

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 6 9 7 9 0 3 3

Company name in full Elmas Catering Limited

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

2 Liquidator's name

Full forename(s) Mehmet

Surname Arkin

3 Liquidator's address

Building name/number Alpha House

Street 176A High Street

Post town Barnet

County/Region

Postcode E N 5 5 S Z

Country

4 Liquidator's name ①

Full forename(s)

Surname

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

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

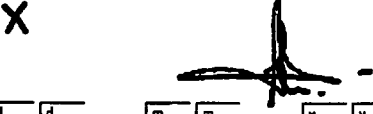

Postcode

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 2	^d 1	^m 0	^m 1	^y 2	^y 0	^y 2	^y 1				
To date	^d 2	^d 0	^m 0	^m 1	^y 2	^y 0	^y 2	^y 2				
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	Signature 											
Signature date	^d 0	^d 8	^m 0	^m 3	^y 2	^y 0	^y 2	^y 2				

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 **Mehmet Arkin**

Company name **Arkin & Co**

Address **Alpha House**

176A High Street

Post town **Barnet**

County/Region

Postcode

E	N	5	5	S	Z
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Country

DX

Telephone **01707 419500**



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

Elmas Catering Limited t/a Ephesus
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 21/01/2021 To 20/01/2022 £	From 21/01/2021 To 20/01/2022 £
	ASSET REALISATIONS	
	Bank Interest Gross	6.25
	Cash at Bank	9,013.86
34,062.00	Directors' Loan Account	NIL
10,000.00	Goodwill	10,000.00
7,660.00	Plant & Machinery	7,660.00
25,000.00	Rent Deposit	NIL
		<u>26,680.11</u>
	COST OF REALISATIONS	
	Agents/Valuers Fees (1)	2,766.00
	Agents/Valuers Fees (2)	98.19
	Statutory Advertising	166.00
		<u>(3,030.19)</u>
	PREFERENTIAL CREDITORS	
(13,325.00)	HM Revenue & Customs - PAYE/NI	NIL
(29,604.00)	HM Revenue & Customs - VAT	NIL
		<u>NIL</u>
	UNSECURED CREDITORS	
(45,408.00)	Banks/Institutions	NIL
(9,064.00)	HM Revenue & Customs - Corporation	NIL
(38,140.00)	Trade & Expense Creditors	NIL
		<u>NIL</u>
	DISTRIBUTIONS	
(1,000.00)	Ordinary Shareholders	NIL
		<u>NIL</u>
(59,819.00)		<u>23,649.92</u>
	REPRESENTED BY	
	Bank 1 Current	26,575.88
	Vat Payable	(3,532.00)
	Vat Receivable	606.04
		<u>23,649.92</u>



Mehmet Arkin
Liquidator

First Annual Progress Report

ELMAS CATERING LIMITED T/A EPHEBUS – IN LIQUIDATION (“THE COMPANY”)

Date of Report: 14 March 2022

Arkin & Co
Alpha House
176A High Street
Barnet
EN5 5SZ

T: 01707 419 500
E: info@arkinco.com

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 - **Appendix B – Liquidator's Time Costs Schedule for the Review Period and Estimate of Forecasted Time Costs for the period 21 January 2022 to 20 January 2023 (the "Forecasted Period").**
 - **Appendix C – Schedule of Liquidator's Disbursements incurred in the Review Period and those anticipated to be incurred in the Forecasted Period.**
 - **Appendix D – Detailed list of the work undertaken in the Review Period and the work anticipated to be undertaken in the Forecasted Period.**
 - **Appendix E – Rule 18.9 extract from the Insolvency (England & Wales) Rules 2016 relating to creditors' rights to request additional information from the Liquidator.**
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First Annual Progress Report
Elmas Catering Limited t/a Ephesus – In Liquidation

EXECUTIVE SUMMARY

As previously advised, the Company was placed into creditors' voluntary liquidation on 21 January 2021.

A summary of the key information in this report is detailed below for the Review Period and for the Forecasted Period.

