

Return of Final Meeting in a Creditors' Voluntary Winding Up

S.106

Pursuant to Section 106 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

08828327

(a) Insert full name of company

(a) Offar Creative Limited

(b) Insert full name and address

I (b) Nimish Patel
Re10 (London) Limited
Albemarle House
1 Albemarle Street
London
W1S 4HA.

(c) Delete as applicable

(d) Insert date

(e) The copy account must be authenticated by the written signature(s) of the liquidator(s)

(f) Insert venue of the meeting

1. give notice that a general meeting of the company was duly (c) [held on] / ~~[summoned for]~~ (d) 8 June 2017 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached (e)) laid before it showing how the winding up of the company has been disposed of and (c) ~~[that the same was done accordingly]~~ / [no quorum was present at the meeting];

2. give notice that a meeting of the creditors of the company was duly (c) [held on] / ~~[summoned for]~~ 8 June 2017 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company has been disposed of and (c) ~~[that the same was done accordingly]~~ [no quorum was present at the meeting].

The meeting was held at (f) 6th Floor, Albemarle House, 1 Albemarle Street, London, W1S 4HA.

The report covers the period from (d) 4 November 2016 (opening of winding up) to (d) 8 June 2017 (close of winding up).

The outcome of the meeting (including any resolutions passed at the meeting) was as follows:

The Liquidator's final report and receipts and payments account was approved.

Signed

Date: 8 June 2017

Presenter's name, address and reference (if any)

Nimish Patel
Re10 (London) Limited
Albemarle House
1 Albemarle Street
London
W1S 4HA

FRIDAY



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09/06/2017

#67

COMPANIES HOUSE



**Offar Creative Limited
in Creditors' Voluntary Liquidation**

**Liquidator's Final Progress Report for the period from
4 November 2016 to 3 June 2017**

**Pursuant to Section 106 of the Insolvency Act 1986
and Rules 4.490 and 4.126 of the Insolvency Rules 1986**

Liquidator:

**Nimish Patel
Re10 (London) Limited
Albemarle House
1 Albemarle Street
London
W1S 4HA**

OFFAR CREATIVE LIMITED - IN LIQUIDATION

ABOUT THIS REPORT

This progress report has been prepared by Nimish Patel of Re10 (London) Limited, solely to comply with his statutory duty to report to members and creditors under Section 106 of the Insolvency Act 1986, and to provide an account of his acts and dealings and of the conduct of the Liquidation, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This report has not been prepared in contemplation of it being used, and is not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in the Company.

Any estimated outcomes for the creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any person that chooses to rely on this report for any purpose or in any context other than under Section 106 of the Insolvency Act 1986, does so at their own risk. To the fullest extent permitted by law, the Liquidator does not assume any responsibility and will not accept any liability in respect of this report to any such person.

Nimish Patel is authorised to act as an Insolvency Practitioner by the Association of Chartered Certified Accountants.

The appointment of Liquidator is personal to him and, to the fullest extent permitted by law, Re10 (London) Limited does not assume any responsibility and will not accept any liability to any person in respect of this report or the conduct of the Liquidation.

Please note that unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

CONTENTS

SECTION	PAGE
1. Introduction	4
2. Receipts and Payments	4
3. Asset Realisations	4
4. Return to Creditors	4
5. Prescribed Part	4
6. Liquidator's Investigations	5
7. Liquidator's Remuneration	6
8. Further Information	7

APPENDICES

- | | |
|----|---|
| 1. | Statutory Information |
| 2. | Liquidator's Receipts and Payments Account for the period from 4 November 2016 to 8 June 2017 |
| 3. | Liquidator's Time Cost Analysis for the period from 4 November 2016 to 8 June 2017 |
| 4. | Additional Information |
| 5. | Rule 4.49E Creditors' and Members' Request for Further Information |
| 6. | Rule 4.131 Creditors' Claim that Remuneration is Excessive |

OFFAR CREATIVE LIMITED - IN LIQUIDATION

1. INTRODUCTION

I am writing to inform you that I have concluded this liquidation and convened the final meetings of shareholders and creditors on 8 June 2017 under the provisions of Section 106 of the Insolvency Act 1986. No further information, other than the report given below and the attached summary of receipts and payments was presented at the meetings.

The statutory information relating to the Company is attached at Appendix 1 of the report.

2. RECEIPTS AND PAYMENTS

I attach at Appendix 2 my final receipts and payments account for the period 4 November 2016 to 8 June 2017. There had been no receipts or payments in the liquidation.

3. ASSET REALISATIONS

According to the Director's statement of affairs lodged in these proceedings, there were no assets available for realisation in the liquidation.

