

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 7 8 9 0 0 1 3

Company name in full Central & Country Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Timothy Frank

Surname Corfield

### 3 Liquidator's address

Building name/number 26/28 Goodall Street

Street Walsall

Post town West Midlands

County/Region

Postcode W S 1 1 Q L

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

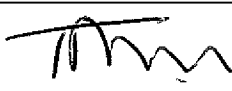
Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>										<b>Period of progress report</b>									
From date		<sup>d</sup> 1	<sup>d</sup> 3	<sup>m</sup> 0	<sup>m</sup> 8	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9										
To date		<sup>d</sup> 1	<sup>d</sup> 2	<sup>m</sup> 0	<sup>m</sup> 8	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0										
<b>7</b>										<b>Progress report</b>									
										<input checked="" type="checkbox"/> The progress report is attached									
<b>8</b>										<b>Sign and date</b>									
Liquidator's signature		Signature 								X									
Signature date		<sup>d</sup> 0	<sup>d</sup> 6	<sup>m</sup> 1	<sup>m</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0										

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 **Timothy Frank Corfield**

Company name **Griffin & King Insolvency**

Address **26/28 Goodall Street**

**Walsall**

Post town **West Midlands**

County/Region

Postcode **W S 1 1 Q L**

Country

DX

Telephone **01922 722205**

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

**Central & Country Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 13/08/2019 To 12/08/2020 £	From 13/08/2019 To 12/08/2020 £
	<b>ASSET REALISATIONS</b>		
577,031.42	Balance at Bank	591,278.33	591,278.33
	Bank Interest Gross	24.13	24.13
		<u>591,302.46</u>	<u>591,302.46</u>
	<b>COST OF REALISATIONS</b>		
	Accountancy Fees	350.00	350.00
	Liquidators Expenses	1,060.60	1,060.60
	Liquidators Fees	2,250.00	2,250.00
		<u>(3,660.60)</u>	<u>(3,660.60)</u>
	<b>UNSECURED CREDITORS</b>		
	H M Revenue & Customs – Corp. Tax	1,371.04	1,371.04
	Statutory Interest	37.86	37.86
		<u>(1,408.90)</u>	<u>(1,408.90)</u>
	<b>DISTRIBUTIONS</b>		
(200.00)	Ord. S/holders. - £2,877.52 per share	575,503.11	575,503.11
		<u>(575,503.11)</u>	<u>(575,503.11)</u>
<b>576,831.42</b>		<b><u>10,729.85</u></b>	<b><u>10,729.85</u></b>
	<b>REPRESENTED BY</b>		
	Fixed Current A/c		9,997.73
	Vat Control Account		662.12
	Vat Receivable		70.00
			<u><b>10,729.85</b></u>



Timothy Frank Corfield  
Liquidator

**Central & Country Limited**  
**In Members' Voluntary Liquidation**

**Liquidator's Annual Progress Report to the Company Members'**  
**Pursuant to Section 92A of the Insolvency Act 1986 and in accordance Rule 18.3 of the**  
**Insolvency (England and Wales) Rules 2016**

**Prescribed Period for Report**

I was appointed Liquidator of the above named company by the Member(s) on 13 August 2019, which is a solvent liquidation. This report is to provide details of the progress of the administration of the winding-up.

The prescribed period for which the Liquidator must produce a progress report is the period of 1 year commencing on date on which the Liquidator was appointed, and every subsequent period of 1 year. In this case the Liquidator's report covers the year from appointment on 13 August 2019 to 12 August 2020.

