

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



A16 \*A7K93U16\* #322  
06/12/2018  
COMPANIES HOUSE

### 1 Company details

Company number 0 1 6 3 6 9 4 5

Company name in full TRC Associates Limited (formerly TRC Surface  
Waterproofing Ltd)

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

### 2 Liquidator's name

Full forename(s) Nedim

Surname Ailyan

### 3 Liquidator's address

Building name/number 142-148 Main Road

Street Sidcup

Post town Kent

County/Region

Postcode D A 1 4 6 N Z

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

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

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

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

LIQ03

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**6** Period of progress report

From date	<sup>d</sup> 2	<sup>d</sup> 3	<sup>m</sup> 1	<sup>m</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 7
To date	<sup>d</sup> 2	<sup>d</sup> 2	<sup>m</sup> 1	<sup>m</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8

**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X

X

Signature date

<sup>d</sup> 1	<sup>d</sup> 2	<sup>m</sup> 1	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8
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**TRC ASSOCIATES LIMITED (FORMERLY TRC SURFACE WATERPROOFING LTD)-  
IN LIQUIDATION**

**LIQUIDATOR'S PROGRESS REPORT TO MEMBERS AND CREDITORS  
FOR THE YEAR ENDED 22 OCTOBER 2018**

I enclose for your information:

1. A receipts and payments account for the period from 23 October 2012 to 22 October 2018 and for the period from 23 October 2017 to 22 October 2018,
2. A summary of my firm's time costs from 23 October 2012 to 22 October 2018. A summary of my firm's time costs for the period from 23 October 2017 to 22 October 2018 is also shown,
3. A description of the routine work undertaken since my last progress report,
4. Details of my firm's practice fee recovery policy.

**STATUTORY INFORMATION**

Company Name:	TRC Associates Limited (formerly TRC Surface Waterproofing Ltd)
Company Number:	01636945
Current Registered Office:	142/148 Main Road, Sidcup, Kent, DA14 6NZ,
Former Registered Office:	5 Outwood Common Road, Billericay, Essex, England, CM11 2NH
Trading Address:	5 Outwood Common Road, Billericay, Essex, England, CM11 2NH
Office Holder(s) / Numbers:	Nedim Ailyan (9072)
Liquidator's Date of Appointment:	23 October 2012

**LIQUIDATOR'S ACTIONS SINCE LAST REPORT**

Within the period covered by this report I have ensured that all my statutory requirements have been adhered to and all other duties in relation to the management of the case have been completed.

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is attached.

**RECEIPTS AND PAYMENTS ACCOUNT**

My receipts and payments account for the period from 23 October 2017 to 22 October 2018 is attached.

The balance of funds are held in an interest bearing estate bank account.

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## **ASSETS**

### Motor Vehicles

As previously reported, the Company's accounts for the year ended 31 December 2010 detailed that the Company had motor vehicles. However, having discussed this matter with the Company's former accountants I was advised they had been erroneously included within the accounts of TRC Associates Limited.

### Fixtures and Fittings

As previously reported, the Company had purchased fixtures and fittings with a value of £4,276 at the time of liquidation. I am not in receipt of any further information from the director and it is not deemed cost effective to pursue this matter further.

### Book Debts

As disclosed in my previous report, the Company held a factoring facility with Bibby Financial Services Limited ("Bibby") which was terminated prior to my involvement and the debts were resigned to the Company.

However, it transpired that the debts had been transferred on 31 May 2012 to 'Armour Group'.

As previously reported, it was my intention to seek a settlement from 'Armour Group' in this respect. However, after liaising with Armour Group, they advised that the debts were in fact an asset of the liquidation and the debts totalled £73,325.29.

The total book debt realisations amounted to £34,342.49. My agents, Leslie Keats, who assisted with the debt collection advised that the remaining debts were either disputed or they had received no response and were uneconomical to pursue. In addition, some debtors advised that they had paid prior to the liquidation. My agents advised that they have completed the debt collection process in this regard and no further recoveries are anticipated.

### Cash at Bank

As previously reported, the Company held a current account with National Westminster Bank Plc which was thought to have a credit balance of approximately £100 at the time of liquidation. Subsequent to my appointment, it was established that the bank account was in fact overdrawn and as such, no recoveries have been made in this respect.

## **LIABILITIES**

### Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has granted the following charges:

Bibby Financial Services Limited ("Bibby") holds a fixed and floating charge, registered at Companies House, over all of the Company's assets dated 24 February 2010. However, as advised in the director's Estimated Statement of Affairs ("ESoA"), the factoring facility with Bibby was terminated prior to the appointment of a Liquidator and Bibby have advised me that there is no outstanding debt due to them.

### Preferential Creditors

There were no preferential creditors' claims in the director's ESoA and to date I have not received any preferential claims.