4. RETURN TO CREDITORS

Secured Creditor

There were no secured creditors in the liquidation.

Preferential creditors

Preferential claims comprise employee claims for arrears of wages up to £800 outstanding, holiday pay and arrears of contributions to occupational pension schemes.

There were no preferential creditors in the liquidation.

Unsecured creditors

Set out below is a summary of creditor claims received in the liquidation.

Type of Creditor	No. of Creditors	Statement of Affairs (£)	No. of Claims Received	Claims Received (£)
Unsecured Creditors	59	£245,727.34	16	64,030.96
Total	59	£245,727.34	16	64,030.96

The statement of affairs included 59 unsecured creditors with an estimated total liability of £245,727.34. I had received and agreed claims from 16 creditors at a total of £64,030.96.

Unfortunately, there were insufficient funds to pay a dividend to any class of creditor.

5. PRESCRIBED PART

The Prescribed Part Fund is created out of the Company's net floating charge property pursuant to Section 176A of the Insolvency Act 1986, as long as the floating charge was registered later than 15 September 2003.

There is no registered floating charge registered after 15 September 2003 and therefore the prescribed part does not apply.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

6. LIQUIDATOR'S INVESTIGATIONS

Under the insolvency legislation, the Liquidator has a duty to consider the conduct of those persons who have been directors of the Company, shadow directors or de facto directors at any time within three years preceding the Liquidation and consider whether any civil proceedings should be taken.

We undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking into account public interest and the potential recoveries and costs involved.

This investigation includes, but is not limited to, the following work:

1. A review of the statutory books including the minute book and comparing it to the company search ensuring all directors are included in the investigation.
2. Examination of the financial records (last accounts and movements since) to ensure movements on assets and any unusual payments are accounted for.
3. Consideration of the trading position in light of any material deficiency since the last financial statement.
4. A review of transactions with associated companies or connected persons, ensuring that all transactions are at arm's length.
5. Checking the movements on directors' loan accounts or other accounts where they have given a guarantee.

This assessment took into account the Company records, information provided by ex-officers of the Company and by the creditors either at the initial meeting or as a response to our request to complete an investigation questionnaire.

Outcome of the Investigation*Reasons for Failure*

During our appointment, the director had attributed the failure of the Company to the below factors in the chairman's report:

- Increase in Competition
- Inability to raise working capital requirements

Whilst investigating the affairs of the Company, we found that the reasons for failure were consistent with the above mentioned reasons provided by the director.

Statutory reporting

In accordance with the Company Directors Disqualification Act 1986, we would confirm that we have submitted a report on the conduct of the Company's director to the Department of Business Innovation and Skills. As this is a confidential report, we are not able to disclose its contents.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

7. LIQUIDATOR'S REMUNERATION*Pre-appointment remuneration*

The members and creditors previously authorised the payment of a fee for assistance with the Statement of Affairs and producing and circulating the notices for the meetings of members and creditors prior to my appointment at a meeting held on 4 November 2016.

Time costs incurred

In accordance with the Statement of Insolvency Practice 9, we would advise you that the total time spent during the period under review and the average charge out value of that time are 161.80 hours and £140 respectively. An analysis of firm's total time costs amounts to £22,692 plus VAT by activity and grade can also be found at Appendix 3. Due to lack of funds, I will not be able to draw my firm's time costs in the liquidation.

A description of the routine work undertaken in the liquidation to date is as follows:

Administration and Planning

- Preparing the documentation and dealing with the formalities of appointment.
- Statutory notifications and advertising.
- Preparing documentation required.
- Dealing with all routine correspondence.
- Maintaining physical case files and electronic case details on Insolv.
- Review and storage.
- Case bordereau.
- Case planning and administration.
- Preparing reports to members and creditors.

Creditors

- Dealing with creditor correspondence and telephone conversations.
- Preparing reports to creditors.
- Maintaining creditor information on Insolv.
- Reviewing and adjudicating on proofs of debt received from creditors.

Investigations

- Review and storage of books and records.
- Preparing a return pursuant to the Company Directors Disqualification Act.
- Review books and records to identify any transactions or actions office holders may take against a third party in order to recover funds for the benefit of creditors.

Other costs

Additional information in relation to this firm's policy on staffing, the use of sub-contractors, disbursements and details of our current charge-out rates by staff grade can be found at Appendix 4.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

8. FURTHER INFORMATION***Creditors' right to further information***

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 Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

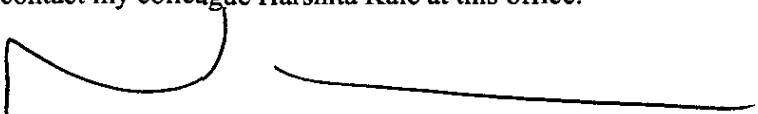
Rule 4.49E – Creditors' and Members' Request for Further Information can be found at Appendix 5.

