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# **Joint liquidators' reports**

## **Annual progress report**

(2 September 2018 to 1 September 2019)

## **Final account**

(2 September 2019 to 14 October 2019)

28 October 2019

***4u Wi-fi Limited***

***Jump 4u Limited***

***Life Mobile Limited***

(all in Creditors Voluntary  
Liquidation)

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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   |
|--|---|
| “4U Wi-Fi”                             | 4U Wi-Fi Limited  |
| “Jump 4U”                              | Jump 4U Limited   |
| “Life Mobile”                          | Life Mobile Limited   |
| “P4U”                                  | Phones 4U Limited   |
| “CDDA”                                 | Company Directors’ Disqualification Act 1986  |
| “CVL”                                  | Creditors’ Voluntary Liquidation  |
| “DLC”                                  | Direct Legal Collections  |
| “EE”                                   | Everything Everywhere Limited   |
| “HMRC”                                 | HM Revenue & Customs  |
| “ICAEW”                                | Institute of Chartered Accountants in England and Wales   |
| “the Bank”                             | Lloyds Bank Plc   |
| “IR16”                                 | Insolvency (England and Wales) Rules 2016   |
| “IA86”                                 | Insolvency Act 1986   |
| “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  |
| “the Companies”                        | 4U Wi-Fi Limited, Jump 4U Limited and Life Mobile Limited   |
| “the Group” or “Phones 4U”             | the Companies together with Phones 4U Limited, Phones 4 U Group Limited, Phones4U Finance plc, Mobileserv Limited, Phosphorus Acquisition Limited, Policy Administration Services Limited, Phosphorus Holdco Plc (all in administration); and 4U Limited (formerly in administration and now dissolved) |
| “the Liquidators”, “us”, “we” or “our” | David James Kelly, Ian David Green and Robert John Moran  |
| “secured creditors”                    | Creditors with security in respect of their debt, in accordance with Section 248 IA86   |
| “unsecured creditors”                  | Creditors who are neither secured nor preferential  |
| “Statement of Insolvency Practice”     | SIP   |

# Key messages

## Why we've sent you this report

We're writing to update you on the progress of the liquidation in the 12 month period from 2 September 2018 to 1 September 2019. We also confirm that the Companies' affairs are now fully wound up and to provide our final account for the liquidations.

Creditors can still view our earlier reports on our website at [www.pwc.co.uk/phones4u](http://www.pwc.co.uk/phones4u). Please get in touch with May Mehdi on 0113 289 4742 or at [maysoon.mehdi@pwc.com](mailto:maysoon.mehdi@pwc.com) if you need any of the passwords to access the reports.

## How much creditors have received

The following table summarises the outcome for creditors.

### 4U Wi-Fi

| Class of creditor      | Previous estimate<br>(p in £) | Paid<br>(p in £) |
|------------------------|-------------------------------|------------------|
| Secured creditors      | n/a - See Note 1.             | n/a              |
| Preferential creditors | n/a - See Note 2.             | n/a              |
| Unsecured creditors    | 0.79                          | 0.83             |

### Jump 4U

| Class of creditor      | Previous estimate<br>(p in £) | Paid<br>(p in £) |
|------------------------|-------------------------------|------------------|
| Secured creditors      | n/a - See Note 1.             | n/a              |
| Preferential creditors | n/a - See Note 2.             | n/a              |
| Unsecured creditors    | 0.38                          | 0.48             |

### Life Mobile

| Class of creditor      | Previous estimate<br>(p in £) | Paid<br>(p in £) |
|------------------------|-------------------------------|------------------|
| Secured creditors      | n/a - See Note 3.             | n/a              |
| Preferential creditors | n/a - See Note 2.             | n/a              |
| Unsecured creditors    | 3.82                          | 4.22             |

*\*Please note this guidance on dividends is only an indication and should not be used as the main basis of any bad debt provision or debt trading.*

**Note 1.** There are no secured creditors.

**Note 2.** There are no preferential creditors. P4U was the principal employer in the Group and preferential claims were therefore only expected in that company.

**Note 3.** There is a fixed charge registered against Life Mobile Limited however, we understand that there is no outstanding indebtedness.

## *What you need to do*

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

The enclosed Notice of Final Account gives details of creditors' rights in relation to requesting further information, challenging the liquidators' remuneration and expenses and objecting to the liquidators' release from liability.

More information in relation to creditors' rights can also be found in the guide below:

<http://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/creditors-guide-liquidators-fees-final.ashx?la=en>

You can also get a copy free of charge by telephoning May Mehdi on 0113 289 4742.

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## ***What we've done during the liquidations***

The principal purpose of the liquidations was to distribute funds to creditors that were realised in the previous administrations that ended on 2 September 2015 when the companies moved into liquidation.

For some time we were unable to progress the distribution process due to certain large claims (including HMRC) being delayed by matters elsewhere in the Group. Whilst in this hiatus period, specialist agents continued to recover a small number of debts owed to the Companies.

During the period since our last report dated 24 October 2018, the previously mentioned matters elsewhere in the Group have been resolved and we have been able to review and admit the Group HMRC VAT claim in the Companies, for dividend purposes.

The only outstanding matter in the liquidations was therefore to issue a notice of intended dividend at the appropriate time, then pay the first and final distributions to the unsecured creditors of the Companies.

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# Outcome for creditors

## *Secured creditors*

At the date of the commencement of the preceding administration, Life Mobile had granted a fixed charge over cash credit balances. However, there was no outstanding debt in the company. As such there are no creditors in any of the Companies that have a secured or propriety interest in the Companies' assets.

## *Preferential creditors (mainly employees)*

We also confirmed in our previous reports that all employee contracts resided in P4U which was the principal employer for all of the Group's employees. Therefore, there are no preferential creditors or claims in any of the Companies.

