

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 08045048

Company name in full Anthill Plant Hire Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Martha

Surname Thompson

3 Liquidator's address

Building name/number 55 Baker Street

Street

Post town

London

County/Region

Postcode

W1U7EU

Country

4 Liquidator's name ①

Full forename(s) Danny

Surname Dartnaill

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 55 Baker Street

Street

Post town

London

County/Region

Postcode

W1U7EU

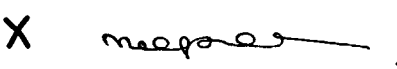
Country

② 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	^d	1	^d	1	^m	0	^m	7	^y	2	^y	0	^y	2	^y	0
To date	^d	1	^d	0	^m	0	^m	7	^y	2	^y	0	^y	2	^y	1
7	Progress report															
<input checked="" type="checkbox"/> The progress report is attached																
8	Sign and date															
Liquidator's signature	Signature 															
Signature date	^d	0	^d	8	^m	0	^m	9	^y	2	^y	0	^y	2	^y	1

**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 **Martha Thompson**

Company name **BDO LLP**

Address **55 Baker Street**

Post town **London**

County/Region

Postcode **W 1 U 7 E U**

Country

DX

Telephone **01512 374 500**

**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

Anthill Plant Hire Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/07/2020 To 10/07/2021 £	From 11/07/2018 To 10/07/2021 £
ASSET REALISATIONS		
Bank Interest Gross	7.91	323.62
Funds from Administration	NIL	55,479.14
	7.91	55,802.76
COST OF REALISATIONS		
Bank Charges	NIL	1.05
Insurance of Assets	NIL	168.00
Irrecoverable VAT	27.73	27.73
Liquidators Disbursements	NIL	169.06
Professional Assistance - Employee Cla	665.00	665.00
Storage Costs	180.07	345.67
	(872.80)	(1,376.51)
PREFERENTIAL CREDITORS		
Preferential Employees	4,641.60	4,641.60
Preferential RPS	19,767.72	19,767.72
	(24,409.32)	(24,409.32)
UNSECURED CREDITORS		
RBS Invoice Finance Limited	17,114.93	17,114.93
Trade & Expense Creditors	7,516.81	7,516.81
Unsecured Employees	81.74	81.74
Unsecured HMRC	4,634.69	4,634.69
Unsecured RPS	560.65	560.65
	(29,908.82)	(29,908.82)
	(55,183.03)	108.11
REPRESENTED BY		
Bank 2 Current		22,275.14
Trade Creditors		(22,324.87)
Vat Control Account		157.84
		108.11

Note:

On 22 January 2021 a first and final dividend of 100p in the £ totalling £24,409.32 was declared to the preferential creditors.

On 11 June 2021 a first and final dividend of 2.25p in the £ totalling £29,908.82 was declared to the unsecured creditors.

TO ALL CREDITORS AND MEMBERS

8 September 2021

Our Ref MT/NN/00285116/A6

Please ask for
Nadine Naylor
0151 237 4655
BRCMTLondonandSouthEast@bdo.co.uk

Dear Madams/Sirs

Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation ('the Company')
Registered number: 08045048

I set out below an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rules 18.3 and 18.7 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period from 11 July 2020 to 10 July 2021 ('the Period') and should be read in conjunction with previous reports, including the reports issued in the preceding Administration.

Professional information regarding the Joint Liquidators

The Joint Liquidators are Martha Thompson (officeholder No: 8678) and Danny Dartnail (officeholder No: 10110) both of BDO LLP, 55 Baker Street, London, W1U 7EU. The Liquidation commenced on 11 July 2018 and the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.

Receipts and Payments Account

I attach for your information a summary of my Receipts and Payments account, analysed to show activity in the last year compared to the whole of the Liquidation. The account shows a balance in hand of £108.

The transactions shown during the Period are largely self-explanatory, with the payments made to preferential and unsecured creditors being discussed in further detail later in this report.

Costs in the Liquidation

I provide a summary of the professional fees and expenses which have been incurred and paid in the Period and in the Liquidation to date, together with anticipated future costs.

