

In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

THURSDAY



A28 *A82756FF* #258
28/03/2019
COMPANIES HOUSE

1 Company details

Company number 09154191
Company name in full Tracks & Poles & Things Ltd

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

2 Liquidator's name

Full forename(s) David
Surname Moore

3 Liquidator's address

Building name/number Leonard Curtis
Street 6th Floor, Walker House
Exchange Flags
Post town Liverpool
County/Region
Postcode L23YL
Country

4 Liquidator's name ^①

Full forename(s) John
Surname Titley

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

5 Liquidator's address ^②

Building name/number Leonard Curtis
Street 6th Floor, Walker House
Exchange Flags
Post town Liverpool
County/Region
Postcode L23YL
Country

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

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Liquidator's release

Tick if one or more creditors objected to liquidator's release.

Final account

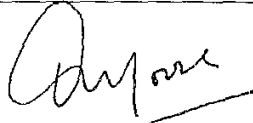
I attach a copy of the final account.

Sign and date

Liquidator's
signature

signature

X



X

Signature date

^d2 ^d7

^m0 ^m3

2019

LIQ14

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Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Anthony Bailey**

Company name **Leonard Curtis**

Address **6th Floor, Walker House**

Exchange Flags

Liverpool

Post town

County/Region

Postcode **L 2 3 Y L**

Country

DX

Telephone **0151 556 2790**

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



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**Tracks & Poles & Things Ltd
(In Creditors' Voluntary Liquidation)**

Company Number: 09154191

Former Registered Office & Trading Address: The Old Windmill, Mill Lane, Parbold, Lancashire WN8 7NW

**Joint Liquidators' Final Account
pursuant to Section 106(1) of the Insolvency Act 1986 (as amended)
and Rule 18.14 of the Insolvency (England and Wales) Rules 2016**

23 January 2019

Leonard Curtis
6th Floor, Walker House, Exchange Flags,
Liverpool L2 3YL

Tel: 0151 556 2790 Fax: 0151 556 2791
recovery@leonardcurtis.co.uk

Ref: I/39/ANB/T896E/1010

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TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 David Moore and John Titley were appointed Joint Liquidators of Tracks & Poles & Things Ltd ("the Company") on 31 May 2017.
- 1.2 David Moore and John Titley are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.3 There has been no change in office holder since the date of liquidation.
- 1.4 Pursuant to Section 106(1) of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.14 of the Insolvency (England and Wales) Rules 2016 (the Rules"), as the Company's affairs have been fully wound up, the Joint Liquidators now present an account of the winding up, showing how the liquidation has been conducted and the Company's property disposed of, the outcome for creditors and other information that the Joint Liquidators are required to disclose.
- 1.5 All figures are stated net of VAT.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to 6th Floor, Walker House, Exchange Flags, Liverpool L2 3YL on 20 June 2017.

Assets Realised

Sundry Receipts

- 2.2 The sum of £1,112.98 has been received from St Helens County Court.

Contribution to Costs

- 2.3 A contribution of £3,425 was received from the director towards the cost of convening the first meeting of creditors and the costs of the liquidation.

Furniture, Equipment, Displays & Stock

- 2.4 The assets were sold to the director on appointment for the sum of £1,750 plus VAT. The offer was accepted by the Joint Liquidators' following the recommendation of the independent agent.

Balance at Bank

- 2.5 The sum of £504.16 was received in respect of the credit balance held on the Company's business current account.

3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Joint Liquidators' final receipts and payments for the entire liquidation, including details of all receipts and payments for the period from 31 May 2017 to 23 January 2019, is attached at Appendix A.

4 OUTCOME FOR CREDITORS

Secured Creditors

- 4.1 There are no known secured creditors.

Preferential Creditors

- 4.2 As at the date of liquidation, there was 1 preferential creditors, with estimated claims totalling £856.
- 4.3 Claims totalling £853.33 have been received. The funds realised have already been distributed or used or allocated for paying the expenses of the liquidation. As a result, there will be no dividend to the preferential creditors.

Prescribed Part

- 4.4 To the best of our knowledge and belief there are no unsatisfied floating charges created or registered on or after 15 September 2003 and consequently a prescribed part will not apply.

Ordinary Unsecured Creditors

- 4.5 As at the date of liquidation, there were 71 ordinary unsecured creditors, with estimated claims totalling £51,795.
- 4.6 The funds realised have already been distributed or used or allocated for paying the expenses of the liquidation. As a result, there will be no dividend to the ordinary unsecured creditors. A notice of no dividend was issued to creditors on 14 November 2018.
- 4.7 The Joint Liquidators have collated and acknowledged (where requested) the claims of the ordinary unsecured creditors, although, in view of the fact that there will be no distribution to this class of creditor, unsecured claims have not been formally agreed.

