

AM10

Notice of administrator's progress report



Companies House

THURSDAY



A28 *A7DFFBEQ* 30/08/2018 #185
COMPANIES HOUSE

1 Company details

Company number 0 8 4 2 5 1 6 7

Company name in full Viva Brazil Birmingham Ltd

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

2 Administrator's name

Full forename(s) Kerry

Surname Bailey

3 Administrator's address

Building name/number 3 Hardman Street

Street Spinningfields

Post town Manchester

County/Region

Postcode M 3 3 A T

Country

4 Administrator's name

Full forename(s) William Matthew

Surname Tait

Other administrator
Use this section to tell us about
another administrator.

5 Administrator's address

Building name/number 55 Baker Street

Street London

Post town W1U 7EU

County/Region

Postcode

Country

Other administrator
Use this section to tell us about
another administrator.

AM10

Notice of administrator's progress report


6 Period of progress report

From date	d	0	d	1	m	0	m	2	y	2	y	0	y	1	y	8
To date	d	3	d	1	m	0	m	7	y	2	y	0	y	1	y	8

7 Progress report

☒ I attach a copy of the progress report

8 Sign and date

Administrator's signature	Signature	X		X												
Signature date	d	2	d	9	m	0	m	8	y	2	y	0	y	1	y	8

AM10

Notice of administrator's progress report



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	Kerry Bailey
Company name	BDO LLP
Address	3 Hardman Street Spinningfields
Post town	Manchester
County/Region	
Postcode	M 3 3 A T
Country	
Dx	
Telephone	01512 374 500



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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



Important information

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



Where to send

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

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



Further information

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

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

Viva Brazil Birmingham Ltd
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs	From 01/02/2018 To 31/07/2018	From 01/02/2017 To 31/07/2018
FIXED CHARGE ASSETS		
Goodwill	NIL	50,999.00
Premises	NIL	1.00
	NIL	51,000.00
FIXED CHARGE CREDITORS		
Santander UK Plc	NIL	51,000.00
	NIL	(51,000.00)
ASSET REALISATIONS		
Business Information	NIL	1.00
Contracts (benefit of)	NIL	1.00
Stock	NIL	16,998.00
Fixtures and Fittings	NIL	12,000.00
Rent & Service Charge Collected	NIL	51,372.07
Rent & Service Charge Paid to Landlor	NIL	(51,372.07)
Bank Interest Gross	9.38	19.44
	9.38	29,019.44
COST OF REALISATIONS		
Administrators' Pre Appointment Fees	NIL	10,000.00
Agents' Fees	NIL	3,000.00
Agents' Disbs	NIL	587.95
Legal Fees	2,000.00	7,000.00
Legal Disbs	371.80	471.80
Insurance	NIL	168.00
Bank Charges	0.35	7.75
	(2,372.15)	(21,235.50)
	(2,362.77)	7,783.94
REPRESENTED BY		
Input VAT		464.36
Floating Current Account		7,319.58
		7,783.94

29 August 2018

Our Ref VIVA/C2/KFB/RT

Please ask for
Rebecca Thompson
Dial: 0151 237 4472
Email: BRCMT@bdo.co.uk**TO ALL CREDITORS**

Dear Sirs

/ **Viva Brazil Limited, Viva Brazil Glasgow Limited, Viva Brazil Cardiff Limited and Viva Brazil Birmingham Limited - All in Administration (collectively 'the Companies')**

It is now eighteen months since my appointment in respect of the Companies. In accordance with Rule 18.6 of the Insolvency (England and Wales) Rules 2016 ('the Rules') I am now reporting the progress made in implementing the approved proposals and achieving the statutory purpose of the Administration for the period from 1 February 2018 to 31 July 2018.

1 Statutory Information

The Joint Administrators are Kerry Bailey (officeholder number: 8780) of BDO LLP, 3 Hardman Street, Spinningfields, Manchester, M3 3AT and William Matthew Tait (officeholder number: 9564) of BDO LLP, 55 Baker Street, London, W1U 7EU and they were appointed in respect of the Companies on 1 February 2017. Under the provisions of paragraph 100(2) of Schedule B1 to the Insolvency Act 1986 ('the Act') the Joint Administrators carry out their functions jointly and severally meaning any action can be done by one Administrator or by both of them.

