

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



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04/06/2020

#268

COMPANIES HOUSE

### 1 Company details

Company number 0 7 1 7 9 2 4 5

Company name in full Arooj Restaurant & Banqueting Limited

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

### 2 Liquidator's name

Full forename(s) Anthony Benjamin

Surname Fisher

### 3 Liquidator's address

Building name/number Skull House Lane

Street Appley Bridge

Post town Wigan

County/Region

Postcode W N 6 9 D W

Country

### 4 Liquidator's name

Full forename(s)

Surname

④ Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

⑤ Other liquidator  
Use this section to tell us about  
another liquidator.

LIQ03

## Notice of progress report in voluntary winding up

**6** Period of progress report

From date	<sup>d</sup> 2	<sup>d</sup> 3	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9	
To date	<sup>d</sup> 2	<sup>d</sup> 2	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	

**7** Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature	Signature X A. J. X								
Signature date	<sup>d</sup> 0	<sup>d</sup> 3	<sup>m</sup> 0	<sup>m</sup> 6	<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 **Anthony Benjamin Fisher**

Company name **Debtfocus**

Address **Skull House Lane**  
**Appley Bridge**

Post town **Wigan**

County/Region

Postcode **W N 6 9 D W**

Country

DX

Telephone **01257 257030**



**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)**

Tracey Howarth of Carter Halliwell Insolvency Practitioners was appointed Liquidator on 23 May 2018.

Anthony Fisher, MIPA, FABRP was appointed Liquidator of the above Creditors' Voluntary Liquidation by a High Court Order on 19 November 2018.

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## **AROOJ RESTAURANT & BANQUETING LIMITED – IN LIQUIDATION**

Second Annual Report and account of the Liquidator Pursuant to Section 104A of the Insolvency Act 1986

Period: 23 May 2019 to 22 May 2020.

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### **Contents**

- Company and Liquidator's details
- Receipts and payments account
- Creditor claims
- Other relevant information
- Conclusion
- Appendices

1. Liquidator's account of Receipts and Payments for the period from 23 May 2019 to 22 May 2020 with Statement of Affairs comparative.
  2. Creditor Claims Summary Report.
  3. Liquidator's time costs and expenses.
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## 1. COMPANY AND LIQUIDATOR'S DETAILS

Company Name	AROOJ RESTAURANT & BANQUETING LIMITED
Date of Incorporation	5 March 2010
Company Number	07179245
Date of Liquidation	23 May 2018
Former Registered Office	286 Attercliffe Road Sheffield S4 7WZ  The Genesis Centre Garrett Field Birchwood Warrington WA3 7BH
Current Registered Office	c/o Focus Insolvency Group Skull House Lane Appley Bridge Wigan WN6 9DW
Trading address	286 Attercliffe Road Sheffield S4 7WZ
Nature of Business	Restaurant & Banqueting Suite
Office Holder	Appointed on 19 November 2018; Anthony Fisher, MIPA, FABRP Focus Insolvency Group Skull House Lane Appley Bridge Wigan WN6 9EU
Former Office Holder	Tracey Howarth Carter Halliwell Genesis Centre Warrington WA3 7BH
Date of Appointment	23 May 2018

This report is issued under the provisions of Section 104A of the Insolvency Act 1986.

## **2. RECEIPTS AND PAYMENTS ACCOUNT**

Attached at Appendix 1 is my account of receipts and payments from the commencement of the winding-up to the end of the second anniversary.

The Liquidator is 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 progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found within this report.

My comments on items appearing in the account are as follows: -

### **ASSET REALISATIONS**

As per the director's Statement of Affairs of the Company the Company held the following assets:

#### **Plant & Machinery, Fixtures and Fittings & Motor Vehicle**

As previously reported, the Company's assets were independently valued by independent agents, JPS Chartered Surveyors ("JPS"), on 17 May 2018, prior to the Liquidation.

JPS confirmed that the assets held an estimated value of £1,200 at auction.

JPS further advised that the likely costs of uplift, marketing and sale would outweigh any achievable realisations and therefore these assets were abandoned.

No realisations will be achieved from this source.

#### **Stock**

As previously advised, as per the Director's Statement of Affairs the Company's stock held no value, as the stock consisted of perishable food items.

No value was held in the stock and I can confirm that no realisations were achieved from this source.

