

Joint Liquidators' progress report from 13 July 2020 to 12 July 2021

BUK (Realisations) Limited - in liquidation

6 September 2021

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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used in this report:

Abbreviation or definition	Meaning
Administrators	Antony Steven Barrell and Michael John Andrew Jervis (21 January 2016 - 13 July 2017) Robert Jonathan Hunt (21 January 2016 - 8 November 2016)
CAPA	Consultiam Property Limited
Company	BUK (Realisations) Limited - (formerly Brantano (UK) Limited) - in Liquidation
CVL	Creditors' Voluntary Liquidation
Firm	PricewaterhouseCoopers LLP
IR16	Insolvency (England and Wales) Rules 2016
IA86	Insolvency Act 1986
Lender	Alteri Europe, L.P.
Liquidators	Michael John Andrew Jervis from 13 July 2017 and Toby Scott Underwood from 10 May 2019 Antony Steven Barrell (13 July 2017 - 10 May 2019)
Preferential creditors	Generally, claims for unpaid wages earned in the four months before the insolvency up to £800, holiday pay and unpaid pension contributions in certain circumstances
Prescribed Part	The amount set aside for Unsecured creditors from floating charge funds in accordance with section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) October 2003
Purchaser	Brantano Retail Limited (formerly Lifebelles Limited)
Secured creditors	Creditors with security in respect of their debt, in accordance with Section 248 IA86
TUPE	The Transfer of Undertakings (Protection of Employment) Regulations 2006
Unsecured creditors	Creditors who are neither Secured nor Preferential

This report has been prepared by Michael John Andrew Jervis and Toby Scott Underwood as Joint Liquidators of the Company, solely to comply with the Joint Liquidators' statutory duty to report to creditors under IR16 on the progress of the liquidation, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This report has not been prepared in contemplation of it being used, and it is not suitable to be used, to inform any investment decision in relation to the debt of or any financial investment in the Company.

Any estimated outcomes for creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcome for creditors.

Any person choosing to rely on this report for any purpose or in any context other than under IR16 do so at their own risk. To the fullest extent permitted by law, the Joint Liquidators do not assume any liability in respect of this report to any such person.

Please note you should read this report in conjunction with the Joint Liquidators' previous reports issued to the Company's creditors, which can be found at www.pwc.co.uk/brantano. Unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

Michael John Andrew Jervis and Toby Scott Underwood have been appointed as Joint Liquidators of the Company. Both are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales.

The Joint Liquidators are bound by the Insolvency Code of Ethics which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

The Joint Liquidators may act as controllers of personal data as defined by UK data protection law depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment. Further details are available in the privacy statement on the PwC.co.uk website or by contacting the Joint Liquidators.

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Key messages

Why we've sent you this report

I'm writing to update you on the progress of the liquidation of the Company in the 12 months since our last report dated 7 September 2020.

You can still view our earlier reports on our website at www.pwc.co.uk/brantano.

How much creditors have received.

The following table summarises the possible outcome for creditors, based on what we currently know.

Class of creditor	Paid (p in £)	Future estimate (p in £)
Secured creditor	100	N/A
Preferential creditors	100	N/A
Unsecured creditors	7.45	0 - 5

What you need to do

This report is for your information and you don't need to do anything.

Overview of what we've done to date

This is our fourth progress report in the liquidation. You may wish to refer to our previous liquidation reports and progress reports from the administration which can be found at www.pwc.co.uk/brantano.

The Company was previously a national retailer of shoes. During the administration, a sale of part of the business including part of the store portfolio was achieved as a going concern. The majority of employees transferred to the purchaser, mitigating preferential and unsecured employee claims, but redundancies were necessary at the closed stores. The claims of the secured creditor and the preferential creditors were met in full during the administration. The Company then entered CVL in order to finalise the realisation of its assets, disclaim the remaining leasehold properties, agree unsecured claims and pay dividends to the unsecured creditors..

Most of these matters were completed in the first year of the liquidation, including payment of a first dividend to unsecured creditors of 7.45p in the £. We have remained in office to pursue a claim in respect of credit card interchange overcharges which could be a material realisation for creditors. Any net realisation from the claim after costs would be available for distribution to the Unsecured creditors.