5 INVESTIGATIONS

- 5.1 As previously reported, following the initial assessment, no detailed investigations were considered to be required by the Joint Liquidators. Nothing further has been brought to the attention of the Joint Liquidators during the period of this report.

6 JOINT LIQUIDATORS' REMUNERATION, EXPENSES AND DISBURSEMENTS, AND CREDITORS' RIGHTS

Remuneration

- 6.1 A fee of £6,000 in respect of the preparation of the statement of affairs was approved by creditors on 12 July 2017. £5,384.69 has been drawn.
- 6.2 On 12 July 2017, creditors resolved by way of a decision procedure, that the Joint Liquidators' remuneration be payable by reference to time properly given by them and their staff in attending to matters arising in the liquidation as set out in the fees estimate dated 27 June 2017 (for an amount totalling £8,026). The Joint Liquidators' time costs from 31 May 2018 to 23 January 2019 are £2,879.00, which represents 16 hours at an average hourly rate of £179.94. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period from 31 May 2018 to 23 January 2019. Total time costs from the commencement of the liquidation amount to £12,638.
- 6.3 At Appendix C is a detailed description of work undertaken in the period, attributable to each category of time costs and an explanation of why it was necessary for that work to be performed.
- 6.4 At Appendix D is a comparison of categorised time costs incurred from the commencement of the liquidation to 23 January 2019, and the estimated time costs as per the original fees estimate. You will note that the categories of time costs incurred do not significantly exceed those as set out in the fees estimate. The areas where significant variance has occurred are in respect of Post Appointment Creditors Meeting and Investigations.

Post Appointment Creditors Meeting

6.5 Additional costs were incurred preparing the annual progress report. Time costs have exceeded the revised time estimate by £1,192.00.

Investigations

6.6 Additional investigations were carried out that were not envisaged at the time of the original fees estimate was prepared.

Expenses and Disbursements

6.7 A comparison of the Joint Liquidators' expenses from 31 May 2017 to 23 January 2019 and the Joint Liquidators' statement of likely expenses is attached at Appendix E. To assist creditors' understanding of this information, it has been separated into the following two categories:

- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
- *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular liquidation. Included within this category are costs that are directly referable to the liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 disbursements' and they may not be drawn without creditor approval.

6.8 On 12 July 2017, creditors resolved that the Joint Liquidators be authorised to draw category 2 disbursements.

6.9 You will note that, in general, the nature and value of expenses incurred to date fall within those anticipated within the original statement of expenses.

6.10 Attached at Appendix F is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade.

6.11 During the liquidation, the following professional advisors and / or subcontractors have been used:

Name of Professional Advisor	Service Provided	Basis of Fees
Insol Group (HR) Limited	Assistance with processing employee claims	Fixed Fee
Robson Kay Associates Limited	Assistance with valuing the Company's assets and dealing with the sale on appointment	Fixed Fee

Creditors' Rights

6.12 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in this report.

- 6.13 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.
- 6.14 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation.

7 OTHER MATTERS

Release from Office

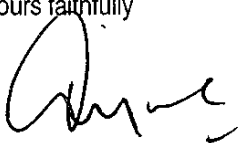
- 7.1 The Joint Liquidators will have their release from office when they have sent to the Registrar of Companies a copy of the final account and a statement of whether any of the Company's creditors objected to the Joint Liquidators' release. Such an objection to the Joint Liquidators' release must be received within eight weeks from the date of receipt of the notice attached at Appendix G. Please note, all objections should be made in writing and sent to Anthony Bailey at Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL.
- 7.2 In the event that such an objection is received, the Joint Liquidators will apply to the Secretary of State for their release and their release date will be as determined by the Secretary of State.
- 7.3 For your information, a creditor's guide to liquidators' fees, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:
<https://www.r3.org.uk/what-we-do/publications/professional/fees>
- 7.4 If you would prefer this to be sent to you in hard copy form, please contact Anthony Bailey of this office on 0151 556 2790.
- 7.5 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:
<http://www.creditorinsolvencyguide.co.uk>
- 7.6 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