The Joint Administrators were appointed by Santander UK Plc ('Santander') being a qualifying floating charge holder, pursuant to Paragraph 14 of Schedule B1 to the Act.

Details of the Court and the Court case number in which the Administration proceedings are dealt with for each of the Companies are listed below:

Viva Brazil Limited - In Administration ('VB')

Registered Number: 07136023

Registered office situated at: 3 Hardman Street, Spinningfields, Manchester, M3 3AT.
Court case number: 133 of 2017 in the High Court of Justice, Chancery Division, Leeds District Registry**Viva Brazil Glasgow Limited - In Administration ('VBG')**

Registered Number: 07405684

Registered office situated at: 3 Hardman Street, Spinningfields, Manchester, M3 3AT.

Court case number: 135 of 2017 in the High Court of Justice, Chancery Division, Leeds District Registry

Viva Brazil Cardiff Limited - In Administration ('VBC')

Registered Number: 08101822

Registered office situated at: 3 Hardman Street, Spinningfields, Manchester, M3 3AT.

Court case number: 132 of 2017 in the High Court of Justice, Chancery Division, Leeds District Registry

Viva Brazil Birmingham Limited - In Administration ('VBB')

Registered Number: 08425167

Registered office situated at: 3 Hardman Street, Spinningfields, Manchester, M3 3AT.

Court case number: 134 of 2017 in the High Court of Justice, Chancery Division, Leeds District Registry

I enclose, for your information, a summary of my receipts and payments to date for the Companies. The table below indicates the current balances in hand for each of the Companies:

Company	Balance in Hand (£)
VB	7,279.23
VBG	7,737.48
VBC	7,545.69
VBB	7,783.94

2 Receipts

The only receipts in the period of this report for all of the Companies is gross bank interest of approximately £9 each.

3 Costs in the Administration

I additionally provide a summary of the professional fees and other expenses which have been paid in the last period of this Administration and the costs which have accrued and not yet been paid.

As previously reported I can confirm that the agent's fees are in line with their original estimate to the Administrators.

The fees charged by the solicitors have exceeded the original estimate to the Joint Administrators due to a requirement for applications to be made to Court to extend the Administrations for a period of 12 months. Further information in respect of the extensions is detailed in Section 6.

Since our last report the following expenses have accrued and where possible been drawn:

Company	Cost	Accrued £	Paid £	Anticipated £
VB	Legal Fees	2,000	2,000	uncertain
VBG	Legal Fees	2,000	2,000	uncertain
VBC	Legal Fees	2,000	2,000	uncertain
VBB	Legal Fees	2,000	2,000	uncertain

Further legal fees will be incurred in respect of the claims mentioned in Section 4 below, however these are contingent on realisations and are therefore uncertain at this stage.

4 Future of the Administration

The Joint Administrators continue to carry out their duties with a view to achieving the second statutory objective of an Administration, namely to achieve a better result for the Companies creditors than would have been likely if the Companies had been wound up without first being in Administration.

The Joint Administrators have investigated the Companies' financial position prior to their appointment and have established that there may be claims, which may be brought to recover further sums for the benefit of creditors. I am continuing to pursue the recovery of funds in this respect and will update creditors once matters are finalised in due course.

5 Investigation

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

The Joint Administrators have continued to investigate the Companies' affairs with a view to identifying assets for the creditors' benefit and hope to be in a position to share more detail with the creditors in my next report.

6 Extension of Administrations

I confirm that the Administrations of all four Companies have been extended by order of the Court until 31 January 2019 in order for the claims mentioned in Section 4 to be pursued.

7 Prospects for Creditors

Secured Creditor and the Prescribed Part

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

full from fixed charge realisations, therefore the Prescribed part provisions will not apply to any of the Companies.

Preferential creditors

Given that all employees of the Companies transferred to the Purchasers under TUPE, no preferential claims are anticipated in respect of the Companies.

Unsecured creditors

Distributions to the unsecured creditors will be reliant upon the level of realisations in respect of the claims detailed in Section 4, and it is therefore uncertain whether there will be any dividends at this stage.

8 Joint Administrators' Remuneration

The Joint Administrators were obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Joint Administrators and the staff have spent attending to matters in the administration; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

The applications made to Court as detailed in paragraph 6 also sought approval for the Joint Administrators remuneration.

The Court has approved the Joint Administrators post appointment fees as a set amount in the sum of £10,000 plus VAT for each company (as funds will allow).