#### **Deposit for Costs**

As previously advised, the former Liquidator received £6,000 from the Director personally to cover the agreed Statement of Affairs fee in the sum of £5,000 plus VAT.

No further realisations will be made from this source.

#### **Refund from Merchant Service Provider**

As previously reported, in October 2018 a credit balance of £348.01 was received from First Data Europe, the Company's former PDQ terminal provider.

No further realisations will be made from this source.

### **Investigations/Antecedent Transactions**

As previously advised, following review of the Company's bank statements cash withdrawals totalling £52,220 were identified within the last six months of trading.

The Director has failed to deliver up the Company's books and records and as such I have been unable to identify what these payments were in relation to.

I wrote to the director on a number of occasions regarding this matter, however no response was forthcoming. As such in July 2019 I instructed Freeths LLP ("Freeths") to pursue this matter on my behalf. Freeths wrote to the director but still no substantive response was received. As such in October 2019 an application was made to Court under sections 235 and 236 of the Insolvency Act 1986 to examine the director under oath in relation to the cash withdrawals and that either the Company's books and records be delivered up or a witness statement be provided to explain the reasons for his inability to deliver up the Company's records.

A hearing date was set for 15 January 2020 however the director failed to attend the hearing and the hearing was adjourned to 20 April 2020.

In February 2020 a bundle of documents was received from the director which provided explanation for £14,498.50 of the cash withdrawals, leaving a balance of £37,721.50 still to be explained. Freeths again wrote to the director and we are awaiting further information from him.

Due to the lockdown in respect of Covid-19 the Courts were closed and as such the public examination of the director has been adjourned to 17 August 2020.

This matter remains ongoing and a further update will be provided to creditors with my next report.

### **Other**

My investigations into the affairs and conduct of the Company and its directors have not uncovered any previously undisclosed assets other than those noted above.

In accordance with SIP 13 I would advise that there have been no related party transactions.

I have earned bank interest of £1.24 for the period 23 May 2018 to 22 May 2020.

### **Outstanding Matters**

As detailed above my enquiries into the affairs of the Company are ongoing.

### **EXPENSES/CATEGORY 1 DISBURSEMENTS**

An estimate of anticipated expenses and disbursements was provided by the Liquidator prior to their appointment. The table below provides details of the Category 1 disbursements paid to date against the estimate provided:

Description	Professional Advisor	Paid to Date £	Estimated £
Agents and Valuers	JPS	-	500.00
Statutory Advertising (net)	Courts Advertising	213.00	254.00
Specific Bond	Kingsbridge / Willis	30.00	12.00
IPS Case Management Fee	IPS	-	120.00
Postage Services (net)	Pemberton Business Services	21.82	-
<b>Total</b>		<b>264.82</b>	<b>886.00</b>

The payment to Pemberton Business Services detailed above is in respect of payment for their services and postage for circulation of all relevant notices and documentation to creditors and shareholders.

The Specific Bond was estimated to cost £12 by the former Liquidator, however following my appointment a new bond was required which has increased the costs associated with this expense.

All other payments have been made in accordance with the rules and regulations generally as to the payment of costs and expenses in the Liquidation and are detailed within Appendix 1.

### **FUTURE ANTICIPATED EXPENSES/CATEGORY 1 DISBURSEMENTS**

The Liquidator anticipates the following expenses/Category 1 disbursements will be incurred prior to finalising the administration of this matter, subject to sufficient funds being available:

Description	£
Legal Fees - Freeths (est)	5,000.00
Legal Disbursements – Freeths (est)	500.00
Limes Financial Services (net)	150.00
Limes Financial Services (est)	180.00
B & J Storage Solutions (est)	192.00
<b>Total</b>	<b><u>6,022.00</u></b>

My Solicitors, Freeths, have unbilled time costs of £3,247.27 + VAT and disbursements of £360.00 in relation to the investigations into transactions on the Company bank account.

Payment of £180 + VAT to Limes Financial Services in relation to software costs together with a £5 + VAT monthly maintenance cost estimated over 36 months. This relates to the initial set up and ongoing maintenance costs of the software operated by the Liquidator to hold and record information on the Insolvency Estate.

An estimated £192 will be paid to B & J Storage Solutions in relation to the storage of the Liquidator's case files for a period of 6 years following completion of the Liquidation as required by law.

Details of the Liquidator's Remuneration are detailed in Section 4 below.



