

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 3 9 5 3 5 6 9

Company name in full GABBOTTS FARM (RETAIL) LIMITED

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) ROBERT HUNTER

Surname KELLY

### 3 Liquidator's address

Building name/number ERNST & YOUNG LLP

Street 1 BRIDGEWATER PLACE

WATER LANE

Post town LEEDS

County/Region WEST YORKSHIRE

Postcode L S 1 1 5 Q R

Country UNITED KINGDOM

### 4 Liquidator's name ①

Full forename(s) CHARLES GRAHAM JOHN

Surname KING

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number ERNST & YOUNG LLP

Street 1 BRIDGEWATER PLACE

WATER LANE

Post town LEEDS

County/Region WEST YORKSHIRE

Postcode L S 1 1 5 Q R


Country UNITED KINGDOM

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>															
From date	d	3	d	0	m	1	m	0	y	2	y	0	y	2	y	0
To date	d	2	d	9	m	1	m	0	y	2	y	0	y	2	y	1
<b>7</b>	<b>Progress report</b>															
<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	<b>Sign and date</b>															
Liquidator's signature	Signature 															
Signature date	d	2	d	2	m	1	m	2	y	2	y	0	y	2	y	1

**Presenter information**

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

Contact name **AMANDA SCUFFHAM**

Company name **ERNST & YOUNG LLP**

Address **1 BRIDGEWATER PLACE**

**WATER LANE**

Post town **LEEDS**

County/Region **WEST YORKSHIRE**

Postcode 

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Country **UNITED KINGDOM**

DX

Telephone **0161 234 0507**

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

TO ALL MEMBERS AND ALL CREDITORS  
WHO ARE NOT OPTED OUT

22 December 2021

Ref: RHK/CGJK/AS/AN/D11.1  
Email: [crawshawgroup@uk.ey.com](mailto:crawshawgroup@uk.ey.com)

Dear Sirs

**Crawshaw Group Plc ('Plc')**  
**Crawshaw Butchers Limited ('Butchers')**  
**East Yorkshire Beef Limited ('EYB')**  
**Gabbotts Farm Limited ('GFL')**  
**Gabbotts Farm (Retail) Limited ('GFRL')**  
**(all in Creditors' Voluntary Liquidation)**  
**(together 'the Companies' or 'the Group')**

R H Kelly and I were appointed as Joint Liquidators of the Group on 30 October 2019. Accordingly, I now write to provide you with our report on the progress of the liquidations for the period from 30 October 2020 to 29 October 2021.

At Appendix A of this report, we provide information about the Group and the Liquidators. Copies of our receipts and payments accounts for the period from 30 October 2020 to 29 October 2021 are attached at Appendix B.

## Progress during the period of the report

### Finalised trading liabilities

Work has continued to finalise any outstanding liabilities due in relation to services provided from key suppliers (i.e., landlords, rating authorities and utility suppliers) during the Administration trading period. Final settlements have been agreed with all suppliers and there are no further outstanding liabilities relating to the Administration trading period that the Joint Liquidators are aware of.

### RGV Refrigeration partnership

As outlined in our previous report, Butchers holds a 50% shareholding in an unincorporated joint venture, RGV Refrigeration ('RGV'). RGV held £63,500 in its bank account on 31 December 2018, however work independent of the Joint Liquidators was required to clarify the extent of RGV's liabilities to HMRC. The Joint Liquidators continued to conduct enquiries into the affairs of RGV during the period of this report and concluded that no further value is available to Butchers. Accordingly, the matter is now closed.

## Tax position

Following the final asset realisation of the Group (the sale of the long leasehold property in Grimsby), the Joint Liquidators deregistered Butchers, Plc and GFRL for VAT purposes and submitted final VAT returns for the former VAT group. Accordingly, no entities in the Group remain registered for VAT. Work has also been completed to submit corporation tax returns for the first annual liquidation periods of Butchers, Plc, EYB and GFRL.

## Distributions to preferential creditors

As detailed in the previous progress report, preferential creditors were paid in full in November 2018 in respect of arrears of wages and pensions, totalling c.£133,000 for Butchers and c.£1,600 for Plc.

The remaining preferential claims were in respect of the holiday pay of former employees where the balances due exceeded the amounts that the Insolvency Service had already advanced. Work has been completed during the period of this report to agree preferential claims and complete a final distribution to the preferential creditors of Butchers of £118,206.14 (comprising 100p in the £) on 19 August 2021.

The remaining distribution to preferential creditors of Plc will take place once it is in receipt of its unsecured dividend from Butchers and is estimated to be c.£17,000. Work has been undertaken during the period of this report to agree the relevant claims.