## *Unsecured creditors*

Dividends become available for unsecured creditors when there are sufficient funds (after costs of the liquidation) to pay any 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.

In this case, the prescribed part doesn't apply because there are no floating charges registered against any of the Companies.

We paid first and final dividends to the unsecured creditors of the Companies on 12 December 2018. See below for details of the amounts distributed in each company.

| <b>Company</b>      | <b>Number of claims and admitted value</b> | <b>Total distributed £</b> |
|---------------------|--|----------------------------|
| Life Mobile Limited | 9 claims totalling £92,414,872             | 3,896,786                  |
| Jump4u Limited      | 7 claims totalling £80,460,386             | 390,033                    |
| 4u Wi-fi Limited    | 2 claims totalling £74,939,091             | 620,775                    |

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# *Progress since we last reported*

## *Realisation of assets*

### *4U Wi-Fi Limited*

We have received £866.70 relating to interest accruing on funds held in the liquidation bank account.

Additionally, we received £122.96 in relation to a refund of bank charges applied to the liquidation bank account.

### *Life Mobile Limited*

We have received £4,949.54 relating to interest accruing on funds held in the liquidation bank account.

Some £1.50 was received in respect of a dividend from a debtor's insolvent estate.

### *Jump4u Limited*

We have received £643.66 relating to interest accruing on funds held in the liquidation bank account.

## *Statutory and compliance*

During the period, we have dealt with the following statutory and compliance matters:

- Preparing and issuing the fourth annual report;
- Completing periodic case reviews as required by our regulatory body;
- Seeking the relevant tax clearance required to distribute and close the Companies; and
- Seeking the relevant VAT clearance and removal from the VAT Group.

Statutory and compliance obligations will continue to be fulfilled as required.

## *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 CDDA and SIP No.2.

## *Our receipts and payments account*

We set out in Appendix A an account of our receipts and payments in the liquidations for the period 2 September 2018 to 1 September 2019 and a cumulative receipts and payments since the date the Companies entered liquidation. We also set out our receipts and payments in the period since 1 September 2019 to date.

## *Our expenses*

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

The statement excludes any potential tax liabilities that we may need to pay as a liquidation expense in due course because amounts due will depend on the position at the end of the tax accounting period.

## *Our fees*

During the preceding administrations, creditors fixed the basis of the joint administrators' fees by reference to time properly given by them and their staff in dealing with the administrations.

The fee basis agreed in the administrations continues to apply in the liquidations. This means that our fees for acting as liquidators will also be calculated by reference to the time properly given.

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

## *What we still need to do*

The winding up of the Companies is now complete. Following the end of the eight-week 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, please get in touch with May Mehdi on 0113 289 4742.

Yours faithfully



David J Kelly  
Joint liquidator

*David James Kelly, Ian David Green and Robert John Moran were appointed as joint liquidators of the Companies to manage their affairs, business and property as agents without personal liability. All 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](https://www.pwc.co.uk) website or by contacting the joint liquidators.*

# Appendix A: Receipts and payments

## 4u Wi-Fi

| Directors'<br>statement of<br>affairs                    | Total for the period 2<br>September 2018 to 1<br>September 2019 | Total for the period<br>from 2 September<br>2018 to 1 September<br>2019 | Total for the<br>period from 2<br>September 2019 to<br>14 October 2019 | Total               |
|--|---|---|--|---------------------|
| £  | £   | £   | £  | £                   |
| <b>Receipts</b>  |   |   |  |                     |
| Release of funds from Joint Administrators               | 754,182.21  | -   | -  | 754,182.21          |
| Sundry debts & refunds                                   | 12,090.00   | -   | -  | 12,090.00           |
| Bank Interest Gross                                      | 3,581.37  | 866.70  | -  | 4,448.07            |
| Finance/ bank interest charge refund                     | -   | 122.96  | -  | 122.96              |
| <b>Total receipts</b>                                    | <b>769,853.58</b>   | <b>989.66</b>   | <b>-</b>   | <b>770,843.24</b>   |
| <b>Payments</b>  |   |   |  |                     |
| Prior appointee office holder fees (Time cost basis)     | (26,338.25)   | -   | -  | (26,338.25)         |
| Office holders' fees (Time cost basis)                   | (54,931.92)   | (38,026.99)   | -  | (92,958.91)         |
| Office holders' expenses                                 | (192.36)  | (10.00)   | -  | (202.36)            |
| Legal fees & expenses                                    | (30,193.83)   | -   | -  | (30,193.83)         |
| Mail redirection charge                                  | (240.00)  | -   | -  | (240.00)            |
| Statutory advertising                                    | (44.67)   | (75.00)   | -  | (119.67)            |
| Bank charges   | (15.00)   | -   | -  | (15.00)             |
| Distribution to unsecured creditors (0.83p in the £)     | -   | (620,775.22)  | -  | (620,775.22)        |
| <b>Total payments</b>                                    | <b>(111,956.03)</b>   | <b>(658,887.21)</b>   | <b>-</b>   | <b>(770,843.24)</b> |
| <b>Net receipts &amp; payments</b>                       | <b>657,897.55</b>   | <b>(657,897.55)</b>   | <b>-</b>   | <b>-</b>            |
| VAT control account                                      | (4,238.66)  | 4,238.66  | -  | -                   |
| <b>Balance held in interest bearing current accounts</b> | <b>653,658.89</b>   | <b>(653,658.89)</b>   | <b>-</b>   | <b>-</b>            |
|  | <b>Represented by</b>   |   | <b>£</b>   |                     |
|  | Held in Barclays account  |   |  | -                   |
|  | Held in Lloyds account  |   |  | -                   |
|  | <b>Total</b>  |   |  | -                   |

Note 1. The statement of affairs received in the preceding administration is not show above because the assets were substantially realised in the administration and it would therefore not be a meaningful comparison to the liquidation account.

