Premier Home Logistics Limited

– in Creditors' Voluntary Liquidation

Joint Liquidators' Final Account

Date: 27 October 2026

Company number: 04313286

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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that are specific to this appointment and report:

Company	Premier Home Logistics Limited - in Creditors' Voluntary Liquidation
DWP	Department for Work and Pensions
Joint Liquidators / Liquidators / we / us / our / Office holder(s)	Zelf Hussain and Rachael Maria Wilkinson - from 27 February 2026 Robert Nicholas Lewis, Zelf Hussain and Rachael Maria Wilkinson - 31 March 2021 to 27 February 2026
Former Joint Administrators	Robert Nicholas Lewis, Zelf Hussain and Rachael Maria Wilkinson
Date of appointment	31 March 2021
Group	Laura Ashley Holdings Plc and its subsidiaries, including the Company
LAL	AL Realisations Limited (formerly Laura Ashley Limited) - in liquidation
Period	31 March 2026 to 27 October 2026
Registered office	8th Floor, Central Square, 29 Wellington Street, Leeds LS1 4DL
Trading name	Premier Home Logistics Limited

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

CVA	Company voluntary arrangement under Part 1 IA86
CVL	Creditors' voluntary liquidation
DBT	Department for Business and Trade
Firm/PwC	PricewaterhouseCoopers LLP
HMRC	HM Revenue and Customs
IA86	Insolvency Act 1986
IR16	Insolvency (England and Wales) Rules 2016
Insolvency Code of Ethics	The code of ethics aims to help insolvency practitioners meet their professional and ethical obligations. A copy can be found at https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics
Ordinary preferential creditors	Creditors with claims defined in IA86 as ordinary preferential debts: These include claims for: ● unpaid remuneration earned in the four months before the relevant date of the insolvency up to a maximum of £800, an unlimited amount of accrued holiday pay and unpaid pension contributions in certain circumstances
Preferential creditors	Creditors who are classified as Ordinary preferential creditors or Secondary preferential creditors, as defined below and who rank above unsecured creditors
Prescribed Part (pp)	The amount set aside for unsecured creditors from floating charge funds in accordance with section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003. It is paid out of 'net property' i.e.

	floating charge realisations after both costs and after setting enough aside to pay preferential creditors in full. It only has to be made available where the floating charge was created on or after 15 September 2003. The amount of the Prescribed Part is: ● 50% of net property up to £10k (i.e. the pp will be up to £5k); plus (if applicable) ● 20% of net property above £10k (i.e. the pp will be £5k plus 20% of the net property that exceeds £10k) The pp is subject to a maximum of £600k where the floating charge(s) is / are created before 6 April 2020. The maximum is £800k where the charge(s) is / are created on or after 6 April 2020 (provided there isn't a charge created before 6 April 2020 that ranks equally or in priority to it, in which case the maximum remains at £600k)
Regulations	Administration (Restrictions on Disposal etc. to Connected Persons) Regulations 2021
Restructuring plan	A compromise or arrangement under Part 26A Companies Act 2006
ROT claims	Claims to retention of title over goods supplied to the Company but not paid for before the Former Joint Administrators' appointment
RPS	Redundancy Payments Service, part of the Insolvency Service, which is an executive agency sponsored by DBT, and which authorises and pays the statutory claims of employees of insolvent companies under the Employment Rights Act 1996
Sch B1 IA86	Schedule B1 to the Insolvency Act 1986
Secondary preferential creditors	Creditors with claims defined in IA86 as secondary preferential debts to be paid after ordinary preferential debts, if there are sufficient funds These include claims for certain HMRC debts owed at the date of insolvency, consisting of VAT and relevant amounts deducted by the Company from payments due to another taxpayer and due to be paid over to HMRC (e.g. PAYE, employee NICs and Construction Industry Scheme deductions). Penalties and interest do not form part of HMRC's preferential claim
Secured creditor(s)	A creditor with security in respect of their debt, in accordance with section 248 IA86
SIP	Statement of Insolvency Practice. SIPs are issued to insolvency practitioners under procedures agreed between the insolvency regulatory authorities. SIPs set out principles and key compliance standards with which insolvency practitioners are required to comply
SIP 2	Statement of Insolvency Practice 2: Investigations by office holders in administrations and insolvent liquidations and the submission of conduct reports by office holders
SIP 9	Statement of Insolvency Practice 9: Payments to insolvency office holders and their associates from an estate
SIP 13	Statement of Insolvency Practice 13: Disposal of assets to connected parties in an insolvency process
SIP 16	Statement of Insolvency Practice 16: Pre-packaged sales in administrations
TUPE	Transfer of Undertakings (Protection of Employment) Regulations 2006

Unsecured creditors	Creditors who are neither secured nor preferential, ranking behind secured creditors and all preferential classes of creditors

This report has been prepared by the Office holders solely to comply with their statutory duty to report to creditors on the progress of the insolvency, 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 does so at their own risk. To the fullest extent permitted by law, we do not assume any liability in respect of this report to any such person.

Unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

We 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

We 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.

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.

Key messages

Why we've sent you this report

We're writing to tell you that the Company's affairs are now fully wound up and to provide our final account of the liquidation, including an update since our last progress report.

Please note you should read this report in conjunction with our previous reports, which can be found at www.pwc.co.uk/lauraashley. Please get in touch with Vanessa Jennings on 0113 289 4000 or at uk_lagroupcreditors@pwc.com if you need any of the passwords to access the reports.

How much creditors have received

The following table summarises the final outcome for creditors.

Class of creditor	Distributed
Secured creditor	Paid in full during the administration
Preferential creditors	N/A
Unsecured creditors	6.90p in £

Secured creditor

The secured creditor was fully repaid by another Group entity.

Preferential creditors

The directors' statement of affairs in the administration initially estimated preferential claims at approximately £203k. However, all amounts owed to any potential preferential creditors in respect of arrears of wages and accrued holiday pay were settled during the trading period of the administration. Accordingly, there were no preferential creditors.

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 did not apply in this case as the secured creditor was paid in full from fixed charge assets in the prior administration. Consequently, all surplus funds remaining after the costs of the preceding administration and subsequent liquidation were to be distributed to unsecured creditors.

On 5 December 2025, we issued a Notice of Intention to Declare a dividend, with the last date to declare and pay a dividend being 6 March 2026. We subsequently paid a first and final dividend of 6.90p in £ to unsecured creditors with admitted claims on 2 March 2026, totalling £555,292.38.

If you have not received your dividend cheque or were not able to bank your cheque, please be advised that all unclaimed dividends have now been transferred to the Insolvency Services Account. Please contact: CustomerServices.EAS@insolvency.gov.uk

What you need to do

This report is for your information, and you don't need to do anything. The enclosed Notice of liquidators' final account before dissolution gives details of creditors' rights in relation to requesting further information, challenging the Liquidators' remuneration and expenses and objecting to the Joint Liquidators' release from liability. More information in relation to creditors' rights can also be found in the guide below (you can also get a copy free of charge by telephoning Vanessa Jennings at 0113 289 4000 or at uk_lagroupcreditors@pwc.com):

https://www.icaew.com/-/media/corporate/files/regulations/insolvency/creditors-guides/2021/liquidations-creditor-fee-guide-1-april-2021.ashx?la=en

What we've done during the liquidation

On 23 March 2020, Robert Nicholas Lewis and Zelf Hussain of PricewaterhouseCoopers LLP were appointed Joint Administrators of the Company. Rachael Maria Wilkinson was appointed as the third joint administrator on 17 April 2020. The administration ended on 31 March 2021 when the Company entered liquidation and we were appointed as Joint Liquidators.

The Company was part of the Laura Ashley group and provided logistics and distribution services to the Group. It continued to trade in administration to support the realisation of the Group's assets.

At the end of the administration, the key outstanding matters were:

- Dealing with ad-hoc properties queries;
- Dealing with debtor queries and liaising with the liquidators of other Group companies about submitting claims and the status of intercompany dividends;
- Agreeing the Joint Liquidators' remuneration;
- Paying a dividend to unsecured creditors once the intercompany dividend had been received;
- Obtaining clearances from third parties engaged in the liquidation; and
- Closing the liquidation, followed by dissolution.

The sections below summarise how each of these matters was dealt with during the liquidation.

Realisation of assets

Funds transferred from the administration

At the start of the liquidation, we received surplus funds of £12,211.90 from the preceding administration.

Intercompany debt

Our main focus following the move to liquidation was to establish the intercompany position, and we subsequently submitted a claim of £5.44m in the liquidation of LAL. LAL's liquidators subsequently admitted £4.1m of the claim for dividend purposes.