Data Protection

- 7.7 Finally, when submitting details of your claim in the liquidation, you may disclose personal data to the Joint Liquidators. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. The Joint Liquidators act as Data Controllers in respect of personal data they obtain in relation to this liquidation and are therefore responsible for complying with Data Protection Law in respect of any personal data they process. The Joint Liquidators' privacy notice, which is attached to this report at Appendix H, explains how they process your personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

Tracks & Poles & Things Ltd – In Creditors' Voluntary Liquidation

Yours faithfully



DAVID MOORE
JOINT LIQUIDATOR

David Moore and John Tittle are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 7510 and 8617, respectively

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 31 MAY 2017 TO 23 JANUARY 2019

	Estimated to realise £	Previous periods £	This period £	Cumulative £
RECEIPTS				
Sundry Receipts	-	1,112.98	-	1,112.98
Contribution to Costs	-	3,425.00	-	3,425.00
Office Furniture, Equipment & Displays	1,000.00	1,000.00	-	1,000.00
Balance at Bank	600.00	504.16	-	504.16
Stock	750.00	750.00	-	750.00
	<u>2,350.00</u>	<u>6,792.14</u>	<u>-</u>	<u>6,792.14</u>
PAYMENTS				
Agent's fees and Expenses		850.00	-	850.00
Other Professional Fees		245.00	-	245.00
Disbursements				
ID Check Fees		5.00		5.00
Software Licence Fee		87.00		87.00
Statutory Advertising		166.05		166.05
Bordereau Fee		25.00		25.00
Web Hosting Fee		14.00	7.00	21.00
Costs of Creditors Meeting		4,050.00	1,334.69	5,384.69
		<u>5,442.05</u>	<u>1,341.69</u>	<u>6,783.74</u>
BALANCE IN HAND		<u>1,350.09</u>	<u>(1,341.69)</u>	<u>8.40</u>
ESTIMATED FUTURE PAYMENTS				
Category 1 Disbursements (Creditor Web)				7.00
Irrecoverable VAT				1.40
				<u>8.40</u>
FINAL BALANCE IN HAND				<u>-</u>

APPENDIX B

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FROM 31 MAY 2018 TO 23 JANUARY 2019

	Administrator 1		Administrator 2		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	5	130.00	-	-	75	1,125.00	80	1,255.00	156.88
Receipts & Payments	-	-	-	-	15	225.00	15	225.00	150.00
General Administration	-	-	-	-	5	75.00	5	75.00	150.00
Appointment	-	-	-	-	7	105.00	7	105.00	150.00
Post Appointment Credits Mtngs	-	-	53	1,219.00	-	-	53	1,219.00	230.00
Total	5	130.00	53	1,219.00	102	1,530.00	160	2,879.00	
Average Hourly Rate (£)		<u>260.00</u>		<u>230.00</u>		<u>150.00</u>		<u>179.94</u>	

All Units are 6 minutes

DETAILED NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF IN THE PERIOD

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case-management purposes. Whilst this work will not directly result in any monetary value for creditors, it will ensure that the case is managed efficiently and resourced appropriately, which will be of benefit to all creditors. The work carried out under this category comprises the following:

- Case-management reviews. These will be carried out periodically throughout the life of the case. A month one review is undertaken by the firm's compliance team to ensure that all statutory and best practice matters have been dealt with appropriately. As the case progresses, further six monthly reviews are undertaken to ensure that the case is progressing as planned.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Completion of closing procedures at the end of the case.

Receipts and Payments

This category of work has not resulted in a direct financial benefit for creditors; however, close monitoring of case bank accounts is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly.

- Management of case bank account(s) to ensure compliance with relevant risk management procedures.
- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

General Administration

- General planning matters.
- Maintaining the liquidators' records.
- Dealing with general correspondence and communicating with directors and shareholders.

Appointment

- Preparation of case plan.

Post-Appointment Creditors' Meetings

- Preparation and submission of periodic progress reports to creditors.