## Jump 4u

| Directors' statement of affairs                          | Total from appointment to 1 September 2018 | Total for the period from 2 September 2018 to 1 September 2019 | Total for the period 2 September 2019 to 14 October 2019 | Total               |
|--|--|--|--|---------------------|
| £  | £  | £  | £  | £                   |
| <b>Receipts</b>  |  |  |  |                     |
| Release of funds from Joint Administrators               | 577,538.20                                 | -  | -  | 577,538.20          |
| Book debts   | 9,782.94                                   | -  | -  | 9,782.94            |
| Bank Interest Gross                                      | 2,634.75                                   | 643.66   | -  | 3,278.41            |
| Legal Actions, unfair preferences etc                    | 152.75                                     | -  | -  | 152.75              |
| <b>Total receipts</b>                                    | <b>590,108.64</b>                          | <b>643.66</b>  | <b>-</b>   | <b>590,752.30</b>   |
| <b>Payments</b>  |  |  |  |                     |
| Debt collection fees                                     | (1,624.98)                                 | -  | -  | (1,624.98)          |
| Refund of book debts                                     | (234.52)                                   | -  | -  | (234.52)            |
| Prior appointee office holder fees (Time cost basis)     | (70,855.00)                                | -  | -  | (70,855.00)         |
| Office holders fees (Time cost basis)                    | (77,758.92)                                | (41,513.90)  | -  | (119,272.82)        |
| Office holders' expenses                                 | (192.36)                                   | (25.36)  | -  | (217.72)            |
| Legal fees & Expenses                                    | (1,339.19)                                 | -  | -  | (1,339.19)          |
| IT costs - Data destruction                              | (6,422.00)                                 | -  | -  | (6,422.00)          |
| Mail redirection charge                                  | (665.00)                                   | -  | -  | (665.00)            |
| Statutory advertising                                    | (44.66)                                    | (75.00)  | -  | (119.66)            |
| Bank charges   | (15.00)                                    | -  | -  | (15.00)             |
| Statutory ISA fee  | -  | -  | (25.74)  | (25.74)             |
| Distribution to unsecured creditors (0.48p in the £)     | -  | (389,960.67)   | -  | (389,960.67)        |
| <b>Total payments</b>                                    | <b>(159,151.63)</b>                        | <b>(431,574.93)</b>  | <b>(25.74)</b>   | <b>(590,752.30)</b> |
| <b>Net receipts &amp; payments</b>                       | <b>430,957.01</b>                          | <b>(430,931.27)</b>  | <b>(25.74)</b>   | <b>-</b>            |
| VAT control account                                      | (5,877.19)                                 | 5,877.19   | -  | -                   |
| <b>Balance held in interest bearing current accounts</b> | <b>425,079.82</b>                          | <b>(425,054.08)</b>  | <b>(25.74)</b>   | <b>-</b>            |
| <b>Represented by</b>                                    |  |  |  | <b>£</b>            |
| Held in Barclays account                                 |  |  |  | -                   |
| Held in Lloyds account                                   |  |  |  | -                   |
| <b>Total</b>   |  |  |  | <b>-</b>            |

Note 1. The statement of affairs received in the preceding administration is not shown above because the assets were substantially realised in the administration and it would therefore not be a meaningful comparison to the liquidation account.

## Life Mobile

| Directors'<br>statement of<br>affairs                    | Total from<br>appointment to 1<br>September 2018 | Total for the period<br>from 2 September<br>2018 to 1<br>September 2019 | Total for the<br>period from 2<br>September 2019 to<br>14 October 2019 | Total                 |
|--|--|---|--|-----------------------|
| £  | £  | £   | £  | £                     |
| <b>Receipts</b>  |  |   |  |                       |
| Cash in hand   | 4,322,155.37                                     | -   | -  | 4,322,155.37          |
| 575,924 Book debts                                       | 16,838.33  | 1.50  | -  | 16,839.83             |
| Interest received  | 20,817.75  | 4,949.54  | -  | 25,767.29             |
| Intercompany receipt                                     | -  | 0.01  | -  | 0.01                  |
| <b>575,924 Total receipts</b>                            | <b>4,359,811.45</b>                              | <b>4,951.05</b>   | <b>-</b>   | <b>4,364,762.50</b>   |
| <b>Payments</b>  |  |   |  |                       |
| Debt collection fees                                     | (2,122.49)                                       | -   | -  | (2,122.49)            |
| Prior appointee office holder fees (Time cost basis)     | (116,233.84)                                     | -   | -  | (116,233.84)          |
| Office holders' fees (Time cost basis)                   | (89,339.66)                                      | (44,599.62)   | -  | (133,939.28)          |
| Office holders' expenses                                 | (200.08)   | (47.92)   | -  | (248.00)              |
| Legal fees & Expenses                                    | (9,449.09)                                       | -   | -  | (9,449.09)            |
| Statutory advertising                                    | (44.66)  | (75.00)   | -  | (119.66)              |
| Bank charges   | (15.00)  | -   | -  | (15.00)               |
| VAT paid in respect of administration                    | (205,823.46)                                     | -   | -  | (205,823.46)          |
| Distribution to unsecured creditors (4.22p in the £)     | -  | (3,896,785.93)  | -  | (3,896,785.93)        |
| Statutory ISA fee  | -  | -   | (25.75)  | (25.75)               |
| <b>Total payments</b>                                    | <b>(423,228.28)</b>                              | <b>(3,941,508.47)</b>   | <b>(25.75)</b>   | <b>(4,364,762.50)</b> |
| <b>Net receipts &amp; payments (inc trading)</b>         | <b>3,936,583.17</b>                              | <b>(3,936,557.42)</b>   | <b>(25.75)</b>   | <b>-</b>              |
| VAT control account                                      | (6,532.54)                                       | 6,532.54  | -  | -                     |
| <b>Balance held in interest bearing current accounts</b> | <b>3,930,050.63</b>                              | <b>(3,930,024.88)</b>   | <b>(25.75)</b>   | <b>-</b>              |
| <b>Represented by</b>                                    |  |   |  | <b>£</b>              |
| Held in Barclays account                                 |  |   |  | -                     |
| Held in Lloyds account                                   |  |   |  | -                     |
| <b>Total</b>   |  |   |  | <b>-</b>              |

Note 1. The statement of affairs received in the preceding administration is not shown above because the assets were substantially realised in the administration and it would therefore not be a meaningful comparison to the liquidation account.