LAL's liquidators declared an interim dividend of 18.07p in £, and we received £740,367.80 in June 2022. A second and final dividend of 17.19p in £ followed, and we received £704,247.32 in January 2025. In total, the Company recovered £1,444,615.12 from LAL.

Other receipts

We received a VAT refund of £435.35 relating to the administration, and a pension contribution refund of £287.47.

There were no other asset realisations.

Change of Liquidator

Robert Nicholas Lewis, one of the previous Joint Liquidators, has retired from the firm. An application was made to the Court to remove him. The application was granted and so Robert Nicholas Lewis was removed as Joint Liquidator with effect from 27 February 2026. He was released from all liability as determined by the Secretary of State.

Zelf Hussain and I did not think it is necessary for a third liquidator to be appointed to replace Robert Nicholas Lewis.

Statutory and compliance

To summarise, throughout the liquidation we have:

- issued the required appointment notices;
- prepared and delivered annual progress reports to creditors and filed them at Companies House;
- Submitted annual tax returns up to end of March 2021;
- periodically submitted VAT 426 forms to reclaim VAT due to the liquidation estate;
- carried out case reviews every six months; and
- maintained case records and diary management systems.

Progress in the Period

Statutory and compliance

In the Period we worked on the following statutory tasks:

- Transferred unclaimed dividends to the Insolvency Service;
- Prepared the annual progress report and filed it in accordance with statutory requirements;
- Settled the Joint Liquidators approved final fees and disbursements;
- Submitted VAT 426 reclaims to HMRC to account for final VAT due to the estate; and
- Undertook internal compliance procedures to ensure proper case management and closure procedures in accordance with insolvency legislation, regulatory requirements, and best practice.

Investigations and actions

Nothing came to our attention during the Period, or throughout the liquidation, to suggest that we needed to do any more work in line with our duties under the Company Directors' Disqualification Act 1986 and SIP 2.

Our receipts and payments account

We set out in Appendix A an account of our receipts and payments for the Period and cumulatively.

Our expenses

We set out in Appendix B a statement of the expenses we've incurred in the Period and cumulatively.

Our fees

We set out in Appendix C an update on our remuneration which covers our fees and other related matters.

What we still need to do

The winding up of the Company is now complete. Following the end of the period within which creditors may object to our release, we will send a copy of this final account to the Registrar of Companies with a statement of whether any creditors of the Company objected. We will vacate office on sending the copy report and statement.

If you've got any questions, you can contact the Liquidators as follows: Vanessa Jennings on 0113 289 4000 or at uk_lagroupcreditors@pwc.com.

Yours faithfully



Rachael Maria Wilkinson
Joint Liquidator

Appendix A: Receipts and payments

	Notes	31 March 2021 to 30 March 2026 £	31 March 2026 to 27 October 2026 £	31 March 2021 to 27 October 2026 £
Receipts				
Brought forward from preceding administration		12,211.90	-	12,211.90
Dividends from LAL - in liquidation		1,444,615.12	-	1,444,615.12
VAT refund		435.35	-	435.35
Pension contributions		287.47	-	287.47
Total receipts		**1,457,549.84**	**-**	**1,457,549.84**
Payments				
Legal fees & expenses	1	(6,568.78)	-	(6,568.78)
Statutory advertising		(174.00)	(17.00)	(191.00)
Storage costs		(517.59)	(50.28)	(567.87)
Prior appointee fees & expenses		(470,514.72)	-	(470,514.72)
Bank charges		(15.00)	-	(15.00)
Irrecoverable VAT		(444.35)	-	(444.35)
ISA fee		-	(25.75)	(25.75)
Office holders' fees	2	(150,469.62)	(269,978.81)	(420,448.43)
Office holders' expenses	3	(311.22)	(3,170.34)	(3,481.56)
Total payments		**(629,015.28)**	**(273,242.18)**	**(902,257.46)**
Distribution				
Distribution to unsecured creditors	4	(555,292.38)	-	(555,292.38)
		(555,292.38)	**-**	**(555,292.38)**
Net realisations		**273,242.18**	**(273,242.18)**	**-**
VAT account	5	(4,836.53)	4,836.53	-
Total cash at bank		**268,405.65**	**(268,405.65)**	**-**

Notes to the R&P

1. The legal fees & expenses constitute the total amount paid to PwC Legal, as approved by a creditors' resolution.
2. Our fees are based on time costs approved by the unsecured creditors. We have drawn total fees of £420,448.43. See Appendix C for further details.
3. During the liquidation, we have drawn Category 1 expenses of £2,341.49 and Category 2 expenses of £1,140.07. Approval was obtained for Category 2 expenses in January 2026. See Appendix B for further details.
4. A first and final distribution was paid to unsecured creditors on 2 March 2026 at 6.90p in £.
5. Amounts shown exclude VAT. All VAT has been accounted for.
6. 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.

