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

SATURDAY

A7JEHYZV
A15 24/11/2018 #142
COMPANIES HOUSE

1 Company details

Company number	0 7 8 9 6 5 6 7
Company name in full	ERH Construction Limited

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

2 Liquidator's name

Full forename(s)	Nigel
Surname	Morrison

3 Liquidator's address

Building name/number	2 Glass Wharf
Street	Temple Quay
Post town	Bristol
County/Region	
Postcode	B S 2 0 E L
Country	

4 Liquidator's name ❶

Full forename(s)	Alistair
Surname	Wardell

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	11/13 Penhill Road
Street	
Post town	Cardiff
County/Region	South Glamorgan
Postcode	C F 1 1 9 U P
Country	

❷ **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	d2 d4	m0 m9	y2 y0 y1 y7
To date	d2 d3	m0 m9	y2 y0 y1 y8

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature	Signature X Nigel Morrison X
Signature date	d2 d3 m1 m1 y2 y0 y1 y8

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	Matthew Drinkwater
Company name	Grant Thornton UK LLP
Address	2 Glass Wharf
	Temple Quay
Post town	Bristol
County/Region	
Postcode	B S 2 0 E L
Country	
DX	
Telephone	0161 953 6900

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

Important information

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

Where to send

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

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

Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Our ref: NZM/PAM/KLM/JET/E20597014/7
Your ref:

To the creditors and members

Recovery and Reorganisation
Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester
M3 3EB

T +44 (0)161 953 6900
F +44 (0)161 953 6317

22 November 2018

Dear Sir / Madam

ERH Construction Limited (Construction) and E.R.Hemmings (Building) Limited (Building) (together the Companies) – Both in Liquidation

1 Introduction

1.1 Following my appointment as joint liquidator of the Companies with Alistair Wardell on 24 September 2015, in accordance with section 104A of the Insolvency Act 1986 I now report on the progress of the liquidations for the year ended 23 September 2018 and attach:

- Appendix A, an account of our receipts and payments for the year ended 23 September 2018 and also for the whole liquidations to date
- Appendix B, Statement of Insolvency Practice 9 disclosure.

1.2 Please note that we are both authorised in the UK to act as Insolvency Practitioners by the Insolvency Practitioners Association. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

2 Statutory information

Construction's registered number is 07896567 and Building's registered number is 02429840.

3 Progress report

3.1 The only assets transferred from the administrations are the surpluses totalling £343,952 for Construction and £115,001 for Building and the assets detailed below:

Chartered Accountants. Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 30 Finsbury Square, London EC2A 1AG. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. A list of personnel permitted by Grant Thornton to accept appointments as insolvency practitioners and of their respective authorising bodies may be inspected at the above address. Please see grantthornton.co.uk for further details.

grantthornton.co.uk

Trade debtors/Work in Progress (WIP)

3.2 As you are aware we instructed quantity surveyors, Craigdam Services Limited (Craigdam), to assist us in the collection of book debts and WIP.

3.3 Book debts totalling approximately £694,000 and WIP totalling approximately £98,000 were outstanding at the date of my appointment as administrator of Construction. During the administration recoveries totalled £281,198. A further £90,715 has been recovered during the liquidation, bringing total recoveries to £371,913.

3.4 Book debts totalling approximately £763,000 and WIP totalling approximately £449,000 were outstanding at the date of my appointment as administrator of Building. During the administration recoveries totalled £190,445. A further £19,778 has been recovered during the liquidation, bringing total recoveries to £210,223.

3.5 We confirm that the debt collection process for the Companies has now been finalised and there are no further realisations to be made in this respect.

Intercompany position

3.6 Following the consolidation of the group bank accounts, Construction and Building were both owed amounts by the other group companies. The recoverability of these debts is very complex due to counter claims, set offs and other legal issues. We sought direction from Counsel regarding the recoverability of the debts.

3.7 In the weeks leading up to the administrators' appointment, certain contracts were novated by Construction to another group company, ERH Communications Limited (Communications), for no consideration.

3.8 We have recovered £200,000 from Communications as a settlement for the intercompany debt during the liquidation and we are continuing to pursue the directors for the contract novations of c£355,000.

Liabilities

Secured creditors

3.9 The Royal Bank of Scotland plc (RBS) had a fixed and floating charge over the assets of the Companies created on 5 October 2012. At the date of our appointment however, RBS had no lending to the Companies.

Preferential creditors

3.10 The only known preferential creditors are the former employees of Construction who have been made redundant. Preferential claims are subject to a maximum limit set by the insolvency legislation.

