

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 07890013

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 WS11QL

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 1	^d 3	^m 0	^m 8	^y 2	^y 0	^y 2	^y 1
To date	^d 1	^d 2	^m 0	^m 8	^y 2	^y 0	^y 2	^y 2

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature	
		
Signature date	^d 0 ^d 6 ^m 1 ^m 0 ^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 **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 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

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

Declaration of Solvency £		From 13/08/2021 To 12/08/2022 £	From 13/08/2019 To 12/08/2022 £
	ASSET REALISATIONS		
577,031.42	Balance at Bank	NIL	591,278.33
	Bank Interest Gross	NIL	24.25
	Corporation Tax Refund	145.69	145.69
	Interest on Corporation Tax Refund	4.07	4.07
		<u>149.76</u>	<u>591,452.34</u>
	COST OF REALISATIONS		
	Accountancy Fees	NIL	350.00
	Liquidators Expenses	NIL	1,060.60
	Liquidators Fees	NIL	2,250.00
		<u>NIL</u>	<u>(3,660.60)</u>
	UNSECURED CREDITORS		
	H M Revenue & Customs - Corporatio	NIL	1,371.04
	Statutory Interest	NIL	37.86
		<u>NIL</u>	<u>(1,408.90)</u>
	DISTRIBUTIONS		
(200.00)	Ordinary S/holders. - £2,877.52 per shar	NIL	575,503.11
		<u>NIL</u>	<u>(575,503.11)</u>
576,831.42		149.76	10,879.73
	REPRESENTED BY		
	Fixed Current A/c		10,147.61
	Vat Control Account		732.12
			<u>10,879.73</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 13 August 2021 to 12 August 2022.

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 2021 to 12 August 2022 is attached at Appendix A.

Progress During the Period Covered by this Report

Asset realisations

The only realisations which have been made during this reporting period are a Corporation Tax refund of £145.69 and interest on the Corporation Tax refund of £4.07 which were received from H M Revenue and Customs on 4 January 2022.

These are 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 15th 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 and Corporation Tax clearance was received from H M Revenue and Customs on 25 February 2021. The company was not registered for PAYE.

An input VAT refund claim of £662.12 was submitted to H M Revenue and Customs on 11 November 2019. However, as a result of being provided with all of the outstanding post-liquidation VAT returns for the periods from 13 August 2019 to 31 July 2021 by H M Revenue and Customs on 26 July 2021, I cancelled the input VAT refund claim of £662.12 which was made in November 2019 and re-submitted a new input VAT claim of £732.12 on 11 August 2021 on one of the VAT returns which was provided by H M Revenue and Customs. This newer input VAT claim included a further £70.00 of input VAT which had not been reclaimed on the VAT return which was submitted in November 2019. Settlement of this claim was outstanding 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 and 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:-

	Proven Creditor Claims	Paid to Creditors
	£	£
Preferential Creditors	Nil	Nil
Non-Preferential Unsecured Creditors	1,371.04	£1,371.04
Statutory interest @ 8% pa	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. No distributions have been made during the period of this report.

Professional Advisers

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

Name of Professional Advisor	Nature of Work	Basis of Fee Arrangement	Total Costs £
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. A fee of £350.00 plus VAT was paid to Edwards Chartered Accountants for having carried out this work on behalf of the Liquidator. The Liquidator subsequently instructed Edwards Chartered Accountants on 23 September 2020 to prepare and file the Corporation Tax return for the post-liquidation period from 13 August 2019 to 12 August 2020. The Liquidator then instructed Edwards Chartered Accountants on 23 September 2021 to prepare and file the Corporation Tax return for the post-liquidation period from 13 August 2020 to 12 August 2021. 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 2021 to 12 August 2022 to H M Revenue and Customs and for them to prepare and submit a Corporation Tax return for the post-liquidation period from 13 August 2022 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 £4,960.50, against which no remuneration 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 19.50 hours have been spent working on the Liquidation at a cost of £4,960.50 resulting in an average cost per hour of £254.38. No Liquidator's remuneration has been drawn during this reporting period against these costs.