Creditors' right to challenge remuneration and expenses

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 Liquidator's 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.

Rule 4.131 – Creditors' Claim that remuneration is excessive can be found at Appendix 6.

Should you have any queries regarding this report or any aspect of this, please do not hesitate to contact my colleague Harshita Kale at this office.



Nimish Patel
Liquidator

OFFAR CREATIVE LIMITED – IN LIQUIDATION

STATUTORY INFORMATION

Nature of Business: Construction of domestic buildings

Date of Incorporation: 31 December 2013

Registered Number: 08828327

Registered Office:
(for the purpose of Liquidation) Albemarle House
 1 Albemarle Street
 London
 W1S 4HA

Previous Registered Office: 3rd Floor, 207 Regent Street
 London
 W1B 3HH

Trading Address: Northwick House
 191 -193 Kenton Road
 HA3 0EY

Directors: *(acted in last 3 years)*

Name	Appointed	Resigned
Mr Fahd Ali Farooq	31 December 2013	-

Shareholder:

Name	Type of share	No. of shares	Nominal Value
Offar Group Limited	Ordinary	2	2

OFFAR CREATIVE LIMITED – IN LIQUIDATION

**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD FROM 4 NOVEMBER 2016 TO 8 JUNE 2017**

	Realised Amounts £	Statement of Affairs £
<u>Receipts</u>	NIL	NIL
Total Receipts	<u>NIL</u>	<u>NIL</u>
<u>Payments</u>	NIL	
Total Payments	<u>NIL</u>	
Balance on Hand	<u>NIL</u>	

OFFAR CREATIVE LIMITED – IN LIQUIDATION

**LIQUIDATOR'S TIME COST ANALYSIS FOR THE PERIOD
FROM 4 NOVEMBER 2016 TO 8 JUNE 2017**

	Hours	Hours	Hours	Hours	Hours	Total Hours	Average Rate p/h
Planning and Administration	1.20	5.40	5.50	3.10	31.10	46.30	152
Realisation of Assets	0.00	0.20	0.00	0.00	0.00	0.20	320
Investigations	0.00	2.30	33.10	0.00	54.50	89.90	133
Creditors	0.00	1.00	3.90	0.00	0.00	4.90	205
Case Specific Matters	0.00	2.20	0.90	0.00	17.40	20.50	127
TOTAL	1.20	11.10	43.40	3.10	103.00	161.80	140

OFFAR CREATIVE LIMITED - IN LIQUIDATION

ADDITIONAL INFORMATION

1. Liquidation fees information pursuant to Statement of Insolvency Practice 9

Policy

Detailed below is Re10 (London) Limited's policy in relation to:

- Staff allocation and the use of subcontractors
- Professional advisors
- Disbursements

Staff Allocation and the use of Subcontractors

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the requirements of the case.

The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. The charge out rate schedule below provides details of all grades of staff.

We have not utilised the services of any sub-contractors in this case.

Disbursements

Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.

Category 2 disbursements do require approval from creditors. These disbursements can include costs incurred by Re10 (London) Limited for the provision of services which include an element of recharged overhead, for example, internal room hire or document storage.

On this case no Category 2 disbursements have been incurred.

Charge-out Rates

A schedule of Re 10 (London) Limited's charge-out rates are as follows:

<i>Grades</i>	<i>£ per hour</i>	<i>£ per unit*</i>
Partner	650	65.00
Senior Manager	320	32.00
Manager	260	26.00
Assistant Manager	200	20.00
Senior Supervisor	175	17.50
Supervisor	150	15.00
Office Executive	120	12.00
Office Assistant	100	10.00

***1 Hour equals 10 units / minimum 6 minutes charged**

OFFAR CREATIVE LIMITED - IN LIQUIDATION

ADDITIONAL INFORMATION

2. Professional Advisors

Due to lack of assets, there were no professional advisors appointed in this case.

3. Complaints Procedure

Re10 (London) Limited strives to provide a first class service to all of its clients and we are committed to a process of continuous improvement. As such, should you have any comments or complaints regarding this matter, you should contact using the first place at the address on the front of this report.

Should you consider that we have not dealt with your comments appropriately, you may request we perform an internal independent review of your complaint. This review would be undertaken by a person within Re10 (London) Limited not involved in the assignment.