GFL, GFRL and EYB do not have any preferential creditors.

## Agreement of non-preferential creditor claims – all companies

Following the request of non-preferential creditors to submit their claims, work has continued during the period of this report to review and agree non-preferential creditor claims against the Group.

The Joint Liquidators intend to issue further correspondence in early 2022 to encourage non-preferential creditors (in particular, landlords) to submit their non-preferential claims or provide further information in respect of existing claims with a view to being in a position to distribute to non-preferential creditors of the Group as soon as possible.

As outlined in our previous report, we expect to complete distributions to non-preferential creditors of Butchers and EYB at the same time. As the funds available to distribute to non-preferential creditors in GFRL, GFL and Plc are dependent upon non-preferential intercompany dividends received from Butchers, distributions to non-preferential unsecured creditors of GFRL, GFL and Plc will follow thereafter.

Due to the small number of landlord claims received to date, it is not possible to provide an accurate estimate of non-preferential creditor claims in any of the Companies at this stage. As outlined above, the Joint Liquidators intend to issue further correspondence to elicit landlord claims in early 2022.

As outlined in our previous report, depending on the value of landlord claims admitted in Butchers and Plc, there is a possibility that the non-preferential unsecured creditors of Plc and EYB may receive full repayment. If this is the case, there may be a surplus available for distribution to shareholders. However, this remains uncertain, and creditors will be updated in our next report once the non-preferential creditor claims agreement is more advanced.

## Joint Liquidators' remuneration

In accordance with rule 18.20(4) of the Insolvency (England and Wales) Rules 2016, where an administrator becomes liquidator, the basis of remuneration fixed under rule 18.18 for the Joint Administrators is treated as having been fixed for the Joint Liquidators.

As the fees approved by creditors did not consider work to be completed in the liquidations, the Joint Liquidators' sought decisions of creditors by correspondence on the value of the Joint Liquidators' remuneration in respect of Butchers, EYB and GFL in December 2020. Details of the basis of remuneration fixed and time costs incurred for the period of this report (and to date) are outlined in the table below.

Company	Basis of remuneration (fixed in the administrations)	How the basis of the remuneration was fixed	Basis and quantum of the Joint Liquidators' remuneration	How the quantum of Joint Liquidators' remuneration was fixed	Time costs incurred during the period of this report (£)	Time costs incurred to date (£)	Joint Liquidators' fees taken during the period of this report (and to date) (£)
Plc	10% of realisations	Resolution of creditors on 18 January 2019.	As per the basis fixed in the administration (10% of realisations).	N/A – as per the basis fixed in the administration.	15,555.90	28,402.20	-
Butchers	Time-cost basis (fully drawn during the administration)	Resolution of creditors on 18 January 2019.	Time-cost basis (fee estimate of £198,173.40).	Resolution of creditors on 22 January 2021.	192,276.60	320,957.50	198,173.40
EYB	Fixed sum of £50,000 plus VAT (fully drawn during the administration)	Resolution of creditors on 18 January 2019.	Fixed sum of £20,000 plus VAT.	Resolution of creditors on 22 January 2021.	13,817.60	32,342.90	-
GFL	No remuneration will be drawn.	Written correspondence on 1 April 2019.	Fixed sum of £15,000 plus VAT.	Resolution of creditors on 22 January 2021 (basis and quantum).	2,564.90	11,456.90	-
GFRL	Fixed sum of £25,000 plus VAT	Resolution of creditors on 18 January 2019.	As per the basis fixed in the administration (fixed sum of £25,000 plus VAT).	N/A – as per the basis fixed in the administration.	12,859.50	21,650.80	-

At Appendix C to this report there is an analysis of the time spent and a comparison with the fee estimate dated 17 December 2020 for Butchers. As detailed in the table above, we have exceeded our fee estimate by £122,784.10 due to the additional time required to handle the volume and complexity of trade and employee creditor claims and comply with statutory and taxation requirements of the liquidation however we will not draw remuneration in excess of the fee estimate without the prior approval of creditors.

A narrative explanation of work done to date and why it was necessary to be done is provided at Appendix D in respect of all companies within the Group. Further details of work completed in the

previous liquidation period (30 October 2019 – 29 October 2020) are outlined in the Joint Liquidators' previous progress report.

### Joint Liquidators' statement of expenses incurred

During the period covered by this report, we have incurred the following expenses in respect of the Companies. Breakdowns of the expenses incurred and a comparison to the estimates issued with this report are attached at Appendix E.

