

Section 106

The Insolvency Act 1986

Return of Final Meeting in a
Creditors' Voluntary Winding Up
Pursuant to Section 106 of the
Insolvency Act 1986

S106

For Official Use

To the Registrar of Companies

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Company Number

1342629

Name of Company

A Broomhall & Son Limited

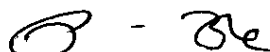
I / We
Paul W Barber
340 Deansgate
Manchester
M3 4LY

Francesca Tackie
340 Deansgate
Manchester
M3 4LY

give notice

- 1 that a general meeting of the company was held on ~~summoned for~~ 18 December 2012 pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of ~~and that the same was done accordingly~~ / no quorum was present at the meeting
- 2 that a meeting of the creditors of the company was duly held on / ~~summoned for~~ 18 December 2012 pursuant to section 106 of the Insolvency Act 1986 for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company disposed of and that the same was done accordingly / ~~no quorum was present at the meeting~~

Signed



Date

18 December 2012

Begbies Traynor (Central) LLP
340 Deansgate
Manchester
M3 4LY

Ref ABROOM2/PB/FT/AGR/DF/CASH

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Insolvency Sect I Post Room

THURSDAY



A16 20/12/2012 #204
COMPANIES HOUSE

Liquidator's statement of account Creditors' voluntary winding up

A Broomhall & Son Limited

From 22 February 2010 To 18 December 2012

S of A

SECURED ASSETS

18,000 00	BMW X5 Motor Vehicle	NIL
(29,201 00)	BMW Financial Services (GB) Limited	NIL
2,500 00	Renault Kangoo Motor Vehicle	NIL
(2,390 00)	RCI Financial Services Limited	NIL

NIL

ASSET REALISATIONS

140 00	Office Furniture & Equipment	NIL
4,200 00	Equipment Fixtures & Fittings	3,500 00
1,429 00	Book Debts	3,800 72
Uncertain	VAT Refund	NIL
Uncertain	Directors Loan Account	200 00
	Bank Interest Gross	0 01
	Rates Refund	204 91

7,705 64

COST OF REALISATIONS

Specific Bond	38 00
Preparation of S of A	5,000 00
Office Holders Fees	762 42
Agents/Valuers Fees & Disbs	564 00
Storage Costs	7 20
Re-Direction of Mail	26 00
Statutory Advertising	285 75
Company Search	22 27
Accountancy Assistance	1,000 00

(7,705 64)

UNSECURED CREDITORS

98,810 00	Trade Creditors	NIL
10,000 00	Irene Hampton	NIL
50,000 00	John Hampton	NIL
9,356 00	Paul Taylor	NIL
7,249 00	HM Revenue & Customs - PAYE & NIC	NIL
7,000 00	Barclays Bank Plc - Loan	NIL
3,000 00	Barclays Bank Plc - Overdraft	NIL

NIL

DISTRIBUTIONS

7,000 00	Ordinary Shareholders	NIL
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(197,737 00)

NIL
(0 00)

Dividend information

Preferential debts Nil- No dividend paid
 Unsecured debts Nil- No dividend paid
 Returns to contributories Nil

Fee information

Fees fixed by time & expenses on account

- (1) Assets, including
shown in the statement of assets and liabilities
and estimated to be of the value of
have proved unrealisable
-
- (2) Amount paid into the Insolvency Services account in respect of
- (a) Unclaimed dividends payable to creditors in the winding up None
 - (b) Other unclaimed dividends None
 - (c) moneys held by the company in trust in respect of dividends or
other sums due before the commencement of the winding up to any
person as a member of the company - None
- (3) Other comment

Dated

18/12/12

Signed by the liquidator

P - Barber

Name & Address

Paul W Barber
Bebbies Traynor (Central) LLP
340 Deansgate
Manchester
M3 4LY

A Broomhall & Son Limited (In Creditors' Voluntary Liquidation)

Final report and account pursuant to Section 106 of the
Insolvency Act 1986 and Rule 4.126 of the Insolvency
Rules 1986