Professional Fees and Expenses	Incurred in Period £	Incurred cumulatively £	Paid in the Period £	Paid cumulatively £	Future costs £
Agent's Fees - ERA Solutions Limited	665.00	665.00	665.00	665.00	Nil
Total	665.00	665.00	665.00	665.00	Nil



Agent Fees - ERA Solutions Limited ('ERA')

During the Period, the sum of £665 was paid to ERA for their assistance with the adjudication of the preferential and unsecured employee claims.

No further fees are anticipated.

Progress of the Liquidation

In the Period the Joint Liquidators have continued to carry out their statutory obligations.

The outstanding matters regarding the delayed distribution process, as reported previously, have now been resolved and in the Period distributions have been made to the preferential and unsecured creditors which are referred to later in this report.

The Joint Liquidators await a small VAT reclaim of £158 and creditors are currently being given time to bank the cheques issued as part of the unsecured distribution. It is likely that creditors will be given another 2 months to bank their cheques, before unbanked funds are paid across to the Insolvency Services' unclaimed dividends account.

On receipt of the final VAT refund, and once any unclaimed dividends have been paid to the Insolvency Service, the Joint Liquidators will take steps to conclude the Liquidation.

Assets

There are no further assets to realise

I can confirm that there are no assets of a peculiar or special nature which cannot be sold. Consequently there has been no distribution of unsold assets to creditors, as mentioned in Rules 18.10/14.13 of the Rules.

Future Prospects

Secured Creditors

The Company's only secured creditor was Royal Bank of Scotland Invoice Financing ('RBSIF') which was owed £890,000 at the date of the Company's Administration. RBSIF have confirmed that they have suffered a shortfall of £760,338 which was logged as an unsecured claim against the Company.

Preferential Creditors

Preferential claims are defined as monies owed to former employees in respect of arrears of wages, accrued holiday pay and deductions taken but not paid over to pension scheme(s), capped at £800 per employee, at the date of appointment.

During the Period, on 22 January 2021, a first and final dividend of 100p in the £ totalling £24,409 was declared to the preferential creditors.

The preferential creditors have been paid in full.

Unsecured Creditors

Following a review of unsecured creditor claims, claims were admitted in the sum of £1,373,386, which includes the employees' unsecured claims and the shortfall to RBSIF mentioned above.

During the Period, on 11 June 2021, a first and final dividend of 2.25p in the £ totalling £29,909 was declared to the unsecured creditors.



Prescribed Part

Under Section 176A of the Insolvency Act 1986 where after 15 September 2003 a company has granted to a floating charge to a secured creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors.

The Company did grant a floating charge after this date, therefore, the Prescribed Part would apply in this Liquidation. However, the funds available for distribution are realisations resulting from a claim under section 238 of the Insolvency Act 1986. Such a claim only arises on the insolvency of the Company and as such, the realisations therefrom are not subject to RBSIF's floating charge and fall outside of the scope of the Prescribed Part provisions.

Investigations

The Joint Liquidators have a duty to investigate the affairs of the Company and also the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed the review of the Company's affairs and assets to establish whether there are any actions that can be investigated for the benefit of the creditors and concluded there are no further causes of action to be pursued.

Joint Liquidators' Remuneration

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) As a percentage of the assets realised and distributed; and/or
- (2) By reference to the time the Joint Liquidators and the staff have spent attending to matters in the Liquidation; and/or
- (3) As a set amount; and/or
- (4) As a combination of the above.

By way of a decision process dated 5 March 2018, the creditors agreed that the remuneration for the Administration and the Liquidation would be fixed at £75,000 plus VAT and disbursements. Accordingly, remuneration up to that amount was drawn at the end of the Administration proceedings.

As reported previously, no further fees will be drawn in this Liquidation and any further time costs will be written off.

BDO LLP changed its time recording system with effect from 17 April 2021.

I therefore attach three detailed reports of the time incurred by the Joint Liquidators for the periods:

- 11 July 2020 to 16 April 2021
- 11 July 2018 to 16 April 2021
- 17 April 2021 to 10 July 2021

The first and third reports in conjunction cover the time incurred by the Joint Liquidators in the Period and record time costs of £35,833 representing 169 hours at an average hourly rate of £212.

