

WU07

Notice of progress report in a winding-up by the court




Companies House

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

1	Company details	
Company number	0 8 4 2 5 1 6 7	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Viva Brazil Birmingham Ltd	
2	Liquidator's name	
Full forename(s)	Kerry	
Surname	Bailey	
3	Liquidator's address	
Building name/number	3 Hardman Street	
Street	Spinningfields	
Post town	Manchester	
County/Region		
Postcode	M 3 3 A T	
Country		
4	Liquidator's name ①	
Full forename(s)	William Matthew	
Surname	Tait	
	① Other liquidator Use this section to tell us about another liquidator.	
5	Liquidator's address ②	
Building name/number	55 Baker Street	
Street	London	
Post town	W1U 7EU	
County/Region		
Postcode		
Country		
	② Other liquidator Use this section to tell us about another liquidator.	

WU07

Notice of progress report in a winding-up by the court

6	Period of progress report											
From date	d	1	m	1	y	2	m	0	y	2	m	2
To date	d	1	m	0	y	2	m	0	y	2	m	3
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;">X</div> <div style="flex-grow: 1;">  </div> <div style="margin-left: 20px;">X</div> </div>											
Signature date	d	0	m	3	y	2	m	0	y	2	m	3

**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	5 Temple Square Temple Street
Post town	Liverpool
County/Region	
Postcode	L 2 5 R H
Country	
DX	
Telephone	+44 (0) 1512 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 Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/01/2022 To 10/01/2023 £	From 11/01/2019 To 10/01/2023 £
ASSET REALISATIONS		
Surplus from Administration	NIL	2,656.84
Director Settlement	12,800.00	49,280.00
Bank Interest Gross	154.51	154.51
Bank Interest Net of Tax	(30.90)	(30.59)
	<u>12,923.61</u>	<u>52,060.76</u>
COST OF REALISATIONS		
Company Liquidation Administration F	NIL	5,000.00
OR General Fee	NIL	6,000.00
Legal Fees (1)	NIL	12,634.00
Bank Charges	88.00	308.00
	<u>(88.00)</u>	<u>(23,942.00)</u>
	<u>12,835.61</u>	<u>28,118.76</u>
REPRESENTED BY		
Vat Input		2,526.80
ISA		24,209.83
Vat Control Account		1,274.71
Surplus from Administration Funds		107.42
		<u>28,118.76</u>



**Viva Brazil Ltd
Viva Brazil Glasgow Ltd
Viva Brazil Cardiff Ltd and
Viva Brazil Birmingham Ltd**

All in Compulsory Liquidation

Joint Liquidators' progress report from
11 January 2022 to 10 January 2023

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GLOSSARY OF TERMS

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Kerry Bailey and William Matthew Tait
'net property'	Floating charge realisations after costs and payment of preferential creditors in full
'Period'	11 January 2022 to 10 January 2023
'preferential creditors'	Claims for unpaid wages earned in the four months prior to the commencement of the Liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances
'Prescribed Part'	Where a company has granted a floating charge after 15 September 2003, under Section 176A of the Act a proportion of the net property available to a QFCH is set aside for the unsecured creditors of that company
'QFCH'	Qualifying Floating Charge Holder
'Report'	Prepared in accordance with Rules 18.3 and 18.8 of the Rules
'Rules'	Insolvency (England and Wales) Rules 2016
'secured creditors'	Creditors whose debt is secured, in accordance with Section 248 of the Act
'the Companies'	Viva Brazil Ltd, Viva Brazil Glasgow Ltd, Viva Brazil Cardiff Ltd & Viva Brazil Birmingham Ltd
'unsecured creditors'	Creditors who are neither secured nor preferential
'VB'	Viva Brazil Ltd
'VBG'	Viva Brazil Glasgow Ltd
'VBC'	Viva Brazil Cardiff Ltd
'VBB'	Viva Brazil Birmingham Ltd
'WBD'	Womble Bond Dickenson LLP

KEY INFORMATION

Background

Kerry Bailey and William Matthew Tait were appointed Joint Liquidators of the Companies on 11 January 2019.