Assets

Asset	Estimated to realise per Statement of Affairs £	Realisations in the Review Period £	Anticipated Realisations for the Forecasted Period £	Total Anticipated Realisations £
Plant & Machinery	7,660	7,660	Nil	7,660
Goodwill	10,000	10,000	Nil	10,000
Cash at Bank	Nil	9,014	Nil	9,014
Director's Loan Account	34,062	Nil	Nil	Nil
Rent Deposit	25,000	Nil	Nil	Nil

Expenses

Category	Amount per fees and expenses estimate	Expenses incurred in the Review Period	Anticipated expenses for the Forecasted Period	Total anticipated expenses
Statutory Advertisements	N/A	166	Nil	166
Security Bond Premium	N/A	580	Nil	580
Agents -Valuers	N/A	2,864	Nil	2,864
Liquidator's Remuneration	N/A	18,278	12,315	30,593

Dividend Prospects

Creditor Class	Dividend Paid in the Review Period	Anticipated Dividend for the Forecasted Period
Secured Creditor	N/A	N/A
Preferential Creditors	N/A	N/A
Unsecured Creditors	Nil	Nil

ADMINISTRATION & PLANNING

Statutory Information

The Company's registered number is 06979033 and its registered office was changed from The Fold, 114 Station Road, Sidcup DA15 7AE to the Liquidator's office at Alpha House, 176A High Street, Barnet EN5 5SZ.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found at Appendix D.

The Liquidator has met his statutory and regulatory duties to report to creditors as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

ENQUIRIES AND INVESTIGATIONS

The Liquidator carried out an initial review of the Company's affairs in the period prior to his appointment. This included seeking information and explanations from the Director (and senior employees) by means of questionnaires and interviews, making enquiries of the Company's accountants, reviewing information received from creditors, and collecting and examining the Company's bank statements, accounts and other records.

The Director provided the Statement of Affairs and a completed questionnaire pursuant to the Company Directors Disqualification Act 1986.

The information obtained from this process enabled the Liquidator to meet his statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have had past dealings with the Company.

REALISATION OF ASSETS

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix D.

Cash at Bank

Although not listed on the Statement of Affairs, £9,013.86 was received from Barclays Bank plc on 25 February 2021. This represents the credit balance held on the Company's current account at the date of liquidation.

Plant, Machinery and Goodwill

A professional and independent valuation of the Company's assets was carried out on 22 October 2020 by SIA Group Asset Ingenuity Ltd (SIA) – <https://www.sia-group.co.uk/>. The Company's fixtures, fittings and equipment were valued on a 'desktop' basis and were given an in-situ value of £7,660. The Company's Goodwill was also appraised and SIA estimated that a value of £10,000 would be fair and equitable. The valuation had to be conducted on a retrospective basis as the Company's assets were

First Annual Progress Report Elmas Catering Limited t/a Ephesus – In Liquidation

transferred to a connected company (by virtue of common directors), Ephesus Catering Limited, in August 2020 in the midst of the pandemic.

The Company's Goodwill was appraised on the basis of the Company's historical financial performance following a review of the Company's statutory and management accounts.

In considering the Liquidator's options with a view to achieving the best realisation available under the circumstances, SIA recommended that the offer of £17,660 received from Ephesus Catering Limited be accepted in respect of the tangible assets. SIA noted that the sale consideration was in line with their in-situ valuation and far exceeded the ex-situ value should the assets be collected from site for sale by other means.

In respect of the Goodwill/intellectual property rights in a formal insolvency procedure where the business has ceased trading, SIA advised that it would be unlikely that they could generate any significant/higher consideration for Goodwill on the open market, considering the fact that the Company had been making losses, the lease had been valued at 'nil' to speculative and the fact that the existing management team were intrinsic to the business.

For the above reasons, SIA did not feel there was any merit in marketing the business as this was likely to prolong completion and present unnecessary costs and liabilities to the Liquidator. In SIA's opinion, acceptance of the offer would present the best net realisation available under the circumstances and therefore SIA recommended acceptance of the offer from Ephesus Catering Limited.