3.11 Preferential claims total £30,179 and were paid in full January 2016.

3.12 There are no known preferential creditors in Building as all staff were employed by other group companies.

Unsecured creditors

3.13 From the statements of affairs prepared by the directors, the unsecured creditors at the date of appointment were:

Construction unsecured creditors	**£**
Subcontractors	2,958,813
Trade and Expense Creditors	227,233
HMRC – VAT	229,211
HMRC – PAYE/NI	55,404
Total	3,470,661

Building unsecured creditors	**£**
Subcontractors	49,638
Trade and Expense Creditors	179,641
HMRC – VAT	229,211
HMRC – PAYE/NI	85,763
Intercompany – ERH Construction Limited	2,861,076
Intercompany – ERH Holdings Limited	207,960
Total	3,613,289

3.14 To date claims have been agreed in Construction totalling £1,957,243 and in Building totalling £432,869.

3.15 Based on current estimates and anticipated future realisations, subject to any further claims being received, We anticipate a dividend to creditors of up to 15p in the £ for Construction and 2 to 5p in the £ for Building.

3.16 Creditors yet to submit a claim or receive confirmation that their claim has been agreed are requested to do so using the enclosed claim form.

4 Investigations into the affairs of the Company

4.1 Based on the outcome of our investigations into the affairs of the Company to date there are no matters identified that need to be reported to the creditors.

5 Remuneration and expenses

5.1 Please see Appendix B for details of our remuneration, expenses and payments made to associates in accordance with Statement of Insolvency Practice 9.

6 Data protection

6.1 Any personal information held by the Company will continue to be processed in accordance with completing the liquidation of the Company and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom.

6.2 Should you have queries please contact Matthew Drinkwater on 0161 953 6386.

Yours faithfully
for and on behalf of the Companies

Nigel Morrison

Nigel Morrison
Joint Liquidator

E.R.Hemmings (Building) Limited - in liquidation
Summary of receipts and payments
from 24 September 2015 to 23 September 2018

	Statement of Affairs £	From 24/09/2015 to 23/09/2017 £	From 24/09/2017 to 23/09/2018 £	Total £
Receipts				
Admin/Receivers Surplus		115,001.07	0.00	115,001.07
Book Debts		19,777.96	0.00	19,777.96
Misc Refunds		123.75	0.00	123.75
VAT on Sales		10,428.78	0.00	10,428.78
HMRC - VAT received/paid		18,827.28	236.75	19,064.03
		164,158.84	**236.75**	**164,395.59**
Payments				
Administrators Fees		55,000.00	0.00	55,000.00
Liquidators Fees		10,000.00	0.00	10,000.00
Liquidators Expenses		161.94	0.00	161.94
Quantity Surveyors Fees		3,955.59	0.00	3,955.59
Statutory Advertising		84.60	0.00	84.60
VAT on Purchases		29,492.81	0.00	29,492.81
		98,694.94	**0.00**	**98,694.94**
Net Receipts/(Payments)		**65,463.90**	**236.75**	**65,700.65**
Made up as follows				
Floating Current Account NIB		65,463.90	236.75	65,700.65
		65,463.90	**236.75**	**65,700.65**

ERH Construction Limited - in liquidation
Summary of receipts and payments
from 24 September 2015 to 23 September 2018

	Statement of Affairs £	From 24/09/2015 to 23/09/2017 £	From 24/09/2017 to 23/09/2018 £	Total £
Receipts				
Admin/Receivers Surplus		343,952.15	0.00	343,952.15
Intercompany Realisations		200,000.00	0.00	200,000.00
Stock/WIP		55,000.00	0.00	55,000.00
Book Debts		35,715.10	0.00	35,715.10
Bank/ISA InterestGross		400.63	0.00	400.63
VAT on Sales		26,349.21	0.00	26,349.21
HMRC - VAT received/paid		45,412.06	(4,619.06)	40,793.00
		706,829.15	**(4,619.06)**	**702,210.09**
Payments				
Administrators Fees		40,105.00	0.00	40,105.00
Administrators Expenses		4.50	0.00	4.50
Liquidators Fees		30,000.00	0.00	30,000.00
Liquidators Expenses		104.55	0.00	104.55
Quantity Surveyors Fees		42,263.00	0.00	42,263.00
Legal Fees (1)		19,020.00	0.00	19,020.00
Corporation Tax		0.00	50.16	50.16
Statutory Advertising		84.60	0.00	84.60
Preferential Creditors (All)		30,179.39	0.00	30,179.39
VAT on Purchases		67,142.21	0.00	67,142.21
		228,903.25	**50.16**	**228,953.41**
Net Receipts/(Payments)		**477,925.90**	**(4,669.22)**	**473,256.68**
Made up as follows				
Floating Current Acc NIB 15/05/17		477,925.90	(4,669.22)	473,256.68
		477,925.90	**(4,669.22)**	**473,256.68**

