

# Liquidator's Progress Report

# S.192

Pursuant to Sections 92A and 104A and 192 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

05750805

Name of Company

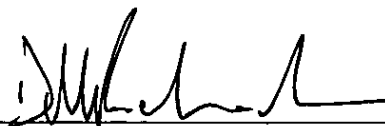
Close Protection UK Limited

I / We

Daniel Mark Richardson, St James Building, 79 Oxford Street, Manchester, M1 6HT

the liquidator(s) of the company attach a copy of my/~~our~~ Progress Report under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 01/05/2015 to 30/04/2016

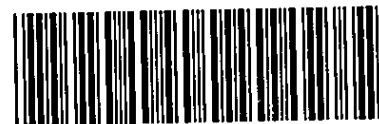
Signed 

Date 2/5/16

UHY Hacker Young turnaround and recovery  
St James Building  
79 Oxford Street  
Manchester  
M1 6HT

Ref PC126/DMR/IB/DBR

SATURDAY



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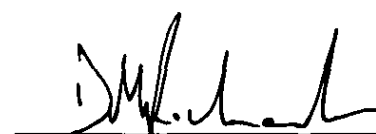
07/05/2016

#456

COMPANIES HOUSE

**Close Protection UK Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**

Statement of Affairs	From 01/05/2015 To 30/04/2016	From 01/05/2013 To 30/04/2016
<b>SECURED ASSETS</b>		
16,417 00	NIL	11,192 51
	NIL	11,192 51
<b>ASSET REALISATIONS</b>		
2,000 00	NIL	NIL
	NIL	NIL
	NIL	217 49
90 00	NIL	249 66
2,500 00	NIL	1,960 00
	125 00	125 00
	NIL	2 21
	NIL	19 92
	125 00	2,574 28
<b>COST OF REALISATIONS</b>		
	NIL	5,500 00
	NIL	3,000 00
	NIL	778 00
	NIL	3,376 40
	0 77	1 73
	NIL	500 00
	(0 77)	(13,156 13)
<b>UNSECURED CREDITORS</b>		
(25,039 00)	NIL	NIL
(315,656 00)	NIL	NIL
(268,035 00)	NIL	NIL
(92,365 00)	NIL	NIL
	NIL	NIL
<b>DISTRIBUTIONS</b>		
(1 00)	NIL	NIL
	NIL	NIL
<b>(680,089 00)</b>	<b>124 23</b>	<b>610 66</b>
<b>REPRESENTED BY</b>		
		2,501 88
		610 66
		(25 00)
		(2,476 88)
		<b>610 66</b>



Daniel Mark Richardson  
Liquidator

3 May 2016

**PRIVATE AND CONFIDENTIAL**

**TO ALL KNOWN CREDITORS OF THE COMPANY**

St James Building  
79 Oxford Street  
Manchester M1 6HT

Phone +44 161 236 6936  
Fax +44 161 228 0117  
Email i.buckley@uhy-uk.com  
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Web www.uhy-uk.com

Our ref PC126/DMR/6/Annual  
Your ref

Doc id 154220

Dear Sirs

**CLOSE PROTECTION UK LIMITED  
IN CREDITORS VOLUNTARY LIQUIDATION  
COMPANY NUMBER: 05750805**

**TRADING ADDRESS & REGISTERED OFFICE: 36 MARKET STREET, HINDLEY,  
WIGAN, LANCASHIRE, WN2 3AN**

I, D M Richardson of this office was appointed Liquidator to the above company on 1 May 2013 and enclose my third annual progress report on the administration of the case

This report should be read in conjunction with my previous progress reports issued on 8 June 2015 and 28 May 2014

#### **RECEIPTS AND PAYMENTS**

My receipts and payments account for the twelve month period 1 May 2015 to 30 April 2016 is attached.

#### **ASSET REALISATIONS DURING THE TWELVE MONTH PERIOD 1 MAY 2015 TO 30 APRIL 2016**

#### **Vehicle Registration Plate – BD55 MOL**

I was made aware that the above vehicle registration plate was registered in the company's name. Following a review by my agents, Eddisons Commercial Limited ("Eddisons"), I was advised that this had a nominal value. A sale was agreed with Ms Molly Prince for £125.