Directors Loan

The Statement of Affairs showed an overdrawn director's loan account ("DLA") of £34,062. The estimated to realise amount was noted as 'uncertain' as the personal financial position of the director was unknown. It has now been established that the director has provided a personal guarantee in respect of £47,781.58 owed to Liberis Ltd. As he will be personally liable for this amount, it has been offset against the DLA and therefore there will be no realisation in this regard.

Rent Deposit

The Statement of Affairs also showed a rent deposit owing to the Company of £18,500. However, I have now had confirmation from the landlord's solicitor that the deposit was returned to the company in full in 2015, along with £37.17 of accrued interest.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in Appendix D. The following sections explain the anticipated outcomes to creditors and any distributions paid (if applicable).

Secured Creditors

A rent deposit deed was created on 29 September 2010 and registered at Companies House on 8 October 2010. However, it has been established that no liability is due as the landlord has returned the deposit in satisfaction of the deed. Therefore, there are no secured creditors in this matter and there will be no prescribed part in this liquidation.

Preferential Creditors

There are no preferential creditors.

Unsecured Creditors

To date, unsecured claims have been received from 12 creditors totalling £56,039.96.

Dividend Prospects

After discharging the costs and expenses of the winding up, there will be insufficient funds available to declare a dividend to the unsecured creditors in this matter.

LIQUIDATOR'S REMUNERATION AND EXPENSES

Remuneration

Pre-Appointment Costs

Pre-Appointment costs were set at £7,000 plus VAT and disbursements. £2,500 plus VAT was paid prior to the liquidation by the director and a fee resolution to draw the remaining £4,500 plus VAT was approved on 25 February 2022. These time costs will be drawn shortly.

Post-Appointment Costs

I wrote to creditors on 14 October 2021 seeking approval that the basis of the Liquidator's fees "*be fixed by reference to the time properly given by the Liquidator and his staff in attending to matters arising in the liquidation ("time costs"), such time to be charged at the hourly charge out rates used by this firm at the time when the work is performed*". This fee resolution was approved on 25 February 2022 and my remuneration will be drawn shortly on the basis of my time costs in accordance with that resolution.

My time costs for the Review Period are £18,278.50 representing 54.6 hours at an average rate of £334.77 per hour. Estimated time costs for the Forecasted Period are anticipated to be £12,315.00 as stated at Appendix B.

For further information on how liquidators' fees are determined and for details of creditors' rights to fix and monitor liquidators' fees, "A Creditor's Guide to Insolvency Practitioners' Fees" may be viewed at <http://thecompliancealliance.co.uk/resources.html>.

Expenses

A liquidator is entitled to recover Category 1 and Category 2 Expenses. The expenses that have been incurred and paid from the estate in the Review Period, those incurred and not yet paid from the estate and those anticipated to be incurred in the Forecasted Period, are detailed at Appendix C.

Category 1 Expenses are payments that a liquidator has made, or anticipates making, to independent third parties. This is specific expenditure directly relating to the appointment in question and can be drawn from the estate without creditor approval.

The Category 1 Expenses incurred in the Review Period are as follows:

- Statutory Advertisements (£166) – These relate to the advertisement of the Liquidator's appointment in the London Gazette which is a statutory requirement.
- Security Bond Premium (£580) – This relates to the premium paid to the Liquidator's insurers to insure the value of the Company's assets. This is a regulatory requirement.
- SIA (£2,864.19) – SIA were instructed as valuers and agents in relation to the Company's assets. Their fees for this service were agreed at their standard agreed rate and totalled £2,766 plus VAT and £98.19 plus VAT for disbursements. These costs have been paid in full.

First Annual Progress Report Elmas Catering Limited t/a Ephesus – In Liquidation

The Category 2 Expenses incurred in the Review Period, and those anticipated to be incurred in the Forecasted Period, but not yet drawn from the estate, are detailed in Appendix C.