I attach two schedules for each company detailing the costs incurred to date. The first schedule covers the period of this report, 1 February 2018 to 31 July 2018, which is summarised below:

<u>Company</u>	<u>Total Hours</u>	<u>Time costs</u>	<u>Average Hour Rate</u>
VB	2,953.25	16.95	174.23
VBG	1,614.95	11.80	136.86
VBC	2,260.75	13.45	168.09
VBB	1,443.85	10.20	141.55

The second schedule covers the whole period of the Administrations from appointment and is summarised below:

Company	Total Hours	Time costs	Average Hour Rate
VB	26,107.65	120.95	215.85
VBG	19,991.25	93.80	213.13
VBC	20,167.20	92.75	217.44
VBB	26,214.85	118.55	221.13

9 Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. No category 1 disbursements have accrued during this period.

Joint Administrators often charge expenses for example printing, stationery, photocopying, telephone and electronic communications, which cannot economically be recorded in respect of a specific case. Such expenses, which are apportioned to cases, require the approval of the creditors, before they can be drawn and these are known as category 2 disbursements.

The policy of BDO LLP is not to charge any category 2 disbursements, except for mileage allowances paid to staff in respect of motor vehicle use, based on the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to creditors. No category 2 disbursements have accrued during this period.

A summary of the disbursements incurred are summarised below:

Viva Brazil Limited

Disbursements	Category 1 (£)	Category 2 (£)	Total (£)
Statutory advertising	79.00		79.00
Bonding	200.00		200.00
Total	279.00		279.00

Viva Brazil Glasgow Limited

Disbursements	Category 1 (£)	Category 2 (£)	Total (£)
Statutory advertising	79.00		79.00
Bonding	200.00		200.00
Document Management	188.00		188.00
Total	467.00		467.00

Viva Brazil Cardiff Limited

Disbursements	Category 1 (£)	Category 2 (£)	Total (£)
Statutory advertising	79.00		79.00
Bonding	200.00		200.00
Total	279.00		279.00

Viva Brazil Birmingham Limited

Disbursements	Category 1 (£)	Category 2 (£)	Total (£)
Statutory advertising	79.00		79.00
Consultancy	439.14		439.14
Bonding	200.00		200.00
Total	718.14		718.14

To date no post appointment disbursements have been drawn.

10 Creditor rights and enquiries

Creditors with the concurrence of at least 5% in value of the unsecured creditors may within 21 days of this report request in writing further information regarding the remuneration and expenses set out in this report. In accordance with Rule 18.9(3) of the Rules within 14 days of a request we will provide further information or explain why further information is not being provided. Creditors may access information setting out creditors' rights in respect of the approval of Administrator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

Creditors with the concurrence of at least 10% of the creditors may apply to the court if they consider that the remuneration of the administrators, or the basis fixed for the remuneration of the administrator or expenses charged by the administrator are excessive (Rule 18.34 of the Rules). Such an application must be made within 8 weeks of receiving this draft report. The text of Rules 18.9 and 18.34 are set out at the end of this report.

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

Creditors may access information setting out creditors' rights in respect of the approval of Joint Administrators' remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

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

If you require any further information please contact me or my colleague Rebecca Thompson at BRCMT@bdo.co.uk.

Yours faithfully
for and on behalf of
Viva Brazil Limited, Viva Brazil Glasgow Limited, Viva Brazil Cardiff Limited and Viva Brazil
Birmingham Limited



Kerry Bailey
Joint Administrator
Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Enc

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

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

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

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

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

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

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
- (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
- (c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—

- (a) a secured creditor,
- (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
- (c) in a members' voluntary winding up—
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

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

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

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

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

- (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
- (b) an order reducing any fixed rate or amount;
- (c) an order changing the basis of remuneration;
- (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
- (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

- (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
- (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

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

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

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



Viva Brazil Limited, Viva Brazil Glasgow Limited, Viva Brazil Cardiff Limited and Viva Brazil Birmingham Limited - All in Administration

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

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

GRADE	£
Partner	533-646
Manager	229-447
Assistant Manager	212
Senior Administrator	200-207
Administrator	89-180
Other staff	73

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

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

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

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

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

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



Other Costs

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

(a) Category 1

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

(b) Category 2

Insolvency practice additionally provides for the recharge of expenses such as printing, stationery, photocopying charges, telephone, email and other electronic communications eg webhosting, which cannot be economically recorded in respect of each specific case. Such expenses, which are apportioned to cases, must be approved by the creditors in accordance with the Insolvency (England and Wales) Rules 2016, before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP, in respect of this appointment is not to recharge any expense which is not a specific cost to the case, therefore there will be no category 2 disbursements charged.