Company	Plc (£)	Butchers (£)	EYB (£)	GFL (£)	GFRL (£)
Payments made from the estate which are not disbursements	5,675.00	5,484.19	73.03	-	-
Category 1 disbursements	-	1,704.42	-	-	-
Category 2 disbursements	591.29	3,363.11	115.01	-	58.70
Total	6,266.29	10,551.72	188.04	-	58.70

The Joint Liquidators' expenses for Plc, EYB, GFL and GFRL are not expected to exceed the amounts provided for in the estimates provided to creditors dated 17 December 2020.

The Joint Liquidators anticipate that their expenses for Butchers will exceed their estimate by £2,912.25 primarily due to the following:

- Legal fees have exceeded their original estimate by £3,383.70 due to additional assistance required with regards to the sale of the Grimsby long leasehold property and the surrender and assignment of leases required to mitigate the value of unsecured landlord claims;
- Corporation tax has exceeded its original estimate by £165.65 due to higher than forecast charges and we anticipate another c.£1,000 of corporation tax will be incurred before the closure of the liquidation.
- External printing and postage, travel expenses have exceeded their original estimate by £1,482.00 due to higher than forecast charges and we anticipate another c.£2,000 of charges will be incurred before the closure of the liquidation.
- Internal bulk copying, printing and postage have exceeded their original estimate by £1,863.11 due to higher than forecast charges and we anticipate another c.£3,500.00 of charges will be incurred before the closure of the liquidation.
- The impact of the above additional incurred and forecast future charges is offset by the Joint Liquidators expectation that the contingency for residual trading costs from administration (originally forecasted to be £9,393.95) will not be required following the settlement of all known trading liabilities.

For the avoidance of doubt, no disbursements have been drawn to date and the Joint Liquidators will not draw Category 2 disbursements in excess of the estimates issued on 17 December 2020 without the approval of creditors.

### Creditors' rights to further information about, and challenge, remuneration and expenses

The statutory provisions relating to remuneration are set out in Chapter 4 of Part 18 of the Insolvency (England and Wales) Rules 2016. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Liquidators' Fees', a copy of which may be accessed from the web site of the Institute of Chartered Accountants in England and Wales at <https://www.icaew.com/en/technical/insolvency/creditors-guides> or is available in hard copy upon written request to the Joint Liquidators.

In certain circumstances, creditors are entitled to request further information about our remuneration or expenses, or to apply to court if they consider the costs to be excessive (Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016). Further information is provided in 'A Creditors' Guide to Liquidators' Fees' referred to above.

### Investigations

As outlined in our previous report, we concluded our investigations into the Companies' affairs, in accordance with Statement of Insolvency Practice 2 (Investigations by Office Holders), and the Company Director Disqualification Act 1986 with the required statutory returns made to the Insolvency Service during the Administrations. No further investigations were required as a result of the Companies moving into Creditors' Voluntary Liquidation on 30 October 2019 and no third-party funding has been required or provided.

### Other matters

Should you have any queries regarding any of the contents of this report, please do not hesitate to contact my colleague Alex Nicholls by sending an email to [crawshawgroup@uk.ey.com](mailto:crawshawgroup@uk.ey.com).

Yours faithfully  
for the Group



C G J King  
Joint Liquidator

R H Kelly is licensed in the United Kingdom to act as an Insolvency practitioner by the Institute of Chartered Accountants of Scotland and CGJ King is licensed in the United Kingdom to act as an insolvency practitioner by The Institute of Chartered Accountants in England and Wales. The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Group may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidator's appointment. The Office Holder Data Privacy Notice can be found at [www.ey.com/uk/officeholderprivacy](http://www.ey.com/uk/officeholderprivacy).



Appendix A

Crawshaw Group PLC (in Creditors' voluntary liquidation) ('the Company')

Information about the Company and the Liquidators

Registered office address of the Company:	c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Registered number:	04755803
Date of appointment of the Joint Liquidators:	30 October 2019
Details of any changes of Liquidator:	None
Full names of the Liquidators:	Robert Hunter Kelly and Charles Graham John King
Office holder numbers:	8582 and 8985
Liquidators' addresses:	Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Telephone number:	0161 234 0507
Name of alternative person to contact with enquiries about the case:	Amanda Scuffham

Appendix A

**Crawshaw Butchers Limited (in Creditors' voluntary liquidation)  
(‘the Company’)**

**Information about the Company and the Liquidators**

Registered office address of the Company:	c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Registered number:	02399681
Date of appointment of the Joint Liquidators:	30 October 2019
Details of any changes of Liquidator:	None
Full names of the Liquidators:	Robert Hunter Kelly and Charles Graham John King
Office holder numbers:	8582 and 8985
Liquidators' addresses:	Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Telephone number:	0161 234 0507
Name of alternative person to contact with enquiries about the case:	Amanda Scuffham