The second and third reports read in conjunction cover the time incurred since appointment and record time costs of £61,489 representing 292 hours at an average hourly rate of £211.

For guidance, I enclose a document that outlines the policy of BDO LLP in respect of fees and disbursements.

Detail of Work Undertaken

The work undertaken during the Period has primarily been associated with the agreement of preferential and unsecured creditor claims, the subsequent distributions to both classes of creditor, as well as the finalising of outstanding tax matters in order to bring the Liquidation to a close as soon as possible following dividend payments.

Joint Liquidators' Expenses

Expenses have been incurred and paid in this Liquidation as detailed below.

Expenses	Incurred in Period £	Incurred cumulatively £	Paid in the Period £	Paid cumulatively £
Category 1				
Bank Charges	Nil	1.05	Nil	1.05
Insurance of Assets	Nil	168.00	Nil	168.00
Irrecoverable VAT	27.73	27.73	27.73	27.73
*Statutory Advertising	Nil	169.06	169.06	169.06
Storage Costs	180.07	364.59	180.07	345.67
Statutory Bonding	Nil	115.00	Nil	Nil
Staff Travel (Rail)	Nil	96.85	Nil	Nil
Category 2				
None				

*included within Liquidators' Disbursements on the attached receipts and payments account.

The expenses shown are largely self-explanatory. The irrecoverable VAT relates to the VAT on storage costs that it is uneconomical to keep the Liquidation open to reclaim.

Creditors' rights

I provide at the end of this report an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the Liquidation.

Creditors may access information setting out creditors' rights in respect of the approval of the Joint Liquidators' remuneration and on the rights, duties and functions of a liquidation committee at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code can be found at: <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.



If you require any further information please contact me or my colleague Nadine Naylor at BRCMTLondonandSouthEast@bdo.co.uk.

Yours faithfully
For and on behalf of
Anthill Plant Hire Ltd

A handwritten signature in black ink, appearing to read 'M Thompson', followed by a horizontal line.

M Thompson
Joint Liquidator
Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Enclosures
Receipts and Payments Account
SIP 9 Time Cost Reports for the Period
SIP 9 Time Cost Reports for the period of the Liquidation
BDO LLP Policy in Respect of Fees and Disbursements
Statement of Creditors' Rights in respect of Fees and Disbursements

Anthill Plant Hire Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/07/2020 To 10/07/2021 £	From 11/07/2018 To 10/07/2021 £
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Preferential RPS	19,767.72	19,767.72
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Unsecured HMRC	4,634.69	4,634.69
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Bank 2 Current		22,275.14
Trade Creditors		(22,324.87)
Vat Control Account		157.84
		<u>108.11</u>

Note:

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Name of Assignment **Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation 00285116**

Summary of Time Charged and Rates Applicable for the Period From 11/07/2020 to 16/04/2021

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AV R1
	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	
		£		£		£		£		£		£		£	
C. Planning and Strategy			0.40	110.40									0.40	110.40	276.0
D. General Administration	1.00	788.00	6.75	1,375.10	2.00	289.00	0.15	6.60	32.95	2,831.05			42.85	5,289.75	123.4
G. Employee Matters									0.45	31.95			0.45	31.95	71.0
H. Creditor Claims			15.80	5,105.00					19.35	2,040.45			35.15	7,145.45	203.2
I. Reporting	1.00	783.00	8.00	2,537.00	0.95	124.45							9.95	3,444.45	346.1
J. Distribution and Closure	6.00	4,728.00	11.00	3,806.75	10.80	1,564.80			1.85	392.65			29.65	10,492.20	353.8
	8.00	6,299.00	41.95	12,934.25	13.75	1,978.25	0.15	6.60	54.60	5,296.10	0.00	0.00			
													Net Total		118.45 26,514.20
													Secretarial Expense		0.00
													Other Disbursements		0.00
													Billed		0.00
													Grand Total		26,514.20

Name of Assignment **Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation** **00285116**
Detail of Time Charged and Rates Applicable for the Period From 11/07/2018 to 16/04/2021