Outcome for creditors

Secured creditors

As explained in our previous reports, the Lender held fixed and floating charges over all of the Company's assets and was repaid in full from realisations achieved during the administration.

Preferential creditors (mainly employees)

The sale of the majority of the Company's business and assets ensured the transfer of 1,372 employees' jobs to the Purchaser under TUPE. Therefore no preferential claims arose in respect of these employees.

The employees of the 57 stores and one concession store that were not included as part of the sale of the business and assets were made redundant. The preferential claims that resulted were paid in full via payroll during the course of trading during the administration.

Unsecured creditors

Dividends become available for Unsecured creditors when there are sufficient funds (after costs of the liquidation) to pay the Secured and Preferential creditors in full, with an amount left over. In certain circumstances, part of the amount available for Secured creditors may be ring-fenced for the benefit of Unsecured creditors. This Prescribed Part is paid out of 'net property', which is floating charge realisations after costs, and after paying – or setting aside enough to pay – Preferential creditors in full. But it only has to be made available where the floating charge was created on or after 15 September 2003.

The Prescribed Part applied to the Company as the charges were created and registered at the Companies House subsequent to the order coming into force on 15 September 2003. The maximum Prescribed Part was available of £600,000 and the Company's net property was over £3,000,000.

As both the Secured and Preferential creditors were paid in full, funds over and above the maximum Prescribed Part were available to be distributed to the Unsecured creditors.

On 15 December 2017, a first unsecured dividend was declared at 7.45p in the £, and funds of £1,459,646.70 were distributed.

We remain in the office awaiting the outcome of ongoing litigation that could result in a further distribution. The quantum and timing of any realisations is unknown. But, based on what we currently know, we still estimate that a distribution of up to 5p in the £ is a possibility. Further information regarding our work in relation to the ongoing litigation can be found in the next section of this report.

Progress since we last reported

Potential credit card claim

The Company is party to ongoing litigation in relation to overcharging for credit card merchant services and is one of a number of claimants in this litigation. We expect that this asset has a realisable value, but the timing and quantum of a settlement is still uncertain because the outcome is dependent on a number of ongoing cases that are complex in nature and therefore causing delay. Since our last report these cases have continued and we have used their progress to assess the potential of our claim.

We are remaining in office to review the progress of the claim and determine the level of funds available for further distribution to the Unsecured creditors. We continue to liaise with our lawyers regarding the expected timing and outcome. The costs of our legal representatives are being funded by a third party who will only receive payment should a recovery be achieved.

Statutory and compliance

We have complied with all statutory duties as Liquidators within the last year, including the preparation and filing of the annual progress report with the Registrar of Companies.

Investigations and actions

Nothing has come to our attention during the period under review to suggest that we need to do any more work in line with our duties under the Company Directors' Disqualification Act 1986 and Statement of Insolvency Practice 2.

Our receipt and payments account

We set out in Appendix A an account of our receipts and payments in the Liquidation from 13 July 2020 to 12 July 2021. We also set out the receipts and payments in the earlier periods of the liquidation and the administration. During the period of this report there have been no further realisations, and payments have been limited to a small amount in respect of legal fees.

Our expenses

We set out in Appendix B a statement of the expenses we've incurred to the date covered by this report and an estimate of our future expenses.

Our fees

We set out in Appendix C an update on our fees, disbursements and other related matters.

Creditors' rights

Creditors have the right to ask for more information within 21 days of receiving this report as set out in Rule 18.9 IR16. Any request must be in writing. Creditors can also challenge our fees and expenses within eight weeks of receiving this report as set out in Rule 18.34 IR16. This information can also be found in the guide to fees at:

<https://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/2017/liquidations-creditor-fee-guide-6-april-2017.ashx?la=en>

You can also get a free of charge copy by telephoning Madeline Finkill on 0113 289 4075.

What we still need to do

As explained, we are awaiting a conclusion to the litigation and receipt of funds realised should they be available in order to make a final distribution to Unsecured creditors.

Next report

We expect to send our next report to creditors at the end of the liquidation or in about 12 months, whichever is sooner.

If you have any questions, please get in touch with Madeline Finkill on 0113 289 4075.

Yours faithfully

A handwritten signature in black ink that reads "Michael Jervis". The signature is written in a cursive, slightly slanted style.

