

Neutral Citation No: [2026] NIKB 15

Ref: HUD12991

*Judgment: approved by the court for handing down
(subject to editorial corrections)**

ICOS No: 21/086296

Delivered: 31/03/2026

IN THE HIGH COURT OF JUSTICE IN NORTHERN IRELAND

**KING'S BENCH DIVISION
(COMMERCIAL HUB)**

BETWEEN:

**EILEEN BURKE AS PERSONAL REPRESENTATIVE OF THE ESTATE
OF LIAM BURKE (DECEASED)**

Plaintiff;

and

PATRICK McDERMOTT

Defendant.

**Mr Gibson (instructed by CFR Solicitors) for the Plaintiff
Mr M Lavery (instructed by Hunt & Co Solicitors) for the Defendant**

HUDDLESTON J

Background

[1] The plaintiff is the executrix (and widow) of the late Liam Burke (“the deceased”) who died on 15 May 2018. The defendant is a former business associate of the deceased but is also married to Mrs Burke’s niece.

[2] The plaintiff’s claim centres around monies which were released from the sale of premises at Plumtree Industrial Estate, Harworth (“the Property”) which was owned by an SPV, De Burca Properties Ltd, and how they were distributed.

[3] The deceased was a civil engineer and in 1995 set up a tunnelling business with a third party, Mr Sean Fallon, under the name of F&B Tunnelling Ltd. F&B Tunnelling Ltd and its sister company L&S Plant Ltd went into administration in or around 2009/2010 with considerable liabilities.

[4] The deceased was able to buy the goodwill and plant from the administrator and in turn set up a new company F&B Trenchless Solutions Ltd in or about September 2013. That company was incorporated in England and Wales company number 06324766. In addition (and somewhat confusingly) companies by similar names were also incorporated by the deceased namely:

- F&B Trenchless Solutions (Ireland) Ltd, incorporated in Northern Ireland, September 2013, company number NI620583 and dissolved on 22 September 2020.
- F&B Trenchless Solutions Ltd, incorporated in Ireland September 2014, company number 473467 and undergoing liquidation.

[5] The evidence suggests that the defendant was approached by the deceased in or about 2013 when his then companies were in financial difficulties. At that point the defendant loaned a sum of £100,000 to the deceased on condition that the monies would be repaid within two months. It is common case that the monies were in fact repaid but over a protracted period of time and largely on a piecemeal basis. Within a number of months thereafter the deceased again approached the defendant this time requesting a loan of £250,000 in return for which he offered a half share in the following companies namely:

- F&B Trenchless Solutions Ltd;
- De Burca Plant Ltd; and
- De Burca Properties Ltd – the SPV which held the Property and which was wound up after the sale.

The history of the shareholding of those companies on incorporation, in 2014 and on death is set out in the Appendix. It is the defendant's case that for the purposes of this case the companies were owned 50:50 and the profits were to be shared on that basis.

[6] Again, from the evidence it would appear uncontradicted that the deceased continued with the day to day running of the companies until he became ill with cancer whereupon the defendant took control. It is the defendant's case that upon taking control he discovered financial irregularities. The court was provided with a letter from the accountants to F&B Trenchless Solicitors (Ire) Ltd, Harcourt, dated 11 April 2018 ("the Harcourt letter") addressed to the directors and highlighting unusual payments of approximately £610,852. Other further substantial unusual payments were suspected in the years 2013-2017 but unquantified and for that reason the defendant refused to "sign-off" the accounts.

[7] The defendant's evidence is that after receipt of the letter he approached the deceased (who was then in hospital) and (to quote from defence) "was assured ... that every penny that he [the deceased] had withdrawn would be equally matched on drawings."

[8] It is the defendant's case that in order to secure his investment declarations of trust had been established on or around 20 January 2014. By those, the deceased declared that his shareholding in the following companies would be held on trust for the defendant namely:

- (a) F&B Trenchless Solutions Ltd;
- (b) De Burca Properties Ltd (ie the SPV which held the property); and
- (c) De Burca Plant Ltd.