Period	Time Costs (b/f) (£)	Liquidator's Time Costs (£)	Remuneration Drawn (£)	Total Hours	Average rate per hour (£)	Time Costs Outstanding (c/f) (£)
13/08/2019 to 12/08/2020	-	£8,025.00	£2,250.00	31.65	253.55	£5,775.00
13/08/2020 to 12/08/2021	£5,775.00	£4,751.00	£0.00	18.70	254.06	£10,526.00
13/08/2021 to 12/08/2022	£10,526.00	£4,960.50	£0.00	19.50	254.38	£15,486.50
TOTALS		£17,736.50	£2,250.00	69.85	£253.92	£15,486.50

The outstanding Liquidator's time costs of £15,486.50 will be written off and not recovered.

A Guide to Liquidator's fees is available at 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.

Period	To Whom Paid	Nature of Disbursement/Expense	£
13/08/2019 to 12/08/2020	Total for period (plus VAT where appropriate)		1,020.60
13/08/2020 to 12/08/2021	Total for period (plus VAT where appropriate)		Nil
13/08/2021 to 12/08/2022	Total for period (plus VAT where appropriate)		Nil
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
TOTAL			1,020.60

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.

Period	To Whom Paid	Nature of Disbursement/Expense	£
13/08/2019 to 12/08/2020	Total for period (plus VAT where appropriate)		40.00
13/08/2020 to 12/08/2021	Total for period (plus VAT where appropriate)		Nil
13/08/2021 to 12/08/2022	Total for period (plus VAT where appropriate)		Nil
13/08/2019 to 12/08/2020	Griffin & King	Photocopying: As per Appendix B	17.36
13/08/2019 to 12/08/2020	Griffin & King	Postage: As per Appendix B	11.40
13/08/2019 to 12/08/2020	Griffin & King	Letterheads: As per Appendix B	0.37
13/08/2019 to 12/08/2020	Griffin & King	A4 window envelopes: As per Appendix B	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
TOTAL			40.00

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.

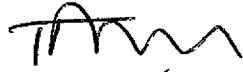
Other Relevant Information

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

- Recover input VAT refund of £732.12 from H M Revenue and Customs
- Instruct Edwards Chartered Accountants to complete and file CT600 Corporation Tax returns with H M Revenue and Customs for the periods from 13.08.21 onwards
- Pay Edwards Chartered Accountants for work done on post-appointment CT600 returns
- 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.

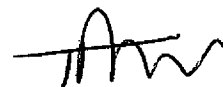
A handwritten signature in black ink, appearing to be 'T F Corfield', with a stylized, wavy line extending from the end.

T F Corfield - Liquidator

Dated: 6 October 2022

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

Declaration of Solvency £		From 13/08/2021 To 12/08/2022 £	From 13/08/2019 To 12/08/2022 £
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577,031.42	Balance at Bank	NIL	591,278.33
	Bank Interest Gross	NIL	24.25
	Corporation Tax Refund	145.69	145.69
	Interest on Corporation Tax Refund	4.07	4.07
		<u>149.76</u>	<u>591,452.34</u>
	COST OF REALISATIONS		
	Accountancy Fees	NIL	350.00
	Liquidators Expenses	NIL	1,060.60
	Liquidators Fees	NIL	2,250.00
		<u>NIL</u>	<u>(3,660.60)</u>
	UNSECURED CREDITORS		
	H M Revenue & Customs - Corporatio	NIL	1,371.04
	Statutory Interest	NIL	37.86
		<u>NIL</u>	<u>(1,408.90)</u>
	DISTRIBUTIONS		
(200.00)	Ordinary S/holders. - £2,877.52 per shar	NIL	575,503.11
		<u>NIL</u>	<u>(575,503.11)</u>
576,831.42		149.76	10,879.73
	REPRESENTED BY		
	Fixed Current A/c		10,147.61
	Vat Control Account		732.12
			<u>10,879.73</u>



— Timothy Frank Corfield
Liquidator

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

Grade	£ 2019 - 2022
Insolvency Practitioner	395
Managers	285 to 345
Senior Case Administrators	175 to 260
Administrators & Junior Administrators	135 to 160
Junior Staff	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 will be disclosed to creditors at subsequent reporting obligations. Charges in relation to secretarial / IT support are accounted for as an overhead cost of the insolvency practice and not charged separately to the case.

Time is charged by the Appointee and individual staff to the category of work undertaken, in time units of 6 minutes (being one tenth of an hour).

