

# 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 4 6 4 0 5 8 0

Company name in full Muller Developments (Hassall) Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Mike

Surname Dillon

### 3 Liquidator's address

Building name/number Leonard Curtis

Street Riverside House

Irwell Street

Post town Manchester

County/Region

Postcode M 3 5 E N

Country

### 4 Liquidator's name ①

Full forename(s) Andrew

Surname Poxon

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Leonard Curtis

Street Riverside House

Irwell Street

Post town Manchester

County/Region

Postcode M 3 5 E N



Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ03

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<b>6</b>	<b>Period of progress report</b>																
From date	<sup>d</sup>	0	<sup>d</sup>	4	<sup>m</sup>	0	<sup>m</sup>	6	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	
To date	<sup>d</sup>	0	<sup>d</sup>	3	<sup>m</sup>	0	<sup>m</sup>	6	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	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	<sup>d</sup>	0	<sup>d</sup>	3	<sup>m</sup>	0	<sup>m</sup>	8	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	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	Conor Leyden
Company name	Leonard Curtis
Address	Riverside House
	Irwell Street
	Manchester
Post town	
County/Region	
Postcode	M 3 5 E N
Country	
DX	
Telephone	0161 831 9999

**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)**



**LEONARD CURTIS**  
BUSINESS RESCUE & RECOVERY

**Muller Developments (Hassall) Limited  
(In Creditors' Voluntary Liquidation)**

**Company Number: 04640580**

**Former Registered Office: The Point, Crewe Road, Alsager, Cheshire ST7 2GP**

**Trading Address: The Point, Crewe Road, Alsager, Cheshire ST7 2GP**

**Joint Liquidators' Second Progress Report  
pursuant to Section 104A(1) of the Insolvency Act 1986 (as amended)  
and Rule 18.3 of the Insolvency (England and Wales) Rules 2016**

**Report period  
4 June 2020 to 3 June 2021**

**3 August 2021**

**Mike Dillon and Andrew Poxon - Joint Liquidators  
Leonard Curtis  
Riverside House, Irwell Street,  
Manchester M3 5EN  
Tel: 0161 831 9999 Fax: 0161 831 9090  
creditors@leonardcurtis.co.uk  
Ref: M/56/CLE/MA59K/1010**

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TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

**1 INTRODUCTION**

- 1.1 Julien Irving and Andrew Poxon were appointed as Joint Administrators of Muller Developments (Hassall) Limited (“the Company”) on 26 May 2017. Upon conclusion of the Administration, pursuant to Paragraph 83 of Schedule B1 of the Insolvency Act 1986 (as amended) (“the Act”), Julien Irving and Andrew Poxon were subsequently appointed as Joint Liquidators of the Company on 4 June 2019.
- 1.2 As previously advised Mike Dillon replaced Julien Irving as Joint Liquidator on 17 April 2020.
- 1.3 Mike Dillon and Andrew Poxon are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.4 This report provides an update on the conduct of the Liquidation for the period from 4 June 2020 to 3 June 2021, as required by Section 104A(1) of the Act and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 (“the Rules”). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous progress report dated 28 July 2020.
- 1.5 All figures are stated net of VAT.

**2 CONDUCT OF THE LIQUIDATION**

- 2.1 The Company’s registered office was changed to Leonard Curtis to Tower 12, 18/22 Bridge Street, Spinningfields, Manchester M3 3BZ during the Administration on 23 June 2017. The registered office has since been changed to Leonard Curtis, Riverside House, Irwell Street, Manchester M3 5EN on 27 December 2019.

**Assets Realised**

- 2.2 No Assets have been realised during the period of this report.