The shareholding at that time (ie in 2014) is detailed in the Appendix.

[9] There is some contention and certainly it was a plank off the plaintiff's original case that the declarations of trust were fraudulently procured or at least not the act of the deceased. That is certainly what was originally pleaded. The court received both documentary evidence and testimony from the attesting solicitor who witnessed their execution by the deceased to the effect that the three declarations of trust were prepared on the instructions of P J McDermott by Babington & Croasdaile Solicitors and executed by the deceased in the presence of Sean Flanagan on 20 January 2014. Mr Flanagan's correspondence (under which he returned the declarations) is in the following terms:

"I confirm that I attended with Mr Liam Burke purely for the purpose of witnessing his signature in respect of each of the three documents referred to in your letter of 20 January. Mr Burke confirmed to me that he was aware of the nature and effect of the documents before he signed them, and I explained to him that I was not there for the purpose of explaining the documents to him but merely for the purpose of witnessing his signature. He said [sic] was aware of this and this was not a difficulty. He signed the documents in my presence and the originals have been returned to you. I witnessed his signature in each case."

The events surrounding this I shall return to below but, in short, I have concluded based on the evidence that these declarations are valid. Certainly, no cogent evidence to the contrary, has been adduced by the plaintiff.

[10] As indicated above De Burca Properties Ltd was an SPV which held the Property in Doncaster, England from which the trading companies operated. That Property was sold by direction of the defendant in or around 29 January 2016 in the sum of £1.2m. After payment of costs and redemption of a charge in favour of Lloyds plc the net proceeds of sale (£879,528.86) was remitted to the company's bank

account. It appears to have been agreed between the parties that a further £200,000 would be paid to F&B Trenchless Solutions (Ireland) Ltd – on the defendant’s case to meet Revenue liabilities in that company.

[11] The plaintiff’s claim as articulated is as follows:

“The balance, in the sum of £679,529.86, was paid into an account held by the defendant. As aforesaid it was agreed between the parties that notwithstanding the transfer and the shareholding being entirely owned by the deceased the monies would be divided equally as between the deceased and the defendant, an arrangement confirmed in correspondence from the defendant on 1 July 2018.”

[12] The plaintiff’s claim in its final iteration therefore accepts the 50/50 ownership and is now framed as seeking the following relief: (a) a declaration that 50% of the net proceeds of sale are held in trust by the defendant for the plaintiff; (b) an account of the monies received; (c) an order for payment of the appropriate amount to the plaintiff; and (d) with such other order as the court or relief as the court deems fit.

[13] The defendant’s position (again as pleaded in its defence) is that:

“[10] ... It was at all times understood and agreed that this [ie the 50/50 split] would only arise after deduction of the deceased’s personal guarantee (£82,412.46 which was also deducted from the net proceeds of sale) and, more importantly, the balancing of all other sums the deceased had unilaterally withdrawn from the companies.”

And further:

“[11] [The declaration of trust] was essentially an insurance policy that the deceased had given the defendant to protect his investment on agreement that if the books were not balanced as between them that the balance yard monies would remain the defendant’s and the defendant’s alone and it was for this reason that the deceased paid the proceeds into the defendant's personal account and avers that this would never have occurred if there had been no agreement in respect of a trust as alleged by the plaintiff.”

[14] I should say that in the reply to defence the plaintiff denied the allegation of “significant personal drawings made by the deceased” and [at paragraph 5] denied that the deceased had “signed and executed the declaration of trust as alleged ... or at all.” The plaintiff’s evidence to the court suggested that she still harbours that view.

[15] The plaintiff also relies on correspondence between the parties after the deceased’s demise (ie the July 2018 correspondence referred to in the pleadings) to mount the case that there was an agreement which superseded the trust declarations that the net proceeds of sale of the Property would be divided equally between the deceased’s estate and the defendant resulting in its conclusion that there was an agreement between the parties that “the proceeds of sale will be divided equally between the two of them” albeit after the deduction of various charges and disbursements.