Appendix A

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Information about the Company and the Liquidators

Registered office address of the Company:	c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Registered number:	04390139
Date of appointment of the Joint Liquidators:	30 October 2019
Details of any changes of Liquidator:	None
Full names of the Liquidators:	Robert Hunter Kelly and Charles Graham John King
Office holder numbers:	8582 and 8985
Liquidators' addresses:	Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Telephone number:	0161 234 0507
Name of alternative person to contact with enquiries about the case:	Amanda Scuffham

Appendix A

Gabbotts Farm Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Information about the Company and the Liquidators

Registered office address of the Company:	c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Registered number:	03955177
Date of appointment of the Joint Liquidators:	30 October 2019
Details of any changes of Liquidator:	None
Full names of the Liquidators:	Robert Hunter Kelly and Charles Graham John King
Office holder numbers:	8582 and 8985
Liquidators' addresses:	Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Telephone number:	0161 234 0507
Name of alternative person to contact with enquiries about the case:	Amanda Scuffham

## Appendix A

### Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation) **(‘the Company’)**

#### Information about the Company and the Liquidators

Registered office address of the Company:	c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Registered number:	03953569
Date of appointment of the Joint Liquidators:	30 October 2019
Details of any changes of Liquidator:	None
Full names of the Liquidators:	Robert Hunter Kelly and Charles Graham John King
Office holder numbers:	8582 and 8985
Liquidators' addresses:	Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR
Telephone number:	0161 234 0507
Name of alternative person to contact with enquiries about the case:	Amanda Scuffham

## Appendix B

### Crawshaw Group PLC (in Creditors' voluntary liquidation) ('the Company')

Joint Liquidators' receipts and payments account for the period from 30 October 2020 to 29 October 2021

Note	Receipts	30 October 2019 to 29 October 2020 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	4,241.67	-	4,241.67
	Bank interest	13.17	0.48	13.65
	Total receipts	<u>4,254.84</u>	<u>0.48</u>	<u>4,255.32</u>
	Payments			
	Total payments	<u>-</u>	<u>-</u>	<u>-</u>
	Total funds held	<u>4,254.84</u>	<u>0.48</u>	<u>4,255.32</u>
	Represented by:			
2	Cash at bank			<u>4,255.32</u>
				<u>4,255.32</u>

#### Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in an interest bearing account.

## Appendix B

### Crawshaw Butchers Limited (in Creditors' voluntary liquidation) (‘the Company’)

Joint Liquidators’ receipts and payments account for the period from 30 October 2020 to 29 October 2021

Note	Receipts	30 October 2019 to 29 October 2020 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	1,920,183.14	-	1,920,183.14
	Administration VAT refund	180,055.71	-	180,055.71
2	Sale of long leasehold property	100,000.00	-	100,000.00
	Long leasehold property settlement (collapsed sale)	17,750.00	-	17,750.00
	Bank interest	6,148.12	220.54	6,368.66
	Insurance claims and refunds	2,500.00	2,542.81	5,042.81
	Rates refund	2,489.72	-	2,489.72
	Sundry income	42.90	40.00	82.90
	Recoupment of tax adjustment from distribution to preferential creditors	-	1,343.11	1,343.11
	<b>Total receipts</b>	<b>2,229,169.59</b>	<b>4,146.46</b>	<b>2,233,316.05</b>
	<b>Payments</b>			
	Liquidators fees	-	198,173.40	198,173.40
	Distributions to preferential creditors	-	118,206.14	118,206.14
	Legal fees	59,576.14	4,383.70	63,959.84
	Grimsby freehold property holding costs	35,187.61	(88.26)	35,099.35
	Insurance	19,118.40	-	19,118.40
	Plc early unsecured dividend paid in liquidation	-	5,675.00	5,675.00
	Storage charges	2,800.55	-	2,800.55
	Rates	1,795.06	-	1,795.06
	Electricity	1,093.41	-	1,093.41
	Corporation tax	347.89	1,165.65	1,513.54
	Public notices	174.96	-	174.96
	Water rates	54.52	-	54.52
	Bank charges	13.20	23.10	36.30
	<b>Total payments</b>	<b>120,161.74</b>	<b>327,538.73</b>	<b>447,700.47</b>
	<b>Total funds held</b>	<b>2,109,007.85</b>	<b>(323,392.27)</b>	<b>1,785,615.58</b>
	<b>Represented by:</b>			
3	Cash at bank			1,738,068.81
	VAT account			41,646.42
	Uncashed cheques in respect of the distribution to preferential creditors			(2,232.96)
	Administration VAT refund due to GFRL			(300.00)
	Unclaimed saving stamp dividends paid in administration			(225.61)
	Plc early unsecured dividend paid in administration			6,769.32
	GFRL early unsecured dividend paid in administration			1,889.60
				<b>1,785,615.58</b>

#### Notes

1. Receipts and payments are stated net of VAT.
2. There was no value attributed to the long leasehold property in the Statement of Affairs.
3. Cash at bank is held in an interest-bearing account.