# Appendix B: Expenses

The following tables provide details of our expenses incurred in the liquidations. Expenses are amounts properly payable by us as liquidators from the estate and include our fees, but exclude distributions to creditors.

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.

## 4u Wi-Fi

|  | Brought forward from<br>preceding period<br>£ | Incurred in the period<br>2 September 2018 to 1<br>September 2019<br>£ | Incurred in the<br>period 2<br>September 2019<br>to 14 October<br>2019 | Cumulative<br>£   |
|--|---|--|--|-------------------|
| Prior appointee office holders' fees (time cost basis) | 26,338.25                                     | -  | -  | 26,338.25         |
| Office holders' fees (time cost basis)                 | 59,895.12                                     | 35,144.00  | 3,172.50   | 98,211.62         |
| Office holders' expenses                               | 202.36  | -  | -  | 202.36            |
| Legal fees and expenses                                | 30,193.83                                     | -  | -  | 30,193.83         |
| Mail redirection charge                                | 240.00  | -  | -  | 240.00            |
| Statutory advertising                                  | 44.67   | 75.00  | -  | 119.67            |
| Bank charges   | 15.00   | -  | -  | 15.00             |
| <b>Total</b>   | <b>116,929.23</b>                             | <b>35,219.00</b>   | <b>3,172.50</b>  | <b>155,320.73</b> |

## Life Mobile

|  | Brought forward from<br>preceding period<br>£ | Incurred in the period<br>2 September 2018 to 1<br>September 2019<br>£ | Incurred in the<br>period 2<br>September 2019<br>to 14 October<br>2019 | Cumulative<br>£   |
|--|---|--|--|-------------------|
| Debt collection fees                                   | 2,122.49                                      | -  | -  | 2,122.49          |
| Prior appointee office holders' fees (time cost basis) | 116,233.84                                    | -  | -  | 116,233.84        |
| Prior appointee office holders' expenses               | 176.64  | -  | -  | 176.64            |
| Office holders' fees (time cost basis)                 | 94,873.57                                     | 43,541.50  | 4,692.00   | 143,107.07        |
| Office holders' expenses                               | 210.08  | 37.00  | -  | 247.08            |
| Legal fees and expenses                                | 9,449.09                                      | -  | -  | 9,449.09          |
| Statutory advertising                                  | 44.66   | 75.00  | -  | 119.66            |
| Bank charges   | 15.00   | -  | -  | 15.00             |
| Statutory ISA fee                                      | -   | -  | 25.74  | 25.74             |
| <b>Total</b>   | <b>223,125.37</b>                             | <b>43,653.50</b>   | <b>4,717.74</b>  | <b>271,496.61</b> |

## Jump4u

|   | Brought forward from<br>preceding period<br>£ | Incurred in the period 2<br>September 2018 to 1<br>September 2019<br>£ | Incurred in the<br>period 2<br>September 2019<br>to 14 October<br>2019 | Cumulative<br>£   |
|---|---|--|--|-------------------|
| Debt collection fees                                      | 1,624.98                                      | -  | -  | 1,624.98          |
| Refund of book debt                                       | 234.52  | -  | -  | 234.52            |
| Prior appointee office holders' fees (time<br>cost basis) | 70,855.00                                     | -  | -  | 70,855.00         |
| Prior appointee office holders' expenses                  | 20.75   | -  | -  | 20.75             |
| Office holders' fees (time cost basis)                    | 83,622.82                                     | 40,674.25  | 4,434.00   | 128,731.07        |
| Office holders' expenses                                  | 202.36  | 7.00   | -  | 209.36            |
| Legal fees and expenses                                   | 1,339.19                                      | -  | -  | 1,339.19          |
| IT costs- Data destruction                                | 6,422.00                                      | -  | -  | 6,422.00          |
| Mail redirection  | 665.00  | -  | -  | 665.00            |
| Statutory advertising                                     | 89.32   | 75.00  | -  | 164.32            |
| Bank charges  | 15.00   | -  | -  | 15.00             |
| Statutory ISA fee   | -   | -  | 25.74  | 25.74             |
| <b>Total</b>  | <b>165,090.94</b>                             | <b>40,756.25</b>   | <b>4,459.74</b>  | <b>210,306.93</b> |

# Appendix C: Remuneration update

We set out in this Appendix details of our work to date, disbursements, subcontracted work and payments to associates. As advised, the purpose of this report is to report on the progress made in the period and to inform creditors that all matters have been completed in the liquidations.