**Assets Still to be Realised**

- 2.3 The following assets are still to be realised:

Description	£
Intercompany Book Debts	TBC
Director’s Loan Account	TBC
	<u>TBC</u>

**Book Debts**

- 2.4 As previously reported in the Joint Liquidators’ First Progress Report dated 28 July 2020, a total of £576,080 is outstanding in respect of inter-company debts due from other companies in the group. A meeting was held with the group’s Finance & Operations Director on 20 April 2021 to discuss the intercompany debts and the outstanding director’s loan accounts. The Joint Liquidators requested an update on the inter-company debtors and what the prospect of realisations was likely to be. The Finance & Operations Director advised that the position would be reviewed in respect of each Company and a formal response would be provided regarding each outstanding debt.
- 2.5 The breakdown of the inter-company debts and the comments provided by the Finance & operations Director are as follows:

### **Rellum Estates LLP ("Rellum") - £571,160.00**

- 2.6 With regards to the outstanding debt due from Rellum the group Finance and Operations Director has advised that Rellum has no external income stream other than rents on 4 properties it owns in Nantwich and Hale. At the start of lock down due to Covid-19, 3 of the 4 tenants stopped paying their rents with only the smallest tenant paying rent. Agreements were made with the tenants to restructure their payments and these are now starting to be paid in full.
- 2.7 The properties are subject to a commercial mortgage, where the annual loan repayments are not materially less than the rent received, when paid in full. Whilst rents were not being paid, funds were received from other group companies to cover the interest payments and running costs.
- 2.8 In the current market it is not considered that the properties could be sold at anything other than the level required to repay the mortgage.
- 2.9 The Joint Liquidators will continue to monitor Rellum's financial position with a view of taking a settlement if appropriate.

### **Muller Developments (Haslington) Limited – £840.00**

- 2.10 The Finance & Operations Director has advised that this debt can be paid in full and the funds are expected to be received in the period following this report.

### **Muller Developments (Ansley) Limited formerly known as Muller Developments (Stockport) Limited - £2,040.00**

- 2.11 The Finance & Operations Director has advised that this debt can be paid in full and the funds are expected to be received in the period following this report.

### **Muller Developments (Brookhouse) Limited - £2,040.00**

- 2.12 The Finance & Operations Director advised that the company that this debt relates to is a special purpose vehicle, which has the benefit of options over land in Sandbach. Several planning applications have been made on the site, all of which have been refused. On this basis, the Company has no commercial income and therefore is not in a position to be able to pay the debt due. Based on the company's position, we believe that the prospects of realisation are insufficient to outweigh the cost of pursuing this matter further.

### **Director's Loan Accounts**

- 2.13 As previously reported the Company has the following debts due from the directors:

Mr Muller - £380,690.36  
Mrs Muller - £99,510.29

- 2.14 Funds totalling £280,000 were received in respect of the loans during the period of the Administration. A meeting was held with the group's Finance & Operations Director on 20 April 2021 to discuss the inter-company debts and the outstanding director's loan accounts. The Joint Liquidators requested an update on the directors' ability to repay their loan accounts. The Finance & Operations Director advised that the directors' ability to repay the outstanding balances of their loan account is subject to an ongoing land sale, this has been delayed due to a change in Purchaser. Once this has concluded, this will enable the directors to make a payment towards the outstanding loan account balances. It is anticipated that this sale will be concluded in the period following this report.

### 3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Joint Liquidators' receipts and payments for the entire period of the liquidation, including the period from 4 June 2020 to 3 June 2021, is attached at Appendix A.

### 4 OUTCOME FOR CREDITORS

#### Secured Creditors

- 4.1 There are no secured creditors in this matter.

#### Preferential Creditors

- 4.2 The only categories of claims which have preferential status are those of employees in respect of wages and accrued holiday pay. As the Company did not have any employees, there are no preferential claims anticipated in this matter.

#### Prescribed Part

- 4.3 As the Company has no unsatisfied post-Enterprise Act charges, there will be no requirement to set aside a prescribed part in this case.

#### Ordinary Unsecured Creditors

- 4.4 As at the date of Administration, there were 4 unsecured creditors, with estimated claims totalling £461,912.62.