Purpose of the Report

This is the annual Report for the period from 11 January 2022 to 10 January 2023.

The main purpose of the Report is to provide you with an update on the progress of the Liquidations during the Period.

The Report can be reviewed in conjunction with all other reports regarding this Liquidations and the preceding Administration, on the brportal.bdo.co.uk portal.

Return to creditors

The table below summarises the anticipated outcome for creditors, based on our current understanding of the case. Please note these figures may be subject to change.

Class of creditor	Current estimate	Previous estimate
Secured creditors	Paid in full	Paid in full
Preferential creditors	N/A	N/A
Unsecured creditors ¹	Nil	Nil

1. The Prescribed Part does not apply.

What creditors need to do

The purpose of the Report is to provide you with an update and the creditors of VB, VBG & VBC do not need to take any actions at this time.

We are seeking approval from VBB's creditors in relation to the approval of the basis of the Joint Liquidators' remuneration.

Notice of a decision by correspondence procedure is attached at Appendix G. In order to vote, please complete the following:

- Voting form - Appendix H; and
- Proof of debt form (if not previously submitted) - Appendix I.

Please return the above forms by post to Rebecca Thompson, Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH or via email to BRCMTNorthandScotland@bdo.co.uk on or before 27 March 2023, the Decision Date.

If you have any queries regarding the fees explanation and expenses estimate or need any assistance in completing the voting form, please contact Rebecca Thompson on +44 (0)151 237 4472.

Creditors' rights

An overview of the rights of creditors are detailed in Appendix B.

Contact details

Contact: Alex Convery
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Tel: +44 (0)7442 798412
Email: BRCMTNorthandScotland@bdo.co.uk
Reference: 00290732

PROGRESS IN THE PERIOD

Asset realisations

The receipts and payments account attached at Appendix C details the asset realisations during the Period for each Company.

Director Settlement

As previously reported, the financial positions of the Companies were investigated, and it was established that there were claims which may be brought in order to recover funds for the estates.

The Joint Liquidators identified certain transactions, made in the relevant period prior to the insolvency of the Companies, which may have constituted preference payments under Section 239 of the Insolvency Act 1986.

As such, solicitors WBD were engaged to provide legal advice, assist in the recovery of the claims and deal with any subsequent legal actions.

Following ongoing negotiations, an offer of £77,000 to be paid over a 10-month period was received from a director of the Companies in full and final settlement of the claims. Having considered the nature of the claims and the costs associated in pursuing further legal action in relation to the claims, the settlement offer was accepted.

The settlement has been apportioned based on the proportion of claims in each respective company against the total claim pursued. VB was not due any apportionment of the settlement.

The following receipts have been received during the Period:

Company	Apportionment	Settlement £
VBG	14.4%	2,872.00
VBC	21.6%	4,328.00
VBB	64.0%	12,800.00
Total	100.0%	20,000.00

The full settlement amount of £77,000 has now been received and no further asset realisations are anticipated in respect of the Companies.

Distributions to creditors

Secured creditors

Santander has been repaid in full from fixed charge realisations in the preceding Administrations.

Preferential creditors

There are no known preferential creditors in these Liquidations.

Unsecured creditors

As detailed in the return to creditors section of this Report, it is not anticipated that there will be sufficient funds available to pay a dividend to the unsecured creditors of any of the Companies.

Other matters

In addition to the above matters, we have dealt with all statutory matters required by legislation and administrative work incidental to our duties as Joint Liquidators in the Liquidations.

Joint Liquidators' remuneration

The Liquidations of BV, VBC and VBG have no funds available for the Joint Liquidators draw any remuneration in respect of the time costs incurred to date. As such, the Joint Liquidators are not seeking fee approval in respect of these Liquidations.