Period: 22 February 2010 to 12 November 2012

Important Notice

This report has been produced solely to comply with our statutory duty to report to creditors and members of the Company pursuant to Section 106 of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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- ☐ Interpretation
- ☐ Company and liquidators' details
- ☐ Progress since appointment
- ☐ Outcome for creditors
- ☐ Remuneration and disbursements
- ☐ Other relevant information
- ☐ Conclusion
- ☐ Appendices
 - 1 Liquidators' final account of receipts and payments
 - 2 Liquidators' time costs and expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	A Broomhall & Son Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators pursuant to Section 98 of the Insolvency Act 1986 on 22 February 2010
"the liquidators", "we", "our" and "us"	Paul W Barber of Begbies Traynor (Central) LLP, 340 Deansgate, Manchester, M3 4LY and Francesca Tackie of Begbies Traynor (Central) LLP, 340 Deansgate, Manchester, M3 4LY
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency Rules 1986 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act), and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

This is our final report and account of the liquidation and should be read in conjunction with our previous annual reports dated 3 May 2011 and 12 April 2012

2. COMPANY AND LIQUIDATORS' DETAILS

Trading name(s)	A Broomhall & Son Limited
Registered office address	340 Deansgate, Manchester, M3 4LY
Company registered number	1342629
Nature of business	Butchers
Former trading address	29 Beam Street, Nantwich, Cheshire, CW5 5NA
Date winding up commenced	22 February 2010
Date of liquidators' appointment	Alan H Tomlinson 22 February, 2010 (Ceased to act 20 September 2011) Paul W Barber & Francesca Tackie 20 September 2011
Changes in office holder (if any)	On 20 th September 2011, a block transfer order was made in the High Court of Justice, Manchester District No 1502 of 2011 ("the Order") replacing Alan H Tomlinson with Paul W Barber & Francesca Tackie of this firm as joint liquidators. The reason for the application was due to the proposed retirement of Alan H Tomlinson on the grounds of ill health

3. PROGRESS SINCE APPOINTMENT

Attached at Appendix 1 is our final account of receipts and payments for the entire duration of the liquidation from 22 February 2010 to 12 November 2012. Our comments on items appearing in the account are as follows

RECEIPTS

Motor Vehicles

The company owned a BMW X5 which was financed by BMW Financial Services (GB) Limited. The vehicle was returned to the finance company. Independent agents, Robson Kay & Co valued this asset at £18,000.00 as per the statement of affairs. BMW Financial Services (GB) Limited has an unsecured claim totalling £7,840.73 in the liquidation after recovery of the vehicle.

The company also owned a Renault Kangoo which was financed by RCI Financial Services Limited. There was no equity in this vehicle and it was returned to the finance company.

Office Furniture & Equipment Fixtures & Fittings

On 3 August 2010 the former director, Mr John Hampton purchased the Company's equipment fixtures and fittings in the sum of £3,500.00 plus VAT conditional upon disclaiming the lease of the trading property. These assets were valued by independent agents Robson Kay & Co on a forced sale basis and they recommended acceptance of the offer.

Book Debts

The directors' estimated statement of affairs detailed an amount of £1,786.00 in respect of book debts estimated to realise £1,429. The actual amount of book debts collected is £3,800.72. The book debt collection is now complete.

Directors Loan Account

As stated in the previous annual report dated 12 April 2012, the offer of £50 to be paid monthly against the director loan account was initially accepted. The loan account being, according to company records, £30,545.00. The director of the Company, Mr Craig Hampton has paid the total sum of £200 against this debt over the past six months and has written to us on several occasions advising that he has no assets to repay the debt.

We have investigated the director's financial circumstances and we are of the opinion that there is no equity in Mr Hampton's matrimonial home and therefore trying to obtain a charge against this asset would not achieve any result in the short term and would incur additional legal and other costs. Mr Hampton is now working as a delivery driver and has submitted an income and expenditure statement which shows very little, if any, surplus at the end of each month. In our report to creditors dated 12 April 2012 we sought creditors views as to the commerciality of keeping the liquidation open as any realisations from the directors' loan account would be allocated to paying the costs of the liquidation. No comments or concerns have been raised by creditors. As such it is our intention to move this matter to closure.

Bank Interest Gross

During the course of the liquidation the funds have been placed on an interest bearing account and the sum of £0.01 has been received.

Rates Refund

Rates refunds from Cheshire East Council of £49.33 and £155.58 were recovered on 16 March 2010 and 31 March 2010 respectively.

PAYMENTS

Preparation of the statement of affairs

The sum of £5,000 was paid in respect of the preparation of the statement of affairs.

Agents/Valuers Fees & Disbursements

Robson Kay & Co have been paid £564.00 for preparing their report and valuation of the assets.

Re-Direction of Mail

On 10 March 2010 the sum of £26.00 has been paid to Royal Mail in respect of redirecting mail to the liquidator's office.