- 4.5 The table below illustrates the position regarding the claims of the ordinary unsecured creditors:

	As at Date of Administration £	Claims Received £
Intercompany Creditors	219,202.74	203,295.75
HMRC (PAYE/NIC/CT)	242,709.88	242,709.88
	<b>461,912.62</b>	<b>446,005.63</b>

- 4.6 It is anticipated that following the realisation of the remaining assets referred to in section 2 above, that there could be sufficient funds available to enable payment in full to unsecured creditors.
- 4.7 If you have not already done so, please submit details of your claim, by completing and returning the proof of debt form, attached at Appendix G, to this office. Please include documentation to support your claim.

### 5 INVESTIGATIONS

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



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

**Remuneration**

- 6.1 On 30 June 2020, creditors resolved by a decision procedure, that the Joint Liquidators' remuneration be payable by reference to time properly given by them and their staff in attending to matters arising in the Liquidation as set out in the fees estimate dated 12 June 2020 (for an amount totalling £42,210.50). The Joint Liquidators' time costs from 4 June 2020 to 3 June 2021 are £25,444.00, which represents 69.6 hours at an average hourly rate of £365.57. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period from 4 June 2020 to 3 June 2021. Total time costs from the commencement of the Liquidation amount to £37,329.00.
- 6.2 At Appendix C is a comparison of categorised time costs incurred and the fees estimate. You will note that the categories of time costs incurred do not generally exceed those as set out in the fees estimate. The area where significant variance has occurred is in respect of Assets. This is discussed further at Appendix D.
- 6.3 Time costs have exceeded the original Fees Estimate by £2,293.50 for time posted to the category of Assets. A greater amount of time has been incurred in the period to 3 June 2021 liaising with the directors regarding their outstanding loan accounts and pursuing the Company's outstanding book debts compared to that which was anticipated at the time of preparing the fees estimate. Dialogue has been protracted as a result of the Covid-19 pandemic, which has impacted on the directors' ability to repay the outstanding balances of their loan account.
- 6.4 At Appendix D is a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed.
- 6.5 Fees totalling £15,800.00 plus VAT have been drawn, all of which has been drawn during the year ending 3 June 2021.

**Expenses**

- 6.6 A comparison of the Joint Liquidators' expenses from 4 June 2020 to 3 June 2021 and the Joint Liquidators' statement of likely expenses is attached at Appendix E. To assist creditors' understanding of this information, it has been separated into the following two categories:
- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
  - *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular Liquidation. Included within this category are costs that are directly referable to the Liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 disbursements' and they may not be drawn without creditor approval.

With effect from 1 April 2021, the Joint Liquidators are also required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to associates of Leonard Curtis. Payments to associates are subject to the same level of approval as the office holder's fees and category 2 expenses. Further details are included at Appendix E and F.

- 6.7 On 30 June 2020, creditors resolved that the Joint Liquidators be authorised to draw category 2 expenses.
- 6.8 You will note that, in general, the nature and value of expenses incurred to date fall within those anticipated within the original statement of expenses.

- 6.9 Attached at Appendix F is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade. Please be aware that the firm's charge out rates have been amended with effect from 1 March 2021.
- 6.10 No professional advisors, including subcontractors, have been used during the Liquidation to date. However, as reported in the Joint Liquidators' Request for Approval of a Fees Estimate, it is possible that accountants may be engaged during the Liquidation to assist with any tax matters.

### Creditors' Rights

- 6.11 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in this report.
- 6.12 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.
- 6.13 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the Liquidation.

## 7 MATTERS STILL TO BE DEALT WITH

- 7.1 Matters still to be dealt with before conclusion of the Liquidation include the following:
- The realisation of the remaining assets, as detailed in section 2 of this report;
  - The formal agreement of creditor claims;
  - A first and final distribution to the unsecured creditors; and
  - The unpaid remuneration and expenses will need to be defrayed.