It is proposed that the remuneration of the Joint Liquidators for VBB is approved as a set fee of £30,000 (to the extent that funds are available). An explanation as to why this is fair and reasonable is detailed in Appendix F.

Below is a summary of the time costs incurred in the Period for the Liquidations:

Company	Time Costs £	Total Hours	Average Hour Rate £
VB	10,248.00	26.80	382.39
VBG	11,601.65	30.85	376.07
VBC	11,803.65	33.45	352.87
VBB	16,561.60	63.15	262.26

A detailed report of the time costs incurred by the Joint Liquidators and a narrative of the work done during the Period for each Company is attached in Appendix D.

VBB creditors are required to approve the basis of the remuneration of the Joint Liquidators.

If a liquidation committee is established, it will be a role of the liquidation committee to approve the above.

Joint Liquidators' expenses

It is proposed that the Joint Liquidators be authorised to draw mileage based on the scale approved by HM Revenue & Customs, currently 45p per mile, as an expense of the Liquidation.

VBB creditors are required to approve that the above expenses ('category 2 expenses') be drawn from the Liquidation estate.

If a liquidation committee is established, it will be a role of the liquidation committee to approve the above.

The expenses which the Joint Liquidators estimate will be incurred in the Liquidation are detailed in the expenses estimate attached at Appendix E.

Expenses paid during the Period are detailed in the receipts and payments account at Appendix C.

A breakdown of expenses incurred is set out in Appendix E.

FUTURE ACTIONS

Joint Liquidators' remuneration

The remaining funds held in VBB will be used to meet the final costs of the Liquidation, including unpaid Liquidators fees, once approved by creditors.

Closures

Steps are now being taken to close the Liquidations of VB, VBC and VBG. Once final costs have been paid in VBB, the Joint Liquidators will also take steps to close this Liquidation.

APPENDIX A

STATUTORY INFORMATION

Information

Company names	Viva Brazil Ltd, Viva Brazil Glasgow Ltd, Viva Brazil Cardiff Ltd and Viva Brazil Birmingham Ltd
Company registration numbers	07136023, 07405684, 08101822 & 08425167
Registered office	C/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Court name and reference	High Court of Justice, Business and Property Courts in Leeds, Insolvency and Companies List (ChD) VB - Ref: 133 of 2017 VBG - Ref: 135 of 2017 VBC - Ref: 132 of 2017 VBB - Ref: 134 of 2017
Date of appointment	11 January 2019
Joint Liquidators	Kerry Bailey William Matthew Tait <i>Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.</i>
Joint Liquidators' address	BDO LLP, 3 Hardman Street, Spinningfields, Manchester, M3 3AT
Data Control and GDPR	Kerry Bailey and William Matthew Tait are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of Viva Brazil Ltd, Viva Brazil Glasgow Ltd, Viva Brazil Cardiff Ltd and Viva Brazil Birmingham Ltd. Please see the privacy statement at https://www.bdo.co.uk/en-gb/privacy-notice/insolvencies

APPENDIX B

CREDITORS' RIGHTS

Within 21 days of receipt of the Report (1) a secured creditor, (2) an unsecured creditor with the concurrence of at least 5% in value (including the creditor in question) of the unsecured creditors; or (3) any unsecured creditor with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which are itemised in the Report.

Within 14 days of receipt of the request, the Joint Liquidators must provide all of the information asked for, unless they think that:

- the time or cost in preparing the information would be excessive, or
- disclosure of the information would be prejudicial to the conduct of the Liquidation or might reasonably be expected to lead to violence against any person, or
- the Joint Liquidators are subject to confidentiality obligations in respect of the information.

The Joint Liquidators must give reasons for not providing all of the requested information.

Any secured creditor or an unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors may, within eight weeks of receipt of the Report, make an application to court that the basis fixed for the Joint Liquidators' remuneration, the remuneration charged, or the expenses incurred by the Joint Liquidators, as set out in the Report, are excessive.

