

In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

MONDAY



A09 \*A95C1YWP\* 18/05/2020 #24  
COMPANIES HOUSE

### 1 Company details

Company number 03000723

Company name in full Business Support Kent Community Interest Company

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

### 2 Liquidator's name

Full forename(s) Mark

Surname Newman

### 3 Liquidator's address

Building name/number 4 Mount Ephraim Road

Street Tunbridge Wells

Post town Kent

County/Region

Postcode TN1 1EE

Country

### 4 Liquidator's name

Full forename(s) Vincent John

Surname Green

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

### 5 Liquidator's address

Building name/number 4 Mount Ephraim Road

Street Tunbridge Wells

Post town Kent

County/Region


Postcode TN1 1EE

Country

② Other liquidator  
Use this section to tell us about another liquidator.

LIQ03

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<b>6</b>	<b>Period of progress report</b>							
From date	<sup>d</sup> 1	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 4	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9
To date	<sup>d</sup> 1	<sup>d</sup> 8	<sup>m</sup> 0	<sup>m</sup> 4	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0
<b>7</b>	<b>Progress report</b>							
	<input checked="" type="checkbox"/> The progress report is attached							
<b>8</b>	<b>Sign and date</b>							
Liquidator's signature	Signature X  X							
Signature date	<sup>d</sup> 1	<sup>d</sup> 8	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0

LIQ03

Notice of progress report in voluntary winding up



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Mark Newman**

Company name **Crowe U.K. LLP**

Address  
**4 Mount Ephraim Road**  
**Tunbridge Wells**

Post town  
**Kent**

County/Region

Postcode  
**T N 1 1 E E**

Country

DX

Telephone  
**01892 700200**



### Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

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



### Important information

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



### Where to send

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

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



### Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**



**Business Support Kent Community Interest Company  
(In Creditors' Voluntary Liquidation)**

**Annual Progress Report to 18 April 2020**

**Mark Newman  
Vincent John Green**

**Crowe U.K. LLP  
4 Mount Ephraim Road  
Tunbridge Wells  
Kent  
TN1 1EE**

**CONTENTS**

1. Introduction
2. Administration and Planning
3. Realisation of Assets
4. Creditors
5. Fees and Expenses
6. Creditors' Rights
7. EU Regulations
8. Conclusion

**APPENDICES**

- I. Statutory Information
- II. List of Work Undertaken in Reporting Period
- III. Receipts and Payments Account
- IV. Time Costs Information
- V. Expenses Information
- VI. Charge out rate and Disbursements policy

## 1. INTRODUCTION

On 19 April 2016, Mark Newman and Vincent John Green of Crowe U.K. LLP were appointed Joint Liquidators of Business Support Kent Community Interest Company ("the Company").

This Progress Report summarises the progress of the Liquidation for the period from 19 April 2019 to 18 April 2020 ("the Reporting Period").

Statutory information relating to the Company is attached at **Appendix I**.

## 2. ADMINISTRATION AND PLANNING

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

### Reporting

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

During the Reporting Period, the following key documents have been issued:

- The third annual progress report for the period 19 April 2018 to 18 April 2019.

### Other administrative tasks

During the Reporting Period, the following material tasks in this category were carried out:

- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with statutory requirements;
- Maintaining case files, including documenting decisions made by the Joint Liquidators that materially affect the Liquidation

## 3. REALISATION OF ASSETS

The Joint Liquidators' Receipts and Payments account is attached at **Appendix III**.

There have been no receipts in the period from 19 April 2019 to 18 April 2020.

Detailed below is key information about asset realisations and the Joint Liquidators' strategy, however, more details about the work undertaken can be found at **Appendix II**. The Joint Liquidators formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

## 4. CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks which are detailed at **Appendix II**. The following sections explain the anticipated outcomes to creditors and any distributions paid.

### Secured Creditors

An examination of the Company's mortgage register showed that the Company granted a debenture and a charge of deposit to the National Westminster Bank Plc ("the Bank") and a rent deposit deed to Glenmore Commercial Estates Limited; all three were shown as outstanding.

The Company granted a charge of deposit to the Bank on 29 March 2004 and a fixed and floating charge debenture on 15 October 2012 giving fixed and floating charges over the undertaking and all property and assets present and future including goodwill, uncalled capital, buildings, fixtures and fixed plant and machinery.