**Statutory Information**

Company Name	Central & Country Limited
Former Company Name(s)	None
Trading Name(s)	Central & Country Limited
Company Number	07890013
Date of Incorporation	22 December 2011
Former Registered Office	Unit 16 Heritage Park, Hayes Way, Cannock, Staffordshire, WS11 7LT
Former Trading Address	Unit 16 Heritage Park, Hayes Way, Cannock, Staffordshire, WS11 7LT
Current Registered Office	26/28 Goodall Street, Walsall, West Midlands, WS1 1QL
Name of Liquidator	Timothy Frank Corfield
Address of Liquidator	Griffin & King, 26/28 Goodall Street, Walsall, West Midlands WS1 1QL
IP Number	8202
Date of Appointment of Liquidator	13 August 2019
Appointed by	Company Members
Change(s) in Liquidator	None

**Liquidator's Abstract of Receipts & Payments Account**

An abstract of the Liquidator's receipts and payments account for the period 13 August 2019 to 12 August 2020 is attached at Appendix A.

**Progress During the Period Covered by this Report**

**Asset realisations**

Balance at Bank – Estimated to realise £577,031.42 as per the Directors' Declaration of Solvency

The Liquidator has realised a total of £591,278.33 from the company's bank account. This is £14,246.91 more than was shown on the Directors' sworn Declaration of Solvency.

Gross bank interest of £24.13 has been received during this reporting period on funds held in the liquidation bank account. This includes final bank interest of £0.08 which was credited to the liquidation account on 28 August 2020

These are all itemised within the Liquidator's abstract of receipts & payments attached at Appendix A.

There are no assets that remain to be realised and no other assets that have proven to be unrealisable.

### **Compliance with the Declaration of Solvency**

As all proven creditors have been paid in full or reserved for, including statutory interest, within the period of 12 months as stated on the Directors' sworn Declaration of Solvency (the Company is not insolvent), there is no requirement for the Liquidator to convene a meeting of creditors under Section 95 of the Insolvency Act 1986.

There are no funds payable to the Insolvency Services Account in respect of unclaimed dividends payable to creditors or other unclaimed dividends in the winding-up.

### **Transactions with Connected Parties**

There are no connected party transactions to disclose.

### **Prescribed Part for Unsecured Debts**

With effect from 15<sup>th</sup> September 2003, where a floating charge has been created after this date, an element of the company's net property is available for the satisfaction of unsecured debts ("the prescribed part") under Section 176A of the Insolvency Act 1986 (as introduced by the Enterprise Act 2002). In this case there is no floating charge and therefore Section 176A of the Insolvency Act 1986 does not apply.

### **Creditors and Dividend Payments to Creditors**

The company had no known creditors as at the date of winding-up but during our administration of the winding-up, one creditor has been identified.

This was H M Revenue and Customs from whom I received a formal claim in the liquidation on 13 January 2020 of £1,371.04 in respect of outstanding Corporation Tax, penalties and interest for the period ended 12 August 2019. This amount was settled in full from the funds in the liquidation on 16 December 2019, together with statutory interest at 8% per annum from the date of liquidation which totalled £37.86.

Tax clearance for VAT was received from H M Revenue and Customs on 16 March 2020 but Corporation Tax clearance was still outstanding as at the end of this reporting period. The company was not registered for PAYE.

An input VAT refund claim of £662.12 which was submitted to H M Revenue and Customs on 11 November 2019 was also still outstanding as at the end of this reporting period. A further £70.00 of input VAT was due to be reclaimed from H M Revenue and Customs by the Liquidator as at the end of this reporting period.

The Liquidator has undertaken to finalise the pre-liquidation tax affairs of the company. This has not resulted in any residual amounts becoming payable to H M Revenue & Customs in respect of Corporation Tax, apart from the payment referred to above.

The last date for creditors to prove their claims was advertised in the London Gazette as 18 October 2019 and no claims were received by this date and therefore no claims are pending or unresolved either actual or contingent.

A summary of the creditors of the company is shown below:-

	<b>Proven Creditor Claims</b>	<b>Paid to Creditors</b>
	£	£
<b>Preferential Creditors</b>	Nil	Nil
<b>Non-Preferential Unsecured Creditors</b>	1,371.04	£1,371.04
<b>Statutory interest @ 8% pa</b>	37.86	37.86

**Company Members and Distributions to Members**

The company has issued share capital of 200 ordinary £1 shares. All of the shares have rights to capital distributions under the company's constitution.