Copies of BDO LLP's charging and expenses policy, 'A Creditors' Guide to Liquidators' Fees' and information on the rights, duties and functions of a liquidation committee are available at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

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 us but are not satisfied with the response, then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this Liquidation. A copy of the code can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

APPENDIX C

RECEIPTS AND PAYMENTS ACCOUNT

**Viva Brazil Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 11/01/2022 To 10/01/2023 £	From 11/01/2019 To 10/01/2023 £
ASSET REALISATIONS		
Surplus from Adminsitration	NIL	1,685.62
Legal Disbursements Refund	NIL	100.00
	<u>NIL</u>	<u>1,785.62</u>
COST OF REALISATIONS		
Company Liquidation Admin Fee	NIL	5,000.00
OR General Fee	NIL	6,000.00
Bank Charges	88.00	308.00
	<u>(88.00)</u>	<u>(11,308.00)</u>
	<u>(88.00)</u>	<u>(9,522.38)</u>
REPRESENTED BY		
ISA		(11,208.00)
Vat Control Account		1,576.57
Surplus from Administration Funds		109.05
		<u>(9,522.38)</u>

Viva Brazil Glasgow Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/01/2022 To 10/01/2023 £	From 11/01/2019 To 10/01/2023 £
ASSET REALISATIONS		
Surplus from Administration	NIL	1,379.49
Director settlement	2,872.00	11,056.00
	<u>2,872.00</u>	<u>12,435.49</u>
COST OF REALISATIONS		
Company Liquidation Administration F	NIL	5,000.00
OR General Fee	NIL	6,000.00
Legal Fees (1)	2,393.32	9,213.32
Bank Charges	88.00	308.00
	<u>(2,481.32)</u>	<u>(20,521.32)</u>
	<u>390.68</u>	<u>(8,085.83)</u>
REPRESENTED BY		
Vat Input		1,842.68
ISA		(10,354.47)
Surplus from Administration Funds		425.96
		<u>(8,085.83)</u>

Viva Brazil Cardiff Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/01/2022 To 10/01/2023 £	From 11/01/2019 To 10/01/2023 £
ASSET REALISATIONS		
Surplus from Administration	NIL	1,346.84
Director settlement	4,328.00	16,664.00
	4,328.00	18,010.84
COST OF REALISATIONS		
Company Liquidation Administration F	NIL	5,000.00
OR General Fee	NIL	6,000.00
Legal Fees (1)	2,354.00	12,634.00
Bank Charges	88.00	308.00
	(2,442.00)	(23,942.00)
	1,886.00	(5,931.16)
REPRESENTED BY		
Vat Input		2,526.80
ISA		(9,804.80)
Vat Control Account		921.57
Surplus from Administration Funds		425.27
		(5,931.16)

Viva Brazil Birmingham Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/01/2022 To 10/01/2023 £	From 11/01/2019 To 10/01/2023 £
ASSET REALISATIONS		
Surplus from Administration	NIL	2,656.84
Director Settlement	12,800.00	49,280.00
Bank Interest Gross	154.51	154.51
Bank Interest Net of Tax	(30.90)	(30.59)
	12,923.61	52,060.76
COST OF REALISATIONS		
Company Liquidation Administration F	NIL	5,000.00
OR General Fee	NIL	6,000.00
Legal Fees (1)	NIL	12,634.00
Bank Charges	88.00	308.00
	(88.00)	(23,942.00)
	12,835.61	28,118.76
REPRESENTED BY		
Vat Input		2,526.80
ISA		24,209.83
Vat Control Account		1,274.71
Surplus from Administration Funds		107.42
		28,118.76

APPENDIX D

JOINT LIQUIDATORS' REMUNERATION

Time costs incurred during the Period and a breakdown for each Company is detailed below, together with details of the work undertaken.