## 4u Wi-Fi - Our hours and average rates for 2 September 2018 to 1 September 2019 and cumulative since appointment

| Analysis of time costs for the period |         |          |                |         |                  |           |         |             |             | From: 02 September 2018<br>To: 01 September 2019 |  |
|---------------------------------------|---------|----------|----------------|---------|------------------|-----------|---------|-------------|-------------|--|--|
| Aspect of assignment                  | Partner | Director | Senior Manager | Manager | Senior Associate | Associate | Support | Total hours | Time cost £ | Average hourly rate £                            |  |
| 1 Strategy & Planning                 | 0.50    | -        | -              | -       | 3.60             | 5.85      | -       | 9.95        | 3,525.25    | 354.30   |  |
| 2 Sale of business                    | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 3 Book debt realisations              | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 4 Property                            | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 5 Other assets                        | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 6 Retention of title                  | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 7 Trading                             | -       | -        | -              | -       | 1.65             | -         | -       | 1.65        | 701.25      | 425.00   |  |
| 8 Accounting and treasury             | -       | -        | 0.15           | 1.90    | 2.30             | 3.20      | -       | 7.55        | 2,904.00    | 384.64   |  |
| 9 Statutory and compliance            | 0.50    | -        | 0.65           | 7.35    | 6.50             | 15.75     | -       | 30.75       | 11,518.00   | 374.57   |  |
| 10 Employees & pensions               | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 11 Investigations                     | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 12 Creditors                          | -       | 0.10     | 1.60           | 4.50    | 10.80            | 7.40      | -       | 24.40       | 9,793.50    | 401.37   |  |
| 13 Creditors committee                | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 14 Tax                                | -       | -        | -              | 2.60    | 0.50             | 12.85     | -       | 15.95       | 4,885.25    | 306.29   |  |
| 15 VAT                                | -       | -        | -              | 0.50    | 0.40             | 2.35      | -       | 3.25        | 1,052.25    | 323.77   |  |
| 16 Books and records                  | -       | -        | -              | -       | -                | -         | -       | -           | -           | -  |  |
| 17 Closure procedures                 | -       | -        | -              | 0.60    | -                | 1.70      | -       | 2.30        | 764.50      | 332.39   |  |
| Total                                 | 1.00    | 0.10     | 2.40           | 17.45   | 25.75            | 49.10     | -       | 95.80       | 35,144.00   | 366.85   |  |
| Brought forward at 2 September 2018   |         |          |                |         |                  |           |         |             | 179.27      | 59,895.12  |  |
| Total to 1 September 2019             |         |          |                |         |                  |           |         |             | 275.07      | 95,039.12  |  |

# 4u Wi-Fi - Our hours and average rates for 2 September 2019 to 14 October 2019 and cumulative since appointment

| Analysis of time costs for the period       |         |          |                |             |             |                  |               |                  |               |
|---|---------|----------|----------------|-------------|-------------|------------------|---------------|------------------|---------------|
| From: 02 September 2019 To: 14 October 2019 |         |          |                |             |             |                  |               |                  |               |
| Aspect of assignment                        | Partner | Director | Senior Manager | Manager     | Associate   | Senior Associate | Associate     | Support          |               |
| 1 Strategy & Planning                       | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 2 Sale of business                          | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 3 Book debt realisations                    | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 4 Property                                  | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 5 Other assets                              | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 6 Retention of title                        | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 7 Trading                                   | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 8 Accounting and treasury                   | -       | -        | -              | -           | 1.00        | -                | -             | -                | -             |
| 9 Statutory and compliance                  | -       | -        | -              | -           | 0.20        | -                | -             | -                | -             |
| 10 Employees & pensions                     | -       | -        | -              | -           | -           | 0.50             | -             | -                | -             |
| 11 Investigations                           | -       | -        | -              | -           | -           | 0.10             | -             | -                | -             |
| 12 Creditors                                | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 13 Creditors committee                      | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 14 Tax                                      | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 15 VAT                                      | -       | -        | -              | -           | -           | -                | -             | -                | -             |
| 16 Books and records                        | -       | -        | -              | -           | -           | -                | 0.15          | -                | -             |
| 17 Closure procedures                       | -       | -        | -              | 1.50        | -           | -                | 6.15          | -                | -             |
| <b>Total</b>                                | -       | -        | -              | <b>1.50</b> | <b>1.20</b> | <b>6.90</b>      | <b>9.60</b>   | <b>3,172.50</b>  | <b>330.47</b> |
| <b>Brought forward at 2 September 2019</b>  |         |          |                |             |             |                  | <b>275.07</b> | <b>95,039.12</b> |               |
| <b>Total to 14 October 2019</b>             |         |          |                |             |             |                  | <b>284.67</b> | <b>98,211.62</b> |               |

# *Jump 4u - Our hours and average rates for 2 September 2018 to 1 September 2019 and cumulative since appointment*

From: 02 September 2018  
To: 01 September 2019

Analysis of time costs for the period

| Aspect of assignment                       | Partner     | Director    | Senior Manager | Manager      | Senior Associate | Associate    | Support  | Total hours   | Time cost £       | Average hourly rate £ |
|--|-------------|-------------|----------------|--------------|------------------|--------------|----------|---------------|-------------------|-----------------------|
| 1 Strategy & Planning                      | 0.50        | -           | -              | -            | 2.15             | 6.00         | -        | 8.65          | 2,948.75          | 340.90                |
| 2 Sale of business                         | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 3 Book debt realisations                   | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 4 Property                                 | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 5 Other assets                             | -           | -           | -              | -            | 0.20             | 0.10         | -        | 0.30          | 111.50            | 371.67                |
| 6 Retention of title                       | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 7 Trading                                  | -           | -           | -              | -            | 2.60             | -            | -        | 2.60          | 1,109.00          | 426.54                |
| 8 Accounting and treasury                  | -           | -           | 0.05           | 1.40         | 0.70             | 4.65         | -        | 6.80          | 2,275.75          | 334.67                |
| 9 Statutory and compliance                 | 0.50        | -           | 0.85           | 8.05         | 1.65             | 16.10        | -        | 27.15         | 10,008.75         | 368.65                |
| 10 Employees & pensions                    | -           | -           | -              | -            | 9.85             | 0.15         | -        | 10.00         | 4,158.00          | 415.80                |
| 11 Investigations                          | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 12 Creditors                               | -           | 0.25        | 1.75           | 6.70         | 8.45             | 10.90        | -        | 28.05         | 10,936.75         | 389.90                |
| 13 Creditors committee                     | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 14 Tax                                     | -           | 0.50        | -              | 2.00         | 1.75             | 17.20        | -        | 21.45         | 7,024.25          | 327.47                |
| 15 VAT                                     | -           | -           | -              | 0.70         | 0.40             | 3.05         | -        | 4.15          | 1,337.00          | 322.17                |
| 16 Books and records                       | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 17 Closure procedures                      | -           | -           | -              | 0.60         | -                | 1.70         | -        | 2.30          | 764.50            | 332.39                |
| <b>Total</b>                               | <b>1.00</b> | <b>0.75</b> | <b>2.65</b>    | <b>19.45</b> | <b>27.75</b>     | <b>59.85</b> | <b>-</b> | <b>111.45</b> | <b>40,674.25</b>  | <b>364.96</b>         |
| <b>Brought forward at 2 September 2018</b> |             |             |                |              |                  |              |          | <b>248.64</b> | <b>83,622.82</b>  |                       |
| <b>Total to 1 September 2019</b>           |             |             |                |              |                  |              |          | <b>360.09</b> | <b>124,297.07</b> |                       |