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### Non-Preferential Unsecured Creditors

Non-preferential unsecured creditors' claims in the director's ESoA totalled £520,000 of which £360,000 was attributable to HM Revenue & Customs ("HMRC"). To date, I have received unsecured claims totalling £560,058.78, all of which relates to a final claim from HMRC in respect of PAYE, NIC and CIS. To date I have not received claims from creditors with original estimated claims in the statement of affairs of £160,000 in relation to a creditor, Balfron Facilities Ltd.

### **DIVIDENDS**

#### Secured creditors

The secured creditor has advised that there is no outstanding liability due to them and their charge has been discharged in full.

#### Non-preferential unsecured Creditors

As previously reported, I anticipated that there would be a dividend to unsecured creditors in the region of 2p in the £.

I advise that on 30 March 2016, I declared a dividend of £11,437.80 in the amount of 2.98p in the pound on the unsecured creditor's claim, being HMRC. This was in regards to their claim of £383,818.81.

I subsequently received a final amended claim from HMRC of £560,058.78. On 14 April 2016 I declared an equalising dividend of 2.98p in the pound on HMRC's additional claim of £176,239.97, together with a final dividend in the amount of 0.13p in the pound. The total amount paid in this regard was £5,980.03.

Accordingly, a total dividend of 3.11p has been paid to the unsecured creditors. I advise that there is no further dividend expected to the unsecured creditors.

As previously advised, the Company gave a floating charge to Bibby on 24 February 2017 and the prescribed part provisions will apply. However, the fixed and floating charge held by Bibby is deemed to be satisfied and there are no outstanding liabilities due to the chargeholder. Accordingly, the prescribed part provisions will not apply.

### **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

I 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 account of the public interest, potential recoveries, the funds likely to be available to fund an investigation and the costs involved.

As previously reported, I had identified other matters that justified further investigation, however after carrying out my enquiries it was felt that these issues did not justify further investigation, which would result in a benefit to creditors.

Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present director would make him unfit to be concerned with the management of the company. I would confirm that my report has been submitted.

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## PRE-APPOINTMENT REMUNERATION

The board previously authorised the payment of a fee of £2,000 plus VAT, plus disbursements, for assistance with the statement of affairs, producing and circulating the notices for the meetings of members and creditors prior to my appointment at a meeting held on 9 October 2012.

The fee for the statement of affairs and meetings was paid pre-appointment by Able Data Services Limited T/A ADS Accountants, the Company's former advisors.

## LIQUIDATOR'S REMUNERATION

My remuneration was approved on a time cost basis. My total costs to 22 October 2018 amount to £14,418 representing 60.70 hours at an average charge out rate of £237.53 per hour, of which £3,139 representing 10.90 hours work has been incurred in the period since 23 October 2017 at an average charge rate of £287.98 per hour.

I have drawn £10,410.22 to 22 October 2018 of which £4,221.22 was drawn since 23 October 2017.

Schedules of my time costs incurred to date and in the period since 23 October 2017 are attached.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Liquidators' fees' also published by R3 can be obtained from our website at <http://www.abbottfielding.co.uk/information-for-creditors/>. Please note that there are different versions of the guidance notes, and in this case you should refer to the November 2011 version. Alternatively a hard copy is available on request. A copy of my firm's practice fee recovery policy is enclosed.

## LIQUIDATOR'S EXPENSES

I have incurred expenses to 22 October 2018 of £875.42, of which £43.71 was incurred in the period since 23 October 2017.

I have drawn £835.28 to date of which £115.35 was drawn in the period since 23 October 2017.

I have incurred the following expenses in the period since my last progress report:

Type of expense	Amount Incurred/Accrued in reporting period
Postage	1.70
Storage	42.01
<b>Total</b>	<b>43.71</b>

### Agents' Fees

I have used the following agents or professional advisors

Professional Advisor	Nature of Work	Fee Arrangement
Leslie Keats	Debt Collection	Percentage of realisations

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### Agent's Fees

I instructed agents, Leslie Keats, in respect of the collection of the Company's retentions. Their fees were based on a percentage of realisations. A sum of £4,392.43 plus VAT has been paid to Leslie Keats in respect of their fees.

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they have charged their fees represents value for money. I have reviewed the charges they have made and I am satisfied that they are reasonable in the circumstances of this case.

### Statutory Advertising

The sum of £84.60 was paid direct to Courts Advertising Ltd in respect of advertising costs.

## **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.

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.

To comply with the Provision of Services Regulations, some general information about Abbott Fielding Limited can be found at <http://www.abbottfielding.co.uk/information-for-creditors/>

## **SUMMARY**

The liquidation will remain open until closing formalities have been fully resolved. I estimate that this will take approximately three months and once resolved the liquidation will be finalised and my files closed.