If you do not receive a satisfactory response then you may be able to make a complaint to my regulatory body, via the complaints Gateway operated by the Insolvency Service. The contact details for the Gateway are by phone 0845 602 9848 (call charges apply) or by post: The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds LS11 9DA. Further information on the Gateway can be found at <https://www.gov.uk/complain-about-insolvency-practitioner>.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

**RULE 4.49E CREDITORS' AND MEMBERS' REQUEST
FOR FURTHER INFORMATION**

(1) If -

(a) within the period mentioned in paragraph (2) -

(i) a secured creditor, or

(ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question), or

(i) if 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 a general meeting of the company, or

(a) with the permission of the court upon an application made within the period mentioned in paragraph (2) -

(i) any unsecured creditor, or

(ii) any member of the company in a members' voluntary winding up,

makes a request in writing to the liquidator for further information about the remuneration or expenses set out in a progress report in accordance with Rule 4.49B (1) (e) or (f) (including by virtue of Rule 4.49C(5)) or in a draft report under Rule 4.49D, the liquidator must, within 14 days of receipt of the request, comply with paragraph (3) except to the extent that the request is in respect of a matter in a draft report under Rule 4.49D or a progress report required by Rule 4.108 which (in either case) was previously included in a progress report not required by Rule 4.108.

(2) The period referred to in paragraph (1) (a) and (b) is -

(a) 7 business days of receipt (by the last of them in the case of an application by more than one member) of the progress report where it is required by Rule 4.108, and

(b) 21 days of receipt (by the last of them in the case of an application by more than one member) of the report or draft report in any other case.

(3) The liquidator complies with this paragraph by either -

(a) providing all of the information asked for, or

(b) so far as the liquidator considers that -

(i) The time or cost of preparation of the information would be excessive, or

(ii) 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

(iii) The liquidator is subject to an obligation of confidentiality in respect of the information, giving reasons for not providing all of the information.

OFFAR CREATIVE LIMITED - IN LIQUIDATION

**RULE 4.49E CREDITORS' AND MEMBERS' REQUEST
FOR FURTHER INFORMATION**

- (4) Any creditor and any member of the company in a members' voluntary winding up, who need not be the same as the creditors or members who asked for the information, may apply to the court within 21 days of -
- (a) The giving by the liquidator of reasons for not providing all of the information asked for, or
- (b) The expiry of the 14 days provided for in paragraph (1), and the court may make such order as it thinks just.
- (5) Without prejudice to the generality of paragraph (4), the order of the court under that paragraph may extend the period of 8 weeks or, as the case may be, 4 weeks provided for in Rule 4.131(1B) or 4.148 C (2) by such further period as the court thinks just.
- (6) This Rule does not apply where the liquidator is the official receiver.
-

OFFAR CREATIVE LIMITED - IN LIQUIDATION

RULE 4.131 CREDITORS' CLAIM THAT REMUNERATION IS EXCESSIVE

(1) Secured or certain unsecured creditors may apply to court

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the creditors (including that creditor) or the permission of the court, may apply to the court for one or more of the orders in paragraph (4)

(1A) Grounds for application

Application may be made on the grounds that—

- (a) the remuneration charged by the Liquidator,
- (b) the basis fixed for the Liquidator's remuneration under Rule 4.127, or
- (c) expenses incurred by the Liquidator,

is or are, in all circumstances, excessive or, in the case of an application under sub-paragraph (b), inappropriate.

(1B) Time limit for application

The application must, subject to any order of the court under Rule 4.49E (5), be made no later than 8 weeks (or, in a case falling within Rule 4.108, 4 weeks) after receipt by the applicant of the progress report, or the draft report under Rule 4.49D, which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

(2) Power of court to dismiss etc.

The court may, if it thinks that no sufficient cause is shown for a reduction, dismiss the application; but it shall not do so unless the applicant has had an opportunity to attend the court for a hearing, of which he has been given at least 5 business days' notice but which is without notice to any other party.

If the application is not dismissed under this paragraph, the court shall fix a venue for it to be heard, and give notice to the applicant accordingly.

(3) Notice to Liquidator

The applicant shall, at least 14 days before the hearing, send to the Liquidator a notice stating the venue and accompanied by a copy of the application, and of any evidence which the applicant intends to adduce in support of it.

(4) Court order

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 Liquidator was entitled to charge;
-

OFFAR CREATIVE LIMITED - IN LIQUIDATION

RULE 4.131 CREDITORS' CLAIM THAT REMUNERATION IS EXCESSIVE

- (b) an order fixing the basis of remuneration at a reduced 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 liquidation;
- (e) an order that the Liquidator or Liquidator's personal representative pay to the company the amount of the excess of remuneration or expenses or such part of the excess as the court may specify;

and may make any other order that it thinks just; but an order under sub-paragraph (b) or (c) may be made only in respect of periods after the period covered by the relevant report.

