****Secured Creditors**

There are no charges or security registered at Companies House and therefore the provisions of Section 176A of the Act, relating to the prescribed part, do not apply in this particular instance.

**Unsecured Creditors**

According to the director's verified Statement of Affairs, there were eight unsecured creditors totalling £47,915. Subsequent to my appointment I was informed of a further two creditors that may have had claims in the proceedings.

Unsecured claims totalling £70,785 have been lodged in the proceedings but these have not been adjudicated upon.

**DIVIDEND PROSPECTS**

On 28 November 2018 I confirmed to the creditors that no dividend will be declared to any class of creditor and that the funds realised have been used or allocated to defray the costs and expenses of the winding up.

**LIQUIDATOR'S REMUNERATION**

Pursuant to Rule 18.16(4) of the Insolvency (England and Wales) Rules 2016 (as amended) ("the Rules"), the Liquidator sent, by first class post, an estimate of the likely fees and expenses to be incurred in the liquidation estate on 12 February 2018. On 1 March 2018 by way of a decision sought from creditors by way of correspondence, creditors resolved that:

1. The Joint Liquidators' remuneration be fixed pursuant to Rule 18.16(2)(b), by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the winding-up, estimated at £9,911.68 and set out in the fees estimate dated 12 February 2018. The Joint Liquidators be authorised to draw from time to time fees on account of their remuneration when they deem it appropriate.
2. The Joint Liquidators also be authorised to draw category 2 disbursements as they are incurred.

During the period from 22 January 2018 to 23 November 2018 my firm has incurred time costs of £9,403.75 representing 77.70 hours, which equates to an hourly rate of £121.03. A table reflecting the time costs incurred during the period from 22 January 2018 to 23 November 2018, is enclosed. Furthermore, it is anticipated that time costs of £605.15 will be incurred representing five hours in producing this final account and dealing with all matters leading up to the Liquidator release from office. Accordingly, my total time costs

in this matter are anticipated to be £10,008.90. As at the date of this report time costs in the sum of £3,169.60 have been drawn against the agreed fees estimate.

For creditors ease, I enclose a further copy of my fees estimate dated 12 February 2018 at Appendix A. Creditors will note that my firm's total time costs in this matter are greater than my original estimate but I do not propose to request that creditors approve a revised fees estimate.

The majority of tasks undertaken are done so with a view to maximising the return to creditors by focusing on the realisation of assets, investigating the financial affairs of the Company and adjudication upon creditor claims in the proceedings. These tasks are considered to be for the benefit of the general body of creditors. Whilst some of the statutory and regulatory tasks undertaken do not have a direct benefit to creditors, they assist in the efficient and compliant progression of the liquidation, which ensures that I and my staff carry out our work to the highest professional standard.

As at 23 November 2018 my firm incurred disbursements totalling £371.63, all of which has been recovered. A breakdown of the disbursements estimated to be incurred at the outset of this case, those incurred during the period, as well as the total disbursements to 23 November 2018, are as follows:

	<b>Estimated as at 12.02.2018 £</b>	<b>Period 22.01.2018 to 23.11.2018 £</b>	<b>TOTAL £</b>
Insurance Bond	30.00	30.00	30.00
Land Registry Fee	-	3.00	3.00
Printing, Postage & Stationery	29.08	38.54	38.54
Statutory Advertising	154.62	154.61	154.61
Storage Costs	65.58	103.40	103.40
Travel & Mileage	40.50	42.08	42.08
	<u>319.78</u>	<u>371.63</u>	<u>371.63</u>

A copy of 'A Creditors Guide to Liquidators' Fees' may be found at <http://www.cranfieldbusinessrecovery.co.uk/creditor-portal/creditor-information>. Details of my firm's charge-out rates and disbursement policy were sent to creditors on 12 February 2018 alongside my fees estimate. I confirm that the rates/policy have remained static. The time spent by the members of staff dealing with this case is recorded in units of six minutes. A paper copy of both the Creditors Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

## **CONCLUSION**

Pursuant to Rules 18.9 and 18.34 of the Rules, enclosed is guidance to both the members and creditors of how to request further information regarding the conduct of the liquidation and what steps a creditor can take if they do not agree with the quantum of the remuneration and expenses that have been drawn.

The liquidation shall be deemed as concluded on 25 January 2019, being 8 weeks from the deemed delivery of this report and account to members and creditors. The Liquidator shall

vacate office upon sending a copy of this final report and account to the Registrar of Companies, which shall be done within 7 days of the conclusion of the liquidation. The Liquidator shall also receive his release from office, pursuant to Section 173(2)(e) of the Act, at the same time as they vacate office, unless any creditor objects to their release.