During the Administration period the amounts outstanding to the Bank were repaid in full.

### Preferential Creditors

During the Administration period, a first and final dividend of 100 pence in the pound was declared and paid to the Redundancy Payments Service ("RPS") and preferential creditors totalling £3,833.47.

No further preferential creditor claims have been received nor are they anticipated in the Liquidation.

### Unsecured Creditors

According to the Director's Statement of Affairs ("S of A"), unsecured creditors totalled £755,596.00. This was made up as follows:

#### *Trade & Expense Creditors*

The aged creditor information held by the Company showed that the total level of trade and expense creditors to be approximately £226,847.00. This sum includes coaches and clients but excludes:

- former employees;
- the Ministry of Housing Communities and Local Government ("HCLG") (previously known as the Department for Communities and Local Government or DCLG);
- Oxford Innovation Services Limited ("OIS");
- the RPS; and
- HM Revenue & Customs ("HMRC")

To date claims from 18 unsecured creditors have been received totalling £41,226.70.

In the period following the appointment of Administrators, OIS took an assignment of various claims made against the Company by coaches. Accordingly, OIS assumed the rights to the coaches' claims and the benefit of any unsecured distribution that may be paid in the Liquidation.

In addition to the above and as previously advised, a Deed of Assignment was executed in the Administration period between the Company, acting by its Administrators, and OIS, being in respect of partly performed or unperformed client contracts. As a result of the Deed, we are not expecting claims to be made by clients for refunds on termination of contracts.

In light of the above, there are fewer unsecured creditors in number than were shown in the S of A in the Administration.

### *Employees*

As reported previously, the employees had no claim for arrears of wages. The only employee non-preferential claims relate to pay in lieu of notice and redundancy pay.



The S of A estimated claims for notice pay and redundancy pay of £7,618.99 and £46,583.33 respectively.

The RPS has submitted an unsecured claim for notice pay and redundancy pay of £6,045.20 and £46,578.53 respectively. A further claim for unpaid unsecured pension contributions of £86.70 has also been received.

#### *The Ministry of Housing Communities and Local Government*

According to the S of A, HCLG was expected to have a claim against the Company of approximately £255,000.

On 5 June 2015, HCLG submitted a claim of £277,455.85. However, as previously reported, a replacement claim in the sum of £1,310,688.30 was received from HCLG as a result of the Executive Agency for Small and Medium-sized Enterprises ("EASME") (previously known as the European Antifraud Office or OLAF) investigation.

#### *Oxford Innovation Services Limited*

According to the Director's S of A, OIS was expected to have a claim against the Company of £174,216.00.

On 27 May 2015, OIS submitted a claim in the sum of £693,373.37 including VAT. OIS have since submitted a revised claim in the Liquidation of £530,836.06 excluding VAT which includes the coaches' claims over which they have taken an assignment.

In respect of the claim made, the Joint Liquidators understand that the reduction has arisen upon the completion of client contracts. A review of reductions following the completion of client contracts will be conducted as part of the Joint Liquidators claim adjudication process.

#### *HMRC*

HMRC's liability in respect of Corporation Tax/PAYE & NI and VAT was estimated to be £13,800.00 and £31,531 respectively. On 15 June 2015, HMRC submitted a claim in the sum of £50,160.12.

#### *Executive Agency for Small and Medium-sized Enterprises*

As previously reported, following a report from the European Antifraud Office, EASME have made a claim against the Company in the sum of €1,556,453.71, being a recovery of monies previously paid to the Company pertaining to four specific grants.

The Joint Liquidators have commenced the process of reviewing the above claims in preparation for the anticipated dividend to unsecured creditors.

#### Dividend Prospects

##### *Secured Creditors*

As stated above, the Company granted fixed and floating charges to the Bank on 5 October 2012. The liability to the Bank was satisfied in full in the period of the Company's Administration. Accordingly, no further distributions are payable to the Bank under its fixed and floating charges.

In respect to the rent deposit deed, during the Administration period, the Joint Administrators' were advised that the former landlord (Glenmore) had sold the unit (to which the Company was tenant) on 15 November 2012. The purchaser later advised that they had returned the deposit to the Company on 22 October 2013.





Following a review of the Company's pre-appointment bank statements, it was confirmed that £4,860.74 had been received by the Company. Accordingly, there is no liability due to Glenmore or any sum due from Glenmore.