Payments, remuneration and expenses to the joint liquidators or their associates

Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in conjunction with the requirements of the Insolvency Act 1986, the Insolvency (England & Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the joint liquidators and their team during the period
- hourly charge out rates
- disbursements and expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

Post-appointment costs

Fee basis of the joint liquidators

On 8 January 2015 the creditors resolved that remuneration be fixed by on a time cost basis for both companies..

During the period from 24 September 2017 to 23 September 2018 (the Period) fees were incurred totalling £7,353 represented by 26 hrs at an average of 287 £/hr in ERH Construction Limited and £3,403 represented by 13 hrs at an average of 255 £/hr in E.R.Hemmings (Building) Limited (as shown in the 'Work done' section below). Details of the work done are provided in the respective section below.

Work done by the joint liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it, as against any fees estimate provided. We have not provided a fees estimate because the cases converted to creditors' voluntary liquidation prior to 1 October 2015. We are required to provide narrative explanation of the work done. The following tables (narrative followed by numerical) set out this information.

ERH Construction Limited

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees and expenses incurred		
Assets				**7.5 hrs**	**£2,455**	**£/hr327**
Books a & other debtors	• Liaising with solicitors regarding intercompany position	• To progress the intercompany claim	• Potential realisation for the benefit of creditors	• Legal fees of £2,650 have been incurred but not paid in the period		
Investigations				**0.80 hrs**	**£117**	**£/hr146**
General	• Liaising with solicitors regarding intercompany position	• To progress the intercompany claim	• Potential realisation for the benefit of creditors	• No costs have been incurred in the period		
Creditors				**4.6 hrs**	**£1,267**	**£/hr 278**
Unsecured	• Creditor queries	• To ensure that the creditors are kept up to date with the liquidation	• No financial benefit to creditors	• No costs have been incurred in the period		
Administration				**13 hrs**	**£3,514**	**£/hr276**
Treasury, billing & funding	• Processing receipts and payments • Reconciling bank statements to cash book	• To ensure cashbooks are kept up to date • To carry out bank reconciliations	• No direct financial benefit to creditors	• No costs have been incurred in the period		
Tax	• VAT returns	• To comply with tax legislation	• No direct financial benefit to creditors			

	• Tax computation		
General	• Preparing and circulating annual reports to creditors	• To comply with insolvency law and regulations	• No direct financial benefit to creditors

Appendix B

E.R.Hemmings (Building) Limited

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees and expenses incurred		
Assets				**1 hrs**	**£185**	**£/hr185**
General	• Liaising with solicitors regarding intercompany position	• To progress the intercompany claim	• Potential realisation for the benefit of creditors	• No costs have been incurred in the period		
Creditors				**.75 hrs**	**£235**	**£/hr313**
Unsecured	• Creditor queries	• To ensure that the creditors are kept up to date with the liquidation	• No financial benefit to creditors	• No costs have been incurred in the period		
Administration				**12 hrs**	**£2,983**	**£/hr257**
Treasury, billing & funding	• Processing receipts and payments • Reconciling bank statements to cash book	• To ensure cashbooks are kept up to date • To carry out bank reconciliations	• No direct financial benefit to creditors	• No costs have been incurred in the period		
Tax	• VAT returns	• To comply with tax legislation	• No direct financial benefit to creditors			
General	• Preparing and circulating annual reports to creditors	• To comply with insolvency law and regulations	• No direct financial benefit to creditors			

ERH Construction Limited

Detailed SIP9 time cost analysis for the period and fee estimate variance analaysis as at period end