VB

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	2.90	0.80	0.50				4.20	2,608.10	620.91
General administration		0.25	0.10		2.15	5.50	8.20	930.45	113.47
Asset realisation/dealing		2.05					2.05	1,078.30	526.00
Creditors' claims					0.10		0.10	12.80	128.00
Reporting	0.45	2.10		1.25	1.90		5.70	2,029.95	356.11
Distribution and closure		6.55					6.55	3,588.40	547.85
TOTAL	3.35	11.75	0.60	1.25	4.35	5.50	26.80	10,248.00	382.39

VBG

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	3.25	0.80	0.50				4.55	2,849.60	626.29
General administration		0.25	0.10	1.80	3.95	5.15	11.25	1,845.80	164.07
Asset realisation/dealing		2.05					2.05	1,078.30	526.00
Creditors' claims					0.10		0.10	12.80	128.00
Reporting	0.45	2.10	0.40	1.50	1.90		6.35	2,726.75	350.67
Distribution and closure		6.55					6.55	3,588.40	547.85
TOTAL	3.70	11.75	1.00	3.30	5.95	5.15	30.85	11,601.65	376.07

VBC

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	2.60	0.80	1.20				4.60	2,744.80	596.70
General administration		0.25	0.60	1.70	3.60	7.55	13.70	2,123.40	154.99
Asset realisation/dealing		2.05					2.05	1,078.30	526.00
Creditors' claims					0.10		0.10	12.80	128.00
Reporting	0.45	2.10	0.50	1.50	1.90		6.45	2,255.95	349.76
Distribution and closure		6.55					6.55	3,588.40	547.85
TOTAL	3.05	11.75	2.30	3.20	5.60	7.55	33.45	11,803.65	352.87

VBB

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	2.70	0.80	0.70	4.20			8.40	3,513.50	418.27
General administration		0.65	1.15	2.30	4.80	18.15	27.25	1,704.25	115.90
Asset realisation/dealing		2.05					2.05	1,078.50	526.00
Reporting	0.45	2.10	5.40	5.35	3.10	2.50	18.90	4,678.15	247.52
Distribution and closure		6.55					6.55	1,588.40	242.81
TOTAL	3.15	12.15	7.45	11.85	7.90	20.65	63.15	16,561.60	262.26

Planning and strategy

- Establishment of the current financial position
- Preparation of strategy documents
- Review and completion of internal reviews

General administration

- Ongoing reconciliation of the Liquidation bank account and other cashiering functions
- Obtaining approval for the basis of the Joint Liquidators' remuneration
- General cashiering functions and administering of ISA accounts

Asset realisation/dealing

- Recovery of preference claims

Creditor claims

- Processing of creditors' claim forms and entering onto IPS

Reporting

- Preparation and distribution of the progress report to members and creditors

Distribution and closure

- Closure planning

The current charge out rates per hour of staff within the firm who may be involved in working on the Liquidation are as follows:

Grade	£
Partner	690-805
Director	386-772
Senior Manager	322-643
Manager	176-470
Senior Executive	141-328
Executive	86-173
BDO LLP tax department (max)	1,208

Cumulative time incurred

Detailed below are the total time costs that have been incurred over the course of the Liquidations of the Companies to 10 January 2023:

VB

Activity	Hours	Average rate £	Time costs £
Steps on appointment	3.55	271.03	962.15
Planning and strategy	9.60	581.49	5,582.35
General administration	68.65	187.49	12,871.30
Asset realisation/dealing	25.20	501.93	12,648.70
Trading related matters	0.00	0.00	0.00
Employee matters	0.00	0.00	0.00
Creditors' claims	0.10	128.00	12.80
Reporting	17.50	292.81	5,124.20
Distribution and closure	7.70	481.85	3,710.25
TOTAL	132.30	309.23	40,911.75

VBG

Activity	Hours	Average rate £	Time costs £
Steps on appointment	3.60	274.89	989.60
Planning and strategy	10.75	590.54	6,348.30
General administration	59.75	173.59	10,372.10
Asset realisation/dealing	13.60	503.56	6,848.35
Trading related matters	0.00	0.00	0.00
Employee matters	0.00	0.00	0.00
Creditors' claims	0.55	108.82	59.85
Reporting	15.65	280.58	4,391.00
Distribution and closure	7.40	497.57	3,682.05
TOTAL	111.30	293.72	32,691.25