## 8 OTHER MATTERS

- 8.1 For your information, Liquidation: A Guide for Creditors on Insolvency Practitioner Fees, version 1 April 2021, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>

- 8.2 If you would prefer this to be sent to you in hard copy form, please contact Conor Leyden of this office on 0161 831 9999.
- 8.3 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:

<http://www.creditorinsolvencyguide.co.uk>

- 8.4 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:

<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

**Data Protection**

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

Yours faithfully



**MIKE DILLON  
JOINT LIQUIDATOR**

Mike Dillon and Andrew Poxon are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 24610 and 8620, respectively

## SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 4 JUNE 2020 TO 3 JUNE 2021

	Estimated to realise £	Previous period £	This period £	Cumulative £
<b>RECEIPTS</b>				
Balance from Administration	198,205.60	198,205.60	-	198,205.60
Director's Loan Account	n/k	-	-	-
Book Debts – Inter-Company	Uncertain	-	-	-
Bank Interest	-	786.81	-	786.81
	<u>198,205.60</u>	<u>198,992.41</u>	<u>-</u>	<u>198,992.41</u>
<b>PAYMENTS</b>				
Irrecoverable VAT		(49.32)	(1,043.14)	(1,092.46)
Corporation Tax		(119.46)	(149.49)	(268.95)
Category 1 Disbursements		(246.62)	(218.39)	(465.01)
Liquidators' Remuneration		-	(15,800.00)	(15,800.00)
		<u>(415.40)</u>	<u>(17,211.02)</u>	<u>(17,626.42)</u>
<b>BALANCE AT BANK</b>		<u><b>198,577.01</b></u>	<u><b>(17,211.02)</b></u>	<u><b>181,365.99</b></u>

**SUMMARY OF JOINT LIQUIDATORS' TIME COSTS  
FROM 4 JUNE 2020 TO 3 JUNE 2021**

	<b>Units No</b>	<b>Cost £</b>	<b>Average hourly rate £</b>
Statutory and review	156	6,023.00	386.09
Receipts and payments	23	798.00	346.96
Insurance, Bonding and Pensions	26	735.00	282.69
Assets	190	7,589.50	399.45
Liabilities	203	6,836.00	336.75
General Administration	6	147.00	245.00
Planning and Strategy	1	41.50	415.00
Post Appointment Creditors' Decisions	91	3,274.00	359.78
	<u>696</u>	<u>25,444.00</u>	<u>365.57</u>

All units are 6 minutes

**SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 4 JUNE 2019 TO 3 JUNE 2021  
INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' FEES ESTIMATE**

	FEES ESTIMATE			INCURRED TO 3 JUNE 2021			VARIANCE
	Total			Total			
	Units	Cost	Average hourly rate	Units	Cost	Average hourly rate	Cost
	No	£	£	No	£	£	£
Statutory and review	275	9,305.00	338.36	280	10,311.50	368.27	1,006.50
Receipts and payments	90	2,740.00	304.44	49	1,550.00	316.33	(1,190.00)
Insurance, Bonding and Pensions	63	1,895.00	300.79	38	1,083.00	285.00	(812.00)
Assets	151	5,538.00	366.75	197	7,831.50	397.54	2,293.50
Liabilities	420	13,160.00	313.33	270	10,297.50	381.39	(2,862.50)
General Administration	90	2,403.50	267.06	6	147.00	245.00	(2,256.50)
Appointment	105	2,538.50	241.76	105	2,294.00	218.48	(244.50)
Planning & Strategy	-	-	-	1	41.50	415.00	41.50
Post Appointment Creditors' Decisions	85	2,962.50	348.53	108	3,773.00	349.35	810.50
Investigations	41	1,668.00	406.83	-	-	-	(1,668.00)
	1,320	42,210.50	319.78	1,054	37,329.00	354.17	(4,881.50)

All units are 6 minutes

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

### Statutory and Review

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

- Case-management reviews. These have been carried out periodically throughout the life of the case. Six monthly reviews are undertaken to ensure that the case is progressing as planned, as well as periodic team meetings to assess the ongoing progression of the case; and
- Review of minutes prepared to record the record of the decision procedure conducted by a decision by correspondence including a summary of the voting. The Joint Liquidators' Fees Estimate was approved.