# *Jump 4u - Our hours and average rates for 2 September 2019 to 14 October 2019 and cumulative since appointment*

From: 02 September 2019  
To: 14 October 2019

Analysis of time costs for the period

| Aspect of assignment                       | Partner | Director | Senior Manager | Manager | Senior Associate | Associate | Support | Total hours | Time cost<br>£ | Average hourly<br>rate<br>£ |
|--|---------|----------|----------------|---------|------------------|-----------|---------|-------------|----------------|-----------------------------|
| 1 Strategy & Planning                      | -       | -        | -              | -       | -                | 0.20      | -       | 0.20        | 54.00          | 270.00                      |
| 2 Sale of business                         | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 3 Book debt realisations                   | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 4 Property                                 | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 5 Other assets                             | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 6 Retention of title                       | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 7 Trading                                  | -       | -        | -              | -       | 0.90             | -         | -       | 0.90        | 391.50         | 435.00                      |
| 8 Accounting and treasury                  | -       | -        | -              | 0.10    | 0.60             | 2.50      | -       | 3.20        | 988.50         | 308.91                      |
| 9 Statutory and compliance                 | -       | -        | -              | 0.10    | 0.20             | 0.40      | -       | 0.70        | 247.50         | 353.57                      |
| 10 Employees & pensions                    | -       | -        | -              | -       | -                | 0.10      | -       | 0.10        | 27.00          | 270.00                      |
| 11 Investigations                          | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 12 Creditors                               | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 13 Creditors committee                     | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 14 Tax                                     | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 15 VAT                                     | -       | -        | -              | -       | -                | 0.25      | -       | 0.25        | 67.50          | 270.00                      |
| 16 Books and records                       | -       | -        | -              | -       | -                | -         | -       | -           | -              | -                           |
| 17 Closure procedures                      | -       | -        | -              | 1.90    | -                | 6.15      | -       | 8.05        | 2,658.00       | 330.19                      |
| <b>Total</b>                               | -       | -        | -              | 2.10    | 1.70             | 9.60      | -       | 13.40       | 4,434.00       | 330.90                      |
| <b>Brought forward at 2 September 2019</b> |         |          |                |         |                  |           |         |             | <b>360.09</b>  | <b>124,297.07</b>           |
| <b>Total to 14 October 2019</b>            |         |          |                |         |                  |           |         |             | <b>373.49</b>  | <b>128,731.07</b>           |

# Life Mobile - Our hours and average rates for 2 September 2018 to 1 September 2019 and cumulative since appointment

From: 02 September 2018  
To: 01 September 2019

Analysis of time costs for the period

| Aspect of assignment                       | Partner     | Director    | Senior Manager | Manager      | Senior Associate | Associate    | Support  | Total hours   | Time cost £       | Average hourly rate £ |
|--|-------------|-------------|----------------|--------------|------------------|--------------|----------|---------------|-------------------|-----------------------|
| 1 Strategy & Planning                      | -           | -           | -              | -            | 3.95             | 5.00         | -        | 8.95          | 3,003.75          | 335.61                |
| 2 Sale of business                         | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 3 Book debt realisations                   | -           | -           | -              | -            | -                | 0.15         | -        | 0.15          | 39.75             | 265.00                |
| 4 Property                                 | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 5 Other assets                             | 0.80        | -           | -              | -            | 0.30             | -            | -        | 1.10          | 839.50            | 763.18                |
| 6 Retention of title                       | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 7 Trading                                  | -           | -           | -              | -            | 2.10             | -            | -        | 2.10          | 895.50            | 426.43                |
| 8 Accounting and treasury                  | -           | -           | 0.05           | 0.60         | 1.40             | 4.35         | -        | 6.40          | 2,089.00          | 326.41                |
| 9 Statutory and compliance                 | 0.30        | -           | 0.70           | 8.85         | 7.65             | 19.60        | -        | 37.10         | 13,624.75         | 367.24                |
| 10 Employees & pensions                    | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 11 Investigations                          | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 12 Creditors                               | -           | 0.25        | 3.80           | 6.05         | 17.90            | 13.70        | -        | 41.70         | 16,608.75         | 398.29                |
| 13 Creditors committee                     | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 14 Tax                                     | -           | 0.50        | -              | 1.90         | 0.40             | 9.70         | -        | 12.50         | 4,493.50          | 359.48                |
| 15 VAT                                     | -           | -           | -              | 1.00         | 0.30             | 2.05         | -        | 3.35          | 1,182.50          | 352.99                |
| 16 Books and records                       | -           | -           | -              | -            | -                | -            | -        | -             | -                 | -                     |
| 17 Closure procedures                      | -           | -           | -              | 0.60         | -                | 1.70         | -        | 2.30          | 764.50            | 332.39                |
| <b>Total</b>                               | <b>1.10</b> | <b>0.75</b> | <b>4.55</b>    | <b>19.00</b> | <b>34.00</b>     | <b>56.25</b> | <b>-</b> | <b>115.65</b> | <b>43,541.50</b>  | <b>376.49</b>         |
| <b>Brought forward at 2 September 2018</b> |             |             |                |              |                  |              |          | <b>270.87</b> | <b>94,873.51</b>  |                       |
| <b>Total to 1 September 2019</b>           |             |             |                |              |                  |              |          | <b>386.52</b> | <b>138,415.01</b> |                       |