[16] It is accepted (and the contemporaneous bank statements confirm) that the defendant received the money into his personal account by action of the deceased and (on the plaintiff’s case) so far has failed to account to the plaintiff for the deceased’s share. In such circumstances the plaintiff asserts it is entitled to recover its claim (as finally constituted) in the sum of £339,764.93 (ie 50% of the net proceeds of sale) together with interest at 8% from 1 February 2019 to 21 September 2025 (£180,887.63) resulting in a total claim of £520,652.56.

The evidence

[17] The court heard from the following witnesses.

Mrs Eileen Burke (the plaintiff)

[18] Mrs Burke’s evidence in support of her claim was largely to the effect that the defendant had asked her late husband for the additional 50% of the share of the net proceeds of sale as a loan and that her husband assured her “don’t worry PJ [ie the defendant] will pay it back.” On her evidence she is of the view that the defendant required the money to pay back a property-based loan as part of a NAMA negotiation. She explained raising the issue after her husband’s death and her interpretation of the defendant’s email of July 2018 - which she felt confirmed her understanding at that time. Following that email there was a suggestion of a meeting between the parties but it never happened. Under cross-examination the witness confirmed that she was not aware of the declarations of trust and whilst not actually calling them a forgery outright raised a question that the “signature did not look like [her late husband’s].” She also signalled that the deed may have been forged. Although initially pleaded the amended statement of case resiles from that position. Notwithstanding her involvement as both director/shareholder (in various companies) on her evidence she said she was not aware of the history of the indebtedness and/or withdrawals and certainly not those which were detailed in the Harcourt letter.

[19] She said the defendant needed the additional 50% to pay off a NAMA related debt which she said explained the rationale for the transfer of the entirety of the net proceeds of sale into his personal account. Her evidence (as subsequently reflected in an amended statement of claim) was to the effect that regardless of the alleged declarations of trust the subsequent negotiations and confirmations entitled her to 50% of the net proceeds of sale which she consistently viewed as a loan to the defendant. She asserted that the defendant had paid interest in respect of the loan for a period which she said confirmed her view of the amount and the status of the monies held by the defendant.

Mr Micheal Burke (brother of the deceased)

[20] Mr Burke gave evidence to the effect that he had discussions with the deceased, his brother, in or around 2013 regarding the cashflow issues of the companies. At that point discussion was also had about the potential investment to be made by the defendant. Through those he was aware of the defendant's business relationship with the deceased.

[21] As regards the sale of the Property his evidence was that his brother, the deceased, had explained the proposed sale on the basis that the yard was no longer needed and that there would be a sale and leaseback in respect of a portion of it. His evidence was the deceased also described the loan of 50% of the net proceeds to the defendant.

[22] Following the 2018 email (and something of an impasse between the parties) he attended a meeting arranged with the defendant in the Goring Hotel, London in July to see if a settlement could be reached. In trying to reach agreement (which obviously failed) he said that his "takeaway [was] that it was a 50/50" arrangement.

[23] In summary the witness did confirm that the question of the irregularities in the accounts was raised but that "he couldn't find any" and that he was aware of the "loan" and the trust arrangement but that the latter was not something that the defendant had raised at the outset (ie in the July 2018 email) and was only raised subsequently as relations soured.

Mr Sean Flanagan (Solicitor)

[24] Mr Flanagan confirmed that the deceased was referred to him by Babington & Croasdaile. He confirmed under questioning of the court that he did not formally "incept" the deceased as a client and therefore did not ask for identification or address confirmation but relied upon the introduction which was effected by Babington & Croasdaile as the defendant's solicitors.

[25] The witness confirmed that the deceased attended his offices, introduced by Babington & Croasdaile. He had witnessed the deceased's signature without

providing advice upon the three declarations of trust after which he posted them back to Babington & Croasdaile the following day as per the letter which was recited at [9] above.