### Receipts and Payments

This category of work will not result in a direct financial benefit for creditors; however, close monitoring of case bank accounts is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly. Work conducted during the period of this report included the following:

- Timely completion of a post-appointment corporation tax return;
- Arrangement of payment of the calculated corporation tax liability;
- Review, update and maintain the Estimated Outcome Statement; and
- Managing estate expenses.

### Insurance, Bonding and Pensions

Insolvency Practitioners are obliged to comply with certain statutory requirements when conducting their cases. Some of these requirements are in place to protect Company assets (see bonding matters below), whilst requirements in respect of Company pension schemes are there to protect the pension funds of Company employees. Whilst there is no direct financial benefit to Company creditors in dealing with these, close control of case expenditure is crucial to delivering maximum returns to the appropriate class of creditor. Work carried out during the period of this report has included the following:

- Periodic review of bonding requirements to ensure that creditors are appropriately protected. The bond is reviewed upon each large receipt of monies into the case and also at three month intervals in accordance with best practice.

### Assets

- Meeting and liaising with a Company representative to discuss a strategy for realisation of the Company's Inter-company debtors and the Director's Loan Accounts;
- Correspondence with the Company's representatives seeking provision of up-to-date financial information in respect of the related companies in order to seek to assess the company's ability to pay the associated inter-company balance due to the Company;
- Liaising with the Company's representative to ascertain an update in regard to the property sale which will determine the Director's ability to make a payment in regard to the Director's Loan Account balance that is due to the Company; and

- Internal meetings to discuss asset realisation strategy.

### **Liabilities**

This category of time includes both statutory and non-statutory matters.

#### *Statutory*

- Processing of claim received from one of the Company's creditors – To date 2 claims have been received from the Company's creditors and have been logged. Based upon the information contained in the Company's books and records it is anticipated that the Company has 4 creditors in total;
- Drafting, review and submission of first annual progress report; and
- Drafting, review and issue of the Joint Liquidators' request for approval of a fees estimate and category 2 disbursements via a decision procedure.

### **General Administration**

- Dealing with general correspondence and communicating with directors and shareholders.

### **Planning and Strategy**

- Time has been spent organising a meeting with a representative of the Company to discuss the strategy to progress matters in relation to the outstanding prospective asset realisations.

### **Post-Appointment Creditors' Decisions**

- Preparation of fees estimate and statement of expenses in accordance with the Insolvency (England and Wales) Rules 2016;
- Convening a decision of creditors to agree fees estimate with appropriate body of creditors; and
- Reporting on outcome of voting.



## APPENDIX E

## SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 31 TO 31 INCORPORATING A COMPARISON OF THE OF JOINT LIQUIDATORS' STATEMENT OF LIKELY EXPENSES

## Standard Expenses (Category 1 Disbursements)

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Bond Fee	AUA Insolvency Risk Services	Insurance bond	266.67	146.67	-	146.67	-
Document Hosting	Pelstar Computing	Hosting of documents for creditors	21.00	21.00	7.00	21.00	-
Software Licence Fee	Pelstar Computing	Case management system licence fee	87.00	87.00	-	87.00	-
Statutory Advertising	Courts Advertising	Advertising	171.90	85.95	-	85.95	-
Storage Costs	-	Storage of books and records	100.00	-	-	-	-
Postage	PostWorks	Postage	-	0.93	0.93	0.93	-
		<b>Total standard expenses</b>	<b>646.57</b>	<b>341.55</b>	<b>7.93</b>	<b>341.55</b>	<b>-</b>