INFORMATION RELATING TO EXPENSES

Category 1 expenses are payments to persons or entities providing the service to which the expense relates who are not an associate of the Appointee. No approval is required for such category 1 expenses before being paid.

Category 2 expenses are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as the Appointee's remuneration.

Further information on the form and nature of the relationship and association between the Appointee and the persons or entities who have charged expenses for services (or propose to charge expenses for services) that are category 2 expenses is provided separately.

Detailed below is the basis of charge of a number of category 2 expenses that may be charged to the case. These expenses are not general overheads of the Appointee's insolvency practice. These expenses have an element of shared costs, however they are capable of being allocated and attributed to the case.

<u>Expense</u>	<u>Cost</u>	<u>Basis of Calculation of Cost</u>
Postage for all circulars and notices to creditors by mail	The cost is dependent on the class, size & weight	This is the actual cost of the franked mail items charged to the account of Goodall Management Ltd for services provided by Royal Mail or other postal services provider
Plain white copy paper for all circulars and notices to creditors by mail	£0.00532 per sheet *	This is the actual cost of an individual sheet of white copy paper supplied by independent stationers' / office suppliers' on a commercial basis to Griffin & King Ltd
Window envelopes for all circulars and notices to creditors by mail	£0.06608 per window envelope *	This is the actual cost of a C4 window envelope supplied by independent stationers' / office suppliers' on a commercial basis to Griffin & King Ltd.
Archive storage boxes for the books and records	£4.00 per archive storage box *	This is the actual cost of an individual archive storage box supplied by independent stationers' / office suppliers' on a commercial basis to Griffin & King Ltd
Griffin & King staff mileage, parking, train fare or other travel costs	HMRC approved mileage allowance for cars & vans - 45p per mile	This is the number of miles multiplied by the current HMRC approved mileage allowance. Other travel / parking expenses are based on the actual cost incurred by the staff member in connection with the appointment
Issue date - 1 April 2021		* Plus VAT at the prevailing rate

Time Entry - SIP9 Time & Cost Summary

CEN511 - Central & Country Limited
 Project Code: POST
 From: 13/08/2021 to: 12/08/2022

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	0.90	17.70	0.00	0.00	18.60	4,735.50	254.60
Asset Realisation	0.00	0.00	0.90	0.00	0.00	0.90	225.00	250.00
Creditor Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Total Hours	0.00	0.90	18.60	0.00	0.00	19.50	4,960.50	254.38
Total Fees Claimed							0.00	
Total Disbursements Claimed							0.00	

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").

Information to Creditors on the Category of Expenses

Central & Country Limited – In Members Voluntary Liquidation

<u>Name of Person or Entity</u>	<u>Nature of Service Provided to the Estate</u> <u>Form of Association for Category 2 Expenses</u>	<u>An Associate or Perceived to be an Associate under SIP9</u>
Marsh Ltd	Specialist insolvency insurer, providing a Specific Penalty Bond or other necessary insurance.	Not an Associate – Category 1
Courts Advertising Ltd	Specialist legal & public notice advertising agency placing statutory adverts in the London Gazette and/or local papers.	Not an Associate – Category 1
Griffin & King Limited t/a Griffin & King	<p>This company is the insolvency practice of T F Corfield.</p> <p>T F Corfield has a legal association with this company as he is the sole director and 100% shareholder.</p> <p>This company may recharge the cost of copy paper, envelopes & archive storage boxes, which whilst having an element of shared cost, are capable of being allocated and attributed to this case.</p> <p>This company may recharge the cost of staff mileage, parking, train fare or other travel costs, which are directly attributable to this case.</p> <p>Information on the calculation of the basis of charge is provided at Appendix B.</p>	Yes an Associate - Category 2
Goodall Management Limited	<p>This company manages the serviced offices in Walsall occupied by the insolvency practice of Griffin & King Ltd.</p> <p>T F Corfield has a legal association with this company as he is the sole director and 50% shareholder.</p> <p>This company may recharge the cost of postage (franked mail), which whilst having an element of shared cost, is capable of being allocated and attributed to this case.</p> <p>Information on the calculation of the basis of charge is provided at Appendix B.</p>	Yes an Associate - Category 2