Period from 24/09/2017 to 23/09/2018

Area of work	Partner		Manager		Executive		Administrator		Period total			Cumulative total as at period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:									**7.50**	**2,455.00**	**327.33**	**9.60**	**2,763.00**	**287.81**
Hive down	-	-	-	-	-	-	-	-	-	-	-	**1.10**	**128.00**	**116.36**
Books & other debts	-	-	4.00	1,780.00	-	-	-	-	4.00	1,780.00	445.00	**4.50**	**1,870.00**	**415.56**
Other assets	-	-	-	-	1.00	182.50	-	-	1.00	182.50	182.50	**1.50**	**272.50**	**181.67**
General	-	-	-	-	2.50	492.50	-	-	2.50	492.50	197.00	**2.50**	**492.50**	**197.00**
Investigations:									**0.80**	**116.50**	**145.63**	**1.30**	**261.50**	**201.15**
General	-	-	-	-	0.50	92.50	0.30	24.00	0.80	116.50	145.63	**1.30**	**261.50**	**201.15**
Creditors:									**4.55**	**1,267.00**	**278.46**	**68.23**	**15,104.20**	**221.37**
Secured	-	-	-	-	-	-	-	-	-	-	-	**1.00**	**290.00**	**290.00**
Employees & pensions	-	-	-	-	-	-	-	-	-	-	-	**4.03**	**823.20**	**204.27**
Unsecured	-	-	0.25	85.00	3.50	1,050.00	0.80	132.00	4.55	1,267.00	278.46	**63.20**	**13,991.00**	**221.38**
Administration:									**12.75**	**3,514.00**	**275.61**	**63.95**	**44,851.80**	**701.36**
Treasury, billing & funding	-	-	-	-	0.75	135.00	0.90	162.00	1.65	297.00	180.00	**16.27**	**34,293.30**	**2,107.76**
Tax	-	-	1.20	480.00	0.25	75.00	-	-	1.45	555.00	382.76	**9.85**	**2,144.00**	**217.66**
Pensions	-	-	-	-	-	-	-	-	-	-	-	**0.40**	**208.00**	**520.00**
General	1.75	892.50	1.75	595.00	2.70	685.25	3.45	489.25	9.65	2,662.00	275.85	**37.43**	**8,206.50**	**219.25**
Total	**1.75**	**892.50**	**7.20**	**2,940.00**	**11.20**	**2,712.75**	**5.45**	**807.25**	**25.60**	**7,352.50**	**287.21**	**143.08**	**62,980.50**	**440.18**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant managers and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs
- Adverse variances are presented in brackets
- Total time costs paid to date: £30,000

E.R.Hemmings (Building) Limited

Detailed SIP9 time cost analysis for the period as at period end

Period from 24/09/2017 to 23/09/2018

Area of work	Partner		Manager		Executive		Administrator		Period total			Cumulative total as at period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:									**1.00**	**185.00**	**185.00**	**3.40**	**377.00**	**110.88**
Hive down	-	-	-	-	-	-	-	-	-	-	-	**0.60**	**48.00**	**80.00**
Property	-	-	-	-	-	-	-	-	-	-	-	**0.50**	**40.00**	**80.00**
Insurance	-	-	-	-	-	-	-	-	-	-	-	**1.30**	**104.00**	**80.00**
General	-	-	-	-	1.00	185.00	-	-	1.00	185.00	185.00	**1.00**	**185.00**	**185.00**
Investigations:									-	-	-	**0.50**	**145.00**	**290.00**
General	-	-	-	-	-	-	-	-	-	-	-	**0.50**	**145.00**	**290.00**
Creditors:									**0.75**	**235.00**	**313.33**	**51.40**	**8,665.50**	**168.59**
Secured	-	-	-	-	-	-	-	-	-	-	-	**0.75**	**217.50**	**290.00**
Unsecured	-	-	0.25	85.00	0.50	150.00	-	-	0.75	235.00	313.33	**50.65**	**8,448.00**	**166.79**
Administration:									**11.60**	**2,982.75**	**257.13**	**64.69**	**7,490.55**	**115.79**
Treasury, billing & funding	-	-	-	-	0.75	135.00	0.55	74.00	1.30	209.00	160.77	**11.36**	**-3,466.20**	**-305.12**
Tax	-	-	-	-	0.75	197.50	-	-	0.75	197.50	263.33	**13.05**	**1,704.00**	**130.57**
Pensions	-	-	-	-	-	-	-	-	-	-	-	**1.00**	**520.00**	**520.00**
General	2.25	1,147.50	1.00	340.00	2.45	580.25	3.85	508.50	9.55	2,576.25	269.76	**39.28**	**8,732.75**	**222.32**
Total	**2.25**	**1,147.50**	**1.25**	**425.00**	**5.45**	**1,247.75**	**4.40**	**582.50**	**13.35**	**3,402.75**	**254.89**	**119.99**	**16,678.05**	**139.00**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant managers and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs
- Adverse variances are presented in brackets
- Total time costs paid to date: £10,000