### **3. CREDITOR CLAIMS**

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks. The following sections explain the anticipated outcomes to creditors and any distributions paid.

#### ***Secured Creditor Claims***

There were no charges registered against the Company at Companies House and there will be no prescribed part in this Liquidation.

#### ***Preferential Creditor Claims***

I have not received and do not anticipate any preferential claims against the Company.

#### ***Unsecured Creditor Claims***

Attached at Appendix 2 is a schedule of agreed claims to date.

#### ***Distributions***

No dividend has been available to any class of creditor in this matter to date. Dividend prospects are dependent on future realisations from the ongoing investigations.

### **4. OTHER RELEVANT INFORMATION**

#### ***Enquiries and Investigations***

You may be aware that a Liquidator has a duty to investigate generally the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a Liquidator is also required to consider the conduct of the Company's Directors and to make an appropriate submission to the Directors Disqualification Unit of the Department for Business, Innovation & Skills as required.

During the Review Period, the Liquidator carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the directors by means of questionnaires, making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

I can confirm that I have discharged my duties in this regard. However, if any creditor wishes to raise any concerns which they have not already, then please do so in writing.

This work was carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

Although this work has not yet generated any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

### **Liquidator's remuneration**

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 Insolvency Practitioner then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a senior manager or Insolvency Practitioner.

At the meeting of creditors held on 23 May 2018 the Statement of Affairs fee was agreed at £5,000 plus VAT, which has been paid in full to the former Liquidator. Creditors will recall that at the meeting of creditors a resolution was passed authorising the Liquidator to be remunerated on a time cost basis subject to a cap of £7,200 plus VAT and disbursements plus VAT.

Total time spent to date on this assignment amounts to 34.9 hours at an average charge out rate of £231.35 per hour resulting in total time costs to date of £8,074.00 plus VAT.

The former Liquidators has drawn fees of £381.30 and I have drawn fees of £850. Total Liquidator fees drawn to date are £1,231.30.

An estimate of the time costs was provided by the former Liquidator prior to appointment, the table below provides a comparison of time charged to date against the original estimate:

Classification of Work Function	Total Hours (Estimate)	Time Cost, £ (Estimate)	Total Hours (To date)	Time Cost, £ (To Date)	Average Hourly Rate, £
Statutory & Compliance	-	-	11.5	2,720.00	236.52
Administration & Planning	12	2,700	3.4	835.00	245.59
Realisation of Assets	6	1,350	16.5	4,114.50	249.36
Creditors	4	900	0.4	44.00	110.00
Investigations	7	1,575	2.8	308.00	110.00
Cashiering	3	675	0.3	52.50	175.00
<b>Total</b>	<b>32</b>	<b>7,200</b>	<b>34.9</b>	<b>8,074.00</b>	<b>231.35</b>

The current time has exceeded the estimate originally provided, this is due to the additional investigation that has been required into the affairs of the Company and the cash withdrawals prior to Liquidation, as well as the need to instruct solicitors and pursue legal action against the director due to his non-cooperation with the Liquidator.

The following further information as regards time costs and expenses is set out at Appendix 3:

- Focus Insolvency Group policy for re-charging expenses and charge out rates.
- Narrative summary of time costs incurred and summary by staff grade and work activity.
- A creditors guide to Liquidator's fees.

As creditors will appreciate the work involved in administering the liquidation has been complex and substantial. A great deal of time has been incurred with dealing with the following matters: -

**Statutory Compliance and Reporting** – Time has been incurred in performing my statutory duties as Liquidator including such matters as filing appointment documents and returns. I am also required to complete quarterly file reviews. Further time will be incurred in preparing my final report to shareholders and creditors. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

**Administration and Planning** - Complying with the statutory and regulatory duties as regards filing, maintaining records, monitoring the case progression and conducting periodic case reviews. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

**Realisation of Assets** - Time has been incurred in liaising with the Director and reviewing the books and records in order to reconcile the cash withdrawals from the bank account prior to Liquidation and recover any monies due. This work has been performed solely to add value to the liquidation estate.

**Creditor Correspondence** - Time has been incurred in liaising with the Company's creditors, answering creditor concerns, queries and acknowledging creditor claim forms.

**Investigation** - I have to investigate the assets and affairs of the Company as part of my duties as Liquidator. Time has been incurred in reviewing the Company's books and records, tracking asset movements, and reporting my findings to the disqualification unit of the Department for Business Innovation & Skills.