Category 2 Expenses represent expenditure incidental to the administration of the liquidation, which by its nature includes an element of allocated cost. These are recoverable only with creditor approval in the same manner as a liquidator's remuneration.

An expense charge relating to the recovery of overhead costs is levied at the rate of £6.75 per creditor. This sum is drawn at the outset of the liquidation and on each anniversary thereafter and covers printing and/or photocopying, postage, telephone and fax usage.

Travelling expenses by rail are charged at cost and by car at 45p per mile.

Creditors' Rights

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question) apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

An extract of the relevant rule is included at Appendix F.

ETHICS

The Liquidator is authorised by the Insolvency Practitioners Association to act as an Insolvency Practitioner and he is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. The Code of Ethics can be viewed at <https://www.arkinco.com/code-of-ethics/>.

General Ethical Considerations

Prior to my appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the period of my appointment and the administration of the liquidation.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, I am obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews regularly the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

Agents and valuers

As stated above, SIA were instructed as valuers and agents in relation to the Company's assets.

First Annual Progress Report
Elmas Catering Limited t/a Ephesus – In Liquidation

OTHER MATTERS

The administration of the liquidation is almost complete. Steps will shortly be taken to conclude the winding up.

This firm's Privacy Notice, as required by the General Data Protection Regulation, can be viewed at www.arkinco.com/privacy-notice/.

If you have any queries regarding the contents of this report please contact Maggie Day on 01707 419 502 or by email at maggie@arkinco.com.



Signed _____
M Arkin
Liquidator

**Elmas Catering Limited t/a Ephesus
(In Liquidation)
Liquidator's Summary of Receipts and Payments
To 20 January 2022**

RECEIPTS	Statement of Affairs (£)	Total (£)
Plant & Machinery	7,660.00	7,660.00
Goodwill	10,000.00	10,000.00
Directors' Loan Account	34,062.00	0.00
Cash at Bank		9,013.86
Rent Deposit	25,000.00	0.00
Bank Interest Gross		6.25
		<hr/>
		26,680.11
		<hr/>
PAYMENTS		
Agents/Valuers Fees (1)		2,766.00
Agents/Valuers Fees (2)		98.19
Statutory Advertising		166.00
HM Revenue & Customs - PAYE/NI	(13,325.00)	0.00
HM Revenue & Customs - VAT	(29,604.00)	0.00
Trade & Expense Creditors	(38,140.00)	0.00
Banks/Institutions	(45,408.00)	0.00
HM Revenue & Customs - Corporation Tax	(9,064.00)	0.00
Ordinary Shareholders	(1,000.00)	0.00
		<hr/>
		3,030.19
		<hr/>
Net Receipts/(Payments)		23,649.92
		<hr/>

MADE UP AS FOLLOWS

Bank 1 Current	26,575.88
VAT Receivable / (Payable)	(2,925.96)
	<hr/>
	23,649.92
	<hr/>



Mehmet Arkin
Liquidator

ELMAS CATERING LIMITED - IN LIQUIDATION ("THE COMPANY")**For the Review Period 21 January 2021 to 20 January 2022**

Categories	Partner (Hrs)	Manager (Hrs)	Administrative (Hrs)	Secretarial and Support (Hrs)	Total (Hrs)	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	1.60	16.60	3.00	0.00	21.20	7,077.00	333.82
Investigations	0.20	10.70	0.00	0.00	10.90	3,586.50	329.04
Realisations	1.80	8.30	0.00	0.00	10.10	3,678.50	364.21
Creditors	1.10	5.20	6.10	0.00	12.40	3,936.50	317.46
Other Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	4.70	40.80	9.10	0.00	54.60	18,278.50	339.15