#### *Prescribed Part*

Where a floating charge is created after 15 September 2003 a prescribed part of a company's net property should be made available for unsecured creditors.

The Bank's charge has been satisfied in full. Accordingly, the prescribed part provisions do not apply.

#### *Preferential Creditors*

A first and final dividend of 100 pence in the pound was declared and paid to the RPS and preferential employees during the Administration period, totalling £3,833.47.

For this reason no further preferential distributions will be made in the Liquidation.

#### *Unsecured Creditors*

There are sufficient funds available to declare a dividend to unsecured creditors. The quantum of any distribution payable will be dependent upon the level of final asset realisations, the total claims submitted and the costs of Liquidation.

If creditors have not already done so, please complete the enclosed proof of debt form and return the completed form to this office, together with documentation in support of the claim.

The claims received are being reviewed prior to any notice of intended dividend being circulated, as a result of the complexity of the claims and in order to prevent any postponement or unnecessary costs being incurred that could result following the circulation of such a notice. For example, the Joint Liquidators are awaiting a response from EASME for confirmation whether they have received payment from other EC services in respect of their claim totalling €1,556,453.71.

## **5. FEES AND EXPENSES**

### The Joint Liquidators' Fees

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and partner then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a manager or partner.

The Joint Liquidators' fees were approved by creditors on 27 January 2017 on a time costs basis.

The actual time costs in the Reporting Period total £4,531.25, representing 24.25 hours at an average hourly rate of £186.86. The sum of £1,739.00 has been drawn on account of time costs incurred in the Reporting Period. The total time costs to date amount to £27,130.15 representing 163.93 hours at an average hourly rate of £165.50.

A comparison between the original estimate and time costs to date is attached at **Appendix IV**.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Joint Liquidators consider that the original fees estimate is unlikely to be exceeded.

### Expenses & Disbursements

The expenses and disbursements incurred and paid in the Reporting Period and also since the commencement of the Liquidation are detailed at **Appendix V** together with a comparison to the expenses that were estimated at the outset of the Liquidation.

The Category 1 disbursements paid in the Reporting Period total £567.33 and represent the reimbursement of actual out of pocket payments made in relation to the Liquidation.

No category 2 disbursements have been incurred or paid during the Liquidation to date.

Guidance in respect of insolvency practitioners' fees is available to download at:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>

Information about insolvency processes can be found on the R3 website at:

<http://www.creditorinsolvencyguide.co.uk/>

A hard copy of this guidance information will be provided on request.

Crowe U.K. LLP's charge out rate and disbursements policy is attached at **Appendix VI**.

## **6. CREDITORS' RIGHTS**

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

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

## **7. EU REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)**

The Company's centre of main interest was in the UK as its registered office address and trading address was located in the UK. Therefore, it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation.

## **8. CONCLUSION**

The administration of the Liquidation will continue in order to finalise the following outstanding matters that are preventing the case from being closed:

- Adjudication of creditor claims;
- Distribution to unsecured creditors; and
- Finalise Tax and VAT matters.

The Joint Liquidators anticipate that the Liquidation will remain open for a further 12 months to enable these matters to be dealt with.



Should you have any queries, please contact Joe Longhurst at this office.

A handwritten signature in black ink, appearing to read "M Newman".

Signed

\_\_\_\_\_  
Mark Newman  
Joint Liquidator

Date 18 May 2020

**Appendix I****Statutory Information**

Company Name	Business Support Kent Community Interest Company
Former Trading Name	Business Link Kent C.I.C.
Company Number	03000723
Registered Office	4 Mount Ephraim Road, Tunbridge Wells, Kent, TN1 1EE
Former Registered Office	Innovation Centre Medway, Maidstone Road, Chatham, Kent, ME5 9FD
Joint Liquidators holders	Mark Newman and Vincent John Green
Joint Liquidators' address	Crowe U.K. LLP, 4 Mount Ephraim Road, Tunbridge Wells, Kent, TN1 1EE
Joint Liquidators' telephone	01892 700 200
Date of appointment	19 April 2016

## Appendix II

### List of Work Undertaken in Reporting Period

General Description	
<b>Administration and Planning</b>	
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Creditor reports	Preparing annual progress report, investigation, and general reports to creditors
<b>Creditors</b>	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post Maintaining up to date creditor information on the case management system
Dealing with proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipting and filing PODs Adjudication of creditor claims received in the period of the Company's Administration and subsequent Liquidation. Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication

**Business Support Kent Community Interest Company  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs		<i>From 19/04/2019 To 18/04/2020</i>	<i>From 19/04/2016 To 18/04/2020</i>
£		£	£
	ASSET REALISATIONS		
115,575.99	Balance from Administration	NIL	115,575.99
	Bank Interest Gross	NIL	25.50
18,072.49	Grant Income	NIL	18,072.49
1,435.84	Net VAT Receivable from Administrati	NIL	1,435.44
2,213.82	RIFT Referral Income	NIL	NIL
		NIL	135,109.42
	COST OF REALISATIONS		
	Administration Corporation Tax	NIL	319.48
	Administrators' Category 1 Disbursem	NIL	127.68
	Joint Administrators' Fees	NIL	5,481.00
	Joint Liquidators' Fees	1,739.00	23,781.20
	Liquidation Corporation Tax	NIL	5.10
	Liquidators' Category 1 Disbursements	108.76	655.31
	On-line Reporting	17.00	17.00
	Statutory Advertising	NIL	144.00
	Storage Costs	441.57	3,632.63
		(2,306.33)	(34,163.40)
		(2,306.33)	100,946.02
137,298.14	REPRESENTED BY		
	Svenska Handelsbanken AB - Current		100,929.26
	Vat Receivable		16.76
			100,946.02

FEES ESTIMATE SUMMARY COMPARISON TO 18 APRIL 2020										Appendix IV
Business Support Kent Community Interest Company (in Liquidation)										
The hourly charge-out rates that will be used on this case are:		From 19/04/2016 to 31 March 2018	From 1 April 2018 to 31 March 2020	From 1 April 2020 to Date						
Partner - Office Holder		300.00	375.00	385.00						
Director		250.00	290.00	300.00						
Senior Manager		210.00	250.00	260.00						
Manager		180.00	210.00	250.00						
Assistant Manager		165.00	180.00	200.00						
Senior Administrator		150.00	165.00	170.00						
Administrator/Cashier		110.00	125.00	130.00						
Trainee Administrator/Support Staff		60.00	65.00	70.00						
ADMINISTRATION AND PLANNING										
Description of the tasks to be undertaken in this category of work										
Case accounting	Estimated time to be taken to undertake the work	19.00	3.25	15.08	Estimated value of the time costs to undertake the work £	2,870.00	418.25	2,040.30	Blended charge out rate to undertake the work in the Reporting Period £	Blended charge out rate to undertake the work in the whole period of the Liquidation £
Case general administration		12.50	-	33.30		2,055.00	-	4,442.50		
Statutory matters		30.00	2.75	28.25		6,140.00	453.75	5,882.10		
Strategy/case review		17.00	4.80	21.55		3,050.00	1,129.50	3,854.00		
Tax and VAT		14.00	0.95	11.35		2,285.00	156.75	1,685.75		
Legal/Litigation		50.00	-	3.00		10,200.00	-	675.00		
Total:		142.50	11.75	112.53		£26,600.00	£2,158.25	£18,639.85	£188.67	£183.51
INVESTIGATIONS										
Description of the tasks to be undertaken in this category of work										
SIP2 JCDDA	Estimated time to be taken to undertake the work	8.45	-	8.45	Estimated value of the time costs to undertake the work £	1,277.00	-	1,277.00	Blended charge out rate to undertake the work in the Reporting Period £	Blended charge out rate to undertake the work in the whole period of the Liquidation £
Total:		8.45	0.00	8.45		£1,277.00	£0.00	£1,277.00	£151.12	£151.12
REALISATION OF ASSETS										
Description of the tasks to be undertaken in this category of work										
Books Debts:	Estimated time to be taken to undertake the work				Estimated value of the time costs to undertake the work £				Blended charge out rate to undertake the work in the Reporting Period £	Blended charge out rate to undertake the work in the whole period of the Liquidation £
RIFT Referral Income		5.10	-	3.25		781.00	-	378.50		
Other:										
Potential recovery		2.40	-	2.70		504.00	-	587.00		
Total:		7.50	0.00	3.95		£1,285.00	£0.00	£946.50	£171.33	£190.08