Michael Jervis
Joint Liquidator

Appendices

Trading	From 21 January 2016 to 12 July 2017	From 13 July 2017 to 12 July 2020	From 13 July 2020 to 12 July 2021	Total
	£	£	£	£
Receipts				
Trading sales	10,363,142.77	-	-	10,363,142.77
Recharge of shared costs from associated company	118,295.45	-	-	118,295.45
Total receipts	10,481,438.22	-	-	10,481,438.22
Payments				
Customer refunds	3,615.30	-	-	3,615.30
Non-stock store purchases	53,282.86	-	-	53,282.86
Direct labour	2,166,148.13	-	-	2,166,148.13
Direct expenses	45,881.72	-	-	45,881.72
Rents	649,461.03	107,992.77	-	757,453.80
Utilities (heat and light, telephone etc.)	161,096.25	58,523.67	-	219,619.92
Rates	853,904.79	6,902.00	-	860,806.79
Logistics costs	142,478.35	-	-	142,478.35
IT costs	100,810.35	-	-	100,810.35
Repairs and maintenance	15,081.22	-	-	15,081.22
Sundry expenses (including marketing costs)	28,325.68	-	-	28,325.68
Trading agent costs and expenses	1,639,604.97	-	-	1,639,604.97
Retention of title	1,735,189.30	-	-	1,735,189.30
Duress	204,387.30	-	-	204,387.30
Office costs, stationery and postage	5,532.01	-	-	5,532.01
Insurance	73,354.77	1,064.00	-	74,418.77
Professional fees	5,472.45	-	-	5,472.45
Third party funds	872.15	-	-	872.15
PAYE/NIC and pension deductions	244,472.36	-	-	244,472.36
Irrecoverable VAT	61,479.64	1,902.10	-	63,381.74
Total payments	8,190,450.63	176,384.54	-	8,366,835.17
Net trading receipts	2,290,987.59	(176,384.54)	-	2,114,603.05

Total net fixed charge realisations	545,754.00	-	-	545,754.00
Total net floating charge realisations	2,000,436.36	(987,604.98)	(125.21)	1,012,706.17
Distribution to unsecured creditors at 7.54p in the £ declared on 15 December 2017	-	(1,459,646.70)	-	(1,459,646.70)
Cash at bank in an interest bearing account	2,546,190.36	(2,447,251.68)	(125.21)	98,813.47

Notes to the R&P

1. Amounts shown exclude VAT. Funds currently held may include monies due to HMRC or other members of a VAT group, or exclude monies which will be received in due course from these parties.
2. The directors' statement of affairs included a duplicate amount of £30,000 in respect of cash floats on appointment.
3. As explained in appendix C, our fees are based on time costs. The receipts and payments account shows the amounts paid in the period and to date for the liquidators' fees. There have been no payments made to us, our firm, or our associates other than from the insolvent estate as shown in the receipts and payments account above.

Appendix B: Expenses

Expenses are amounts properly payable by us as Liquidators from the estate, but excludes our fees and distributions to creditors. These include disbursements which are expenses met by and reimbursed to an office holder in connection with an insolvency appointment.

Disbursements fall into two categories:

Category	SIP9 definition
Category 1	Payments to persons providing the service to which the expense relates who are not an associate of the office holder.
Category 2	Payments to our Firm or our associates or which have an element of shared costs (for example, photocopying and mileage disbursements, or costs shared between different insolvent estates).

We don't need approval from creditors to draw Category 1 expenses as these have all been provided by third parties but we do need approval to draw Category 2 expenses. The body of creditors who approve our fees (in this case the general body of creditors) also has the responsibility for agreeing the policies for payment of Category 2 expenses.

During the period covered by this report, no disbursements were incurred.

The following table provides details of our expenses. Expenses are amounts properly payable by us as Liquidators from the estate and includes our fees, but excludes disbursements to creditors. The table also excludes any potential tax liabilities that we may need to pay as a liquidation expense because amounts becoming due will depend on the position at the end of the tax accounting period.

The table should be read in conjunction with the receipt and payment account at Appendix A, which show expenses actually paid during the period and the total paid to date.