VBC

Activity	Hours	Average rate £	Time costs £
Steps on appointment	3.25	276.02	897.05
Planning and strategy	10.80	573.32	6,191.85
General administration	68.80	214.31	14,744.75
Asset realisation/dealing	13.60	503.56	6,848.35
Trading related matters	0.00	0.00	0.00
Employee matters	0.00	0.00	0.00
Creditors' claims	0.45	106.11	47.75
Reporting	16.00	288.95	4,623.20
Distribution and closure	7.40	497.57	3,682.05
TOTAL	120.30	307.86	37,035.00

V88

Activity	Hours	Average rate £	Time costs £
Steps on appointment	3.25	276.02	897.05
Planning and strategy	15.70	480.39	7,542.10
General administration	76.40	177.95	13,595.50
Asset realisation/dealing	29.45	503.04	14,814.45
Trading related matters	0.00	0.00	0.00
Employee matters	0.00	0.00	0.00
Creditors' claims	0.35	94.57	33.10
Reporting	28.20	242.64	6,842.40
Distribution and closure	7.25	506.44	3,671.70
TOTAL	160.60	295.12	47,395.85

No fees have been drawn to date.

APPENDIX E

JOINT LIQUIDATORS' EXPENSES

The Joint Liquidators' expenses incurred and paid are detailed below.

VB

		Incurred in Period 11/01/2022 to 10/01/2023 £	Total Incurred 11/01/2019 to 10/01/2023 £	Total Paid 11/01/2019 to 10/01/2023 £
Category 1				
Company Liquidation Administration Fee	-	-	5,000.00	5,000.00
OR General Fee	-	-	6,000.00	6,000.00
Bank Charges	-	88.00	308.00	308.00
Legal Costs	-	0.00	62.50	0.00
Statutory Advertising	-	0.00	81.00	0.00
Printing & Postage	-	0.00	150.95	0.00

Category 2

N/A

VBG

		Incurred in Period 11/01/2022 to 10/01/2023 £	Total Incurred 11/01/2019 to 10/01/2023 £	Total Paid 11/01/2019 to 10/01/2023 £
Category 1				
Company Liquidation Administration Fee	-	-	5,000.00	5,000.00
OR General Fee	-	-	6,000.00	6,000.00
Legal Fees (1)	-	2,393.32	9,213.32	9,213.32
Bank Charges	-	88.00	308.00	308.00
Legal Costs	-	0.00	62.50	0.00
Statutory Advertising	-	0.00	81.00	0.00
Printing & Postage	-	0.00	82.20	0.00

Category 2

N/A

VBC

		Incurred in Period 11/01/2022 to 10/01/2023 £	Total Incurred 11/01/2019 to 10/01/2023 £	Total Paid 11/01/2019 to 10/01/2023 £
Category 1				
Company Liquidation Administration Fee	-	-	5,000.00	5,000.00
OR General Fee	-	-	6,000.00	6,000.00
Legal Fees (1)	-	2,354.00	12,634.00	12,634.00
Bank Charges	-	88.00	308.00	308.00
Legal Costs	-	0.00	62.50	0.00
Statutory Advertising	-	0.00	81.00	0.00
Printing & Postage	-	0.00	77.00	0.00

Category 2

N/A

VBB

		Incurred in Period 11/01/2022 to 10/01/2023 £	Total Incurred 11/01/2019 to 10/01/2023 £	Total Paid 11/01/2019 to 10/01/2023 £
Category 1				
Company Liquidation Administration Fee	-	-	5,000.00	5,000.00
OR General Fee	-	-	6,000.00	6,000.00
Legal Fees (1)	-	-	12,634.00	12,634.00
Bank Charges	-	88.00	308.00	308.00
Legal Costs	-	0.00	62.50	0.00
Statutory Advertising	-	0.00	81.00	0.00

Category 2

N/A

The expenses shown are self-explanatory however we would specifically comment on the following expenses which were incurred and paid in the Period:

Legal Fees

WBD have been paid legal fees in relation to work undertaken in assisting the Joint Liquidators in the recovery of the preference claims detailed previously in this report, which have been deducted from the settlement proceeds WBD recovered under the settlement agreement.