Appendix B: Expenses

Expenses are amounts properly payable by us as Joint Liquidators from the estate but exclude 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.

Expenses fall into two categories:

Expense	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 approved our fees (in this case the unsecured creditors) also had the responsibility for agreeing the basis for payment of Category 2 expenses.

The rate for services provided by the Joint Liquidators' own Firm (Category 2 expenses) periodically rose (for example, to cover annual inflationary cost increases) over the period of the liquidation. All other disbursements were charged at cost.

The following table provides a breakdown of the Category 1 expenses that were incurred as disbursements by PwC in the Period and have been recharged to the case. No Category 2 expenses were incurred in the Period.

Category	Provided by	Description	Costs incurred (£)
1	PwC	Postage	313.60
Total for the Period			**313.60**
As at 30 March 2026 (updated)			3,167.96
Total to 16 October 2026			**3,481.56**

Originally, we did not have approval to draw Category 2 expenses from the estate. When seeking approval to exceed our fees estimate in January 2026, we also sought creditors to approval of the Category 2 expenses policy above. This was approved by the unsecured creditors on 16 January 2026.

The table below provides details of all the expenses incurred in the liquidation.

	Brought forward from preceding period	Incurred in the period under review	Total	Revised total expenses estimate as per remuneration report	Variance
	£	£	£	£	£
Bank charges	15.00	-	15.00	265.00	250.00
Legal fees and expenses - general	-	-	-	5,000.00	5,000.00
Legal fees and expenses PwC Legal	4,392.01	-	4,392.01	4,392.01	-
Legal fees and expenses from preceding administration - PwC Legal	2,176.77	-	2,176.77	2,176.77	-
Office holders' disbursements (updated)	3,167.96	313.60	3,481.56	1,939.63	(1,541.93)
Statutory advertising	174.00	17.00	191.00	191.00	-
Storage costs	837.59	50.28	887.87	470.00	(417.87)
ISA fee	-	25.75	25.75	-	(25.75)
Total expenses	**10,763.33**	**406.63**	**11,169.96**	**14,434.41**	**3,264.45**

The table should be read in conjunction with the receipts and payments account at Appendix A, which shows expenses actually paid during the Period and the total paid to date.

Details of subcontracted work

No work has been subcontracted in the Period or throughout the liquidation.

Payments to associates

Other than payments made to PwC Legal as approved by a creditors' resolution (see Appendix C for further details), no payments have been made to associates or any party who could reasonably be perceived as an associate during the Period or throughout the liquidation. The relevant party was chosen due to their existing case knowledge, competitive rates and experience across the Group's employee claims. See Appendix C for further details.

Legal and other professional firms

We instructed the following professionals on this case:

Service provided	Name of firm	Reason selected	Basis of fees
Legal advice and assistance in relation to employee matters	PricewaterhouseCoopers LLP (PwC Legal)	Industry knowledge and expertise	Time cost basis £6,568.78

We require all third-party professionals to submit time cost analyses and narrative in support of invoices rendered. We reviewed the narrative and time charged against proposed time and ensured timely updates of work outstanding and the timescale of this work.

Appendix C: Remuneration update

Liquidators' fees

As previously reported, the basis of remuneration in the preceding administration was fixed by creditors by reference to the time spent by the Former Joint Administrators and their staff at their usual charge out rates for this type of work. This basis of remuneration has continued into the liquidation.

In November 2021, we sought approval for an increase in our fees estimate to a total of £595,129.62, comprising £444,700.00 previously approved during the administration and an additional £150,429.62 to cover the liquidation period. This fee estimate was approved on a time costs basis by the unsecured creditors on 15 December 2021. This approval permitted us to draw fees by reference to the time properly incurred by us and our staff in attending to matters arising in the liquidation.

As stated in our previous report, our time costs had exceeded our initial estimate of £150,429.62. The reason for this was that our initial fees estimate was calculated on the assumption that the liquidation would conclude within two years (by March 2023). However, the liquidation continued beyond the anticipated timeframe due to matters outside our control, principally delays in realising the Company's main asset, being the distributions from LAL.