One distribution to date totalling £575,503.11 has been made to the 3 shareholders of the company, giving rise to a dividend of £2,877.52 per share.

A summary of the distributions made during the period of this report to the shareholders of the company is shown below:

	<b>Amount Distributed (£)</b>	<b>Date</b>	<b>Amount Per Class of Share (£)</b>
200 ordinary £1 shares	575,503.11	20.09.19	2,877.52
<b>Totals</b>	<b>575,503.11</b>		<b>2,877.52</b>

**Professional Advisers**

The Liquidator has used professional advisers and the basis of the fee arrangements is listed as below:

<b>Name of Professional Advisor</b>	<b>Nature of Work</b>	<b>Basis of Fee Arrangement</b>	<b>Total Costs £</b>
Edwards Chartered Accountants	Accountancy and taxation services	Fixed Fee	350.00 plus VAT

The Liquidator instructed the company's former accountants Edwards Chartered Accountants to prepare accounts and to prepare and file an outstanding pre-liquidation Corporation Tax return for the period from 1 January 2019 to 12 August 2019 and the basis of the fee arrangement is listed above. It will also be necessary for the Liquidator to instruct Edwards Chartered Accountants to prepare and submit the Corporation Tax return for the post-liquidation period from 13 August 2019 to 12 August 2020 to H M Revenue & Customs and for them to prepare and submit a Corporation Tax return for the post-liquidation period from 13 August 2020 to finalisation of the liquidation in due course.

The Liquidator's choice of professionals has been based on their experience and ability to perform this type of work, the complexity & nature of the assignment and the basis of the fee arrangements. The Liquidator has reviewed the fees charged and is satisfied that they are reasonable in the circumstances of the case.

Edwards' costs have been and will be met from the funds in the liquidation.

**Other Costs**

All costs are itemised within the Liquidator's abstract of receipts & payments attached at Appendix A.

**Payments made to the Liquidator other than out of the assets of the liquidation**

There have been no payments to the Liquidator other than out of the assets of the liquidation.

**Basis of Remuneration**

At the meeting of shareholders held on 13 August 2019 a resolution was passed that the pre-liquidation costs and the Liquidator's remuneration for dealing with the matters arising in the liquidation will be based on a fixed fee in accordance with Rule 18.19 of the Insolvency (England & Wales) Rules 2016) in the sum of £2,250.00 plus VAT and estimated disbursements of £1,060.60 plus VAT.

**Statement of Remuneration**

During this reporting period the Liquidator has remuneration time costs totalling £8,025.00 against which remuneration totalling £2,250.00 plus VAT has been drawn from the assets of the company by the Liquidator.

At the meeting of members held on 13 August 2019 members resolved to approve the hourly charge-out rates of the Liquidator. In common with other professional firms, these rates are subject to periodic review. An explanatory schedule detailing the scale rates charged for each grade of staff employed in the administration of an insolvency case is attached at Appendix B.

A detailed analysis of the remuneration charged by the Liquidator during the period of this report is enclosed at Appendix C. In summary (as outlined in the table below), a total of 31.65 hours have been spent working on the Liquidation at a cost of £8,025.00 resulting in an average cost per hour of £253.55. Liquidator's remuneration has been drawn totalling £2,250.00 plus VAT.

<b>Liquidator's Time Costs</b>	<b>Remuneration Drawn</b>	<b>Amount Outstanding</b>	<b>Total Hours</b>	<b>Average Rate Per Hour</b>
£	£	£		£
£8,025.00	£2,250.00	£5,775.00	31.65	253.55

The outstanding Liquidator's time costs of £5,775.00 will be written off and not recovered.

A Guide to Liquidator's fees is available at [www.icaew.com/en/technical/insolvency/members-guides](http://www.icaew.com/en/technical/insolvency/members-guides). If you do not have access to online services, a copy can be provided upon request.

