

LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



A16 *A8BK6HG0* 10/08/2019 #150
COMPANIES HOUSE

1 Company details

Company number 0 4 4 5 0 3 7 3

Company name in full Pelican Consulting Limited

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

2 Liquidator's name

Full forename(s) William Matthew Humphries

Surname Tait

3 Liquidator's address

Building name/number 2nd Floor, 2 City Place

Street Beehive Ring Road

Post town Gatwick

County/Region

Postcode R H 6 0 P A

Country

4 Liquidator's name

Full forename(s) Danny Nicolaas William

Surname Dartnaill

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

5 Liquidator's address

Building name/number Thames Tower, Level 12, Station Road

Street Reading

Post town Berkshire

County/Region

Postcode R G 1 1 L X

Country

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

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 1	^d 8	^m 0	^m 7	^y 2	^y 0	^y 1	^y 8
To date	^d 1	^d 7	^m 0	^m 7	^y 2	^y 0	^y 1	^y 9

7 Progress report

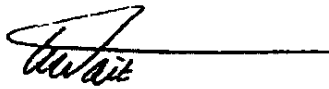
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 0	^d 9	^m 0	^m 8	^y 2	^y 0	^y 1	^y 9
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LIQ03

Notice of progress report in voluntary winding up



Presenter information

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

Contact name **William Matthew Tait**

Company name **BDO LLP**

Address
5 Temple Square
Temple Street

Post town **Liverpool**

County/Region

Postcode **L 2 5 R H**

Country

DX **BRNOTICE@bdo.co.uk**

Telephone **01512 374 500**



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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



Important information

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



Where to send

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

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



Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Pelican Consulting Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 18/07/2018 To 17/07/2019 £	From 18/07/2013 To 17/07/2019 £
ASSET REALISATIONS		
Bank Interest Gross	17.86	74.75
Boat	NIL	500.00
Directors' Loan Account	NIL	15,200.00
Furniture & Equipment	NIL	1,611.67
Transferred from Administration	NIL	145.71
VAT Refund	NIL	2,541.92
	<u>17.86</u>	<u>20,074.05</u>
COST OF REALISATIONS		
Agents/Valuers Fees (1)	NIL	161.17
Corporation Tax	NIL	266.38
Joint Administrators' Fees	NIL	2,500.00
Joint Liquidators' Fees	NIL	6,916.67
Statutory Advertising	NIL	212.43
	<u>NIL</u>	<u>(10,056.65)</u>
	<u>17.86</u>	<u>10,017.40</u>
REPRESENTED BY		
Bank 1 Current		9,734.07
Vat Input		283.33
		<u>10,017.40</u>



Tel: +44 (0)151 237 4500
Fax: +44 (0)151 237 4545
www.bdo.co.uk

5 Temple Square
Temple Street
Liverpool
L2 5RH

TO ALL CREDITORS AND MEMBERS

9 August 2019

Our Ref 00234250/DD/DF/C2

Please ask for
David Forster
0151 237 4530
Email BRCMT@bdo.co.uk

Dear Madams/Sirs

Pelican Consulting Limited - In Creditors' Voluntary Liquidation ('the Company')
Registered number: 04450373

I set out below an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period 18 July 2018 to 17 July 2019 ('the Period') and should be read in conjunction with my previous reports.

Professional information regarding the Joint Liquidators

The Joint Liquidators are currently William Matthew Humphries Tait (officeholder No: 9564) of BDO LLP, 2nd Floor, 2 City Place, Beehive Ring Road, Gatwick, RH6 0PA and Danny Nicolaas William Dartnaill (officeholder No: 10110) of BDO LLP, Thames Tower, Level 12, Station Road, Reading, RG1 1LX. The Liquidation commenced on 18 July 2013.

The Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.

Receipts & Payments

I attach for your information a summary of my Receipts and Payments account, analysed to show activity during the Period compared to the whole of the Liquidation. The account shows a balance in hand of £10,017.

The receipts and payments shown during the Period are largely self-explanatory.

Progress of the Liquidation

The Joint Liquidators are in the process of closing the Liquidation and will be submitting final tax returns in relation to corporation tax and VAT. A final report will be uploaded to the web portal during the next 6 months.