A great deal of time has been incurred in reviewing the Company's books and records and liaising with the Director and my solicitors in respect of the cash withdrawals from the Company's bank account. This work has been performed solely to add value to the liquidation estate.

As previously detailed, there were a number of transactions within the bank statements which needed further investigation to establish if any recoveries could be made for creditors and I liaised with the Directors and Solicitors in this regard. This matter has been time consuming for my office and is still ongoing.

**Cashiering** - Time has been incurred in performing cashiering functions in relation to the administration of the Liquidation estate. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

#### ***Creditors' rights***

Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provide further information about their remuneration or expenses which have been itemised in this progress report.

Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that the basis fixed for the Liquidator's remuneration, the remuneration charged or the expenses incurred by the Liquidator as set out in this progress report are excessive.

#### ***EC Regulations (whether proceedings are main proceedings or territorial)***

The Company's centre of main interest was 286 Attercliffe Road, Sheffield, S4 7WZ and therefore it is considered that the EC Regulations will apply. These proceedings are main proceedings as defined in Article 3 of the EC Regulation.

## 5. CONCLUSION

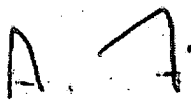
The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- Conclusion of investigations into Company's affairs

Information about this insolvency process may be found on the R3 website at;

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

If you require any further information, please contact this office.



**Anthony Fisher, MIPA, FABRP**  
Liquidator

Dated: 3 June 2020

**APPENDIX 1**

**AROOJ RESTAURANT & BANQUETING LIMITED - IN LIQUIDATION**

**LIQUIDATOR'S ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 23 MAY 2019 TO 22 MAY 2020 WITH STATEMENT OF AFFAIRS COMPARITIVE.**

**Arooj Restaurant & Banqueting Limited**  
(In Liquidation)

**Liquidator's Summary of Receipts and Payments**

RECEIPTS	Statement of Affairs (£)	From 23/05/2018 To 22/05/2019 (£)	From 23/05/2019 To 22/05/2020 (£)	Total (£)
Plant and Machinery	NIL	0.00	0.00	0.00
Fixtures and Fittings	NIL	0.00	0.00	0.00
Motor Vehicles	NIL	0.00	0.00	0.00
Stock	NIL	0.00	0.00	0.00
Refund from Merchant Service Provider	Uncertain	348.01	0.00	348.01
Deposit for Costs		6,000.00	0.00	6,000.00
Bank Interest Gross		1.12	0.12	1.24
		<b>6,349.13</b>	<b>0.12</b>	<b>6,349.25</b>
<b>PAYMENTS</b>				
Specific Bond		30.00	0.00	30.00
S. of A. Fee		4,650.00	0.00	4,650.00
Liquidator's Fees		381.30	0.00	381.30
Liquidator's Fee		0.00	850.00	850.00
Stationery & Postage		0.00	21.82	21.82
Statutory Advertising		213.00	0.00	213.00
Trade & Expense Creditors (Estimated)	(79,549.38)	0.00	0.00	0.00
H M Revenue & Customs (Estimated)	(100,000.00)	0.00	0.00	0.00
Ordinary Shares	(109.00)	0.00	0.00	0.00
		<b>5,274.30</b>	<b>871.82</b>	<b>6,146.12</b>
<b>Net Receipts/(Payments)</b>		<b>1,074.83</b>	<b>(871.70)</b>	<b>203.13</b>
<b>MADE UP AS FOLLOWS</b>				
Bank 1 Current		1,074.83	(1,019.88)	54.95
Office		0.00	(26.18)	(26.18)
VAT Receivable / (Payable)		0.00	174.36	174.36
		<b>1,074.83</b>	<b>(871.70)</b>	<b>203.13</b>