**Statement of Expenses*****a) Category 1 Disbursements & Expenses***

Members' approval is not required for necessary external disbursements or expenses (category 1). The following category 1 disbursements have been incurred in the liquidation.

<b>Period</b>	<b>To Whom Paid</b>	<b>Nature of Disbursement/Expense</b>	<b>£</b>
13/08/2019 to 12/08/2020	Total for period (plus VAT where appropriate)		1,020.60
13/08/2019 to 12/08/2020	Marsh Ltd	Premium for Insolvency Practitioners Specific Bond required under insolvency regulations	760.00
13/08/2019 to 12/08/2020	Courts Advertising Ltd.	Statutory advertising required under insolvency legislation (3 adverts in London Gazette)	240.60
13/08/2019 to 12/08/2020	RBS Plc	Bank charges	20.00
<b>TOTAL</b>			<b>1,020.60</b>

***b) Category 2 Disbursements & Expenses***

Members' approval is required for internal disbursements or expenses (category 2) where the cost (or an allocation of cost) is in respect of services provided by the Liquidator or his firm. An explanatory schedule detailing the basis of calculation for costs is attached at Appendix B.

At the meeting of members held on 13 August 2019 members resolved to approve the Liquidator's expenses and disbursements, including the schedule of the explanation of the basis of the calculation of costs.



The following category 2 disbursements have been incurred in the liquidation.

<b>Period</b>	<b>To Whom Paid</b>	<b>Nature of Disbursement/Expense</b>	<b>£</b>
13/08/2019 to 12/08/2020	Total for period (plus VAT where appropriate)		40.00
13/08/2019 to 12/08/2020	Griffin & King	Photocopying: General correspondence and file copies (434 copies @ 4.00p per copy)	17.36
13/08/2019 to 12/08/2020	Griffin & King	Postage: Notice of Appointment to Creditors, Co House and correspondence (12 @ 0.95p each)	11.40
13/08/2019 to 12/08/2020	Griffin & King	Letterheads: Notice of Appointment to Creditors and correspondence (12 @ 3.05p each)	0.37
13/08/2019 to 12/08/2020	Griffin & King	A4 window envelopes: Notice of Appointment to Creditors and correspondence (12 envelopes @ 7.25p per envelope)	0.87
13/08/2019 to 12/08/2020	Griffin & King	Record storage boxes (1 box @ £5.00 per box)	5.00
13/08/2019 to 12/08/2020	Goodall Management Limited (a company in which Mr Corfield is a director and shareholder).	First year storage charge (1 box @ £5.00 per box p.a.)	5.00
<b>TOTAL</b>			<b>40.00</b>

**Members' Right to Request Further Information about the Liquidator's Remuneration and Expenses and to Challenge the Liquidator's Remuneration and Expenses**

Under Rule 18.9 of the Insolvency (England & Wales) 2016 Members have a right to request further information about the Liquidator's remuneration and expenses. Under Rule 18.34 of the Insolvency (England & Wales) Rules 2016 Members have the right to challenge said remuneration and expenses on the grounds that it is or are, in all the circumstances, excessive or inappropriate.

The relevant conditions and time limits are laid out within the Rules which are attached at Appendix D.

**Other Relevant Information**

It has been necessary to keep the case open because of the following reasons:

- Recover input VAT refund of £662.12 from H M Revenue and Customs
- Reclaim further input VAT of £70.00 from H M Revenue and Customs
- Obtain Corporation Tax clearance from H M Revenue and Customs
- Instruct Edwards to complete and file CT600 Corporation Tax return with H M Revenue and Customs for the periods from 13.08.19 onwards
- Pay Edwards for work done on post-appointment CT600 return(s)
- Reconcile bank account
- Complete MVL final distribution checklist
- Final capital distribution to shareholders

Central & Country Limited – Liquidator's Progress Report

If any member requires further explanation on any aspect of this report they should telephone Mr Paul Johns who will be able to deal with such enquiries.