(5) Costs of application

Unless the court orders otherwise, the costs of the application shall be paid by the applicant, and are not payable as an expense of the liquidation.

4.131A Review of remuneration

4.131A(1) (Power of liquidator to request change) Where, after the basis of the liquidator's remuneration has been fixed, there is a material and substantial change in the circumstances which were taken into account in fixing it, the liquidator may request that it be changed.

4.131A (2) (To whom request must be made) The request must be made –

- (a) where the liquidation committee fixed the basis, to the committee;
- (b) where the creditors fixed the basis, to the creditors;
- (c) where the Court fixed the basis, by application to the Court;
- (d) where the remuneration was determined by application of the realization scale under Rule 4.127A, to the liquidation committee if there is one or otherwise to the creditors;

and subject to paragraph (3), Rules 4.127 and 4.131 apply as appropriate.

4.131A (3) (Where r.4.129A applied with r.4.131A (2)) Where Rule 4.129A is applied in accordance with paragraph (2) of this Rule, ignore the words "in which the administrator had not requested an increase under Rule 2.107".

4.131A (4) (Date when change in basis applies from) Any change in the basis for remuneration applies from the date of the request under paragraph (2) and not for any earlier period.

4.131A (5) (Non-application where liquidator official receiver) This Rule does not apply where the liquidator is the official receiver.

4.131B Remuneration of new liquidator

4.131B (1) (Basis of remuneration of former liquidator continues) If a new liquidator is appointed in place of another, any determination, resolution or Court order in effect under the preceding provisions of this Section of this Chapter immediately before the former liquidator

OFFAR CREATIVE LIMITED - IN LIQUIDATION

RULE 4.131 CREDITORS' CLAIM THAT REMUNERATION IS EXCESSIVE

ceased to hold office continues to apply in respect of the remuneration of the new liquidator until a further determination, resolution or Court order is made in accordance with those provisions.

4.131B (2) (Non-application where liquidator official receiver) This Rule does not apply where the new liquidator is the official receiver.

4.131C Apportionment of set fee remuneration

4.131C(1) (Where liquidator ceases to hold office) In a case in which the basis of the liquidator's remuneration is a set amount under Rule 4.172(2)(c) and the liquidator ("the former liquidator") ceases (for whatever reason) to hold office before the time has elapsed or the work has been completed in respect of which the amount was set, application may be made for determination of what portion of the amount should be paid to the liquidator or the liquidator's personal representative in respect of the time which has actually elapsed or the work which has actually been done.

4.131C (2) (By whom and by when application may be made) Application may be made

- (a) by the former liquidator or the former liquidator's personal representative within the period of 28 days beginning with the date upon which the former liquidator ceased to hold office, or
- (b) by the liquidator for the time being in office if the former liquidator or the former liquidator's personal representative has not applied by the end of that period.

4.131C (3) (To whom application must be made) Application must be made –

- (a) where the liquidation committee fixed the basis, to the committee;
- (b) where the creditors fixed the basis, to the creditors for a resolution determining the portion;
- (c) where the Court fixed the basis, to the Court for an order determining the portion.

4.131C (4) (Copy of application to recipient) The applicant must give a copy of the application to the liquidator for the time being in office or to the former liquidator or the former liquidator's personal representative, as the case may be ("the recipient").

4.131C (5) (Notice of recipient's intention to make representations etc.) The recipient may within 21 days of receipt of the copy of the application give notice of intent to make representations to the liquidation committee or the creditors or to appear or be represented before the Court, as the case may be.

4.131C (6) (Period for determination) No determination may be made upon the application until expiry of the 21 days referred to in paragraph (5) or, if the recipient does give notice of intent in accordance with that paragraph, until the recipient has been afforded the opportunity to make representations or to appear to be represented, as the case may be.

4.131C (7) (Application to increase portion) If the former liquidator or the former liquidator's personal representative (whether or not the original applicant) considers that the portion determined upon application to the liquidation committee or the creditors is insufficient, that person may apply-

OFFAR CREATIVE LIMITED - IN LIQUIDATION

RULE 4.131 CREDITORS' CLAIM THAT REMUNERATION IS EXCESSIVE

- (a) in the case of a determination by the liquidation committee, to the creditors for a resolution increasing the portion;
- (b) in the case of a resolution of the creditors (whether under paragraph (1) or under sub-paragraph (a), to the Court for an order increasing the portion;

and paragraphs (4) to (6) apply as appropriate.