Accountancy Assistance

The sum of £1,000 was paid to Afford Bond in respect of accountancy fees.

Company Search

The sum of £22.27 was paid in respect of online searches on Company House.

Storage Costs

The sum of £7.20 was paid in respect of storage costs in relation to the storage of the books and records of the Company.

Statutory Advertising

The sum of £209 25 was paid in respect of advertising the creditors meeting and the Liquidators appointment in the London Gazette. The sum of £76 50 was also paid to Courts Advertising in respect of advertising the notice convening the final meetings of members and creditors.

Specific Bond

Payment of £38 was paid in respect of the Joint Liquidators specific bond.

Office Holders Fees

The total sum of £762 42 has been drawn in respect of office holders' fees.

A Liquidation Committee was not formed and, accordingly, we are seeking creditors' approval of the attached receipts and payments account.

4. OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the directors' statement of affairs included within the report sent to creditors further to our appointment as liquidators, in the first and second annual report.

Secured creditors

Barclays Bank Plc currently holds two legal charges against the Company.

The first charge was created on 1 November 1982 and registered 5 November 1982 and relates to the freehold property at 119 West Street, Crewe, Cheshire, CW1 3HH.

The second charge was created on 4 October 1983 and registered 10 October 1983 and relates to the freehold property at 30 High Street, Whitchurch, Shropshire, SY13 1AU.

However, these properties were sold by the Company in 2004 and 2009 respectively.

Preferential creditors

There are no known preferential claims.

Unsecured creditors

Unsecured creditors were estimated at £98,810 and we have received unsecured claims in the total sum of £171,432.

On the basis of realisations, the outcome for each class of the Company's creditors is as follows:

Secured creditors

Please refer to the above paragraph.

Preferential creditors

There are no known preferential claims.

Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

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, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors

Unsecured creditors

As detailed in the first and second annual report, we confirm that no dividend is available for unsecured creditors as the funds realised have already been distributed or used or allocated for defraying the expenses of the liquidation. Consequently we have not taken steps to formally agree the claims of unsecured creditors

Notice that no Dividend will be Declared

In the context of the information herein presented, accordingly Notice is hereby given pursuant to Rule 4.186 of The Rules that no dividend will be declared in respect of non-preferential creditors in this matter for the reason that the funds realised have already been distributed or used or allocated for defraying the expenses of the liquidation. In this connection, the particulars prescribed by Rule 11.7 of the Insolvency Rules 1986 are contained within this report and accompanying account of receipts and payments

5. REMUNERATION AND DISBURSEMENTS

Remuneration

Our remuneration is based on the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the liquidation and was approved at the meeting of creditors pursuant to Section 98 of the Act held on 22 February 2010

Total time spent on this assignment amounts to 274 hours at an average composite rate of £145.16 per hour resulting in total time costs of £39,774. Total fees drawn in accordance with the above approval have amounted to £763 leaving unbilled time costs of £39,011, which have been written off as irrecoverable. The following further information as regards time costs is set out at Appendix 2

- ☐ Begbies Traynor (Central) LLP's policy for re-charging expenses/disbursements
- ☐ Begbies Traynor (Central) LLP's charge-out rates
- ☐ Narrative summary of time costs incurred
- ☐ Table of time spent and charge-out value

Disbursements

The creditors at the Section 98 meeting provided approval for us to draw disbursements, including disbursements for services provided by our firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9) in accordance with our firm's policy, a copy of which is attached at Appendix 2 of this report. We can confirm that no Category 2 disbursements have been drawn in this matter

6. OTHER RELEVANT INFORMATION

Investigation and reporting on directors conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the company's directors and to make an appropriate submission to the Department for Business, Innovation and Skills. We can confirm that we have discharged our duties in these respects.

Connected party transactions

In accordance with Statement of Insolvency Practice 13, we confirm that the following assets were sold to a former director of the Company.

Date of sale	Asset sold and nature of transaction	Consideration paid and date	Name of Purchaser	Relationship with the Company
3 August 2010	Equipment, Fixtures and Fittings	£3,500 Plus VAT	John Hamplon	Former director

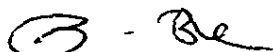
7. CONCLUSION

This report and account of receipts and payments will be laid before final meetings of the Company and the creditors to be held on 18 December 2012 in accordance with Section 106 of the Act.