A handwritten signature in black ink, appearing to read 'T F Corfield', with a stylized, wavy line extending from the end.

T F Corfield - Liquidator

Dated: 6 October 2020

**Central & Country Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 13/08/2019 To 12/08/2020 £	From 13/08/2019 To 12/08/2020 £
	<b>ASSET REALISATIONS</b>		
577,031.42	Balance at Bank	591,278.33	591,278.33
	Bank Interest Gross	24.13	24.13
		<u>591,302.46</u>	<u>591,302.46</u>
	<b>COST OF REALISATIONS</b>		
	Accountancy Fees	350.00	350.00
	Liquidators Expenses	1,060.60	1,060.60
	Liquidators Fees	2,250.00	2,250.00
		<u>(3,660.60)</u>	<u>(3,660.60)</u>
	<b>UNSECURED CREDITORS</b>		
	H M Revenue & Customs – Corp. Tax	1,371.04	1,371.04
	Statutory Interest	37.86	37.86
		<u>(1,408.90)</u>	<u>(1,408.90)</u>
	<b>DISTRIBUTIONS</b>		
(200.00)	Ord. S/holders. - £2,877.52 per share	575,503.11	575,503.11
		<u>(575,503.11)</u>	<u>(575,503.11)</u>
<b>576,831.42</b>		<b><u>10,729.85</u></b>	<b><u>10,729.85</u></b>
	<b>REPRESENTED BY</b>		
	Fixed Current A/c		9,997.73
	Vat Control Account		662.12
	Vat Receivable		70.00
			<u><b>10,729.85</b></u>



Timothy Frank Corfield  
Liquidator

# Time Entry - SIP9 Time & Cost Summary

CEN511 - Central & Country Limited

Project Code: POST

From: 13/08/2019 To: 12/08/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Case Administrator	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration, Planning & Control	0.00	3.00	22.40	0.00	1.50	28.90	6,837.50	254.18
Asset Realisation	0.00	0.00	1.15	0.00	0.00	1.15	287.50	250.00
Creditor Administration	0.00	0.00	1.00	0.00	0.00	1.00	250.00	250.00
Distribution Administration	0.00	0.00	2.80	0.00	0.00	2.80	650.00	250.00
Employee Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Specific Case Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>0.00</b>	<b>3.00</b>	<b>27.15</b>	<b>0.00</b>	<b>1.50</b>	<b>31.65</b>	<b>8,025.00</b>	<b>253.55</b>
<b>Total Fees Claimed</b>							<b>2,250.00</b>	
<b>Total Disbursements Claimed</b>							<b>0.00</b>	

**GRIFFIN & KING****CHARGE OUT RATES PER HOUR**

<b>Grade</b>	<b>£ 2019</b>	<b>£ 2020</b>
Insolvency Practitioner	395	395
Managers	285 to 345	285 to 345
Senior Case Administrators	175 to 260	175 to 260
Administrators & Junior Administrators	135 to 160	135 to 160
Junior Staff	85 to 135	85 to 135

Matters of particular complexity requiring responsibility of an exceptional kind will be dealt with by the Appointee personally or his senior staff. Where possible and in order to maximise cost effectiveness of the work performed the routine administration of the case is carried out by administrators and junior staff under the supervision of senior staff and/or the Appointee.

All charge-out rates are subject to periodic review. Any material amendments to charge-out rates shall be advised to Creditors (or the liquidation committee) in subsequent statutory reports. Time is charged by individual staff to the category of work undertaken, in units of 6 minutes (being 0.10 of an hour).

Charges in relation to secretarial support are accounted for as an overhead cost of the firm and not charged separately to the case.

**EXPENSES AND DISBURSEMENTS**

Creditors' approval is not required for necessary external disbursements (Category 1) paid to independent third parties. Such disbursements shall be disclosed to Creditors during the course of reporting in the administration.