## Appendix B

### East Yorkshire Beef Limited (in Creditors' voluntary liquidation) (‘the Company’)

Joint **Liquidators’** receipts and payments account for the period from 30 October 2020 to 29 October 2021

Note	Receipts	30 October 2019 to 29 October 2020 (£)	In this report period (£)	Cumulative total (£)
	Administrators’ surplus	121,524.59	-	121,524.59
	Administration and pre-insolvency VAT refund	11,641.49	-	11,641.49
	Bank interest	366.99	14.32	381.31
	<b>Total receipts</b>	<b>133,533.07</b>	<b>14.32</b>	<b>133,547.39</b>
	<b>Payments</b>			
	Legal fees	718.00	-	718.00
	Corporation tax	208.62	69.73	278.35
	Bank charges	0.30	3.30	3.60
	<b>Total payments</b>	<b>926.92</b>	<b>73.03</b>	<b>999.95</b>
	<b>Total funds held</b>	<b>132,606.15</b>	<b>(58.71)</b>	<b>132,547.44</b>
	Represented by:			
2	Cash at bank			132,403.84
	VAT control account			143.60
				<b>132,547.44</b>

#### Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in an interest-bearing account.



Appendix B

Gabbotts Farm Limited (in Creditors' voluntary liquidation)  
(**'the Company'**)

**Joint Liquidators' receipts and payments account** for the period from 30 October 2020 to 29 October 2021

Note	Receipts	30 October 2019 to 29 October 2020 (£)	In this report period (£)	Cumulative total (£)
	Total receipts	-	-	-
	Payments			
	Total payments	-	-	-
	Total funds held	-	-	-
	Represented by:			
2	Cash at bank			-
				-

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in an interest-bearing account.

Appendix B

Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation)  
(**'the Company'**)

Joint Liquidators' **receipts and payments** account for the period from 30 October 2020 to 29 October 2021

Note	Receipts	30 October 2019 to 29 October 2020 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	304.86	-	304.86
	Pre-appointment bank charges refund	-	868.72	868.72
	Bank interest	0.03	0.12	0.15
	<b>Total receipts</b>	<b>304.89</b>	<b>868.84</b>	<b>1,173.73</b>
	<b>Payments</b>			
	<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total funds held</b>	<b>304.89</b>	<b>868.84</b>	<b>1,173.73</b>
	Represented by:			
2	Cash at bank			873.73
	VAT refund due from Crawshaw Butchers Limited			300.00
				<b>1,173.73</b>

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in an interest-bearing account.

**Crawshaw Butchers Limited (in Creditors' voluntary liquidation)  
(‘the Company’)**

**Joint Liquidators’ time costs for the period from 30 October 2020 to 29 October 2021 and  
a comparison with the fee estimate dated 17 December 2020.**

Type of work	Per fee estimate dated 17 December 2020			In the report period (30 October 2020 - 29 October 2021)			Actual to 29 October 2021 (and to date)		
	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)
Accounting & Administration	92.1	32,843	357	52.1	17,961	345	138.2	48,493	351
Creditors	106.5	38,468	361	147.4	60,707	412	175.9	68,460	389
Employees	9.5	4,011	422	53.5	25,690	480	56.0	26,611	475
Legal Issues	2.5	2,013	805	-	-	-	2.5	2,013	805
Other assets	1.5	578	385	3.0	1,945	648	4.5	2,523	561
Property	84.5	37,238	441	-	-	-	84.5	37,238	441
Reporting	43.5	15,748	362	13.1	7,820	597	22.6	10,162	450
Statutory Duties	58.5	23,688	405	93.9	38,543	410	129.4	52,286	404
Trading	30.5	8,245	270	22.0	6,930	315	49.0	13,868	283
VAT & Taxation	82.4	35,345	429	72.7	32,682	450	135.1	59,307	439
<b>Total</b>	<b>511.5</b>	<b>198,173</b>	<b>387</b>	<b>457.7</b>	<b>192,277</b>	<b>420</b>	<b>797.7</b>	<b>320,958</b>	<b>402</b>