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

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

BDO LLP
29 August 2018

Viva Brazil Ltd
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs	From 01/02/2018 To 31/07/2018	From 01/02/2017 To 31/07/2018
FIXED CHARGE ASSETS		
Goodwill	NIL	169,998.00
Premises	NIL	2.00
Intellectual Property	NIL	5,000.00
	<u>NIL</u>	<u>175,000.00</u>
FIXED CHARGE CREDITORS		
Santander UK Plc	NIL	175,000.00
	<u>NIL</u>	<u>(175,000.00)</u>
ASSET REALISATIONS		
Business Information	NIL	1.00
Contracts (benefit of)	NIL	1.00
Stock	NIL	14,998.00
Fixtures and Fittings	NIL	12,000.00
Rent & Service Charge Collected	NIL	23,749.92
Rent & Service Charge Paid to Landlor	NIL	(23,749.92)
Interest Gross	9.50	21.24
	<u>9.50</u>	<u>27,021.24</u>
COST OF REALISATIONS		
Administrators' Pre Appointment Fees	NIL	10,000.00
Administrators' Pre Appointment Disb	NIL	239.46
Agents' Fees	NIL	2,000.00
Legal Fees	2,000.00	7,000.00
Legal Disbs	371.80	497.80
Bank Charges	0.35	4.75
	<u>(2,372.15)</u>	<u>(19,742.01)</u>
	<u>(2,362.65)</u>	<u>7,279.23</u>
REPRESENTED BY		
Floating Current Account		6,814.87
Vat Control Account		464.36
		<u>7,279.23</u>

Viva Brazil Glasgow Ltd
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs		From 01/02/2018 To 31/07/2018	From 01/02/2017 To 31/07/2018
175,000.00	FIXED CHARGE ASSETS		
	Goodwill	NIL	175,000.00
		NIL	175,000.00
	FIXED CHARGE CREDITORS		
	Santander UK Plc	NIL	175,000.00
		NIL	(175,000.00)
	ASSET REALISATIONS		
1.00	Business Information	NIL	1.00
1.00	Contracts (benefit of)	NIL	1.00
15,998.00	Stock	NIL	15,998.00
12,000.00	Fixtures and Fittings	NIL	12,000.00
	Cash at Bank	NIL	24.77
	Interest Gross	9.41	18.98
	Suspense	NIL	167.28
		9.41	28,211.03
	COST OF REALISATIONS		
	Administrators' Pre Appointment Fees	NIL	10,000.00
	Agents' Fees	NIL	3,000.00
	Legal Fees	2,000.00	7,000.00
	Legal Disbs	371.80	471.80
	Bank Charges	0.35	1.75
		(2,372.15)	(20,473.55)
	UNSECURED CREDITORS		
(111,801.00)	Trade & Expense Creditors	NIL	NIL
(56,324.00)	HM Revenue & Customs	NIL	NIL
(553,050.00)	Shareholder Loans	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(750.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(518,925.00)		(2,362.74)	7,737.48
	REPRESENTED BY		
	Floating Current Account		7,273.12
	Vat Control Account		464.36
			7,737.48

Viva Brazil Cardiff Ltd
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs	From 01/02/2018 To 31/07/2018	From 01/02/2017 To 31/07/2018
FIXED CHARGE ASSETS		
Goodwill	NIL	549,999.00
Premises	NIL	1.00
	<u>NIL</u>	<u>550,000.00</u>
FIXED CHARGE CREDITORS		
Santander UK Plc	NIL	550,000.00
	<u>NIL</u>	<u>(550,000.00)</u>
ASSET REALISATIONS		
Business Information	NIL	1.00
Contracts (benefit of)	NIL	1.00
Stock	NIL	21,998.00
Fixtures and Fittings	NIL	4,000.00
Rent & Service Charge Collected	NIL	2,205.48
Rent & Service Charge Paid to Landlor	NIL	(2,205.48)
Interest Gross	9.75	19.24
	<u>9.75</u>	<u>26,019.24</u>
COST OF REALISATIONS		
Administrators' Pre Appointment Fees	NIL	10,000.00
Agents' Fees	NIL	3,000.00
Legal Fees	2,000.00	5,000.00
Legal Disbs	371.80	471.80
Bank Charges	0.35	1.75
	<u>(2,372.15)</u>	<u>(18,473.55)</u>
	<u>(2,362.40)</u>	<u>7,545.69</u>
REPRESENTED BY		
Floating Current Account		7,545.69
		<u>7,545.69</u>