	Brought forward from preceding period £	Incurred between 13 July 2020 to 12 July 2021 £	Cumulative £	Estimated future £	Anticipated total £	Initial estimate £	Variance £
Liquidation expenses							
Liquidators' fees	227,860	13,246	241,106	20,000	261,106	189,299	71,807
Office holders' disbursements	5,219	-	5,219	1,000	6,219	13,000	(6,781)
Lawyers and agents costs	471,998	73	472,071	20,000	492,071	472,000	20,071
Bank charges	2,159	-	2,159	100	2,259	-	2,259
Property agent fees	11,595	-	11,595	-	11,595	-	11,595
Statutory advertising	146	-	146	-	146	-	146
Irrecoverable VAT	21,308	-	21,308	-	21,308	-	21,308
Total	740,285	13,319	753,604	41,100	794,704	674,299	120,405

Notes

1. The anticipated total Liquidators' fees does not necessarily reflect the level that we expect to draw.
2. Our lawyers that are instructed to advise us in relation to the ongoing litigation are now working on a "no win no fee basis" and therefore while their costs are being incurred currently, their fees will only be deducted from realisations following a settlement of the litigation.

Appendix C: Remuneration update

During the administration, creditors fixed the basis of the Administrators' fees by reference to time properly given by the Administrators and their staff in dealing with the administration. The fee basis agreed in the administration continues to apply in the liquidation. During the administration, we prepared a Remuneration Report and a total of £40,362 (before the agreed discount of 15%) was not utilised during the administration and therefore was carried forward into the liquidation. We circulated a Remuneration Report for the liquidation on 13 November 2017 with a fees estimate of £148,937 (before the agreed discount of 15%) which was agreed by the Unsecured creditors on 1 December 2017.

The time cost charges incurred in the period covered by this report are £13,246.25 bringing total time costs during the liquidation up to 12 July 2021 to £241,105.97. Our time costs have exceeded our estimate of £189,299 being the amount carried forward from the administration and approved by the Unsecured creditors as fee approving body on 1 December 2017. This is mainly due to the fees estimate being prepared on the basis that the liquidation would last up to 1 year. However, as explained earlier in this report, we believe there is benefit to creditors in keeping the Company in liquidation to realise any value in the ongoing litigation and therefore we may seek further fee approval should funds become available.

We set out later in this Appendix details of our work to date, anticipated future work, expenses, subcontracted work and payments to associates.

Our hours and average rates

Time spent from 13 July 2020 to 12 July 2021		HOURS							Total	TIME COSTS (£)	AVERAGE HOURLY RATE (£)	TIME COSTS WITH 15% DEDUCTION (£)
Category of work	General description	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Support				
Assets		-	-	-	-	1.45	-	-	1.45	565.50	390.00	480.68
	Property	-	-	-	-	0.15	-	-	0.15	58.50	390.00	49.73
	Other assets	-	-	-	-	1.30	-	-	1.30	507.00	390.00	430.95
Creditors		-	-	-	-	0.75	0.20	-	0.95	341.50	359.47	290.28
	Creditor enquiries	-	-	-	-	0.75	0.20	-	0.95	341.50	359.47	290.28
	Unsecured creditors	-	-	-	-	-	-	-	-	-	-	-
Statutory and compliance		2.00	-	1.20	1.45	8.40	0.40	-	13.45	6,622.25	492.36	5,628.91
	Progress reports	1.50	-	1.00	1.15	6.85	-	-	10.50	5,235.25	498.60	4,449.96
	Books and records	-	-	-	-	-	-	-	-	-	-	-
	Other statutory and compliance	0.50	-	0.20	0.30	1.55	0.40	-	2.95	1,387.00	470.17	1,178.95
Tax and VAT		-	-	-	-	5.45	-	-	5.45	2,125.50	390.00	1,806.68
	Tax	-	-	-	-	-	-	-	-	-	-	-
	VAT	-	-	-	-	5.45	-	-	5.45	2,125.50	390.00	1,806.68
Administration		1.00	-	0.45	0.70	4.55	1.70	-	8.40	3,591.50	427.56	3,052.78
	Remuneration report	-	-	-	-	-	-	-	-	-	-	-
	Strategy & planning	1.00	-	0.45	0.40	3.05	-	-	4.90	2,492.75	508.72	2,118.84
	Accounting and treasury	-	-	-	0.30	1.50	1.70	-	3.50	1,098.75	313.93	933.94
		3.00	-	1.65	2.15	20.60	2.30	-	29.70	13,246.25	446.00	11,259.31
Brought forward as at 12 July 2020									1,021.51	227,859.72	223.06	193,680.77
Total									1,051.21	241,105.97	229.36	204,940.08