## Appendix D

### Crawshaw Group Plc (in Creditors' voluntary liquidation) ('the Company')

#### Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to preferential and unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Admitting claims for dividend purposes.</li> <li>Making a distribution to preferential and unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Liaising with the RPS regarding employee claims.</li> <li>Receiving and dealing with employee claim queries.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Property	<ul style="list-style-type: none"> <li>Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims.</li> <li>Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Statutory duties and reporting	<ul style="list-style-type: none"> <li>Notification of appointment to relevant parties</li> <li>Annual progress reports as required</li> <li>Completion of internal statutory monitoring system</li> <li>Preparation for closure of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items), progress reports for creditor benefit.</li> </ul>
VAT and taxation.	<ul style="list-style-type: none"> <li>Preparation and submission of tax returns for the administration period and liaising with HMRC as appropriate.</li> <li>Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate.</li> <li>Submission of VAT returns on a quarterly basis and liaising with HMRC as appropriate.</li> <li>Deregistering the Company for VAT purposes and liaising with HMRC as appropriate.</li> <li>Recovering VAT after deregistration</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>Work done</li> <li>Work done</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>
Accounting and administration	<ul style="list-style-type: none"> <li>Opening and closing bank account</li> <li>Dealing with receipts and payments</li> <li>Carrying out bank reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>
Shareholders	<ul style="list-style-type: none"> <li>Updating shareholder website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with shareholder enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Making a distribution to shareholders.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Shareholder benefit (all items).</li> </ul>

## Appendix D

### Crawshaw Butchers Limited (in **Creditors'** voluntary liquidation) ('the Company')

#### Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date has primarily related to selling the long leasehold property in Grimsby in order to realise additional value for the estate, work to mitigate the value of unsecured landlord claims, preparations to make and complete distributions to preferential creditors, preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Trading	<ul style="list-style-type: none"> <li>Finalisation of any outstanding trading liabilities from the administration trading period and making any payments required as a result.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Insurance	<ul style="list-style-type: none"> <li>Correspondence with insurer regarding insurance requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Legal issues	<ul style="list-style-type: none"> <li>Dealing with any legal issues which may arise during the course of liquidation (from a statutory perspective and to protect value in the estate).</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Liaising with the RPS regarding employee claims.</li> <li>Receiving and dealing with employee claim queries.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit.</li> </ul>
Property	<ul style="list-style-type: none"> <li>Instruction of SPB to complete the sale of the Grimsby long leasehold property</li> <li>Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims.</li> <li>Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims.</li> <li>Liaising with Sterling Meat Company Limited (formerly known as Loughanure Limited) with regards to returning excess licence fees received.</li> <li>Liaising with rating authorities, utility companies and waste management companies utilised during the administration trading period, or as a supplier to the Grimsby long leasehold property.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>Work done</li> <li>Work done</li> <li>Work done</li> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items with the exception of the below).</li> <li>Statute</li> </ul>
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone (including Savings Stamps creditors).</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Admitting claims for dividend purposes.</li> <li>Making a distribution to preferential and unsecured creditors (including Savings Stamps creditors).</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Statutory duties and reporting	<ul style="list-style-type: none"> <li>Notification of appointment to relevant parties</li> <li>Annual progress reports as required.</li> <li>Completion of internal statutory monitoring system.</li> <li>Preparation for closure of the liquidation.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> <li>Progress reports for creditor benefit.</li> </ul>
Accounting and administration	<ul style="list-style-type: none"> <li>Opening and closing bank account.</li> <li>Dealing with receipts and payments vouchers.</li> <li>Carrying out bank reconciliations.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>

## Appendix D

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
VAT and taxation	<ul style="list-style-type: none"> <li>Recovery of outstanding VAT refunds due for the pre-appointment and administration periods.</li> <li>Submission of VAT returns on a quarterly basis.</li> <li>Liaising with HMRC as appropriate.</li> <li>Preparation and submission of outstanding tax returns for the administration period and liaising with HMRC as appropriate.</li> <li>Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate.</li> <li>Deregistering the Company for VAT purposes and liaising with HMRC as appropriate.</li> <li>Recovering VAT after deregistration</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>Work done</li> <li>In progress</li> <li>Work done</li> <li>In progress</li> <li>Work done</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>
Other assets	<ul style="list-style-type: none"> <li>Efforts to realise other assets of the Company for the benefit of the insolvent estate.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit.</li> </ul>