M D Wasinski FCA S J Berry K P Blakemore FCCA C Gawthorpe FCA CTA P Daly FCA N A Hancock FPA FABRP D Kendrick CF,  
S J Lawson FCA B J Leyland D M Richardson MPA MABRP M D C Robertson CA D Symonds FCA

N A Hancock and D M Richardson are licensed as Insolvency Practitioners by the Insolvency Practitioners Association.

UHY Hacker Young turnaround and recovery Chartered Accountants is the trading name of UHY Hacker Young Manchester LLP, a limited liability partnership registered in England and Wales with Registered Number OC332437

Registered to carry out audit work in the UK and Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

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## ASSETS TO BE REALISED

### Claim for Transaction at Undervalue (Section 238 of the Insolvency Act 1986)

Following a review of the company's records, the Liquidator identified that the former director, Ms Prince, had received payments of £127,534 from the company in the period from 5 July 2012 to 20 February 2013, for which the company received no consideration. As these transactions were within the relevant period, the Liquidator was capable of applying to Court to have any transactions at an undervalue set aside pursuant to Section 238 of the Insolvency Act 1986. The Liquidator instructed solicitors, Freeths LLP, to pursue Ms Prince for an explanation of these transactions, and request proposals to repay the amount.

Ms Prince failed to submit any documentation or payment proposals to the Liquidator, therefore an application was issued to Court on 1 April 2014 to agree the Liquidator's claim. An initial hearing was listed for 7 April 2014 which was relisted to 9 May 2014 at Manchester District Registry, due to a technical issue. Ms Prince attended the hearing and directions were given, with dates set for both parties to submit their evidence. A Case Management Conference was due to be held on 12 August 2014.

Ms Prince attended the Liquidator's office to review the company's books and records but failed to serve any evidence in response to the Liquidator's claim by the deadline of 3 July 2014. In the absence of a response, the Case Management Conference was deemed to be the final hearing, and it was declared that the Company's payments to Ms Prince totalling £127,534 constitute transactions at undervalue. Ms Prince was also found guilty of misfeasance and breach of trust for authorising these payments, and was ordered to repay the sum of £127,534 to the Company.

However, as Ms Prince was not in a position to repay the funds to the Liquidator, and having discussed this matter with my solicitor, Freeths LLP, it was agreed to enforce the Court Order. During the court procedure, the Liquidator was aware that attempts were being made by Ms Prince to dispose of the properties registered in her name. Unfortunately the sales of the three properties listed below completed prior to the Liquidator's claim being agreed.

- 1) 80 Hazelhurst Road, Worsley, Manchester, M28 2SQ
- 2) 15 King Street, Hindley, Wigan, WN2 3AW
- 3) 76 Stanwell Road, Swinton, Manchester, M27 5TH

Despite this, it was acknowledged that Ms Prince owned two further properties, these being 351 Chorley Road, Swinton, Manchester, M27 6AY and 8A Worcester Road, Wardley, Swinton, Manchester, M27 9RP. In order to protect the Liquidator's interest, Interim Charging Orders were registered over these two properties, whilst a hearing was listed on 11 November 2014 for the Final Charging Orders to be granted, which was duly granted

In the meantime, HM Revenue & Customs had served a bankruptcy petition against Ms Prince. Following the hearing at Manchester County Court on 12 November 2014, the Liquidator was advised that Ms Prince had been declared bankrupt.

***351 Chorley Road, Swinton, Manchester, M27 6AY***

Having obtained the final charging order on 11 November 2014, the Liquidator was advised that an offer of £72,000 had been received and accepted for the above property. The sale of the property completed on 30 December 2014 and it was confirmed that there was no surplus funds payable to the Liquidator.

***8a Worcester Road, Wardley, Swinton, Manchester, M27 9RP***

Having registered the final charging order at the Land Registry, the Liquidator instructed his agent, Eddisons, to conduct a drive by valuation of the property. A valuation of the property has been obtained, however equity in the property was minimal. Whilst other matters remain outstanding, the charge over the property will remain and be re-evaluated in due course to establish whether the equity position has improved.

***Spanish Property***

The Liquidator is aware of a further property owned by Ms Prince, however, this is based in Torrevieja, Spain, and it has been stated by Ms Prince that there is no equity. As this property forms part of the bankruptcy estate, the Liquidator awaits further details of this property, and any other assets, and the dividend prospects from the bankruptcy, currently being administered by the Official Receiver. Unfortunately, very little progress has been made in respect of the bankruptcy estate.