A creditor may object to the release of the Liquidator, in writing, on or before 25 January 2019 or, if a request or application made pursuant to Rules 18.9 and 18.34 of the Rules, creditors may object to the release up to such time as the request or application is finally determined. Objections should be sent by post to Cranfield Business Recovery Limited, Business Innovation Centre, Harry Weston Road, Coventry CV3 2TX, or by email to [office@cranfieldbusinessrecovery.co.uk](mailto:office@cranfieldbusinessrecovery.co.uk). Should any creditor object to the release of the Liquidator, the Liquidator will be obliged to make an application for their release to the Secretary of State.

For the sake of completeness, when the Liquidator receives his release he shall be discharged from all liability, both in respect of acts or omissions in the winding up and otherwise in relation to their conduct as Liquidator.

Yours faithfully  
For and on behalf of  
Jicsawthai Ltd

A handwritten signature in black ink, appearing to read 'Tony Mitchell', with a stylized, cursive script.

Tony Mitchell  
Liquidator  
Insolvency Practitioner licensed in the United Kingdom by the Institute of Chartered Accountants in England and Wales

Enc.

**Jicsawthai Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 22/01/2018 To 28/11/2018 £	From 22/01/2018 To 28/11/2018 £
	<b>ASSET REALISATIONS</b>		
Uncertain	Signage	665.67	665.67
Uncertain	Stock	1,000.00	1,000.00
1,000.00	Cash in Hand	1,000.00	1,000.00
Uncertain	Directors Loan Account	NIL	NIL
	Bank Interest Gross	0.67	0.67
3,000.00	Funds Held on Trust	3,000.00	3,000.00
	Goodwill	1.00	1.00
	Preference Repayment	3,000.00	3,000.00
		<u>8,667.34</u>	<u>8,667.34</u>
	<b>COST OF REALISATIONS</b>		
	Specific Bond	30.00	30.00
	Preparation of S of A	5,000.00	5,000.00
	Joint Liquidators Fees	3,169.60	3,169.60
	Land Registry Fee	3.00	3.00
	Stationery & Postage	56.15	56.15
	Travel & Mileage	150.58	150.58
	Storage Costs	103.40	103.40
	Statutory Advertising	154.61	154.61
		<u>(8,667.34)</u>	<u>(8,667.34)</u>
	<b>UNSECURED CREDITORS</b>		
(4,156.00)	Trade & Expense	NIL	NIL
(16,202.00)	National Westminster Bank Plc	NIL	NIL
(1.00)	Landlord	NIL	NIL
(14,531.00)	Other Loans/ Credit Cards	NIL	NIL
(2,163.00)	HM Revenue & Customs (CT)	NIL	NIL
(10,592.00)	HM Revenue & Customs (VAT)	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>DISTRIBUTIONS</b>		
(1.00)	Ordinary Shareholders (par value)	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(43,646.00)</u>		<u>0.00</u>	<u>0.00</u>
	<b>REPRESENTED BY</b>		
			<u>NIL</u>

# Time Entry - SIP9 Time & Cost Summary + Cumulative

JIC001 - Jicsawthai Ltd  
Project Code: POST  
From: 22/01/2018 To: 23/11/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin & Planning	1.40	3.95	17.20	8.60	31.15	4,034.50	129.52	31.15	4,034.50
Case Specific Matters	0.00	0.00	0.30	0.30	0.60	49.50	82.50	0.60	49.50
Creditors	0.20	1.40	20.70	1.35	23.65	2,593.00	109.64	23.65	2,593.00
Investigations	0.00	2.15	9.95	2.70	14.80	1,744.25	117.85	14.80	1,744.25
Realisation of Assets	0.10	1.20	5.70	0.00	7.00	995.00	133.57	7.00	995.00
Trading	0.00	0.00	0.50	0.00	0.50	47.50	95.00	0.50	47.50
<b>Total Hours / Costs</b>	<b>1.70</b>	<b>8.70</b>	<b>64.35</b>	<b>12.95</b>	<b>77.70</b>	<b>9,403.75</b>	<b>121.03</b>	<b>77.70</b>	<b>9,403.75</b>
<b>Total Fees Claimed</b>						<b>3,169.60</b>			
<b>Total Disbursements Claimed</b>						<b>371.63</b>			

**IN THE MATTER OF JICSAWTHAI LTD- IN LIQUIDATION  
SUMMARY OF THE PROPOSED FEES OF THE JOINT LIQUIDATORS  
AS PER THE FEE ESTIMATE DATED 12 FEBRUARY 2018**