As a result, we sought and received further fee approval on 16 January 2026 from unsecured creditors to increase our fees for the liquidation period by an additional £284,346.43, also on a time costs basis. Accordingly, the revised fees estimate for the liquidation was increased to £434,776.05.

The time cost charges incurred in the Period were £33,127.90 and our total time costs incurred in the liquidation were £438,602.85.

We have drawn fees of £269,978.81 in the Period, bringing total drawn fees in the liquidation to £420,448.43.

PwC Legal

Creditors approved payments to PwC Legal for work relating to both the administration and liquidation, including a budget for completing tribunal matters. PwC Legal was retained because of its existing case knowledge, competitive rates and experience across the Group's employee claims.

Its work included managing tribunal claims, negotiating settlements, preparing legal documents, obtaining consent judgments and supplying claimant information to the DWP and RPS. PwC Legal received £6,568.78 in total (£2,176.77 for the administration period and £4,392.01 during the liquidation), and the work was completed to reduce claims against the estate.

Our hours and average rates

Our hours and average rates for the period from 31 March 2026 to 16 October 2026

	Director	Partner	Senior Manager	Manager	Senior Associate	Associate	Offshore Professionals	Total Hours	Total Cost (£)	Average hourly cost (£)
Accounting and treasury	-	-	-	0.70	5.95	2.00	-	8.65	5,055.85	584.49
Closure procedures	-	-	-	1.45	-	-	-	1.45	1,145.50	790.00
Creditors	-	-	-	1.40	-	-	-	1.40	826.00	590.00
Employees & pensions	-	-	0.15	1.05	0.20	-	-	1.40	1,200.50	857.50
Statutory & compliance	1.55	0.50	3.90	10.50	1.80	-	11.90	30.15	21,133.05	700.93
Strategy & planning	0.25	-	1.55	1.25	0.10	-		3.15	2,542.50	807.14
VAT	-	-	-	1.55	-	-	-	1.55	1,224.50	790.00
Grand Total	**1.80**	**0.50**	**5.60**	**17.90**	**8.05**	**2.00**	**11.90**	**47.75**	**33,127.90**	**693.78**

Cumulative cost from our appointment as Joint Liquidators and comparison to the liquidation revised fees estimate:

	Cumulative cost since appointment (£)	Revised fee estimate (£)	Cumulative cost vs revised estimate (£)
Accounting & treasury	112,534.95	126,256.70	13,721.75
Closure procedures	1,445.50		(1,405.50)
Creditors	117,818.25	127,107.25	9,289.00
Employees & pensions	32,805.60	8,237.60	(24,568.00)
Statutory & compliance	136,420.05	134,953.00	(1,467.05)
Strategy & planning	2,542.50		(2,542.50)
Tax & VAT	35,036.00	38,221.50	4,054.00
Grand Total	**438,602.85**	**434,776.05**	**(3,826.80)**

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 delegated tasks to suitable grades of staff, considered their experience and any specialist knowledge that was needed and we supervised them properly to maximise the cost effectiveness of the work done. Any complex or important matters of exceptional responsibility were handled by our senior staff or the Liquidators.

All of our staff who work on the liquidation (including our cashiers, support and secretarial staff) charged 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. The minimum time chargeable is three minutes (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 have worked on the liquidation.

Grade	Up to 30 June 2026 (£)	From 1 July 2026 (£)
Partner	1,110	1,350
Appointment taking director	1,040	1,275
Director (not appointee)	980	1,200
Senior manager	900	1,075
Manager	790	890
Senior associate	600	690
Associate	420	515
Support staff	-	515
Offshore professionals	420	625

We call on colleagues such as those in our Tax, VAT, Real Estate and Pensions departments where we need their expert advice. We may also utilise Technology Specialists from the wider Business Restructuring Services team or other parts of our Firm. Their specialist charge-out rates vary, but the following are the maximum rates by grade per hour.

Grade	Up to 31 March 2026 (£)	From 1 April 2026 (£)
Partner	2,065	2,170
Director	1,910	2,010
Senior manager	1,560	1,640
Manager	1,135	1,195
Senior associate/consultant	805	850
Associate/assistant consultant	440	550
Support staff	-	465
Offshore professionals	-	390

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

Our relationships

We have had no business or personal relationships with the parties who approved our fees or who provided services to the liquidation where the relationship could have given rise to a conflict of interest.