The meetings are a formal requirement of liquidation procedure and are a prelude to the formal dissolution of the Company, which will occur automatically, approximately three months later. Unless creditors otherwise resolve, pursuant to Section 173(2) of the Act we will be released from liability at the time that we vacate office.

Although the meetings are rarely attended, if any creditor wishes to attend the meeting, it would assist us in making the necessary administrative arrangements if you would inform the case manager by telephone. This is particularly important for any creditor wishing to attend who considers that the proposed venue is inconvenient. In that event we will consider reconvening the meetings at an alternative venue to be agreed. Any such request should be made within the next seven days so that we may inform all creditors of the revised arrangements. Alternatively, if you wish a proxy to attend on your behalf, the proxy form should be returned to our office by 12 noon on the business day before the meeting. If you intend to submit a proxy form for the meeting, please note that you are advised to send the proxy by post as well as email, in order to avoid the risk of it failing to reach the intended recipient by the deadline imposed, which will lead to the proxy form being invalid and the vote not cast.

Should you require further explanation of any matters contained within this report, you should contact our office and speak to the case manager, Geraldine Rigby in the first instance, who will be pleased to assist.




Paul Barber
Joint Liquidator

Dated 12 November 2012

ACCOUNT OF RECEIPTS AND PAYMENTS
Period 22 February 2010 to 12 November 2012

A Broomhall & Son Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
To 12/11/2012

S of A £		£	£
	SECURED ASSETS		
18,000 00	BMW X5 Motor Vehicle	NIL	
(29,201 00)	BMW Financial Services (GB) Limited	NIL	
2,500 00	Renault Kangoo Motor Vehicle	NIL	
(2,390 00)	RCI Financial Services Limited	NIL	
			NIL
	ASSET REALISATIONS		
140 00	Office Furniture & Equipment	NIL	
4,200 00	Equipment Fixtures & Fittings	3,500 00	
1,429 00	Book Debts	3,800 72	
Uncertain	VAT Refund	NIL	
Uncertain	Directors Loan Account	200 00	
	Bank Interest Gross	0 01	
	Rates Refund	204 91	
			7,705 64
	COST OF REALISATIONS		
	Specific Bond	38 00	
	Preparation of S of A	5,000 00	
	Office Holders Fees	762 42	
	Agents/Valuers Fees & Disbs	564 00	
	Storage Costs	7 20	
	Re-Direction of Mail	26 00	
	Statutory Advertising	285 75	
	Company Search	22 27	
	Accountancy Assistance	1,000 00	
			(7,705 64)
	UNSECURED CREDITORS		
(98,810 00)	Trade Creditors	NIL	
(10,000 00)	Irene Hampton	NIL	
(50,000 00)	John Hampton	NIL	
(9,356 00)	Paul Taylor	NIL	
(7,249 00)	HM Revenue & Customs - PAYE & NI	NIL	
(7,000 00)	Barclays Bank Plc - Loan	NIL	
(3,000 00)	Barclays Bank Plc - Overdraft	NIL	
			NIL
	DISTRIBUTIONS		
(7,000 00)	Ordinary Shareholders	NIL	
			NIL
(197,737 00)			(0.00)
	REPRESENTED BY		
			NIL



Paul W Barber
Joint Liquidator

TIME COSTS AND DISBURSEMENTS

- a Begbies Traynor (Central) LLP's policy for re-charging expenses/disbursements,
- b Begbies Traynor (Central) LLP's charge-out rates,
- c Narrative summary of time costs incurred,
- d Table of time spent and charge-out value

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- *Category 2 disbursements (approval required)* - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting,
- Car mileage is charged at the rate of 45 pence per mile,
- Storage of books and records (when not chargeable as a *Category 1* disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates,

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

² Ibid 1

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Manchester office as at the date of this report are as follows

	Standard 1 May 2011 – until further notice
	Regional
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Trainee Administrator	110
Support	110

Prior to 1 May 2011, the following rates applied

	Standard 1 July 2008 – until further notice
	Regional
Partner 1	395
Partner 2	350
Director	325
Senior Manager	295
Manager	250
Assistant Manager	195
Senior Administrator	160
Administrator	130
Trainee Administrator	100
Support	100

Time spent by support staff for carrying out shorter tasks, such as typing or dealing with post, is not charged to cases but is carried as an overhead. Only where a significant amount of time is spent at one time on a case is a charge made for support staff.

Time is recorded in 6 minute units.