APPENDIX F

FEES EXPLANATION AND EXPENSES ESTIMATE AS AT 10 JANUARY 2023 FOR VBB ONLY

Joint Liquidators' remuneration

The proposed set fee of £30,000 is less than the time costs incurred to date. A detailed report of time costs incurred and a narrative of the work done to date is attached at Appendix D.

In addition to the work detailed in Appendix D, the following work is expected to be undertaken.

Planning and strategy

- Review and completion of internal reviews

General administration

- Finalising tax matters for the closure of the Liquidation
- Obtaining approval of Liquidators' fees
- Payment of final costs of the Liquidation

Creditor claims

- Processing of any additional creditors' claim forms and entering onto IPS

Reporting

- Preparation and distribution of the final progress report to members and creditors

Distribution and closure

- Closure planning

Joint Liquidators' category 1 expenses

These are expenses relating directly to the case incurred by an independent third party.

Creditor approval is not required to pay these expenses which will be charged to the case at cost.

	Estimated £	Incurred £
Legal fees and expenses	12,634.00	12,634.00
Other expenses - Advertisement	81.00	81.00

Legal fees and expenses

WBD have been paid legal fees in relation to the work undertaken in assisting the Joint Liquidators in the recovery of the preference claims detailed previously in this report, which have been deducted from the settlement proceeds WBD recovered under the settlement agreement.

Other expenses

In addition to professional fees and expenses, other expenses may include items such as bonding, advertising, insurance, external printing costs, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents and storage of the Company's records.

Printing and postage of circulars may be sub-contracted to external printers who have the capacity to deal with large circulars to a volume of creditors in a timely manner.

BDO LLP

03 March 2023

APPENDIX G

NOTICE OF A DECISION BY CORRESPONDENCE PROCEDURE - RULE 15.8

Viva Brazil Birmingham Ltd - In Compulsory Liquidation ('VBB')

In the High Court of Justice, Business and Property Courts in Leeds, Insolvency and Companies List (ChD) - 134 of 2017

Company registration number: 08425167

NOTICE IS GIVEN that I am proposing that the following decisions ('the Proposed Decisions') be considered by creditors of the Company ('the Creditors') by a decision by correspondence procedure:

1. That a liquidation committee be established if sufficient creditors are willing to be members.
2. That the Joint Liquidators' remuneration be approved as a set fee of £30,000.
3. That the Joint Liquidators be authorised to draw category 2 disbursements based on the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to creditors, as an expense of the Liquidation.

Decision Date: 27 March 2023

To vote on the Proposed Decision please complete and return the attached voting form together with a proof of debt form (unless previously submitted) to me at the contact details below. If your voting form and completed proof of debt form are not received by me by the Decision Date your vote will not be counted.

You may also request that a physical meeting be held to consider the Proposed Decisions. If, by no later than five business days of delivery of this notice, either (i) 10% or more in value of Creditors, (ii) 10% or more in number of Creditors or (iii) 10 or more Creditors who are entitled to vote in this decision procedure request a physical meeting in writing and provide a proof of debt form (unless previously submitted), the decision by correspondence procedure will terminate and a physical meeting convened.

I must also receive any nominations for members to the liquidation committee together with a proof of debt form (unless previously submitted) by the Decision Date. Your nomination for membership to the committee will only be accepted if I am satisfied you are eligible to be a member in accordance with Rule 17.4 of the Insolvency (England and Wales) Rules 2016.