### East Yorkshire Beef Limited (in **Creditors'** voluntary liquidation) (‘the Company’)

#### Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Trading	<ul style="list-style-type: none"> <li>Finalisation of any outstanding trading liabilities from the administration trading period and making any payments required as a result.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Property	<ul style="list-style-type: none"> <li>Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit.</li> </ul>
Insurance	<ul style="list-style-type: none"> <li>Correspondence with insurer regarding insurance requirements.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>Statute</li> </ul>
Statutory duties and reporting	<ul style="list-style-type: none"> <li>Notification of appointment to relevant parties</li> <li>Annual progress reports as required</li> <li>Completion of internal statutory monitoring system</li> <li>Preparation for closure of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items). Progress reports for creditor benefit.</li> </ul>
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Admitting claims for dividend purposes.</li> <li>Making a distribution to unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>

## Appendix D

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
VAT and taxation.	<ul style="list-style-type: none"> <li>Preparation and submission of outstanding tax returns for the administration period and liaising with HMRC as appropriate.</li> <li>Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate.</li> <li>Recovery of outstanding VAT refunds due for the pre-appointment and administration periods.</li> <li>Deregistering the Company for VAT purposes and liaising with HMRC as appropriate.</li> <li>Recovering VAT after deregistration</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>Work done</li> <li>Work done</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>
Accounting and administration	<ul style="list-style-type: none"> <li>Opening and closing bank account</li> <li>Dealing with receipts and payments</li> <li>Carrying out bank reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute.</li> </ul>

### Gabbotts Farm Limited (in **Creditors'** Voluntary Liquidation) (‘the Company’)

#### Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Admitting claims for dividend purposes.</li> <li>Making a distribution to preferential and unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
VAT and taxation.	<ul style="list-style-type: none"> <li>Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute.</li> </ul>
Statutory duties and reporting	<ul style="list-style-type: none"> <li>Notification of appointment to relevant parties</li> <li>Annual progress reports as required</li> <li>Completion of internal statutory monitoring system</li> <li>Preparation for closure of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items). Progress reports for creditor benefit.</li> </ul>
Accounting and administration	<ul style="list-style-type: none"> <li>Opening and closing bank account</li> <li>Dealing with receipts and payments</li> <li>Carrying out bank reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>

## Appendix D

### Gabbotts Farm (Retail) Limited (in Creditors' **Voluntary** Liquidation)

#### Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> <li>Updating creditor website for delivery of initial and ongoing communications in the liquidation.</li> <li>Receiving and dealing with creditor enquiries via post, email and telephone.</li> <li>Reviewing and preparing correspondence to creditors.</li> <li>Admitting claims for dividend purposes.</li> <li>Making a distribution to unsecured creditors.</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Property	<ul style="list-style-type: none"> <li>Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims.</li> <li>Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims.</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>Work done</li> </ul>	<ul style="list-style-type: none"> <li>For creditor benefit (all items).</li> </ul>
Statutory duties and reporting	<ul style="list-style-type: none"> <li>Notification of appointment to relevant parties</li> <li>Annual progress reports as required</li> <li>Completion of internal statutory monitoring system</li> <li>Preparation for closure of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>In progress</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items), progress reports for creditor benefit.</li> </ul>
Accounting and administration	<ul style="list-style-type: none"> <li>Opening and closing bank account</li> <li>Dealing with receipts and payments</li> <li>Carrying out bank reconciliations</li> </ul>	<ul style="list-style-type: none"> <li>In progress</li> <li>In progress</li> <li>In progress</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>
VAT and taxation.	<ul style="list-style-type: none"> <li>Preparation and submission of tax returns for the administration period and liaising with HMRC as appropriate.</li> <li>Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate.</li> <li>Submission of VAT returns on a quarterly basis and liaising with HMRC as appropriate.</li> <li>Deregistering the Company for VAT purposes and liaising with HMRC as appropriate.</li> <li>Recovering VAT after deregistration</li> </ul>	<ul style="list-style-type: none"> <li>Work done</li> <li>In progress</li> <li>Work done</li> <li>Work done</li> <li>To be performed</li> </ul>	<ul style="list-style-type: none"> <li>Statute (all items).</li> </ul>



## Appendix E

### Crawshaw Group PLC (in Creditors' voluntary liquidation) ('the Company')

#### Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2020 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	6,170.80	-	5,675.00	-	5,675.00
Corporation tax	500.00	-	-	500.00	500.00
Insurance	500.00	-	-	500.00	500.00
Bank charges	500.00	-	-	500.00	500.00
Public notices	169.20	-	-	169.20	169.20
Sub total	7,840.00	-	5,675.00	1,669.20	7,344.20
Category 1 disbursements					
Specific Penalty Bond	775.00	-	-	775.00	775.00
Sub total	775.00	-	-	775.00	775.00
Category 2 disbursements					
Internal bulk copying, printing and postage	1,000.00	-	591.29	408.71	1,000.00
Sub total	1,000.00	-	591.29	408.71	1,000.00
Total	9,615.00	-	6,266.29	2,852.91	9,119.20

Note – the legal fees of £5,675.00 were paid by Butchers on behalf of Plc and treated as an early unsecured dividend from Butchers to Plc. The payment is shown in the 'Plc early unsecured dividend paid in liquidation' line of the receipts and payments account of Butchers earlier in this report.