# Life Mobile - Our hours and average rates for 2 September 2019 to 14 October 2019 and cumulative since appointment

Analysis of time costs for the period **From: 02 September 2019 To: 14 October 2019**

| Aspect of assignment       | Partner | Director | Senior Manager | Manager     | Senior Associate | Associate    | Support | Total hours  | Time cost £     | Average hourly rate £ |
|----------------------------|---------|----------|----------------|-------------|------------------|--------------|---------|--------------|-----------------|-----------------------|
| 1 Strategy & Planning      | -       | -        | -              | -           | -                | 0.20         | -       | 0.20         | 54.00           | 270.00                |
| 2 Sale of business         | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 3 Book debt realisations   | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 4 Property                 | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 5 Other assets             | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 6 Retention of title       | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 7 Trading                  | -       | -        | -              | -           | 0.90             | -            | -       | 0.90         | 391.50          | 435.00                |
| 8 Accounting and treasury  | -       | -        | -              | 0.10        | 0.20             | 2.40         | -       | 2.70         | 787.50          | 291.67                |
| 9 Statutory and compliance | -       | -        | -              | 0.10        | 0.20             | 0.75         | -       | 1.05         | 342.00          | 325.71                |
| 10 Employees & pensions    | -       | -        | -              | -           | -                | 0.10         | -       | 0.10         | 27.00           | 270.00                |
| 11 Investigations          | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 12 Creditors               | -       | -        | -              | -           | -                | 1.20         | -       | 1.20         | 324.00          | 270.00                |
| 13 Creditors committee     | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 14 Tax                     | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 15 VAT                     | -       | -        | -              | -           | -                | 0.35         | -       | 0.35         | 94.50           | 270.00                |
| 16 Books and records       | -       | -        | -              | -           | -                | -            | -       | -            | -               | -                     |
| 17 Closure procedures      | -       | -        | -              | 1.90        | -                | 6.20         | -       | 8.10         | 2,671.50        | 329.81                |
| <b>Total</b>               | -       | -        | -              | <b>2.10</b> | <b>1.30</b>      | <b>11.20</b> | -       | <b>14.60</b> | <b>4,692.00</b> | <b>321.37</b>         |

Brought forward at 2 September 2019

386.52 138,415.01

Total to 14 October 2019

401.12 143,107.01

## Our time charging policy and hourly rates

We and our team charge our time for the work we need to do in the liquidations. 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 the liquidators.

All of our staff who work on the liquidations (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 six 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 already or who are likely to work on the liquidations.

| Grade                          | Up to 30 June 2019 £ | From 1 July 2019 £ |
|--------------------------------|----------------------|--------------------|
| Partner                        | 890                  | 910                |
| Director                       | 780                  | 800                |
| Senior manager                 | 575                  | 605                |
| Manager                        | 510                  | 525                |
| Senior associate – qualified   | 425                  | 435                |
| Senior associate – unqualified | 315                  | 325                |
| Associate                      | 265                  | 270                |
| Support staff                  | 135                  | 140                |

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                                      | Up to 30 June 2019 £ | From 1 July 2019 £ |
|--|----------------------|--------------------|
| Partner                                    | 1,445                | 1,385              |
| Director                                   | 1,325                | 1,275              |
| Senior manager                             | 1,020                | 1,290              |
| Manager                                    | 735                  | 775                |
| Senior Associate/ consultant (qualified)   | 545                  | 575                |
| Senior Associate/ consultant (unqualified) | -                    | 330                |
| Associate / assistant consultant           | 290                  | 285                |
| Support staff                              | 160                  | 170                |

*Where the July 2019 rates are less than the previous year, we have taken account of the charge out rates of the specific individuals working on the case until closure.*

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

## Payments to associates

We have not made any payments to associates in the period.

## 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 during this latest period:-

| Area of work           | Work undertaken   | What, if any, financial benefit the work provided to creditors or required by statute  |
|------------------------|---|--|
| Strategy & planning    | <ul style="list-style-type: none"><li>• Case strategy and progression meetings; and</li><li>• Reviewing progress and amending strategy as appropriate.</li></ul>  | <ul style="list-style-type: none"><li>• Required for the proper management of the liquidations.</li></ul>  |
| Creditors              | <ul style="list-style-type: none"><li>• Issuing statutory notice of intended dividend to unsecured creditors;</li><li>• Adjudicating further unsecured claims received;</li><li>• Declaring and making payment of first and final dividend to unsecured creditors; and</li><li>• Dealing with uncashed dividend cheques and forwarded to ISA uncashed dividend account.</li></ul> | <ul style="list-style-type: none"><li>• Work is required by statute; and</li><li>• Distribution of available funds to unsecured creditors.</li></ul> |
| Accounting & treasury  | <ul style="list-style-type: none"><li>• Managing bank account;</li><li>• Periodic bank reconciliations;</li><li>• Dealing with any receipts and payments including transactions in respect of the first and final distribution to unsecured creditors;</li><li>• Paying uncashed dividend to ISA; and</li><li>• Closing case bank accounts.</li></ul>                             | <ul style="list-style-type: none"><li>• Incidental to proper management of liquidations.</li></ul>   |
| Statutory & compliance | <ul style="list-style-type: none"><li>• Preparing and drafting of the third progress report to creditors;</li><li>• Complying with statutory filing requirements; and</li><li>• Maintaining case records and closure of systems and files.</li></ul>  | <ul style="list-style-type: none"><li>• Statutory and regulatory requirements.</li></ul>   |
| Tax & VAT              | <ul style="list-style-type: none"><li>• Preparing and submitting final VAT 426 return.</li></ul>  | <ul style="list-style-type: none"><li>• Required by statute and for recovering funds into the estate.</li></ul>                                      |
| Closure                | <ul style="list-style-type: none"><li>• Obtaining relevant clearances to leave office; and</li><li>• Preparing and circulating final account to creditors.</li></ul>  | <ul style="list-style-type: none"><li>• Required by statute or other legal requirements.</li></ul>   |