Mr P J McDermott (the defendant)

[26] After rehearsing the largely uncontentious evidence regarding the initial debt of £100,000 (and its repayment) the witness then explained his “investment” of £250,000 into the group of companies. Although there were references throughout to it being variously a “loan” and/or “an investment” his ultimate position was that he was investing into the companies for a 50% share. After discussing it with his wife (ie the plaintiff’s niece) he explained that he became aware a few months thereafter not only of the financial difficulties in which the companies were trading but also the previous history of Mr Burke’s involvement in his earlier companies which went into administration during the period of his association with Mr S Fallon (see above).

[27] He explained that he himself did not take an active role in relation to the UK/Ireland aspects of the companies until the defendant’s health issues at which point he became increasingly concerned about the financial status of the group of companies. He gave evidence (largely supported by the conveyancing file which was amongst the papers provided to the court) that he was the mover who directed the sale of the Property in an attempt to reduce the overall financial exposure. Out of the net proceeds of sale he explained that £200,000 was paid to other members of the group of companies to discharge VAT liabilities and that a further £82,402.46 was paid to discharge a guarantee which had been provided by the deceased to Ulster Bank. The balance, he explained, was transferred to him by the defendant who was the sole signatory on the bank mandate for the SPV in which the Property sat. The completion statement for the sale of the Property and the bank statements of payor/payee all of which were available to the court confirm this.

[28] In respect of the discrepancies in the accounts (as highlighted by the Harcourt letter) the witness explained that when he met with the deceased in April 2018 shortly before his death he tabled the issue of the £610,852 unexplained withdrawn amounts in respect of (on his case) credit card bills, payment of insurance premia and other unauthorised payments. His position was the transfer of the net proceeds of sale to him thereafter together with the existence of the 2014 declarations of trust provided him with security. His evidence was that the defendant was aware of that position and the agreement that Mr Burke’s 50% of the net proceeds of sale would be held by the defendant pending resolution and explanation of the unauthorised withdrawals and a reconciliation of the company’s accounts. That balancing exercise did not occur, in part because of the deceased’s death but also because the defendant refused to sign off on the accounts which led, ultimately, to the company entering into liquidation. He tabled reports of the liquidators of F&B Trenchless Solutions Ltd. These are not strictly relevant to this case but do confirm:

- (a) that €500k under the control of Mrs Burke was returned to the company; and

(b) that “despite considerable communication with Mr McDermott and his solicitors ... no satisfactory explanations were provided to account for the use of €1.38m of company funds ...”

[29] The defendant variously used the description of the trust arrangement as being his “security” and/or his “insurance policy” for the repayment of his investment and was cross-examined on the usage of that term by both the court and plaintiff’s counsel. The explanation advanced by the defendant for the interest payments was that they were paid to the deceased for a period to the deceased on the 50% share that otherwise would have accrued to the deceased pending resolution of these matters but that he (the defendant) stopped paying interest when there was no clarity being provided for the unauthorised withdrawals. He denied that the 50% share was a loan – either to pay NAMA or otherwise.

The Harcourt letter

[30] The Harcourt letter of 11 April 2018 (referred to above) to the directors of F&B Trenchless Solutions (Ireland) Ltd was addressed to both the deceased and the defendant as directors in the context of the accounts preparation for the year ended 30 September 2017. The accountants wrote in terms that they wished “to draw to your attention substantial and unusual payments to Liam during the year. We can provide a full detailed breakdown but, in the meantime, maybe you could take a look and discuss with Liam as we do not wish to annoy him [Liam].”

[31] They then set out a number of those payments including:

- Various debits/withdrawals from Bank of Ireland - £142,339.
- Bank of Ireland credit card - £94,927.
- Bank of Ireland cheques - £120,353.

[32] In short, the total sums queried amounted to £610,852 which are the unauthorised withdrawals referred to the defendant and categorised (on his case) as unauthorised drawings to the benefit of the deceased and/or his wife.