\* Payment to Associate requiring specific creditor / committee approval from 1 April 2021

## Case Specific Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Professional Fees	Accountants	Tax advice	10,000.00	-	-	-	-
Corporation Tax	HMRC	Tax incurred during the Administration and Liquidation	300.00	268.95	149.49	268.95	-
Legal Fees (Category 1 Disbursement)	Farleys LLP	Costs Associated with transfer of the Administrator – Block Transfer	-	123.46	-	123.46	-
Legal Fees	Solicitors	Costs of appointed solicitors	5,000.00	-	-	-	-
Category 1 Disbursement	Leonard Curtis	Category 1 Disbursement Outstanding from the Administration	42.40	-	-	-	-
Irrecoverable VAT	Various	Any VAT incurred on payments in the Liquidation will be irrecoverable as the Company is not VAT registered.	-	1,092.46	1,042.84	1,042.84	-
		<b>Total case specific expenses</b>	<b>15,342.40</b>	<b>1,484.87</b>	<b>1,192.33</b>	<b>1,435.25</b>	<b>-</b>

**APPENDIX F****LEONARD CURTIS POLICY REGARDING FEES AND EXPENSES**

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

**Staff Allocation and Charge Out Rates**

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

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

The following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

	<b>6 Jan 2014 onwards</b>		<b>1 Aug 2019 onwards</b>		<b>1 March 2021 onwards</b>	
	Standard	Complex	Standard	Complex	Standard	Complex
	£	£	£	£	£	£
Director	450	562	525	656	550	688
Senior Manager	410	512	445	556	465	581
Manager 1	365	456	395	494	415	518
Manager 2	320	400	345	431	365	456
Administrator 1	260	325	280	350	295	369
Administrator 2	230	287	250	313	265	331
Administrator 3	210	262	230	288	245	306
Administrator 4	150	187	165	206	175	219
Support	0	0	0	0	0	0

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

**Use of Associates**

We are required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to Associates of Leonard Curtis. The term "Associate" is defined in s435 of the Insolvency Act 1986 but we are also required to consider the substance or likely perception of any association between the appointed insolvency practitioner, their firm (LC) or an individual within the firm and the recipient of a payment. Payments to Associates are subject to the same level of approval as the office holder's fees and category 2 expenses (see table below).

Whilst we are not aware of any third parties who meet the legal definition of "Associate" we are aware that there is a perceived association between LC and Pelstar Limited. Pelstar Limited provides insolvency case management software and document hosting facilities to LC. LC employs an individual who is married to a director of Pelstar Limited. Pelstar Limited's costs are set out in the tables below.

**Use of Professional Advisors**

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

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

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### Use of Subcontractors

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

### Categorisation of Expenses

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

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

Type	Description	Amount																								
AML checks via Smartsearch	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per search																								
Bond / Bordereau fee via AUA Insolvency Services	Insurance bond to protect the insolvent entity against any losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches via Companies House	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting via Pelstar Limited (see Use of Associates and Category 2 expenses)	Hosting of documents via a secure portal for access by creditors/shareholders. Costs are charged per upload plus VAT and are generally dependent upon the number of creditors. The costs are commensurate with those charged by other providers of comparable services.	<table><tr><th>Type</th><th>First 100</th><th>Every addtl 10</th></tr><tr><td>ADM</td><td>£14.00</td><td>£1.40</td></tr><tr><td>CVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>MVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CPL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CVA</td><td>£10.00</td><td>£1.00</td></tr><tr><td>BKY</td><td>£10.00</td><td>£1.00</td></tr><tr><td>IVA</td><td colspan="2">£10 p.a. or £25 for life of case</td></tr></table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
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Software Licence fee hosting via Pelstar Limited (see Use of Associates and Category 2 expenses)	Payable to software provider for use of case management system. The costs are commensurate with those charged by other providers of comparable services.	£87.00 plus VAT per case																								
Postage via Royal Mail or Postworks	Cost of posting documents which are directly attributable to a case to external recipients	Calculated in accordance with applicable supplier rates and dependent on the number of pages and whether the document is sent by international, first or second class post.																								
Post re-direction via Royal Mail	Redirection of post from Company's premises to office-holders' address	0-3 months £216.00 3-6 months £321.00 6-12 months £519.00																								
Statutory advertising via advertising agents	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£91.80 - £102.00 plus VAT per advert Dependent upon advert and publication																								
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges																								

b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include but may not be restricted to:

Please note that expenses are generally categorised as Category 1 or Category 2:

- a) Category 1 expenses: These are payments to independent third parties providing the service to which the expense relate. These may include, for example, advertising, external room hire, storage costs, postage costs, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 expenses may be paid without prior approval.
- b) Category 2 expenses: These are costs that are directly referable to the appointment in question, but not paid to an independent third party. They may include costs which have an element of shared cost. The following items of expenditure are recharged on this basis and are charged at HMRC approved rates:

Business mileage	45p per mile
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Payments to Associates (as defined above) are categorised by LC in the same way as Category 2 expenses.

Category 2 expenses and payments to Associates may only be drawn if they have been approved in the same manner as an office holder's remuneration.

## Rule 14.4

### Proof of Debt – General Form

CREDITORS' VOLUNTARY LIQUIDATION

RELEVANT DATE FOR CLAIMS: 26 MAY 2017

Please e-mail completed form to:

[claims.manchester@leonardcurtis.co.uk](mailto:claims.manchester@leonardcurtis.co.uk) quoting ref: MA59K/CLE/PROOF

Name of Company in Liquidation:

MULLER DEVELOPMENTS (HASSALL) LIMITED

Company registration number:

[Liquidation only]

04640580

1 Name of creditor  
(If a company, provide the company registration number).

2 Correspondence address of creditor (including any email address)

3 Total amount of claim (£)  
(include any Value Added Tax)

4 If amount in 3 above includes (£)  
outstanding uncapitalised interest, state amount.

5 Details of how and when the debt was incurred.  
(If you need more space, attach a continuation sheet to this form)

6 Details of any security held, the value of the security and the date it was given.

7 Details of any reservation of title claimed in respect of goods supplied to which the debt relates.

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8 Details of any document by reference to which the debt can be substantiated

9 Signature of creditor  
(or person authorised to act on the creditor's behalf)

10 Date of signature

11 Address of person signing if different from 2 above

12 Name in BLOCK LETTERS:

13 Position with, or relation to, creditor

Admitted to vote for

Amount (£)

Date

Admitted for dividend for

Amount (£)

Date

Liquidator

Liquidator

Notes:

1. There is no need to attach them now but the office holder may ask you to produce any document or other evidence which is considered necessary to substantiate the whole or any part of the claim, as may the chairman or convenor of any qualifying decision procedure.

2. This form can be authenticated for submission by email by entering your name in block capitals and sending the form as an attachment from an email address which clearly identifies you or has been previously notified to the office holder. If completing on behalf of a company, please state your relationship to the company.

3. **Please e-mail completed form to:**

**[claims.manchester@leonardcurtis.co.uk](mailto:claims.manchester@leonardcurtis.co.uk) quoting ref: MA59K/CLE/PROOF**

**LEONARD CURTIS  
PRIVACY NOTICE FOR CREDITORS**

**Information we collect and hold about you**

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

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

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

**Legal justification for processing your Personal Data**

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

**How we use your information**

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

**Who we share your information with**

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

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

**How long will we hold your Personal Data for?**

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

**Your rights in respect of your Personal Data**

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

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

**Your right to complain**

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

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

### **Contacting us**

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, 5<sup>th</sup> Floor, Grove House, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: [privacy@leonardcurtis.co.uk](mailto:privacy@leonardcurtis.co.uk).

**Data Controller: LEONARD CURTIS**