## Disbursements

We don't need to get approval to draw expenses or disbursements unless they are for shared or allocated services provided by our own firm, including room hire, document storage, photocopying, communication facilities. These types of expenses are called "Category 2" disbursements and they must be directly incurred on the case, subject to a reasonable method of calculation and allocation and approved by the same party who approves our fees.

Our expenses policy allows for all properly incurred expenses to be recharged to the liquidations. There were no disbursements incurred during the period for 4U Wi-fi.

## Life Mobile

The following disbursements arose in the period of this report.

| Category     | Policy   | Costs incurred<br>£ |
|--------------|--|---------------------|
| 2            | <b>Photocopying</b> - at 5 pence per sheet copied, only charged for circulars to creditors and other bulk copying. | 37.00               |
| 2            | <b>Mileage</b> - At a maximum of 71 pence per mile (up to 2,000cc) or 93 pence per mile (over 2,000cc)             | -                   |
| 1            | <b>Analyse</b> all other disbursements reimbursed at cost  | -                   |
| <b>Total</b> |  | 37.00               |

## Jump4u

The following disbursements arose in the period of this report.

| Category     | Policy   | Costs incurred<br>£ |
|--------------|--|---------------------|
| 2            | <b>Photocopying</b> - at 5 pence per sheet copied, only charged for circulars to creditors and other bulk copying. | 7.00                |
| 2            | <b>Mileage</b> - At a maximum of 71 pence per mile (up to 2,000cc) or 93 pence per mile (over 2,000cc)             | -                   |
| 1            | <b>Analyse</b> all other disbursements reimbursed at cost  | -                   |
| <b>Total</b> |  | 7.00                |

## *Our relationships*

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

## *Legal and other professional firms*

Our choice of the below legal and professional advisors was based upon our perception of the advisors' experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the fee arrangement with them. We instructed the following professionals on this case:

| <b>Service provided</b> | <b>Name of firm / organisation</b> | <b>Reason selected</b>                | <b>Basis of fees</b> |
|-------------------------|------------------------------------|---------------------------------------|----------------------|
| Debt collection         | • Direct Legal Collections         | • Knowledge and existing relationship | • Percentage basis   |
| Debt collection         | • J&P Associates Ltd               | • Knowledge and existing relationship | • Percentage basis   |
| Data destruction        | • Assurant Solutions               | • Knowledge and existing relationship | • Fixed fee          |

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## ***Appendix D: Other information***

|  |  |                 |                     |
|--|--|-----------------|---------------------|
| Company's registered name:                         | 4u Wi-Fi Limited   | Jump 4u Limited | Life Mobile Limited |
| Trading name:                                      | As above   |                 |                     |
| Registered number:                                 | 05956859   | 07493495        | 05956966            |
| Registered address:                                | Central Square, Level 8, 29 Wellington Street, Leeds, LS1 4DL  |                 |                     |
| Date of the Liquidators' appointment:              | 2 September 2015   |                 |                     |
| Liquidators' names, addresses and contact details: | David James Kelly and Ian David Green, both of PricewaterhouseCoopers LLP, 7 More London, Riverside, London, SE1 2RT; and Robert John Moran of PricewaterhouseCoopers LLP, Cornwall Court, 19 Cornwall Street, Birmingham, B3 2DT. |                 |                     |

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## ***Appendix E: Notice of liquidators' final account before dissolution***

# Notice of liquidators' final account before dissolution

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

(a) If the company is  
incorporated outside the  
UK or is an unregistered  
company comply with

IR16 r1.6

## Name of Companies

Life Mobile Limited  
4u Wi-Fi Limited  
Jump 4U Limited

## Company Numbers (a)

05956966  
05956859  
07493495

We (b) David James Kelly, Ian David Green and Robert John Moran, the joint liquidators of the companies, give notice to creditors and members that:-

(b) Insert full names of  
liquidators

- the companies' affairs are fully wound up;
- the creditors have the right to request information from the liquidators under rule 18.9 of the Insolvency (England and Wales) Rules 2016 (IR16) (c);
- the creditors have the right to challenge the liquidators' remuneration and expenses under rule 18.34 IR16 (c);
- a creditor may object to the release of the liquidators by giving notice in writing to the liquidators 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 liquidators 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 liquidators will be released under section 173 IA86 at the same time as vacating office unless any of the company's creditors objected to the liquidators' release.

Dated 28 October 2019

The joint liquidators' contact details are:

(d) postal address: PricewaterhouseCoopers LLP, Level 8, Central Square, 29 Wellington Street, Leeds, LS1 4DL

email address: maysoon.mehdi@pwc.com

telephone number: 0113 289 4742

(c) Details of these rights  
can be found overleaf

### **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.