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total
	£		£		£		£		£		£		£	
B. Steps on Appointment														
02. Statutory Documentation	1.00	760.00							2.00	138.00			3.00	898.00
12. Setting up Internal Files					2.00	254.00			0.50	34.50			2.50	288.50
99. Other Matters							0.15	17.85	0.35	24.15			0.50	42.00
sub total -	1.00	760.00		0.00	2.00	254.00	0.15	17.85	2.85	196.65			6.00	1,228.50
B. Steps on Appointment														
C. Planning and Strategy														
02. Review Financial Position			2.30	772.80									2.30	772.80
05. Review Options Available			0.25	84.00									0.25	84.00
07. Strategy Planning			3.40	1,118.40					0.65	44.85			4.05	1,163.25
08. Reporting			2.00	692.00									2.00	692.00
99. Other Matters			1.45	489.70									1.45	489.70
sub total -			9.40	3,156.90					0.65	44.85			10.05	3,201.75
C. Planning and Strategy														
D. General Administration														
01. Insurance Matters									0.70	117.70			0.70	117.70
02. VAT			2.90	922.50					1.55	245.10			4.45	1,167.60
05. Investigations					1.00	302.00							1.00	302.00

Name of Assignment **Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation** **00285116**
Detail of Time Charged and Rates Applicable for the Period From 11/07/2018 to 16/04/2021

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total	Hours	Total
	£		£		£		£		£		£		£	
07. Receipts Payments Accounts			5.60	1,060.95			2.25	183.95	19.60	1,478.15	0.45	52.20	27.90	2,775.25
09. Statutory Matters					0.15	19.65	0.15	17.85					0.30	37.50
13. General Meetings									1.00	207.00			1.00	207.00
14. General Discussions			0.50	168.00					0.25	18.50			0.75	186.50
15. Gen. Admin. Correspondence	1.20	894.60	7.85	2,387.05	2.35	334.85	0.40	48.40	40.80	3,576.60			52.60	7,241.50
16. Maintain Internal Files									1.70	307.50			1.70	307.50
99. Other Matters					0.35	44.45							0.35	44.45
sub total - D. General Administration	1.20	894.60	16.85	4,538.50	3.85	700.95	2.80	250.20	65.60	5,950.55	0.45	52.20	90.75	12,387.00
E. Assets Realisation/Dealing														
06. Property Related Matters			1.00	336.00									1.00	336.00
10. HP Leasing Matters			1.70	571.20									1.70	571.20
11. Disclaiming Assets			1.00	336.00					3.25	672.75			4.25	1,008.75
sub total - E. Assets Realisation/Dealing			3.70	1,243.20					3.25	672.75			6.95	1,915.95
G. Employee Matters														
99. Other Matters			0.40	98.80					0.45	31.95			0.85	130.75

Name of Assignment Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation 00285116
Detail of Time Charged and Rates Applicable for the Period From 11/07/2018 to 16/04/2021

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
sub total -														
G. Employee Matters			0.40	98.80					0.45	31.95			0.85	130.75
H. Creditor Claims														
02. Secured Creditors			1.35	511.90									1.35	511.90
03. Preferential Creditors			4.20	1,037.40					6.60	669.60			10.80	1,707.00
04. Non-Preferential Creditors			17.00	5,495.50					15.75	1,858.05			32.75	7,353.55
99. Other Matters			3.00	1,008.00									3.00	1,008.00
sub total -			25.55	8,052.80					22.35	2,527.65			47.90	10,580.45
H. Creditor Claims														
I. Reporting														
01. Statutory Reporting	1.00	783.00	12.30	3,811.40	2.75	360.25			6.50	461.50			22.55	5,416.15
04. Reporting to Creditors			0.80	164.00					1.00	291.00			1.80	455.00
sub total -	1.00	783.00	13.10	3,975.40	2.75	360.25			7.50	752.50			24.35	5,871.15
I. Reporting														
J. Distribution and Closure														
01. Closure Planning			1.65	541.05					4.50	1,030.50			6.15	1,571.55
02. Distributions	6.00	4,728.00	23.60	7,602.50	9.55	1,376.05			6.70	1,141.70			45.85	14,848.25
04. Closure Documentation			0.20	41.00									0.20	41.00