If your debt is treated as a small debt (less than £1,000), or you have opted out of receiving notices, you must still provide a proof of debt form (unless previously submitted) if voting on the Proposed Decisions, requesting a physical meeting or nominating a member for the committee.

You may apply to the Court to appeal any decision within 21 days of the Decision Date in accordance with Rule 15.35 of the Insolvency (England and Wales) Rules 2016.



Kerry Bailey
Joint Liquidator and Convener

Date: 03 March 2023

Contact: Alex Convery
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Tel: +44 (0)7442 798412
Email: BRCMTNorthandScotland@bdo.co.uk
Reference: 00290732

APPENDIX H

VOTING FORM

VOTING FORM

Viva Brazil Birmingham Ltd - In Compulsory Liquidation ('VBB')
 In the High Court of Justice, Business and Property Courts in Leeds, Insolvency and Companies List
 (ChD) - 134 of 2017
 Decision Date: 27 March 2023

Name of Creditor

Address

Email

PROPOSED DECISIONS - I WISH TO VOTE AS INDICATED BELOW:

*Delete as applicable

1. That a liquidation committee be established if sufficient creditors are willing to be members.

For / Against*

2. That the Joint Liquidators' remuneration be approved as a set fee of £30,000.

For / Against*

3. That the Joint Liquidators be authorised to draw category 2 disbursements based on the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to creditors, as an expense of the Liquidation.

For / Against*

COMPLETE THIS SECTION ONLY IF YOU ARE SEEKING A LIQUIDATION COMMITTEE BE ESTABLISHED AND CONSENT TO BE A MEMBER OF THE COMMITTEE.

*Delete as applicable

I consent to being a member of the liquidation committee.

Yes / No*

I wish to nominate
 representative.

** (insert name) to act as my

***A body corporate may be a member of a committee, but it cannot act otherwise by a representative*

Signature

Name (BLOCK CAPITALS)

Authority

Dated

Please complete and return this form together with a proof of debt form (unless previously submitted) to Alex Convery, Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH or by email to BRCMTNorthandScotland@bdo.co.uk to be received no later than the Decision Date.

Notes:

A committee member may not be represented by:

- Another member of the committee
- A person who is at the same time representing another committee member
- A body corporate
- An undischarged bankrupt
- A person whose estate has been sequestrated and who has not been discharged
- A person to whom a moratorium period under a debt relief order applies
- A person who is subject to a company directors' disqualification order or a company directors' disqualification undertaking
- A person who is subject to a bankruptcy restrictions order (including an interim order), a bankruptcy restrictions undertaking, a debt relief restrictions order (including an interim order) or a debt relief restrictions undertaking.

Please also note that the Joint Liquidators cannot act as a committee member's representative.

A liquidation committee must have at least three members and no more than five members.

APPENDIX I

PROOF OF DEBT FORM

PROOF OF DEBT FORM

Viva Brazil Birmingham Ltd - In Compulsory Liquidation ('the Company')

Company registration number: 08425167

Relevant date: 11 January 2019

Name of Creditor

(If a company please also give company registration number and where registered)

Address of Creditor

Including email address for correspondence

Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the relevant date. £

Note: Any trade or other discounts (except discount for immediate or early settlement) which would have been available to the Company but for the insolvency proceedings should be deducted from the above claim where relevant. Where any payment is made in relation to the claim or set-off applied after the relevant date, this should be deducted

If amount in 3 above includes outstanding uncapitalised interest please state amount. £

Particulars of how and when debt incurred

(If you need more space append a continuation sheet to this form)

Particulars of any security held, the value of the security, and the date it was given.

Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.

Details of attached documents by reference to which the debt can be substantiated.

Signature of creditor

or person authorised to act on his behalf

Name (BLOCK CAPITALS)

Dated

Position with or in relation to creditor

Address of person signing

(If different from 2 above)

Please complete and return this form to Alex Convery, Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH or by email to BRCMTNorthandScotland@bdo.co.uk.