CREDITORS									
Description of the tasks to be undertaken in this category of work	Estimated time to be taken to undertake the work	Time taken to undertake the work in the Reporting Period	Time taken to undertake the work in the whole period of the Liquidation	Estimated value of the time costs to undertake the work £	Value of the time costs to undertake the work in the Reporting Period £	Value of the time costs to undertake the work in the whole period of the Liquidation £	Estimated blended charge out rate to undertake the work £	Blended charge out rate to undertake the work in the Reporting Period £	Blended charge out rate to undertake the work in the whole period of the Liquidation £
Employees	1.00	1.80	1.80	180.00	522.00	522.00			
Unsecured creditors	32.50	2.30	28.80	4,875.00	467.00	4,317.00			
Distributions	48.00	8.40	8.80	8,550.00	1,386.00	1,428.00			
Total:	81.50	12.50	37.00	£13,605.00	£2,375.00	£6,267.00	£186.93	£190.00	£166.36
GRAND TOTAL FOR ALL CATEGORIES OF WORK	238.85	24.25	163.83	£42,767.00	£4,531.25	£27,130.15	£178.23	£186.86	£165.50



## Expenses summary for the Reporting Period and the whole period of the Liquidation, together with a comparison of the original estimate

Expenses including Category 1 Disbursements	Basis	Original Estimated Total	Actual Expenses incurred in the Reporting Period	Actual Expenses incurred to Date	Actual Expenses paid in the Reporting Period	Actual Expenses paid to Date	Reason for any Excess - if the expenses are likely to, or have, exceeded the original estimate
Books & Records Storage and Destruction Information Protection Solutions Limited and Box-it South East have been instructed to store and eventually securely destroy the Company's books and records.		2,013.00	413.55	3,719.07	441.57	3,632.63	The estimate has been exceeded in the Liquidation due to the sum of invoices being paid that relate to the Administration period.
Statutory Advertising		72.00	0.00	144.00	0.00	144.00	The estimate has been exceeded in the Liquidation due to the sum of invoices being paid that relate to the Administration period.
Statutory Bond		120.00	0.00	120.00	0.00	0.00	
Postage		465.00	120.16	726.39	108.76	655.31	The estimate has been exceeded in the Liquidation due to the sum of invoices being paid that relate to the Administration period.
Creditor Gateway Fees		30.00	0.00	17.00	17.00	17.00	

Category 2 Disbursements	Basis	Original Estimated Total	Actual Expenses incurred in the Reporting Period	Actual Expenses incurred to Date	Actual Expenses paid in the Reporting Period	Actual Expenses paid to Date	Reason for any Excess - if the expenses are likely to, or have, exceeded the original estimate
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None



**CROWE U.K. LLP**

**RECOVERY SOLUTIONS**

**CHARGE-OUT RATES AND DISBURSEMENTS**

The table below sets out the charge-out rates utilised by Recovery Solutions at Crowe U.K. LLP for charging staff time:-

Partner	£385 per hour
Director	£300 per hour
Senior Manager	£280 per hour
Manager	£250 per hour
Assistant Manager	£200 per hour
Senior Administrator	£170 per hour
Administrator	£130 per hour
Trainee/Support Staff	£70 per hour

It should be noted that the above rates may increase from time to time over the period of the administration of each insolvency case. The above rates are effective from 1 April 2020. Time is charged in six minute units.

Category 1 disbursements are charged at the actual cost at which they are incurred and are directly attributable to the case. Category 1 disbursements include statutory advertising, specific bond insurance, external records storage and postage. Reimbursement of Category 1 disbursements does not require the approval of creditors.

Category 2 disbursements are those incurred by Crowe U.K. LLP and re-charged to the case and they may include a profit element. Category 2 disbursements are reimbursed from the case only when the basis of the disbursement charge has been approved by creditors in advance.

It is the firm's policy to recover the following disbursements:

Photocopying	Re-charged at 10p per sheet
Internal room hire	Charged at £50 per meeting held in house
Company searches	£15 per corporate case
Mileage	Charged at 45 pence per mile

**GUIDES TO FEES AND BEST PRACTICE**

Guidance in respect of insolvency practitioners' fees is available to download at:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>

Information about insolvency processes can be found on the R3 website at:

<http://www.creditorinsolvencyguide.co.uk/>