Assets

There are no outstanding realisable assets in this Liquidation

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of Pelican Consulting Limited. Please see the privacy statement at <https://www.bdo.co.uk/en-gb/legal/privacy/privacy-notice>

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I can confirm that there are no assets of a peculiar or special nature, which cannot be sold. Consequently, there has been no distribution of unsold assets to creditors, as mentioned in Rules 18.10/14.13 of the Rules.

Future Prospects for Creditors

Secured Creditor

HSBC Bank Plc ('HSBC') are owed approximately £64,000, which is secured by way of a debenture containing fixed and floating charges dated 31 October 2007. To date HSBC has not received any payment and it is anticipated they will suffer a shortfall.

Preferential Creditors

Preferential claims are those of employees with arrears of wages (capped at £800 per employee) and outstanding holiday pay (uncapped).

Preferential creditors' claims are estimated to total £10,000. There will be no dividend to the preferential creditors.

Unsecured Creditors & the Prescribed Part

Under Section 176A of the Insolvency Act 1986 where after 15 September 2003 a company has granted a floating charge to a secured creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors.

Based on present information, the Joint Liquidators estimate that after allowing for costs and payment of the preferential claims, the prescribed part before any costs of distribution and claims agreement is estimated at £0.

There will be no dividend to the unsecured creditors.

Investigations

The Joint Liquidators have a duty to investigate the affairs of the Company and also the conduct of the Directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed my review of the Company's affairs and assets to establish whether there are any actions that can be investigated for the benefit of the creditors and concluded there are no causes of action to be pursued.

Joint Liquidators' Remuneration

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) As a percentage of the assets realised and distributed; and/or
- (2) By reference to the time the Joint Liquidators and the staff have spent attending to matters in the Liquidation; and/or
- (3) As a set amount; and/or



(4) As a combination of the above.

The creditors have already approved the Joint Liquidators' remuneration on a time cost basis. To date, the Joint Liquidators have drawn £6,917 in respect of remuneration as shown on the enclosed Receipts and Payments account.

I attach two schedules detailing the time costs incurred to date as follows:

- The first schedule covers the Period and records time costs of £8,657, which represents 29 hours spent at an average charge out rate of £302 per hour.
- The second schedule covers the whole period of appointment and records time costs of £51,066, which represents 202 hours spent at an average charge out rate of £253 per hour.

For guidance, I also attach the BDO LLP policy in respect of fees and disbursements.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. Since my last report no category 1 disbursements have accrued.

Some Liquidators recharge expenses, for example printing, photocopying and telephone costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors before they can be drawn, and these are known as category 2 disbursements.

The policy of BDO LLP in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage on the basis of the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. No category 2 disbursements have been incurred or drawn to date.

Total disbursements of £115 have been incurred in this Liquidation as detailed below.

	Cat. 1 (£)	Cat. 2 (£)	Total (£)
Bonding	115.00	-	115.00
Total	115.00	-	115.00

To date, category 1 disbursements of £105 have been drawn.

Creditors' rights

I provide at the end of this report an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the liquidation. Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about>



insolvency-practitioner where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at:
<http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

If you require any further information, please contact me or my colleague David Forster at BRCMT@bdo.co.uk.

Yours faithfully
For and on behalf of
Pelican Consulting Limited

A handwritten signature in black ink, appearing to read 'W. Tait', followed by a horizontal line.

William Matthew Humphries Tait
Joint Liquidator

William Matthew Humphries Tait and Danny Nicolaas William Dartnaill are both authorised to act as Licensed Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK.