COMPARISON OF CATEGORISED TIME COSTS FROM 31 MAY 2017 TO 23 JANUARY 2019 WITH ORIGINAL FEES ESTIMATE

	FEES ESTIMATE			INCURRED TO 22 JANUARY 2019			VARIANCE
	Units	Cost £	Average hourly rate £	Units No	Cost £	Average hourly rate £	
	Total			Total			
Statutory and review	95	2,445.50	257.42	157	3,390.00	215.92	(944.50)
Receipts and payments	11	305.50	277.73	36	695.00	193.06	(389.50)
Insurance, bonding and pensions	7	193.50	276.43				
Assets	28	865.50	309.11	53	1,219.00	230.00	(353.50)
Liabilities	38	944.50	248.55	18	480.00	266.67	464.50
Landlords	2	71.00	355.00				
General Administration	39	964.00	247.18	69	1,533.00	222.17	(569.00)
Appointment	23	677.50	294.57	64	1,416.00	221.25	(738.50)
Post Appointment Creditors Meeting	12	384.00	320.00	65	1,576.00	242.46	(1,192.00)
Investigations	40	1,174.50	293.63	75	2,329.00	310.53	(1,154.50)
	295	8,025.50	272.05	537	12,638.00	235.34	(4,612.50)

**COMPARISON OF JOINT LIQUIDATORS' EXPENSES FROM 31 MAY 2017 TO 23 JANUARY 2019 WITH
STATEMENT OF LIKELY EXPENSES**

Standard Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
AML Checks	Business Tax Centre	Electronic client verification	5.00	5.00	-	5.00	-
Bond Fee	AJA Insolvency Risk Services	Insurance bond	25.00	25.00	-	25.00	-
Document Hosting	Pelstar	Hosting of documents for creditors	21.00	14.00	7.00	21.00	-
Software Licence Fee	Pelstar	Case management system licence fee	87.00	87.00	-	87.00	-
Statutory Advertising	Courts Advertising	Advertising	249.10	166.05	-	166.05	-
		Total standard expenses	387.10	297.05	7.00	304.05	-

Case Specific Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Professional Fees	Livesey Spottiswood	Assistance with Statement of Affairs	500.00	500.00	-	500.00	-
Professional Fees	Insol Group (HR) Limited	Assistance with processing employee claims	-	245.00	-	245.00	-
Agents Fees	Robson Kay Associates Limited	Valuation and sale of Company's assets	-	850.00	-	850.00	-
		Total case specific expenses	500.00	1,595.00	-	1,595.00	-

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

The following Leonard Curtis policy information is considered to be relevant to creditors:

Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by resolution that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rate given below.

With effect from 6 January 2014 the following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

6 Jan 2014 onwards	Standard £	Complex £
Director	450	562
Senior Manager	410	512
Manager 1	365	456
Manager 2	320	400
Administrator 1	260	325
Administrator 2	230	287
Administrator 3	210	262
Administrator 4	150	187
Support	0	0

Office holders' remuneration may include costs incurred by the firm's in-house legal team, who may be used for non-contentious matters pertaining to the insolvency appointment.

Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

Tracks & Poles & Things Ltd – In Creditors' Voluntary Liquidation

Type	Description	Amount		
AML checks	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per individual		
Bond / Bordereau fee	Insurance bond to protect the insolvent entity against and losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case		
Company searches	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service		
Document hosting	Hosting of documents for creditors/shareholders	Type		
		ADM	£14.00	£1.40
		CVL	£7.00	£0.70
		MVL	£7.00	£0.70
		CPL	£7.00	£0.70
		CVA	£10.00	£1.00
		BKY	£10.00	£1.00
IVA	£10 p.a. or £25 for life of case			
Post re-direction	Redirection of post from Company's premises to office-holders' address	0-3 months £204.00 3-6 months £303.00 6-12 months £490.00		
Software Licence fee	Payable to software provider for use of case management system	£87.00 plus VAT per case		
Statutory advertising	Advertising of appointment, notice of meetings etc.	£83.02 plus VAT per advert Dependent upon advert and publication		
	- London Gazette - Other			
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges		

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of externally appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions.	Time costs plus disbursements plus VAT
Other disbursements	See disbursements section below	See disbursements section below

Disbursements

Included within both of the above categories of expenses are disbursements, being amounts paid firstly by Leonard Curtis on behalf of the insolvent entity and then recovered from the entity at a later stage. These are described as Category 1 and Category 2 disbursements.

- a) Category 1 disbursements: These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) Category 2 disbursements: These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Storage of office files (6 years)	£81.25 per box
Business mileage	45p per mile

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration.

106(1) INSOLVENCY ACT 1986
R6.28 INSOLVENCY (ENGLAND AND WALES) RULES 2016

NOTICE OF FINAL ACCOUNT PRIOR TO DISSOLUTION

TRACKS & POLES & THINGS LTD - IN CREDITORS' VOLUNTARY LIQUIDATION ("THE COMPANY")
COMPANY NUMBER: 09154191

NOTICE IS HEREBY GIVEN THAT

It appears to David Moore (IP Number 7510) and John Tittle (IP Number 8617) of Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL ("the Joint Liquidators") that the Company's affairs are fully wound up.