Inter parties’ correspondence

[33] The firm of Crowley Miller, instructed by the plaintiff, wrote to Mr McDermott in February 2019 seeking, very broadly, information regarding F&B Trenchless Solutions (Ireland) Ltd and F&B Trenchless Solutions Ltd after which they entered into correspondence with Harcourt. In the defendant’s own response (dated 27 February 2019) the defendant again refers to “monies ... withdrawn from the company accounts by your client, director of the companies, and her late husband, Mr Liam Burke for their own benefit, personal use and for non company purposes ...” In that letter Mr McDermott also refers to “lending” a further £250,000 “in return for a half share in the companies.” He referenced that he

had attempted resolution of the disputes in the meeting with Mr Michael Burke (referred to above) and indeed through Fergus Doherty of Harcourt Accountants - a settlement which had discussed the payment of a proportion of the disputed sum.

[34] Mr McDermott, in that February 2019 letter rehearses a number of allegations against both the deceased, the plaintiff and indeed their sons. In respect of the sale of the Property he referred to a balance being "left of £339,764.43 each." It is that figure which is then picked up by Crowley Miller in their response of 22 March 2019 as purported confirmation of the deceased's entitlement. The failure to agree on these points led ultimately to the appointment of a liquidator and, indeed, this litigation.

Email of 1 July 2018

[35] The email which is referred to in the oral evidence of the parties and the pleadings (see above) was an email from the defendant to the plaintiff dated 1 July 2018 following her husband's death.

[36] In it the defendant again refers to the concept of "lending" £250,000 "in return for a half share in the above companies namely F&B Trenchless Solutions, De Burca Plant Ltd and De Burca Properties Ltd." He explains that he did not take an active role in the companies until, following Liam's illness, that he had "no option but to take full control of the companies which were at this stage in 'dire straits' and in a downward [sic] spiral one more time which was totally oblivious to [him] up until this point."

[37] The email continues:

"I realised the significant drawings made by Liam which we had ongoing discussions about prior to his death whereupon we also discussed the proceeds of the yard sale in detail, half of which Liam was entitled to, the other half was mine which some of the yard proceeds were reinvested into the company last year on Liam's request when he informed me the company was in difficulties yet again. I took control of the balance proceeds and we agreed an interest return on Liam's share which he received up until it became apparent that the monies were being unlawfully drawn by Liam in disregard to the arrangement agreed between us that everything was 50/50. On discovering the above, it was agreed between Liam and I, that Liam's half share (less the monies reinvested into the company at Liam's request) of the sale proceeds would be retained by me as part payment/set off of my half share of the year's profits, which Liam had drawn without notice to me."

[38] In the email he proceeds to recount his surprise upon learning of the unauthorised withdrawals (essentially per the Harcourt correspondence) and raised the prospect of other unauthorised repayments for earlier years.

Expert report

[39] The court received an expert report prepared by Nicola Niblock of ASM under the instructions of Cleaver Fulton Rankin on behalf of the plaintiff. The instructions given were to:

- (a) Investigate the shareholdings of the companies (in UK and Ireland).
- (b) Determine what happened to the sale proceeds of the Property.
- (c) Investigate the transfer of the plant and machinery out of F&B Trenchless Solutions (Ireland) Ltd and De Burca Plant Ltd.

[40] It would seem that it had not been appreciated at the time of instruction that there was actually a third company, F&B Trenchless Solutions Ltd also registered in England and Wales. At the end of the case, I invited counsel to prepare a schedule of the companies in question which is now appended to this judgment for clarity.

[41] In terms of the sale proceeds of the Property the report confirms these as £879,529 and that it was “accepted that Mr McDermott owed Liam Burke approximately £340,000 (ie half of the proceeds after deduction of VAT).” Beyond that the report does little to add to the information regarding the net proceeds of sale and their flow to Mr McDermott personally.