Category of work	Fees estimate		13 July 2017 - 12 July 2021		Remaining	
	Hours	£	Hours	£	Hours	£
Assets	12.50	3,101.50	76.70	6,665.10	(64.20)	(3,563.60)
Creditors	414.50	100,325.00	530.39	96,198.67	(115.89)	4,126.33
Employees and pensions	6.00	1,416.00	5.80	1,879.00	0.20	(463.00)
Statutory and compliance	69.50	18,677.50	167.20	47,482.80	(97.70)	(28,805.30)
Tax and VAT	33.00	8,832.00	55.75	21,512.85	(22.75)	(12,680.85)
Administration	53.50	16,585.00	142.92	29,965.15	(89.42)	(13,380.15)
Total hours and costs	589.00	148,937.00	978.76	203,703.57	(389.76)	(54,766.57)
Remaining administration tasks	139.00	40,362.00	72.55	37,402.40	66.45	2,959.60
Total Overall	728.00	189,299.00	1,051.31	241,105.97	(323.31)	(51,806.97)

Our time charging policy and hourly rates

We and our team charge our time for the work we need to do in the liquidation. We delegate tasks to suitable grades of staff, taking into account their experience and any specialist knowledge that is needed and we supervise them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility are handled by our senior staff or us.

All of our staff who work on the liquidation (including our cashiers, support and secretarial staff) charge time directly to the case and are included in any analysis of time charged. Each grade of staff has an hourly charge out rate which is reviewed from time to time. For the avoidance of doubt, work carried out by our cashiers, support and secretarial staff is charged on a time costs basis and is included in the analysis of hourly rates charged by partners or other staff members. Time is charged in three minute units (i.e. 0.05 units). We don't charge general or overhead costs.

We set out below the maximum charge-out rates per hour for the grades of our staff who already or who are likely to work on the liquidation.

Grade	From 1 July 2020 £	From 1 July 2021 £
Partner	850	980
Director	720	740
Senior Manager	585	625
Manager	475	525
Senior Associate	390	425
Associate	245	280
Support staff	125	130

We call on colleagues in our Tax, VAT, Real Estate and Pensions departments where we need their expert advice. Their specialist charge-out rates vary but the following are the maximum rates by grade per hour.

Grade	From 1 July 2020 £	From 1 September 2020 £	From 1 July 2021 £
Partner	1,520	1,600	1,680
Director	1,465	1,465	1,540
Senior Manager	1,290	1,355	1,425
Manager	775	815	860
Senior Associate – Consultant	575	605	640
Associate – Assistant consultant	285	325	345
Support staff	230	230	230

In common with many professional firms, our scale rates may rise to cover annual inflationary cost increases.

Payments to associates

No payments have been made to associates or any party who could reasonably be perceived as an associate during the period of this report. Relevant parties have been chosen due to their specific area of expertise or technical knowledge and payments to those parties based on standard commercial terms.

Our work in the period

Earlier in this section we have included an analysis of the time spent by the various grades of staff. Whilst this is not an exhaustive list, in the following table we provide more detail on the key areas of work.

Work undertaken	Why the work was necessary	What, if any, financial benefit the work provided to creditors or whether it was required by statute
Assets		
<ul style="list-style-type: none"> Liaising with our solicitors regarding the ongoing litigation including the potential outcome and timing 	<ul style="list-style-type: none"> To realise remaining value in the ongoing litigation 	<ul style="list-style-type: none"> To maximise realisations available to creditors
Creditors		
<ul style="list-style-type: none"> Responding to ad hoc enquiries from creditors 	<ul style="list-style-type: none"> To provide all parties with the relevant information 	<ul style="list-style-type: none"> No direct financial benefit
Statutory & Compliance		
<ul style="list-style-type: none"> Preparing and review of the third annual progress report Filing the third annual progress report with the Registrar Dealing with and responding to general correspondence 	<ul style="list-style-type: none"> To meet all statutory requirements 	<ul style="list-style-type: none"> Required by statute
Tax & VAT		
<ul style="list-style-type: none"> Reviewing and finalising the VAT reconciliation ahead of completing a VAT 426 	<ul style="list-style-type: none"> To recover all available VAT 	<ul style="list-style-type: none"> To ensure all monie have been recovered for creditors
Administration		
<ul style="list-style-type: none"> Processing payments and receipts Completing bank reconciliations Internal case progression meetings Review of time costs against fees estimate 	<ul style="list-style-type: none"> To manage the funds of the liquidation 	<ul style="list-style-type: none"> To efficiently manage the funds of the liquidation To plan for an efficient closure of the liquidation