Viva Brazil Birmingham Ltd
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs	From 02/02/2018 To 31/07/2018	From 01/02/2017 To 31/07/2018
FIXED CHARGE ASSETS		
Goodwill	NIL	50,999.00
Premises	NIL	1.00
	<u>NIL</u>	<u>51,000.00</u>
FIXED CHARGE CREDITORS		
Santander UK Plc	NIL	51,000.00
	<u>NIL</u>	<u>(51,000.00)</u>
ASSET REALISATIONS		
Business Information	NIL	1.00
Contracts (benefit of)	NIL	1.00
Stock	NIL	16,998.00
Fixtures and Fittings	NIL	12,000.00
Rent & Service Charge Collected	NIL	51,372.07
Rent & Service Charge Paid to Landlor	NIL	(51,372.07)
Bank Interest Gross	9.38	19.44
	<u>9.38</u>	<u>29,019.44</u>
COST OF REALISATIONS		
Administrators' Pre Appointment Fees	NIL	10,000.00
Agents' Fees	NIL	3,000.00
Agents' Disbs	NIL	587.95
Legal Fees	2,000.00	7,000.00
Legal Disbs	371.80	471.80
Insurance	NIL	168.00
Bank Charges	0.35	7.75
	<u>(2,372.15)</u>	<u>(21,235.50)</u>
	<u>(2,362.77)</u>	<u>7,783.94</u>
REPRESENTED BY		
Input VAT		464.36
Floating Current Account		7,319.58
		<u>7,783.94</u>

Name of Assignment

Viva Brazil Limited - ADM

00270122

Summary of Time Charged and Rates Applicable for the Period From 01/02/2018 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		W R
	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	
D. General Administration	0.10	£ 52.00	1.10	£ 262.05	1.30	£ 194.40	0.25	£ 29.00	4.20	£ 323.40	0.10	£ 6.80	7.05	£ 867.65	123.0
G. Employee Matters			4.55	£ 823.55									4.55	£ 823.55	181.0
I. Reporting	1.00	£ 520.00	0.80	£ 195.20	2.80	£ 496.60			0.75	£ 50.25			5.35	£ 1,262.05	235.9
	1.10	£ 572.00	6.45	£ 1,280.80	4.10	£ 691.00	0.25	£ 29.00	4.95	£ 373.65	0.10	£ 6.80			

Net Total	16.95	£ 2,953.25
Secretarial Expense		0.00
Other Disbursements		0.00
Billed		0.00
Grand Total		£ 2,953.25

Summary of Time Charged and Rates Applicable for the Period From 01/02/2017 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT / MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		W.R.
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
A. Pre Appointment Matters	2.00	1,018.00					0.10	20.20					2.10	1,038.20	494.3
B. Steps on Appointment			3.00	672.00									3.00	672.00	224.0
D. General Administration	1.40	713.70	22.40	5,423.80					16.95	1,587.50	1.40	107.85	60.40	11,378.10	189.3
E. Assets Realisation Dealing	1.00	520.00	15.15	4,005.60	17.25	3,411.55	1.00	133.70					16.15	4,525.60	280.2
F. Trading Related Matters			0.10	22.40					0.40	68.80			0.10	22.40	224.0
G. Employee Matters			6.35	1,226.75									6.75	1,295.55	191.9
H. Creditor Claims			8.95	2,211.80	1.40	282.80							10.35	2,494.60	241.0
I. Reporting	1.00	520.00	5.50	1,442.00	12.55	2,514.95			3.05	204.35			22.10	4,681.20	211.8
	5.40	2,771.70	61.45	15,004.35	31.20	6,209.20	1.10	153.90	20.40	1,860.65	1.40	107.85			