Consideration

[42] Prior to the hearing of the matter the parties very helpfully had reduced some of the factual matrix to an agreed “case summary” and posed a number of questions for the court which I shall now attempt to answer:

- “(a) What agreement, if any, was reached between the deceased and the defendant relating to the shareholder in De Burca Properties Ltd?
- (b) What is the status of the 2014 declaration of trust?
- (c) What relief, if any, is the plaintiff entitled to?”

[43] In essence questions (a) and (b) are one and the same question so I shall deal with them first.

[44] Although Mr McDermott both in his written correspondence and, indeed, in his oral evidence referred to the concept of “lending” £250,000 to the deceased it is quite clear that his intention was that in doing so he was buying 50% ownership in the companies. Although he became a director in the companies for reasons frankly that escape the court (notwithstanding questioning Mr McDermott on the point) he did not take a formal transfer of shares or indeed become a registered shareholder in the Companies’ Register. I accept Mr McDermott’s evidence that he relied on the declarations of trust, and I do not understand the plaintiff to now advance a contrary argument with any credibility on the question of a shared entitlement on a 50/50 basis. It appears now agreed that beneficial ownership of the companies was 50/50.

[45] Where the plaintiff disagrees is in relation to the declarations of trust but having looked at the chronology of events and having heard Mr Flanagan as the attesting witness I am entirely satisfied that the three declarations of trust were freely executed by the deceased on 20 January 2014 (to coincide with the defendant’s injection of capital) and that the common intention behind them was to provide security for Mr McDermott.

[46] I am therefore satisfied that Mr McDermott was a 50/50 owner in the three companies in terms of legal ownership but that the 2014 declarations of trust had the effect in law of giving him 100% control over those companies. The contemporaneous emails and exchanges largely (if not precisely) confirm that position. The voluntary transfer of 100% of the net proceeds of sale by the deceased to Mr McDermott also corroborates that view. I find no evidence or indeed legal credibility in the argument that that arrangement was overtaken by reason of the correspondence between the parties post the deceased’s death. Mr McDermott was resolute in his evidence on the point and I found him to be credible. The plaintiff, on the other hand, does not speak to the matter with any personal knowledge but rather as to what she considered to be the state of affairs at that time and/or what her husband told her. In the face of the documentary evidence that is not sufficient. The fact that her case has morphed quite considerably in this regard also weakens its credibility. What seems more credible is that there was an acceptance by the deceased that there was an outstanding reconciliation of the accounts and that Mr McDermott should enjoy security until that be done.

(c) The relief

[47] Given my conclusion (as above) that at the point that the Property was sold, Mr McDermott was the controller of De Burca Properties Ltd (which was the SPV which held that Property) he controlled and beneficially owned 100% of that company. From the net proceeds of sale there was agreement and the bank statements confirm the transfer of circa £200,000 to other companies within the group to pay for what the court understands were Revenue liabilities in those companies. After discharge of the security held by Lloyds Bank over the Property and the further circa £82,000 paid to Ulster Bank in respect of the defendant’s personal liability on a personal guarantee there was a net balance.

[48] That net balance (of £679,529) was initially categorised by the plaintiff as being 100% owned by the deceased's estate (as per the initial letter of claim on her behalf). More recently the pleadings (as amended) would suggest that the plaintiff's claim is limited to 50% of that sum as an amount accruing to the estate of Liam Burke on the basis of a loan to the defendant which was not repaid by him. It is plain from Mrs Eileen Burke's evidence that she still harbours some reluctance as regards the declarations of trust but, as I have found above, I am entirely satisfied that they were documents freely entered into by the deceased and binding upon him and thus his estate. There is absolutely no evidence before the court to the contrary. Indeed until the hearing it had not fully been appreciated by the plaintiff that Mr Sean Flannagan was a solicitor in a separate firm to that which prepared the deeds on behalf of the defendant.