SUMMARY OF OFFICE HOLDERS' TIME COSTS

CASE NAME A Broomhall & Son Limited

CASE TYPE CREDITORS' VOLUNTARY LIQUIDATION

OFFICE HOLDERS Paul W Barber & Francesca Tackie

DATE OF APPOINTMENT 22 February 2010

1 CASE OVERVIEW

1.1 This overview and the time costs analysis attached is intended to provide sufficient information to enable the body responsible for the approval of the office holders' fees to consider the level of those fees in the context of the case

1.2 Complexity of the case

The case began with asset values estimated to realise £5,629 and unsecured liabilities totalling £185,412.44

1.3 Exceptional responsibilities

No particular exceptional responsibilities. However we draw creditors' attention to the protracted nature of the effort to recover the Director's loan account

1.4 The office holders' effectiveness

We have been effective in carrying out our duties to date

1.5 Nature and value of property dealt with by the office holders

Please see the summarised receipts and payments account at appendix 2. This compares the statement of affairs asset values with the actual realisations

1.6 Anticipated return to creditors

Please refer to the report

1.7 Time costs analysis

An analysis of time costs incurred between 22 February 2010 and 12 November 2012 prepared in accordance with Statement of Insolvency Practice 9 is attached showing the number of hours spent by each grade of staff on the different types of work involved in the case, and giving the average hourly rate charged for each work type

The time costs analysis provides details of work undertaken by the Liquidators and their staff following their appointment only

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager and a Senior. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. On larger, more complex cases, several staff at all grades may be allocated to meet the demands of the case. Our charge out rates by staff grade reflect their experience level.

With regard to support staff, we would advise that time spent by cashiers in relation to specific tasks on an assignment is charged. Only if there is a large block of time incurred by a member of the secretarial team, eg Report compilation and distribution, do we seek to charge and recover our time in this regard.

1 8 Work undertaken prior to appointment

In addition to the post appointment time costs detailed in the Time Costs Analysis, the costs relating to work undertaken prior to the Liquidators' appointment in summoning, advertising and holding the creditors' meeting and assisting the directors in preparing the statement of affairs were approved by the creditors at the Section 98 meeting

1 9 The views of the creditors

Creditors were notified of the appointment of the liquidator and sent a copy of the directors report and statement affairs presented to the meeting of creditors on 22 February 2010

1 10 Approval of fees

The Liquidators' remuneration was approved on a time cost basis at the first meeting of creditors held on 22 February 2010

1 11 Approval of Expenses and Disbursements

No resolution is required to draw Category 1 disbursements

1 12 Category 2 Disbursements

In accordance with the resolution obtained in relation to expenses and disbursements, no Category 2 disbursements have been charged to the case since the date of our appointment

1 13 Other professionals employed & their costs

On this assignment we have used the professional advisor listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis

Robson Kay & Co: Time costs incurred

Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them

2 EXPLANATION OF OFFICE HOLDERS' CHARGING AND DISBURSEMENT RECOVERY POLICIES

2 1 Begbies Traynor (Central) LLP's policy for charging fees and expenses incurred by office holders is attached at Appendix 2 (a)

2 2 The rates charged by the various grades of staff who may work on a case are attached at Appendix 2 (b)

3. SUMMARY OF WORK CARRIED OUT SINCE OUR LAST REPORT

3 1 Please see attached report

A Broomhall & Son Limited

Total fees drawn to date

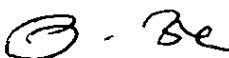
IN THE MATTER OF A BROOMHALL & SON LIMITED (In Liquidation)
AND IN THE MATTER OF THE INSOLVENCY ACT 1986

NOTICE IS HEREBY GIVEN pursuant to Section 106 of the Insolvency Act 1986, that meetings of the members and creditors of the above-named Company, summoned by the joint liquidators, will be held at 340 Deansgate, Manchester, M3 4LY on 18 December 2012 at 1 00 pm and 1 30 pm respectively, for the purpose of receiving an account of the winding up

A member or creditor entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of him and such proxy need not also be a member or creditor

A proxy form is enclosed which must be returned to the joint liquidators at the offices of Begbies Traynor (Central) LLP, 340 Deansgate, Manchester, M3 4LY no later than 12 noon on the business day before the meetings to entitle you to vote by proxy at the meeting. If you intend to submit a proxy form for the meeting, please note that you are advised to send the proxy by post as well as email, in order to avoid the risk of it failing to reach the intended recipient by the deadline imposed, which will lead to the proxy form being invalid and the vote not cast

Dated 12 November 2012



Paul Barber
Joint Liquidator