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
Accounting & treasury		
• Completing bank reconciliations • Processing payments • Performing sanctions screening and payment validation checks • Maintaining accurate financial records and supporting documentation • Transferred unclaimed dividends to the Insolvency Services Account	• To maintain accurate accounting records • To ensure proper management of the funds held	• To comply with statutory accounting obligation
Closure		
• Progressed pre-closure clearances • Requested the final storage invoice • Planned final reviews and the final report	• To complete outstanding closure administration	• Required by statute to bring the case to a proper conclusion
Creditors		
• Dealt with returned dividend cheques • Creditor queries	• To resolve creditor-related information	• Facilitated the accurate processing and distribution of dividends to creditors
Employees & pensions		
• Set up and activated payroll reporting arrangements for historic purposes • Issued notices concerning cessation of pension arrangements	• To maintain required employee reporting and pension records and resolve outstanding scheme administration	• Work is required by statute and for the proper management of the case
Statutory & compliance		
• Completed case progression review • Prepared and finalised the progress report and delivered it to creditors via the case website and Companies House • Maintaining and updating regulatory systems, prompts, and checklists	• To ensure compliance with statute and the case progressed in a timely manner	• Required by statute and necessary for proper case administration
Strategy & planning		
• Updates on case progression and strategy	• To ensure case progressed in a timely manner	• To perform administration functions as efficiently as possible

VAT		
• Prepared and submitted VAT 426 reclaim forms with supporting documents	• To support recovery of VAT due to the estate	• Required by statute

In accordance with rule 6.28 of the Insolvency (England and Wales) Rules 2016

Notice of liquidators' final account before dissolution

(a) If the company is incorporated outside the UK or is an unregistered company comply with IR16 r1.6

Company Name	Company Number
Premier Home Logistics Limited	**04313286**

(b) Insert full names of liquidators

We (b) Rachael Maria Wilkinson and Zelf Hussain, the Joint Liquidators of the company, give notice to creditors and members that:

(c) Details of these rights can be found overleaf

- the company's affairs are fully wound up;
- the creditors have the right to request information from the liquidator under rule 18.9 of the Insolvency (England and Wales) Rules 2016 (IR16) (c);
- the creditors have the right to challenge the liquidator's remuneration and expenses under rule 18.34 IR16 (c);
- a creditor may object to the release of the liquidator by giving notice in writing to the liquidator before the end of the prescribed period;
- the prescribed period is the period ending at the later of—
    - eight weeks after delivery of the notice, or
    - if any request for information under rule 18.9 IR16 or any application to court under that rule or rule 18.34 IR16 is made when that request or application is finally determined;
- the liquidator will vacate office under section 171 of the Insolvency Act 1986 (IA86) on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- the liquidator will be released under section 173 IA86 at the same time as vacating office unless any of the company's creditors objected to the liquidator's release.

Dated: 27 October 2026

(d) insert a postal address for the office-holder and either an e-mail, or telephone number, through which the office holder may be contacted

The Joint Liquidators contact details are:

Postal address: 8th Floor, Central Square, 29 Wellington Street, Leeds, West Yorkshire, LS1 4DL

Email address: vanessa.jennings@pwc.com

Telephone number: 0113 289 4000

Creditors' right to request information under rule 18.9 IR16

The following may make a written request to the liquidator(s) for further information about remuneration or expenses set out in a final account—

(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);or
(c) any unsecured creditor with the permission of the 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 account by the person, or by the last of them in the case of an application by more than one member or creditor.

The liquidator(s), 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.

The liquidator(s) 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 liquidator is subject to an obligation of confidentiality in relation to the information.

A liquidator 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.
A creditor 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 liquidator giving reasons for not providing all of the information requested; or
(b) the expiry of the 14 days within which an liquidator must respond to a request.

The court may make such order as it thinks just.

Creditors' right to challenge the liquidator's remuneration and expenses under rule 18.34 IR16

An application to court may be made in a winding-up on the grounds that—

(a) the remuneration charged by the liquidator(s) is in all the circumstances excessive;
(b) the basis fixed for the liquidators' remuneration under rules 18.16 and 18.20 IR16 is inappropriate; or
(c) the expenses incurred by the liquidator(s) are in all the circumstances excessive.

Such an application for one or more of the orders set out in rule 18.36 or 18.37 IR16 may be made by—

(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.

The application by a creditor must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.