[49] In the face of their existence Mr Gibson advanced the argument that the declarations of trust were of no effect given the subsequent winding up of the SPV post the sale. That was proffered without authority and flies contrary to trust law. The effect of the declarations of trust was to create a beneficial interest – initially in the shareholding referred to within them but then (on the sale of the Property) represented by cash in that SPV – cash that was paid to Mr McDermott by and with the full knowledge of the deceased.

[50] Mr McDermott's evidence on the exact entitlement was that notionally 50% of the proceeds of sale were due to Liam Burke **but only** if the accounts companies were reconciled – a reconciliation which could only come from the deceased by an explanation of the irregularities which were highlighted in the Harcourt letter. That reconciliation has never happened and obviously the deceased died and is unable now to answer those queries. A liquidator was subsequently appointed and there is no suggestion that satisfaction on those points was achieved and, due to the liquidation, will now never be achieved.

[51] On that basis the court's analysis is that 100% of the net proceeds of sale were properly owed to the defendant and held by him pending the satisfaction of a condition which, only if satisfied, would mean that he would be a bare trustee upon resulting trusts for that 50% in favour of Liam Burke. That contingency never having been satisfied and the question mark remaining over "irregularities" as per the Harcourt letter leaves the court to conclude that the net proceeds of sale are properly owned by and may be retained by the defendant. Through the purchase of 50% of the equity in the company and the subsequent deed of trust he was in effect the 100% owner thereof.

[52] In terms of the somewhat late suggestion that the provisions of the declaration of trust were overridden by an agreement between Mrs Burke (as personal representative) and the defendant based on the exchanges of correspondence I find no credibility in that proposition whatsoever. It may well be that that is the firm conviction of Mrs Burke but on the point I found Mr McDermott

to be the more credible - not least because he had personal knowledge whereas Mrs Burke did not. I accept Mr McDermott's evidence that he paid interest on 50% of the sum but only until he became certain in his view that the unauthorised payments would never be explained or recovered whereupon he stopped.

[53] In summary the relief sought by the parties and ordered by this court is that the monies in dispute absolutely belong to the defendant freed from any claim by the estate of the late Liam Burke. The parties have made submissions in writing in relation to the matter of costs but the court sees no reason to vary the tradition that costs follow the event and so award costs in favour of the defendant.

Company Name	F & B Trenchless Solutions Ltd (now KM & MCF Solutions Ltd)	F & B Trenchless Solutions (IRE) Ltd	De Burca Properties Ltd	De Burca Plant Ltd
Co. Number	6234766	NI620583	6225470	06692411
Date of Incorporation	26-Apr-07	24-Sept-13	24-Apr-07	09-Sept-08
Country of Registration	UK	Northern Ireland	UK	UK
Former Company Names	-Harewood & Associates Ltd -F & B Trenchless Solutions Ltd	-	-	-
Director at Incorporation	Liam Burke	Liam Burke	Liam Burke	Liam Burke
Shareholder at incorporation	Liam Burke 100%	F & B Trenchless Solutions Ltd (Co.No.6234766) 100%	Liam Burke 100%	Liam Burke 100%
Director Appointments	Eileen Burke 15-Mar-11	PJ McDermott 19-Apr-18	-	Eileen Burke 11-Mar-11 Liam Burke 14-Mar-14 PJ McDermott 06-May-18
Director Resignations	-	-	-	Liam Burke 11-Mar-11
Allotment of Shares	-	PJMcDermott 50% Liam Burke 50%	-	Eileen Burke 50% PJMcDermott 50%
Declaration of Trust	In favour of PJMcDermott 20-Jan-14	-	In favour of PJMcDermott 20-Jan-14	In favour of PJMcDermott 20-Jan-14
Status at the Date of Liam Burke's Death May 2018	Completion of winding up filed 21-Nov-16	Active	Dissolved 02-Aug-16	Active (Last Accounts filed 30-Sept-2017 & Notice to compulsory strike off filed 28-Aug-2018)
Current Status	Dissolved 05-Sept-18	Dissolved 22-Sept-20	Dissolved	Dissolved 31-May-22