Our future work

We still need to do the following work in the liquidation. Please note this estimate does not include the costs of distributing a final dividend given the uncertainty regarding the timing of such dividend.

Work undertaken	Estimated cost (£)	Whether or not the work will provide a financial benefit to creditors
Assets		
<ul style="list-style-type: none">Continue to pursue the ongoing litigation and determine what value (if any) can be realised.	<ul style="list-style-type: none">4,000	<ul style="list-style-type: none">To realise any potential value on behalf of the creditors
Creditors		
<ul style="list-style-type: none">Dealing with and responding to ad hoc creditor queries	<ul style="list-style-type: none">1,000	<ul style="list-style-type: none">To provide creditors with the requested information
Statutory & Compliance		
<ul style="list-style-type: none">Prepare and distribute this annual reportPrepare and distribute the final accountFiling the required notches with the Registrar	<ul style="list-style-type: none">10,000	<ul style="list-style-type: none">To meet statutory requirementsTo update creditors of the progress in the liquidation
Tax & VAT		
<ul style="list-style-type: none">Preparing and finalising a VAT 426 before closure	<ul style="list-style-type: none">2,000	<ul style="list-style-type: none">To ensure all recoverable amounts have been refunded
Administration		
<ul style="list-style-type: none">Final payments and receiptsClosure of the Liquidation bank accountObtaining necessary clearances from agentsClosure of internal systems	<ul style="list-style-type: none">3,000	<ul style="list-style-type: none">To efficiently manage the liquidation

Our relationships

We have no business or personal relationships with the parties who approve our fees or who provide services to the liquidation where the relationship could give rise to a conflict of interest.

Details of subcontracted work

No work which our staff would normally do have been subcontracted during the period of this report and we do not anticipate such requirements in the future.

Legal and other professional firms

We instructed the following professionals on this case:

Service provided	Name of firm/organisation	Reason selected	Basis of fees
Legal services, including: <ul style="list-style-type: none">Ad hoc advice regarding property disposalLease disclaimers	Eversheds LLP	Insolvency expertise	Time costs
Legal services, including: <ul style="list-style-type: none">Credit card litigation	iLaw Solicitors Ltd	Expertise	Time costs
Property advice: <ul style="list-style-type: none">Identifying and recovering potential rates recoveries	CAPA The Coupers Partnership Exacta Plc	Expertise and industry knowledge	% of realisations
Property advice: <ul style="list-style-type: none">Reviewing historic rateable values and identifying recoveries	GL Hearn Ltd	Expertise	% of realisations

Appendix D: Other information

Company's registered name:	BUK (Realisations) Limited (formerly Brantano (UK) Limited)
Trading name:	Brantano
Registered number:	03472784
Registered address:	Central Square, 29 Wellington Street, Leeds, LS1 4DL
Date of the Liquidators' appointment:	13 July 2017
Liquidators' names, addresses and contact details:	<p>Michael John Andrew Jervis of PricewaterhouseCoopers LLP, 7 More London, Riverside, London, SE1 2RT</p> <p>Toby Scott Underwood of PricewaterhouseCoopers LLP, 8th Floor, Central Square, 29 Wellington Street, Leeds, LS1 4DL (from 10 May 2019)</p> <p>Anthony Steven Barrell (13 July 2017 - 10 May 2019) of PricewaterhouseCoopers LLP, Donington Court, Pegasus Business Park, Herald Way, East Midlands, DE74 2US</p> <p>Contact number: 0113 280 4075</p>