For the Forecasted Period 21 January 2022 to 20 January 2023

Categories	Partner (Hrs)	Manager (Hrs)	Administrative (Hrs)	Secretarial and Support (Hrs)	Total (Hrs)	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	3.00	3.00	3.00	0.00	9.00	3,420.00	380.00
Investigations	2.00	2.00	2.00	0.00	6.00	2,280.00	380.00
Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	4.00	7.00	8.00	0.00	19.00	6,615.00	346.15
Other Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	9.00	12.00	13.00	0.00	34.00	12,315.00	317.59

CHARGING AND DISBURSEMENT POLICY

The hourly charge out rates (reviewed annually on 1 April) used in calculating time costs for the current and prior period are as follows:

Appointment Taker	£475 - £525
Manager	£280 - £325
Senior Administrator	£220 - £270
Junior Administrator and Support Staff	£125 - £160

Secretarial and cashiers time is charged to the case and their rates are included within the above hourly rates identified above.
Time is charged in units of 6 minutes.

Appendix C

Disbursements incurred in the period 21 January 2021 to 20 January 2022

	Charged/incurred in the period 21/01/2021 to 20/01/2022	Of which paid from Arkin & Co 21/01/2021 to 20/01/2022	Of which paid from Estate Account 21/01/2021 to 20/01/2022
	£	£	£
Category 1 Disbursements			
Statutory Advertising	166.00	0.00	166.00
Security Bond Premium	580.00	580.00	0.00
Professional -Valuers Fees	2766.00	0.00	2766.00
Professional -Valuers Disbursements	98.19	0.00	98.19
Category 2 Disbursements			
A disbursement charge relating to the recovery of overhead costs is levied at the rate of £6.75 per creditor. This sum is drawn at the outset of the case and on each anniversary thereafter and covers printing, postage, stationery, telephone and fax usage.	114.75	0.00	0.00
	3724.94	580.00	3030.19

Estimated Disbursements for the period 21 January 2022 to 20 January 2023

	Of which to be paid from Arkin & Co	Of which to be paid from Estate Account
	£	£
Category 2 Disbursements		
A disbursement charge relating to the recovery of overhead costs is levied at the rate of £6.75 per creditor. This sum is drawn at the outset of the case and on each anniversary thereafter and covers printing, postage, stationery, telephone and fax usage.	0.00	0.00
	0.00	0.00

Outsourced printing and/or photocopying will be charged at cost in addition to the above.

Travelling expenses are charged at the rate of 45p per mile.

Appendix D

General Description	Detailed list of work undertaken in the Review Period
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Pension scheme	Identifying whether there is a pension scheme
Creditors	
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation, meeting and general reports to creditors Disclosure of sales to connected parties
Meeting of Creditors	Preparation of meeting notices, proxies/voting forms and advertisements notice of meeting to all known creditors Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting. Responding to queries and questions following meeting Issuing notice of result of meeting.
Investigations	
SIP 2 Review	Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors (where applicable) Review of financial affairs of the company Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken (if applicable)
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary report if required

General Description	Detailed list of work undertaken in the Review Period
	Assisting the Insolvency Service with its investigations if required
Realisation of Assets	
	Liaising with bank Liaising with accountants and director Liaising with valuers Sale of assets Liaising with solicitors
Creditors and Distributions	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO (if applicable) Corresponding with the PPF and the Pensions Regulator
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend

General Description	Detailed list of work anticipated to be undertaken in the Forecasted Period
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Review bonding of case to ensure adequate cover
Document maintenance/file review/checklist	Filing of documents at Companies House Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Bank account reconciliations Maintenance of the estate cash book
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Reports	Preparing annual progress report, investigation, meeting and general reports to creditors
Statutory reporting on conduct of director(s)	Liaising with Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations
Creditors and Distributions	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO Corresponding with the PPF and the Pensions Regulator
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend

Rule 18.9 - An extract from the Insolvency (England & Wales) Rules 2016 relating to creditors' rights to request additional information from the liquidator

(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).

Appendix F

Rule 18.34 - An extract from the Insolvency (England & Wales) Rules 2016 relating to creditors' rights to challenge the liquidator's remuneration or expenses if excessive

(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").