A. J.  
Anthony Benjamin Fisher  
Liquidator

## **APPENDIX 2**

### **AROOJ RESTAURANT & BANQUETING LIMITED – IN LIQUIDATION**

#### **CREDITOR CLAIMS SUMMARY REPORT**

**Debtfocus**  
**Arooj Restaurant & Banqueting Limited**  
**Creditor Claims Summary Report**

Key	Name	Rep: By	S of A £	Claim £	Agreed Claim £
CA00	ADG Accountants Allah Ditta		1,000.00	750.00	0.00
CB00	BT plc DIV/BTB44058		695.65	739.78	0.00
CF00	First Data Europe Limited 520334508866845		0.00	0.00	0.00
CG00	Gazprom Energy - 4655427		4,898.05	0.00	0.00
CH00	HMRC 996091179 (VAT)		100,000.00	0.00	0.00
CL00	LCS IDS0003186879		0.00	0.00	0.00
CN00	Opus Energy Limited 79286249150 & 79224332390		25,736.17	0.00	0.00
CR00	Registrar of Companies 07179245		2,325.97	0.00	0.00
CR01	Rossendales Limited		0.00	0.00	0.00
CS00	Sheffield City Council		39,394.15	38,320.75	0.00
CV00	Viridor Waste Management		2,360.18	0.00	0.00
CV01	Veolia Environmental Solutions UK Limited		596.16	0.00	0.00
CY00	Yorkshire Water		2,543.06	0.00	0.00
<b>13 Entries Totalling</b>			<b>179,549.39</b>	<b>39,810.53</b>	<b>0.00</b>



## **APPENDIX 3**

### **AROOJ RESTAURANT & BANQUETING LIMITED – IN LIQUIDATION**

#### **LIQUIDATOR'S TIME COSTS AND EXPENSES**

- a. Focus Insolvency Group policy for re-charging expenses and charge out rates;
- b. Summary of time costs incurred and summary by staff grade and work activity

## Time Entry - SIP9 Time & Cost Summary

X18134 - Arooj Restaurant & Banqueting Limited  
All Post Appointment Project Codes  
From: 23/05/2019 To: 22/05/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	3.20	0.00	0.20	3.40	833.00	245.59
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashier Banking	0.00	0.00	0.00	0.30	0.30	52.50	175.00
Creditors	0.00	0.00	0.00	0.40	0.40	44.00	110.00
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finalisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	2.80	2.80	308.00	110.00
Legal	0.50	5.30	0.00	0.50	6.30	1,602.50	254.37
Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	3.40	0.40	0.00	5.40	10.20	2,512.00	245.27
Reviews	1.30	1.80	0.00	3.80	6.90	1,440.00	208.70
Salary	1.00	3.60	0.00	0.00	4.60	1,280.00	278.26
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>6.20</b>	<b>14.30</b>	<b>0.00</b>	<b>14.40</b>	<b>34.90</b>	<b>8,074.00</b>	<b>231.35</b>
<b>Total Fees Claimed</b>						<b>850.00</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

## **Focus Insolvency Group**

### **Fee Charging, Expenses and Disbursement Policy Statement – Liquidations**

#### **Fee Charging Policy**

In accordance with the provisions of the Statement of Insolvency Practice 9 ("SIP9"), the firm's current charge out rates applicable to this appointment, exclusive of VAT, are as follows: -

<b>Grade of Staff</b>	<b>UP TO 31.12.2013 (£ per hour)</b>	<b>FROM 01.01.2014 – 31.07.2016 (£ per hour)</b>	<b>FROM 01.08.2016 (£ per hour)</b>
Senior Partner	N/A	N/A	380
Partner	280	320	350
Manager	180	220	250
Administrator / Cashier	120	160	175
Support	N/A	N/A	110

Time is recorded in units of 0.10 of an hour (i.e. 6 minute units). Time billed is subject to Value Added Tax at the applicable rate.

Time spent by partners and insolvency staff in relation to the insolvency estate is charged to the estate.

#### **Expenses and Disbursement Policy**

##### **Direct Expenses (Category 1 Disbursements)**

Category 1 disbursements as defined by SIP 9, which can be specifically identified as relating to the administration of the case, will be charged to the estate at cost, with no uplift. These include, but are not limited, to such items as advertising, bonding and other insurance premiums and properly reimbursed expenses.

##### **Indirect Expenses (Category 2 Disbursements)**

Category 2 disbursements cannot, or cannot easily be directly identified as relating to the administration of the case, usually because there is an element of shared or allocated cost. These include items such as electronic communication facilities i.e. telephone, e-mail and fax etc.

Mileage is recovered at 40p per mile.

A creditors' guide to Office Holder's fees can be downloaded from the following site: -

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

Should you require a hard copy of this guide, please contact Focus Insolvency Group on 01257 257030.

***Anthony Fisher MIPA, FABRP, Gary Birchall, MIPA, MABRP and Jane Hardy MIPA, MABRP are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.***