**ASSET REALISATIONS DURING PREVIOUS REPORTING PERIODS**

Asset realisations achieved prior to the period covered by this report have been detailed in the annual progress reports dated 28 May 2014 and 8 June 2015. A summary of these assets is provided below.

### Factored Book Debt

The company operated a factoring agreement with Lloyds TSB Commercial Finance Limited ("LTSBCF") for the collection of the company's book debts. As reported within the statement of affairs the balance on the ledger stood at £18,241 with an estimated to realise value of £16,417. However, as at the date of my appointment LTSBCF had continued with the collection of the factored book debts and had discharged their indebtedness. A surplus in the sum of £3,754 was forwarded to the Liquidator on 14 June 2013.

LTSBCF assigned the outstanding ledger balance of £11,451 to the Liquidator.

To date the sum of £7,438 has been realised by the Liquidator, which includes an additional payment of £705 received from one of the debtors in respect of interest, compensation and a reimbursement of the court fees and solicitor's fees. There remains one outstanding book debt of £4,383 which has been incorrectly paid to Vision Lifestyle Limited.

When approached for payment, Vision Lifestyle Limited, a company associated by a common director, was unable to repay the amount due to financial difficulties. I have since been advised that the company is insolvent and has ceased to trade, although no insolvency proceedings have been brought against the company to date. The Liquidator has been advised that there are no realisable assets to dispose of to justify the costs of issuing a winding up petition against the company. Therefore, the debt of £4,383 has been deemed uncollectable.

### Plant and Machinery & Goodwill

Prior to my appointment, a sale of the assets was carried out by the director, with Vision Lifestyle Limited in the sum of £4,500, a breakdown of which is detailed below;

	£
Plant & Machinery (Subject to VAT)	2,000
Goodwill (VAT exempt)	<u>2,500</u>
	<u>4,500</u>

Following my appointment as Liquidator, I received independent advice from Eddisons, who confirmed that they have no concerns over the valuation of the Company's assets.

When approached for payment, Vision Lifestyle Limited, confirmed that they were unable to pay the amount as a lump sum. Therefore the Liquidator agreed to receive the sale consideration over a period over of ten weeks.

The sum of £1,960 has been received to date in respect of four weekly payments. However, the Liquidator was informed that the company had ceased to trade. Our agent confirmed that due to the negligible value of the assets, it was not considered to be cost effective to collect these assets due to the removal costs. Therefore, the outstanding consideration of £2,540 has been deemed uncollectable.

#### **Cash at Bank**

The sum of £158 was held in the company's bank account with Lloyds TSB Bank plc, which has been realised in full. The sum of £90 was also held in the Liquidator's client account and relates to a refund from the company's water supplier which was received prior to my appointment.

#### **Non Domestic Rates Refund**

The sum of £217 has been received from Wigan Council.

#### **Utility Bill Refund**

The sum of £19 has been received in respect of the prepaid telephone charges.

#### **Interest**

The sum of £2 has been received.

### **CREDITORS**

#### **Secured creditors & Prescribed Part**

The company has granted security over its assets in favour of LTSBCF. However, the Liquidator will not be obliged to set aside a prescribed amount in favour of unsecured creditors from the Company's net property, under the provisions of Section 176A of the Insolvency Act 1986, as there is no liability due to Lloyds TSB.

#### **Preferential creditors**

The company's employees were transferred to Vision Lifestyle Limited under TUPE regulations. Therefore, there will be no preferential claims.

#### **Unsecured Creditors**

There are 21 unsecured creditors, to date 8 claims have been received, broken down as follows;

UHY Hacker Young is the trading name of UHY Hacker Young Manchester LLP, a limited liability partnership registered in England and Wales with Registered Number OC332437.