	<b>Estimated Hours</b>	<b>Fees £</b>	<b>Ave. Rate £</b>
<b>Statutory Duties, Administration and Planning</b>	27.02	4,677.00	173.09
Set-up of IP working files and online systems, strategic planning meetings at all levels and other administrative matters anticipated to arrive during the course of the liquidation that may not be assigned to any other category.			
Notification of appointment to various parties in accordance with the Insolvency Act 1986 (as amended) ("the Act") and the Insolvency (England and Wales) Rule 2016 (as amended) ("the Rules").			
Securing and scheduling the books and records of the company. Maintenance of the liquidator's working files to comply with the legislation, filing of documents etc. Completion and review of standard checklists to ensure that all required steps within the liquidation have been actioned.			
Complying with various statutory obligations in accordance with the Act, the Rules and other related legislation, not otherwise categorised.			
Cashiering costs to include funds received, raising payments, recording all transactions on the liquidators' electronic records to comply with Statement of Insolvency Practice 7, opening and closing client bank account and completion of monthly bank reconciliations.			
Periodic manager reviews completed to ensure that all aspects of the liquidation are dealt with to a high standard (as required by our Recognised Professional Bodies). Periodic review of the application of ethical, anti-money laundering and anti-bribery safeguards.			
Preparation, completion and submission of corporation tax, VAT and any other applicable tax returns relating to the period of appointment.			
Drafting and issuing the liquidators' final progress report and account. The completion of all necessary returns and notices to obtain the liquidators' release from office in accordance with the Act and Rules.			
<b>X Creditors</b>	14.25	2,161.25	151.67
Communication with creditors and their representatives including dealing with telephone enquiries, responding to correspondence received (either electronically or by way of a formal response) in relation to all aspects of the assignment.			
Drafting of annual or periodic reports to creditors.			
Corresponding with members of the company as and when required.			
Reviewing the company's records, liaising with various parties in order to establish the existence of a pension scheme and determining whether a notice is required to the Pension Protection Fund, The Pensions Regulator and any other appropriate parties in accordance with the Pensions Act 2004.			
<b>X</b>			
Updating the liquidators' computerised records for any proof of debt forms received and ensuring that such records are kept up-to-date with creditor contact details, references etc. A detailed review of all creditor claims received and verify against the company's records and the evidence submitted in support of the claims for all classes of creditor (secured, preferential & unsecured).			
<b>Investigations</b>	12.60	1,914.00	151.90
Investigation as regards the financial affairs of the company and the conduct of its directors.			
<b>X Realisation of Assets</b>	8.21	1,159.43	141.31

Review the records of the company and the directors Statement of Affairs to identify the assets of the company. Ensuring that the assets are secure including, if necessary, arranging for them to be uplifted and moved to an alternative location. Arranging for the assets to be insured and complying with applicable health & safety requirements.

X

Review of all documentation relating to the trading premises, such as title deeds or a lease agreement. Consider whether any value in the property or lease and appoint agents to assist with the valuation and disposal. If no beneficial value, liaise with the landlord(s) to agree a surrender or if not co-operative, issue a Notice of Disclaimer to all applicable parties.

<b>Special Purpose Work</b>	0.00	0.00	0.00
None at present			
<b>Total Estimate</b>	<b>62.08</b>	<b>9,911.68</b>	<b>159.67</b>

#### Note

The wording in each category in the above estimate is only intended to provide creditors with an indication of the various key matters likely to be

X

**Rule 18.9 - Creditors' and members' requests for further information in administration, winding up and bankruptcy**

- 18.9(1) [Who may make written request] The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14 -
- (a) a secured creditor;
  - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
  - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
  - (d) any unsecured creditor with the permission of the court; or
  - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- 18.9(2) [Request or application court for permission filed in court] A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- 18.9(3) [Duty of office-holder to respond to request] The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by -
- (a) providing all of the information requested;
  - (b) providing some of the information requested; or
  - (c) declining to provide the information requested.
- 18.9(4) [Office-holder may provide partial information or decline request] The office-holder may respond by providing only some of the information requested or decline to provide the information if -
- (a) the time or cost of preparation of the information would be excessive; or
  - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
  - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
  - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- 18.9(5) [Reasons in r.18.9(4)] An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- 18.9(6) [Application to court] A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of -
- (a) the office-holder giving reasons for not providing all of the information requested; or
  - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- 18.9(7) [Court order] The court may make such order as it thinks just on an application under paragraph (6).

**Rule 18.34 - Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive**

- 18.34(1) [Application of rule] This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that -
- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
  - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
  - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- 18.34(2) [Who may make application] The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable -
- (a) a secured creditor,
  - (b) an unsecured creditor with either -
    - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
    - (ii) the permission of the court, or
  - (c) in a members' voluntary winding up -
    - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
    - (ii) a member of the company with the permission of the court.
- 18.34(3) [Time limit for application] The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

**JICSAWTHAI LTD – IN LIQUIDATION**


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**STATEMENT OF OBJECTIONS TO THE LIQUIDATOR'S RELEASE**

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Pursuant to section 106(3)(b) of the Insolvency Act 1986 (as amended) (“the Act”) I confirm that no objections to the Liquidator’s release, pursuant to section 173 of the Act, were received within the period prescribed within Rule 6.28(2)(e) of the Insolvency (England and Wales) Rules 2016 (as amended) (“the Rules”).

Dated: 25 January 2019

A handwritten signature in black ink, appearing to read 'Tony Mitchell', written over a horizontal line.

Tony Mitchell  
Liquidator

CVL8028