Appendix E

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2020 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Rates	1,795.06	1,795.06	-	-	1,795.06
Insurance	19,118.40	19,118.40	-	-	19,118.40
Light, Heat and Water	1,147.93	1,147.93	-	-	1,147.93
Bank Charges	1,013.20	13.20	23.10	976.90	1,013.20
Legal Fees and Costs	60,576.14	59,576.14	4,383.70	-	63,959.84
Grimsby Factory Property Costs (including agents fees)	36,187.61	35,187.61	(88.26)	-	35,099.35
Corporation Tax	1,347.89	347.89	1,165.65	1,000.00	2,513.54
Public notices	259.56	174.96	-	84.60	259.56
Storage charges	7,800.55	2,800.55	-	5,000.00	7,800.55
Contingency for residual trading costs from administration	9,393.95	-	-	-	-
<b>Sub total</b>	<b>138,640.29</b>	<b>120,161.74</b>	<b>5,484.19</b>	<b>7,061.50</b>	<b>132,707.43</b>
Category 1 disbursements					
Specific Penalty Bond	1,280.00	-	-	1,280.00	1,280.00
External printing and postage, travel expenses	250.00	35.80	1,696.20	2,000.00	3,732.00
Payroll software subscription (required for preferential claims work)	18.96	6.32	8.22	4.42	18.96
<b>Sub total</b>	<b>1,548.96</b>	<b>42.12</b>	<b>1,704.42</b>	<b>3,284.42</b>	<b>5,030.96</b>
Category 2 disbursements					
Internal bulk copying, printing and postage	1,500.00	-	3,363.11	3,500.00	6,863.11
<b>Sub total</b>	<b>1,500.00</b>	<b>-</b>	<b>3,363.11</b>	<b>3,500.00</b>	<b>6,863.11</b>
<b>Total</b>	<b>141,689.25</b>	<b>120,203.86</b>	<b>10,551.72</b>	<b>13,845.92</b>	<b>144,601.50</b>

Appendix E

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2020 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal fees	718.00	718.00	-	-	718.00
Bank charges	500.30	0.30	3.30	496.70	500.30
Insurance	500.00	-	-	500.00	500.00
Corporation tax	708.62	208.62	69.73	430.27	708.62
Public notices	169.20	-	-	169.20	169.20
Telephone and fax	50.00	-	-	50.00	50.00
Sub total	2,646.12	926.92	73.03	1,646.17	2,646.12
Category 1 disbursements					
Specific Penalty Bond	210.00	-	-	210.00	210.00
Sub total	210.00	-	-	210.00	210.00
Category 2 disbursements					
Internal bulk copying, printing and postage	1,000.00	-	115.01	884.99	1,000.00
Sub total	1,000.00	-	115.01	884.99	1,000.00
Total	3,856.12	926.92	188.04	2,741.16	3,856.12

Appendix E

Gabbotts Farm Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Joint **Liquidators**’ statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2020 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	7,270.00	-	-	7,270.00	7,270.00
Public notices	169.20	-	-	169.20	169.20
Bank charges	10.00	-	-	10.00	10.00
Sub total	7,449.20	-	-	7,449.20	7,449.20
Category 1 disbursements					
Specific Penalty Bond	30.00	-	-	30.00	30.00
Sub total	30.00	-	-	30.00	30.00
Total	7,479.20	-	-	7,479.20	7,479.20

Appendix E

Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation)  
(‘the Company’)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2020 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	29,350.00	-	-	29,350.00	29,350.00
Corporation tax	500.00	-	-	500.00	500.00
Insurance	500.00	-	-	500.00	500.00
Bank charges	250.00	-	-	250.00	250.00
Public notices	169.20	-	-	169.20	169.20
Sub total	30,769.20	-	-	30,769.20	30,769.20
Category 1 disbursements					
Specific Penalty Bond	210.00	-	-	210.00	210.00
Sub total	210.00	-	-	210.00	210.00
Category 2 disbursements					
Internal bulk copying, printing and postage	500.00	-	58.70	441.30	500.00
Sub total	500.00	-	58.70	441.30	500.00
Total	31,479.20	-	58.70	31,420.50	31,479.20