Net Total

120.95

Secretarial Expense

26,107.65

Other Disbursements

0.00

Billed

0.00

Grand Total

26,107.65

Summary of Time Charged and Rates Applicable for the Period From 01/02/2018 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		VAT	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £		
D. General Administration	0.10	52.00	0.90	222.05	1.55	225.40	0.10	11.60	4.65	351.70	0.15	10.15	7.45	872.90	117.1	
I Reporting			0.80	195.20	2.80	496.60			0.75	50.25			4.35	742.05	170.5	
	0.10	52.00	1.70	417.25	4.35	722.00	0.10	11.60	5.40	401.95	0.15	10.15				
Net Total															11.80	1,614.95
Secretarial Expense																0.00
Other Disbursements																0.00
Billed																0.00
Grand Total																1,614.95

Name of Assignment

Viva Brazil Glasgow Ltd - ADM

00270123

Summary of Time Charged and Rates Applicable for the Period From 01/02/2017 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		A/R
	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£	
A. Pre Appointment Matters	2.00	1,018.00					0.10	20.20					2.10	1,038.20	494.3
B. Steps on Appointment			3.00	672.00									3.00	672.00	224.0
D. General Administration	1.60	817.70	22.80	5,633.50	12.65	2,446.30	0.60	93.10	15.15	1,333.25	0.90	72.65	53.70	10,396.50	193.6
F. Assets Realisation/Dealing			18.95	4,703.80									18.95	4,703.80	248.2
F. Trading Related Matters			0.10	22.40									0.10	22.40	224.0
H. Creditor Claims			3.90	875.10	0.75	151.50							4.65	1,026.60	220.7
I. Reporting			5.45	1,430.80	2.80	496.60			3.05	204.35			11.30	2,131.75	188.6
	3.60	1,835.70	54.20	13,337.60	16.20	3,094.40	0.70	113.30	18.20	1,537.60	0.90	72.65			

Net Total

Secretarial Expense

Other Disbursements

Billed

Grand Total

93.80	19,991.25
	0.00
	0.00
	0.00
	19,991.25

Summary of Time Charged and Rates Applicable for the Period From 01/02/2018 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		W R3	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £		
D. General Administration	0.10	52.00	3.20	964.05	1.30	194.40	0.10	11.60	4.60	351.95	0.10	6.80	9.40	1,580.80	168.1	
I. Reporting			0.80	195.20	2.50	434.50			0.75	50.25			4.05	679.95	167.8	
	0.10	52.00	4.00	1,159.25	3.80	628.90	0.10	11.60	5.35	402.20	0.10	6.80				
															13.45	2,260.75
																0.00
																0.00
																0.00
																2,260.75

Name of Assignment Viva Brazil Cardiff Ltd - ADM 00270124

Summary of Time Charged and Rates Applicable for the Period From 01/02/2017 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		VAT
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
A. Pre Appointment Matters	2.00	1,018.00											2.00	1,018.00	509.0
B. Steps on Appointment			2.40	537.60									2.40	537.60	224.0
D General Administration	1.30	663.90	27.55	6,924.80	12.95	2,536.20	0.85	143.60	13.10	1,135.15	1.15	90.40	56.90	11,494.05	202.0
E. Assets Realisation/Dealing			13.50	3,534.00									13.50	3,534.00	261.7
F. Trading Related Matters			0.10	22.40									0.10	22.40	224.0
H Creditors Claims			4.90	1,097.60	1.95	393.90							6.85	1,491.50	217.7
I. Reporting			5.45	1,430.80	2.50	434.50			3.05	204.35			11.00	2,069.65	188.1
	3.30	1,681.90	53.90	13,547.20	17.40	3,364.60	0.85	143.60	16.15	1,339.50	1.15	90.40			

Net Total	92.75	20,167.20
Secretarial Expense		0.00
Other Disbursements		0.00
Billed		0.00
Grand Total		20,167.20

Summary of Time Charged and Rates Applicable for the Period From 01/02/2018 to 31/07/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AVG	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £		
D. General Administration	0.10	52.00	0.90	222.05	1.40	207.40	0.15	17.80	3.45	254.50	0.15	10.15	6.15	763.90	124.2	
I. Reporting			0.80	195.20	2.50	434.50			0.75	50.25			4.05	679.95	167.8	
	0.10	52.00	1.70	417.25	3.90	641.90	0.15	17.80	4.20	304.75	0.15	10.15				
															10.20	1,443.85
															Net Total	
															Secretarial Expense	
															Other Disbursements	
															Billed	
															Grand Total	
															1,443.85	