Enclosures:

Receipts and Payments Account
SIP 9 Time Cost Report for the Period
SIP 9 Time Cost Report for the whole of Liquidation
BDO LLP Policy in respect of Fees and Disbursements

Pelican Consulting Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

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	<u>NIL</u>	<u>(10,056.65)</u>
	<u>17.86</u>	<u>10,017.40</u>
REPRESENTED BY		
Bank 1 Current		9,734.07
Vat Input		283.33
		<u>10,017.40</u>

Summary of Time Charged and Rates Applicable for the Period From 18/07/2018 to 17/07/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		V R I
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
C. Planning and Strategy			2.00	826.00									2.00	826.00	413.0
D. General Administration			0.30	122.25			0.70	87.30	2.35	412.20	1.00	101.75	4.35	723.50	166.3
I. Reporting			16.15	6,586.75			1.85	220.15	4.35	300.15			22.35	7,107.05	317.9
	0.00	0.00	18.45	7,535.00	0.00	0.00	2.55	307.45	6.70	712.35	1.00	101.75			
													28.70	8,656.55	
														0.00	
														0.00	
														0.00	
														8,656.55	

Detail of Time Charged and Rates Applicable for the Period From 18/07/2013 to 17/07/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
C. Planning and Strategy														
01 Historic Performance Review			2.00	826.00									2.00	826.00
07 Strategy Planning								6.10	1,231.40				6.10	1,231.40
sub total -			2.00	826.00				6.10	1,231.40				8.10	2,057.40
C. Planning and Strategy														
D. General Administration														
02 VAT			1.50	480.00				1.50	228.00				3.00	708.00
03 Taxation			0.25	103.25				3.00	532.00				3.25	635.25
07 Receipts Payments Accounts			2.00	739.50			0.05	7.60	1,257.05		12.65	1,651.60	22.30	3,654.50
08 Remuneration Issues								0.30	45.60				0.30	45.60
09 Statutory Matters								7.25	1,210.80				7.25	1,210.80
15 Gen Admin Correspondence			40.45	12,921.00			1.40	167.95	8.65	971.65		2.45	52.95	14,275.25
16 Maintain Internal Files								2.10	347.60				2.10	347.60
sub total -			44.20	14,243.75			1.45	174.30	30.40	4,592.70	15.10	1,866.25	91.15	20,877.00
D. General Administration														
E. Asset Realisation/Dealing														
07 Debt Collection			1.75	668.25									1.75	668.25
09 Dealing with other Assets			30.25	9,680.00				7.30	1,186.00				37.55	10,866.00

Detail of Time Charged and Rates Applicable for the Period From 18/07/2013 to 17/07/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
99 Other Matters			3.00	960.00									3.00	960.00
sub total -			35.00	11,308.25					7.30	1,186.00			42.30	12,494.25
E. Assets Realisation/Dealing														
H. Creditor Claims														
02 Secured Creditors			1.00	366.00					2.80	458.40			3.80	824.40
04 Non-Preferential Creditors									0.90	149.60			0.90	149.60
sub total -			1.00	366.00					3.70	608.00			4.70	974.00
H. Creditor Claims														
I. Reporting														
01 Statutory Reporting			23.65	9,549.25			1.85	220.15	5.40	476.55			30.90	10,245.95
04 Reporting to Creditors									24.80	4,417.40			24.80	4,417.40
sub total -			23.65	9,549.25			1.85	220.15	30.20	4,893.95			55.70	14,663.35
I. Reporting														
Net Total													51,066.00	
Secretarial Expense													0.00	
Other Disbursements													0.00	
Billed													0.00	
Grand Total													51,066.00	



Pelican Consulting Limited - In Creditors' Voluntary Liquidation

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm who may be involved in working on the insolvency, follows:

GRADE	£
Partner	783
Manager	346-604
Assistant Manager	311
Senior Administrator	291
Administrator	170-291
Other Staff	92-114

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP are reviewed on a regular basis and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories:-

Pre Appointment
Steps upon Appointment
Planning and Strategy
General Administration
Asset Realisation/Management
Trading Related Matters
Employee Matters
Creditor Claims
Reporting
Distribution and Closure
Other Issues.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

1) Other Costs

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories.



2) Category 1

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case the recharge will be reimbursement of a specific expense incurred.

3) Category 2

We propose to recover from the estate the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency (England and Wales) Rules 2016 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP
9 August 2019

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:

Creditors' and members' requests for further information in administration, winding up and bankruptcy

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

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

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

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

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

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36. (1) This rule applies to applications made with permission under rules 18.34 and 18.35.

- (2) Where the court has given permission, it must fix a venue for the application to be heard.

- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) *an order reducing any fixed rate or amount;*
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.