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	Amount per statement of affairs	Claim received
	£	£
Trade Creditors	25,039	16,776
H M Revenue & Customs (VAT)	315,656	312,698
H M Revenue & Customs (PAYE & NI)	268,035	302,651
Leadership Development Centre Limited	92,365	-

The claims have not been adjudicated as there are insufficient funds available to enable a dividend to be paid to unsecured creditors

#### INVESTIGATION

I can advise you that my investigations are now complete and all relevant matters have been reported to the appropriate authorities who are conducting their own enquires

#### COSTS OF THE LIQUIDATION

##### Legal Fees

During the period covered by this report, legal costs of £1,437 have been paid to Freeths LLP for their assistance to secure the Liquidator's claim against the company director, Ms Prince. Freeths LLP were instructed due to their expertise in dealing with these matters. Legal fees total £3,376

##### Agent's Fees

Agent's fees in the sum of £778 have been incurred in obtaining a valuation of the Company's assets. Eddisons were appointed due to their knowledge of the industry

#### LIQUIDATORS COSTS

##### Statement of Affairs fee

The sum of £5,500 has been paid to UHY Hacker Young turnaround and recovery for their work in respect of the preparation of the statement of affairs and convening the meeting of creditors, as agreed at the meeting of creditors held on 1 May 2013.

The sum of £500 plus VAT has been paid to Jeffrey A Huddart in respect of their assistance in the preparation of the statement of affairs, as agreed at the meeting of creditors on 1 May 2013.

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### Liquidator's fees

My total time costs in dealing with the administration of this case for the period from the date of appointment 1 May 2013 to date are £67,500 in respect of 330 hours, a breakdown of which is attached at Appendix II.

Details of my time costs during the twelve month period covered by this report from 1 May 2015 to 30 April 2016 are £6,145 in respect of 28 hours, as shown at Appendix III

My total remuneration to date is £3,000 drawn on account, in accordance with time properly spent by myself and my staff in attending to matters arising in the liquidation as agreed at the meeting of creditors held on 1 May 2013

A schedule detailing the current charge out rates is attached

A copy of the extract from the Statement of Insolvency Practice 9, A Creditors' Guide to Liquidators' Fees, will be supplied to you on request or alternatively may be viewed at <http://turnaround-recovery.uhy-uk.com/home/creditors-guide-to-fees>

### Liquidator's disbursements

Liquidator's disbursements are shown below,

Disbursement	Period from 01/05/13 to 30/04/14	Period from 01/05/14 to 30/04/15	Current period 01/05/15 to 30/04/16	Total
<b>Category 1</b>				
Statutory advertising – London Gazette	227 00	-	-	227 00
Bonding	40 00	220 00	-	260 00
Postage	65 34	61 28	26 88	453 50
Storage	-	35 28	15 12	50 40
Travel (HMRC rates)	41 74	-	-	41 74
<b>Category 2</b>	-	-	-	-
<b>Total disbursement incurred</b>	<b>374 08</b>	<b>316 56</b>	<b>42 00</b>	<b>732.64</b>
<b>Disbursement drawn</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>	<b>(-)</b>
<b>Disbursement outstanding</b>	<b>374.08</b>	<b>316.56</b>	<b>42.00</b>	<b>732.64</b>

Category 2 disbursements were agreed by creditors at the meeting of creditors held on 1 May 2013, however, no Category 2 disbursements have accrued throughout the administration of the case.

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### **CREDITORS RIGHTS TO REQUEST FURTHER INFORMATION**

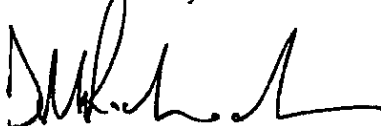
Creditors are reminded of their rights under Rule 4 49E of the Insolvency Rules 1986. Within 21 days of receipt of a progress report a secured creditor or an unsecured creditor with concurrence of 5% in value of the company's unsecured creditors or permission of the court may request further information about remuneration and expenses set out in the report. Such a request must be made in writing.

The Liquidator must provide the information requested within 14 days of receipt of the request or alternatively his reasons for non-provision of the information.

Should a creditor believe that the Liquidators remuneration or expenses are excessive, any secured creditor or any unsecured creditor with the concurrence of 10% in value of the company's creditors or permission of the court, may apply to court to challenge the Liquidators remuneration under Rule 4 131 of the Insolvency Rules 1986. Any such application must be made within a period of 8 weeks following the receipt of the progress report in which the remuneration is first reported.

I trust this report is sufficient for your purposes, should you require and further information, please do not hesitate to contact Ian Buckley of this office.