Name of Assignment Anthill Plant Hire Ltd - In Creditors' Voluntary Liquidation 00285116
Detail of Time Charged and Rates Applicable for the Period From 11/07/2018 to 16/04/2021

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
05 Closure Meetings									0.75	155.25			0.75	155.25
06 Closing Statutory Duties					1.25	188.75							1.25	188.75
sub total - J. Distribution and Closure	6.00	4,728.00	25.45	8,184.55	10.80	1,564.80			11.95	2,327.45			54.20	16,804.80
Net Total													52,120.35	
Secretarial Expense													0.00	
Other Disbursements													0.00	
Billed													0.00	
Grand Total													52,120.35	

Summary of Time Charged and Rates Applicable for the Period from 17 April 2021 to 10 July 2021

Activity	Partner	Director	Senior Manager	Senior Manager	Senior Executive	Executive	Total hours	Time Costs £	Av. Rate £/h
VAT			1.00		0.50	1.80	3.30	444.25	134.62
Taxation			1.90				1.90	524.40	276.00
Receipts/Payments Accounts		0.20		0.60	0.55	4.15	5.50	680.70	123.76
Statutory Matters				0.95			0.95	143.45	151.00
Gen. Admin/Correspondence			0.30	0.20	3.25	1.30	5.05	603.55	119.51
GENERAL ADMINISTRATION		0.20	3.20	1.75	4.30	7.25	16.70	2,396.35	143.49
Secured Creditors			0.80			0.70	1.50	323.70	215.80
Preferential Creditors					5.55		5.55	673.50	121.35
Non-Preferential Creditors	1.00		4.10	0.15	12.45		17.70	3,449.60	194.89
CREDITOR CLAIMS	1.00		4.90	0.15	18.00	0.70	24.75	4,446.80	179.67
Distributions			7.00	2.40			9.40	2,525.90	268.71
DISTRIBUTION AND CLOSURE			7.00	2.40			9.40	2,525.90	268.71
Total	1.00	0.20	15.10	4.30	22.30	7.95	50.85	9,369.05	184.25



Anthill Plant Hire Ltd - In Liquidation

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above Company.

The current charge out rates per hour of staff within my firm who may be involved in working on this case are:

GRADE	£
Partner	812
Director	330-681
Senior Manager	276-568
Manager	151-414
Senior Executive	121-290
Executive	76-152

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP are reviewed periodically and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case and the nature of the work undertaken is recorded at that time. Units of time can be as small as 3 minutes. BDO LLP records time for this case under the following categories:-

Pre Appointment
Steps on Appointment
Planning and Strategy
General Administration
Asset Realisation/Management
Trading Related Matters
Employee Matters
Creditor Claims
Reporting
Distribution and Closure.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 10 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

Expenses

Expenses including disbursements (costs incurred in the case which have been paid by the firm and are recharged to the estate) can be divided into two categories.



1) Category 1 expenses

These are expenses relating directly to the estate incurred by an independent third party. In addition to professional fees and expenses, such expenses may include items such as bonding, advertising, insurance, external printing and postage costs, couriers, travel (by public transport), company and land registry searches, fees in respect of swearing legal documents and storage of the Company's records.

For cost effectiveness, ERA work is sub-contracted to ERA Solutions Limited who are experienced specialists in this area.

Creditor approval is not required to pay category 1 expenses.

2) Category 2 expenses

These are expenses relating directly to the estate which have been incurred by an associated party or which have an element of shared costs.

We propose to recover from the estate the cost of travel where staff use either their own vehicles or company cars in travelling connected with the Company. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff.

Creditor approval is required to pay category 2 expenses from the estate.

Where applicable, expenses will be subject to VAT at the prevailing rate.

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:**Creditors' and members' requests for further information in administration, winding up and bankruptcy**

18.9.—(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).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(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').

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) 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 office-holder is entitled to charge;
 - (b) an order reducing any fixed 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 is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) 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 office-holder is entitled to charge;
 - (b) an order reducing any fixed 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 administration or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.