Creditors' approval is required for internal disbursements (Category 2) where the cost (or an allocation of cost) is in respect of services provided by the Liquidator or his firm. Additionally, where cost is paid to an outside party in which the Liquidator or his firm (or any associate) has an interest.

Detailed below are the disbursements that may be charged to the case from time to time, together with the cost and the basis of calculation to the cost.

<b><u>Disbursement</u></b>	<b><u>Cost</u></b>	<b><u>Basis of Calculation of Cost</u></b>
Photocopying for all circulars to Creditors	4 pence per copy.	This is the actual cost of a sheet of white copying paper at 0.004 pence and the actual cost per use of the copier of 0.035 pence.
Postage for all circulars to Creditors	The cost is dependent on the weight of the circular.	This is the actual cost of the postage charged by the Royal Mail (or equivalent service) for 1 <sup>st</sup> or 2 <sup>nd</sup> class postage according to the size & weight of the circular.
Envelopes for all circulars to Creditors	7.25 pence per A4 window envelope.	This is the actual cost an envelope used.
Letterheads for all circulars to Creditors	3.05 pence per letterhead.	This is the actual cost of a letterhead used.
Companies House search information	The cost is dependent on the quantity of documents required or available.	This is the actual cost of the document download service provided by Companies House.
Meeting Room Hire for all formally convened Creditor meetings.	£65 for each meeting.	This is the actual cost of hiring the meeting room facilities or if held at our offices in Walsall, as levied by the managing agents of the building; Goodall Management Limited (a company in which Mr Corfield is a director and shareholder). The amount charged is in line with the cost of alternative external provision.
Mileage	40 pence per mile	This is the cost reimbursed to staff of Griffin & King for the cost of petrol and the use of their own vehicle for business purposes.
Archive storage boxes for all company books & records.	£4.55 per archive record storage box required.	This is the actual cost of each archive storage box.
Storage for all the archive storage boxes of books & records.	£5 per annum per archive box.	This is the actual invoice cost for storage per archive box at 26/28 Goodall Street, Walsall, West Midlands WS1 1QL (or other storage facilities), levied by Goodall Management Limited (a company in which Mr Corfield is a director and shareholder). The amount charged is in line with the cost of alternative external provision.
Issue - 1 Jan 2020		

## Appendix C (1)

### A brief explanation of the type of activity undertaken in each category or classification of work

Classification of Work	Type of Activity
Administration, planning & control	Administrative set-up, case strategy review, case reviews, maintenance of records, statutory responsibilities, annual and other reporting obligations, reviewing post received & sent, IP bonding arrangements, solvency reviews, dealing with directors & shareholders, dealing with Crown departments & submission of relevant returns, financial control & bank reconciliations, seeking legal or other advice as appropriate, authority clearances, final reporting & vacation of office.
Asset Realisation	Recovery of book debts, dealings with, director, accountant, bank & factors, enquiry into all assets & valuations, insurance & security arrangements, deal with lease/HP assets, auction, sale, retention of title on goods, dealings with landlord & lease, enquiry & recovery of directors loan account, goodwill, shares & other intangible assets. Recovery of antecedent transactions.
Creditor Administration	Scheduling & agreement of claims, correspondence with creditors, retention of title adjustments, dealings & reports to the creditors committee & dividend review.
Distribution Administration	Review & declaration of dividend to creditors and shareholders, circulation & reporting.
Employee Administration	Dealing with, and assisting employee's, relevant returns, P45's, pension matters, submission of claims to the National Insurance Fund (RPO), review RPO claim & employee residual claim.
Investigations	Review of directors' conduct, scrutiny of books & records and accounts, reporting obligations to the Insolvency Service, dealings with directors & other reporting parties, identification of antecedent transactions, breaches of the Insolvency Act, Companies Act or other legislative requirements.
Specific Case Matters	Work of an exceptional or detailed nature requiring specific allocation of time for reporting purposes.
Trading	Management of trading operation, accounting for trading & on-going employee issues.

**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").