Yours faithfully



**D M Richardson**  
**Liquidator**

**CLOSE PROTECTION UK LIMITED  
IN CREDITORS VOLUNTARY LIQUIDATION  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD 1 MAY 2013 TO 30 APRIL 2016**

Appendix I

	Per Statement of affairs £	For the 12 month period 1 May 2013 to 30 April 2014 £	For 12 month period 1 May 2014 to 30 April 2015 £	For 12 month period 1 May 2015 to 30 April 2016 £	Total period 1 May 2013 to 30 April 2016 £
<b>ASSETS SUBJECT TO FIXED CHARGE</b>					
Book Debts	16 417 00	11,192 51	-	-	11,192 51
Less: Lloyds TSB Commercial Finance Limited	-	-	-	-	-
	<u>16,417 00</u>	<u>11,192 51</u>	<u>-</u>	<u>-</u>	<u>11 192 51</u>
<b>ASSETS NOT SPECIFICALLY PLEDGED</b>					
<b>Receipts</b>					
Plant & Machinery	2,000 00	-	-	-	-
Goodwill	2 500 00	1,960 00	-	-	1 960 00
Cash at Bank	90 00	249 66	-	-	249 66
Non Domestic Rates Refund	-	217 49	-	-	217 49
Utility Bill Refund	-	19 92	-	-	19 92
Vehicle Registration Plate	-	-	-	125 00	125 00
Bank Interest Gross	-	2 21	-	-	2 21
	<u>21 007 00</u>	<u>13,641 79</u>	<u>-</u>	<u>125 00</u>	<u>13 766 79</u>
<b>Payments</b>					
Statement of Affairs Fee	-	6,000 00	-	-	6,000 00
Liquidator's Fees	-	3 000 00	-	-	3,000 00
Legal Fees	-	1 939 40	1 437 00	-	3 376 40
Agents Fees	-	778 00	-	-	778 00
Bank Charges	-	-	0 96	0 77	1 73
	-	11,717 40	1,437 96	0 77	13,156 13
Balance in Hand	-	1 924 39	(1 437 96)	124 23	610 66
	-	<u>13 641 79</u>	<u>-</u>	<u>125 00</u>	<u>13 641 79</u>
<b>Funds Held,</b>					
Current Account	-	1 924 39	(1 437 96)	124 23	610 66
	-	<u>1 924 39</u>	<u>(1 437 96)</u>	<u>124 23</u>	<u>610 66</u>
<b>Liquidator's disbursements charged on following basis,</b>					
Category 1	-	-	-	-	-
Category 2	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The receipts and payments account is shown net of VAT

CLOSE PROTECTION UK LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION

Appendix II

ANALYSIS OF TIME COSTS INCURRED

FOR THE PERIOD 1 MAY 2013 TO 30 APRIL 2016

Category	Partner		Senior Manager		Manager		Administrator		Total hours	Time cost £
	Hours	Cost £	Hours	Cost £	Hours	Cost £	Hours	Cost £		
Administration, planning & reviews	9 40	3,308 00					29 60	5,296 00	39 00	8,604 00
Statutory notices & annual reports	5 60	2,031 00					25 50	4,520 00	31 10	6,551 00
Investigation	16 40	5,695 50					106 80	18,632 00	123 20	24,327 50
Realisation of assets	4 70	1,646 50					44 80	7,910 50	49 50	9,557 00
Debt collection	8 00	2,760 00					26 70	4,692 00	34 70	7,452 00
Property & leases	1 00	345 00					20 40	3,733 50	21 40	4,078 50
Creditors claims & correspondence	0 40	138 00					10 00	1,581 00	10 40	1,719 00
Employee claims & correspondence	0 20	69 00					2 00	350 00	2 20	419 00
Post-app tax/vat returns & correspondence	0 40	143 00					10 10	1,744 00	10 50	1,887 00
Legal advice	8 40	2,905 50							8 40	2,905 50
Closure										
	<u>54 50</u>	<u>19,041 50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275 90</u>	<u>48,459 00</u>	<u>330 40</u>	<u>67,500 50</u>

Average hourly cost (£)