Hourly charge out rates

Time is charged in units of 6 minutes for each grade of staff used. The hourly charge out rates applied during the Period are as follows:

Grade	From 1 October 2017 to date	
	Insolvency & pensions £/hr	Tax £/hr
Partner	510 - 745	510 - 800
Director	485 - 595	485 - 725
Associate director	445 - 495	445 - 540
Manager	340 – 420	340 - 465
Assistant manager	300 - 350	300 - 340
Executive	245 - 325	260 - 315
Administrator	165 - 240	200 - 235
Treasury	180	
Support	150 - 155	165 - 170

The current charge out rates apply for the 12 month period commencing 1 October 2017. We reserve the right to amend our charge out rates at the end of this period. Any amendments will be detailed within the next report following such an amendment.

Disbursements and expenses

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment and fall into two categories:

Category 1 disbursements

These are also known as 'out of pocket expenses' and are payments to independent third parties where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval and consist of the following categories:

- Travel and subsistence – these costs are incurred by staff in attending trading premises or meetings, for example
- Office costs – these are costs such as postage or courier charges which are incurred in managing the case
- Statutory costs – these are costs such as bonding and advertising relating specifically to the case, which are required by statute

Statement of disbursements and expenses incurred in the Period

Expenses properly incurred by the joint liquidators in the Period, which are not disbursements and have not been fully paid are disclosed in addition to disbursements incurred in the Period.

ERH Construction Limited

Category	Incurred in the Period (£)	Incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Postage	0	105	105
Expenses			
Professional Fees			
Craigdam Services Limited	0	42,263	42,263
Legal Fees			
Temple Bright LLP	2,650	21,670	19,020

E.R.Hemmings (Building) Limited

Category	Incurred in the Period (£)	Incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Postage	0	162	162
Expenses			
Professional Fees			
Craigdam Services Limited	0	3,956	3,956

Sub-contracted out work

We confirm that, in the Period, we have not sub-contracted out any work that could otherwise have been carried out by us or our team.

Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service. In the interest of transparency, we disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has a business or personal relationship:

Service provider	Services enlisted	Cost of service
Grant Thornton UK LLP	• Tax work/advice (narrative is included within the above narrative of work done) • Pensions work/advice (narrative is included within the above narrative of work done)	• Costs are included within the above SIP9 time cost analysis

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the joint liquidators' fee basis, or who provide services to us as joint liquidators, which may give rise to a potential conflict.

Information for creditors

Provided below is information to help creditors to understand their rights in insolvency and regarding officeholders' fees, and the roles and functions of committees.

R3 is the trade association for the UK's insolvency, restructuring, advisory and turnaround professionals. Amongst other things, R3 has made available written guidance for stakeholders affected by insolvency, in particular creditors, for some of which the web links are provided below.

Where web links are provided for the information, we will supply this information by post, free of charge on request.

'Office holder' means, for example, the appointed administrator(s), liquidator(s) or trustee(s) in bankruptcy.

R3 creditor guides

- Rights of creditors during an insolvency process guides: https://www.r3.org.uk/what-we-do/publications/professional/creditors-guides
- Background information regarding the fees of officeholders: https://www.r3.org.uk/what-we-do/publications/professional/fees
- Liquidation/Creditors' committees and commissioners: https://www.r3.org.uk/media/documents/publications/professional/R3-Guide-to-Creditors-Committees.pdf

Creditors' and members' rights to request information about remuneration or expenses under r18.9 of the Rules

(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14:

(a) a secured creditor;

(b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);

(c) 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 general meetings of the company;

(d) any unsecured creditor with the permission of the court; or

(e) any member of the company in a members' voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by:

(a) providing all of the information requested;

(b) providing some of the information requested; or

(c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if:

(a) the time or cost of preparation of the information would be excessive; or

(b) disclosure of the information would be prejudicial to the conduct of the proceedings;

(c) disclosure of the information might reasonably be expected to lead to violence against any person; or

(d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of:

(a) the office-holder giving reasons for not providing all of the information requested; or

(b) the expiry of the 14 days within which an office-holder must respond to a request.

(7) The court may make such order as it thinks just on an application under paragraph (6).

Creditors' and members' rights to challenge the office-holder's remuneration and expenses under r18.34 of the Rules

(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that:

(a) the remuneration charged by the office-holder is in all the circumstances excessive;

(b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or

(c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:

(a) a secured creditor,

(b) an unsecured creditor with either:

(i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or

(ii) the permission of the court, or

(c) in a members' voluntary winding up:

(i)members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or

(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").