If creditors have any queries relating to the conduct of the liquidation, or if they want hard copies of any of the documents, they should contact Lucy Newell by email at [Lucy@abbottfielding.co.uk](mailto:Lucy@abbottfielding.co.uk), or by phone on 020 8302 4344.

Yours faithfully



Nedim Ailyan  
Liquidator

Nedim Ailyan is licensed in the United Kingdom to act as an insolvency practitioner by Insolvency Practitioners Association

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**TRC Associates Limited (formerly TRC Surface Waterproofing Ltd)**  
**(In Liquidation)**

**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

	Statement of affairs £	From 23/10/2017 To 22/10/2018 £	From 23/10/2012 To 22/10/2018 £
<b>RECEIPTS</b>			
Motor Vehicles	Uncertain	0.00	0.00
Fixtures and Fittings	Uncertain	0.00	0.00
Book Debts	40,010.66	0.00	34,342.49
Cash at Bank	100.00	0.00	0.00
Bank Interest Gross		0.00	14.78
		<u>0.00</u>	<u>34,357.27</u>
<b>PAYMENTS</b>			
Office Holders Fees		4,221.22	10,410.22
Office Holders Expenses		115.35	835.28
Agents/Valuers Fees (1)		0.00	4,392.43
Statutory Advertising		0.00	84.60
Trade & Expense Creditors	(160,000.00)	0.00	0.00
HM Revenue and Customs - PAYE, NIC &	(160,000.00)	0.00	17,417.83
HM Revenue and Customs - VAT	(200,000.00)	0.00	0.00
Ordinary Shareholders	(150.00)	0.00	0.00
		<u>4,336.57</u>	<u>33,140.36</u>
Net Receipts/(Payments)		<u>(4,336.57)</u>	<u>1,216.91</u>
<b>MADE UP AS FOLLOWS</b>			
Bank 1 Current		(5,203.25)	0.00
VAT Receivable / (Payable)		866.68	1,216.91
		<u>(4,336.57)</u>	<u>1,216.91</u>



**SIP 9 - Time & Cost Summary**

Period: 23/10/12..22/10/18

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	0 00	0 40	0 00	34 30	34 70	8,092 00	233.20
Investigations	4 80	0 00	0 00	9 20	14 00	3,692 00	263 71
Realisations of assets	0.00	0 00	0 00	8.00	8 00	1,728 00	216 00
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 00	0 00	0 00	4 00	4.00	906 00	226 50
Case specific matters	0.00	0 00	0 00	0 00	0 00	0 00	0.00
Total Hours	4 80	0 40	0 00	55.50	60.70	14,418 00	237 53
Total Fees Claimed						10,410 22	

**SIP 9 - Time & Cost Summary**

Period: 23/10/17..22/10/18

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	0 00	0 00	0 00	7 30	7 30	1,825 00	250.00
Investigations	3 60	0 00	0 00	0 00	3 60	1,314 00	365 00
Realisations of assets	0 00	0 00	0 00	0 00	0 00	0 00	0.00
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0.00
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Hours	3.60	0 00	0.00	7 30	10 90	3,139 00	287.98
Total Fees Claimed						4,221.22	

## **A description of the routine work undertaken since my last progress report.**

### **1. Administration**

- Convening and holding general meetings of creditors and members (as applicable).
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.

### **2. Creditors**

- Maintaining up to date creditor information on the case management system.

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## PRACTICE FEE RECOVERY POLICY FOR ABBOTT FIELDING LIMITED

### Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <http://www.abbottfielding.co.uk/information-for-creditors/>. Alternatively a hard copy is available on request. Please note that we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under some old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

### Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

### Chargeout Rates

Grade of staff	Current charge-out rate per hour, effective from 1 February 2016 £	Previous charge-out rate per hour, effective from 1 February 2015 £
Partner – appointment taker	365-520	345-500
Managers	280-370	260-350
Administrators	250-280	230-260
Support Staff	190-220	170-200

These charge-out rates charged are reviewed on an annual basis and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning.
- Investigations.
- Realisation of Assets.
- Creditors.
- Trading
- Case specific matters.

In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and on new appointments although we will generally continue to seek fees on a time cost basis in some circumstances we may seek time costs for the following categories:

- Investigations

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When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or "blended" rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

### **Percentage basis**

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a percentage basis more often. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

### **Fixed fee**

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a fixed fee basis more often. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

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## Members' voluntary liquidations and Voluntary Arrangements

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

## All bases

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

## Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes.

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

## Disbursements

In accordance with SIP 9 the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or Abbott Fielding Limited; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, internal storage and mileage.

It is proposed that the following Category 2 disbursements are recovered

Mileage	50p per mile		
Photocopying	10p	per	sheet

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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	Lucy Newell
Company name	Abbott Fielding Limited
Address	142-148 Main Road
	Sidcup
Post town	Kent
County/Region	
Postcode	D A 1 4 6 N Z
Country	
DX	
Telephone	020 8302 4344

**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)