349 39

175 64

204 30

CLOSE PROTECTION UK LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION

ANALYSIS OF TIME COSTS INCURRED

FOR THE TWELVE MONTH PERIOD 1 MAY 2015 TO 30 APRIL 2016

Appendix III

Category	Partner		Senior Manager		Manager		Administrator		Total hours	Time cost £
	Hours	Cost £	Hours	Cost £	Hours	Cost £	Hours	Cost £		
Administration, planning & reviews	1 30	481 00			7 00	1,290 00			8 30	1,771 00
Statutory notices & annual reports	2 60	996 00			7 50	1,401 00			10 10	2,397 00
Investigation					3 30	627 00			3 30	627 00
Realisation of assets					4 00	760 00			4 00	760 00
Debt collection					1 30	247 00			1 30	247 00
Property & leases					0 30	57 00			0 30	57 00
Creditors claims & correspondence					0 20	38 00			0 20	38 00
Employee claims & correspondence										
Post-appeal tax/val returns & correspondence										
Closure					1 40	248 00			1 40	248 00
	<u>3 90</u>	<u>1,477 00</u>	<u>-</u>	<u>-</u>	<u>25 00</u>	<u>4,668 00</u>	<u>-</u>	<u>-</u>	<u>28 90</u>	<u>6,145 00</u>

Average hourly cost (£) 378 72 186 72 212 63

**UHY HACKER YOUNG**  
**turnaround and recovery**  
**Manchester office**

**Hourly Charge-Out Rates**

The table shown details the hourly charge-out rates utilised by UHY Hacker Young turnaround and recovery, Manchester for charging staff time. The rates shown include the current rates and those previously in force.

Grade	From 1 4 2016	1 10 2014 to 31.3.2016	1 4.2013 to 30.9.2014	1.3.2011 to 31.3.2013
	per hour	per hour	per hour	per hour
Partner / Director	£400 - £370	£400 - £370	£395 - £345	£310 - £280
Senior Manager	£325	£310	£300	£260
Manager	£260	£260	£250	£230
Manager (Property Management)	£160	£160	£150	£145 - £130
Senior Administrator	£210	£190	£175	£145
Administrator	£155 - £140	£150 - £130	£140 - £120	£120 - £100
Junior	£120	£110	£100	£85

The rates are applied consistently across all insolvency appointments and presented for approval of creditors or a creditors' committee.

Time spent on a case is recorded directly using an on-line time recording system. This is allocated in units of 6 minutes, with the nature of the work undertaken being recorded utilising the categories stated below,

Ethical/conflict issues	Planning and strategy
General Administration	Creditors Secured/Unsecured
Retention of title claims	Asset realisation/management
Debt Collection	Employee matters
Lease/rentals	Legal matters
Statutory work	Trading/wages/vat
Statement of Affairs	Reporting
Distribution and closure	

The firm's policy with regard to support staff is that their time is not recovered separately from the case as the cost of provision of the support services are included in the basis of the charge-out rate for the professional staff.

**Percentage basis**

Where we intend to charge remuneration on a percentage basis relating to realisation of assets and/or distribution of funds. We will provide further information explaining why this basis is appropriate and request creditors to approve the basis.

**Fixed Fee**

Where we intend to charge remuneration on a fixed fee basis in relation to specific tasks. We will provide further details of the work to be completed in respect of the fixed fee and why this basis is appropriate and request creditors to approve the basis.

**UHY HACKER YOUNG**  
**turnaround and recovery**  
**Manchester office**

**Disbursements and other costs**

Disbursements incurred in the course of an appointment are recharged to the case in accordance with SIP9 regulations on all insolvency appointments. These fall into two categories,

Category 1 disbursements - Specific costs referable to the case in question and paid to an independent third party. These generally include advertising, bond, postage, and travel expenses. Category 1 disbursements may be drawn without prior approval.

Category 2 disbursements - Are not specific costs which are re-charged by the firm on the following basis. These generally include photocopying, meeting room hire, telephone calls and fax. Category 2 disbursements are required to be approved by creditors before they can be drawn.

Internal meeting room	£65 per hour	Storage of IP's working files (6 years)	£21 per box
Internal photocopying	10p per sheet		

**Statutory Information**

A copy of the extract from the Statement of Insolvency Practice 9, A Creditors' Guide to Fees, is located at <http://turnaround-recovery.uhy-uk.com/home/creditors-guide-to-fees> or alternatively a paper copy will be supplied to you on request.

UHY Hacker Young turnaround and recovery Chartered Accountants is the trading name of UHY Hacker Young Manchester LLP, a limited liability partnership registered in England and Wales with Registered Number OC332437.

For full details of our professional regulation, please refer to [www.uhy-uk.com/regulatory-and-network-information](http://www.uhy-uk.com/regulatory-and-network-information).