Prescribed Period:	Is the period ending at the later of eight weeks after delivery of this notice or, if any request for information is made by the creditors or any application to the court is made with regard to remuneration and expenses, when that request or application is finally determined.
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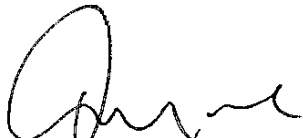
Any creditor may object to the release of the Joint Liquidators by giving notice, in writing, to the Joint Liquidators before the end of the Prescribed Period as detailed above. In the event that such an objection is received, the Joint Liquidators will apply to the Secretary of State for their release and their release date will be as determined by the Secretary of State.

Under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 ("the Rules"), within 21 days of receipt of the Joint Liquidators' Final Account, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request, in writing, that the joint liquidators provide further information about their remuneration or expenses which have been itemised in their report.

Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the joint liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the joint liquidators, as set out in the progress report, are excessive

The Joint Liquidators will vacate office and be released under Sections 171(7) and 173(2)(e) of the Insolvency Act 1986 (as amended) respectively on delivering a copy of the final account to the Registrar of Companies unless any of the Company's creditors object to their release.

Signed: _____



Dated: 23 January 2019

DAVID MOORE
JOINT LIQUIDATOR

Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL
0151 556 2790

**LEONARD CURTIS
PRIVACY NOTICE FOR CREDITORS**

Information we collect and hold about you

By requesting details of your claim in this insolvency, we may collect Personal Data from you, particularly if you are a consumer creditor, a sole trader or are lodging a claim in your personal capacity.

Personal Data is information relating to a living individual. Whenever Personal Data is processed, collected, recorded, stored or disposed of it must be done within the terms of the General Data Protection Regulation ("the GDPR"). Examples of Personal Data include but may not be limited to your name, address, telephone number and email contact details.

If you do not provide us with the information we require, this may adversely affect our ability to deal with your claim, but we would ask you not to submit more Personal Data than we request from you.

Legal justification for processing your Personal Data

The processing of your Personal Data by us is necessary to enable us to comply with legal obligations under the Insolvency Act 1986 and associated legislation which we are subject to as Insolvency Practitioners.

How we use your information

All information you supply to us is required to enable us to comply with our duties under the Insolvency Act 1986 and associated legislation. It will be used to enable us to assess the extent of the insolvent entity's liabilities, to allow you to vote on any decision procedures, to enable us to communicate with you, to process your claim and to pay any dividends which may be due to you from the insolvent estate.

Who we share your information with

We may be required to share some of your Personal Data with other creditors. The data which will be shared with other creditors will be limited to that specifically required to be disclosed under insolvency legislation.

We may share some of your information with our Data Processors. Data Processors include solicitors, accountants and employment law specialists who assist us with our duties where required. We will only share your information with our Data Processors if we require their specialist advice. All of our Data Processors are subject to written contracts with us to ensure that your Personal Data is processed only in accordance with the GDPR.

How long will we hold your Personal Data for?

We will need to hold your Personal Data for a period of time after the insolvency has been concluded. This is to enable us to deal with any queries which might arise. Our Records Management Policy requires us to destroy our physical files 6 years after closure of the case. Electronic data files will be removed from our Case Management System 6 years after conclusion of the case but may be held on our server for a longer period of time but with restricted access.

Your rights in respect of your Personal Data

You have the right to request access to your Personal Data and to require it to be corrected or erased. You also have the right to request a restriction in the way we process your Personal Data or to object to its processing. You should be aware however that we may not be able to comply with your request if this would affect our ability to comply with our legal obligations.

You have the right to Data Portability. This is a right to have the Personal Data we hold about you to be provided to you in a commonly used and machine-readable format so that you can transfer that Data to another organisation in a way that is not too onerous to upload the Data.

Your right to complain

Tracks & Poles & Things Ltd – In Creditors' Voluntary Liquidation

You have the right to be confident that we are handling your Personal Data responsibly and in line with good practice. If you have a concern about the way we are handling your Personal Data you should contact our Privacy Manager in the first instance.

If you are unable to resolve your concerns with us, you have the right to complain to the Information Commissioners' Office. The Information Commissioner can be contacted at Wycliffe House, Water Lane, Wilmslow, Cheshire SK6 5AF or on 0303 123 1113.

Contacting us

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, Level 5, The Grove, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: privacy@leonardcurtis.co.uk.

Data Controller: LEONARD CURTIS