

# 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 9 1 9 9 2 7

Company name in full Brightlemon Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Glyn

Surname Mummery

### 3 Liquidator's address

Building name/number Jupiter House, Warley Hill Business Park

Street The Drive

Post town Brentwood

County/Region Essex

Postcode C M 1 3 3 B E

Country

### 4 Liquidator's name ①

Full forename(s) Julie

Surname Humphrey

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Jupiter House, Warley Hill Business Park

Street The Drive

Post town Brentwood

County/Region Essex

Postcode C M 1 3 3 B E

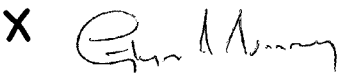
Country

#### 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	<sup>d</sup>	2	<sup>d</sup>	0	<sup>m</sup>	0	<sup>m</sup>	9	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2
To date	<sup>d</sup>	1	<sup>d</sup>	9	<sup>m</sup>	0	<sup>m</sup>	9	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	3
<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	<div>Signature</div> <div>  </div>															
Signature date	<sup>d</sup>	0	<sup>d</sup>	9	<sup>m</sup>	1	<sup>m</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	3

**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 Amy Gordon

Company name FRP Advisory Trading Limited

Address Jupiter House, Warley Hill Business Park,  
The Drive

Post town Brentwood

County/Region Essex

Postcode C M 1 3 3 B E

Country

DX cp.brentwood@frpadvisory.com

Telephone 01277 50 33 33

**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)**

**FRP**

**BRIGHTLEMON LIMITED - IN LIQUIDATION ("THE COMPANY")**

The Liquidators' Progress Report for the period 20/09/2022 - 19/09/2023  
pursuant to section 104A of the Insolvency Act 1986

**9 October 2023**

Contents and abbreviations



Section	Content
1.	Progress of the liquidation
2.	Estimated outcome for the creditors
3.	Liquidators’ remuneration, disbursements and expenses
Appendix	Content
A.	Statutory information about the Company and the liquidation
B.	Liquidators’ Receipts & Payments Account for the Period
C.	A schedule of work
D.	Details of the Liquidators’ disbursements for the Period
E.	Statement of expenses incurred in the Period

The following abbreviations may be used in this report:	
CVL	Creditors’ Voluntary Liquidation
DN	Digital Nomad Group Ltd – In Liquidation
FRP	FRP Advisory Trading Limited
HMRC	HM Revenue & Customs
HSBC	HSBC Bank PLC
QFCH	Qualifying floating charge holder
SIP	Statement of Insolvency Practice
The Company	Brightlemon Limited (In Liquidation)
The Liquidators	Glyn Mummery and Julie Humphrey of FRP Advisory Trading Limited
The Period	The reporting period 20/09/2022 – 19/09/2023

## 1. Progress of the liquidation

**FRP**

### **Progress of the Liquidation**

Further to my appointment as Joint Liquidator on 20 September 2022, I report on the progress of the liquidation for the period 20 September 2022 to 19 September 2023 ("the Period") in accordance with the Insolvency Rules

#### **Receipts and payments account**

Attached at Appendix B is a receipts and payments account detailing both transactions for the Period and also cumulatively since our appointment as Liquidators.

Payments made from the estate are fair and reasonable and proportionate to the insolvency appointment and are directly attributable to this insolvency. No payments have been made to associates of the Liquidator without the prior approval of creditors as required by SIP9.

#### **Work undertaken during the Period and work yet to be completed**

We attach at Appendix C a schedule of work undertaken during the Period together with a summary of work still to be completed.

Highlights include:

- Review of the outstanding loan account and agreement of a settlement amount with the Company's director. Monitoring receipt of these funds, which have now been received in full.
- Review of the inter-company loan owed by the associated company, Digital Nomad Group Ltd – In Liquidation. Monitoring the ongoing liquidation for any expected realisations and dividend to the Company.

All known assets have been realised.

I can confirm that no work has been subcontracted to third parties.

### **Investigations**

Part of our duties include carrying out proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by us in our capacity as Liquidators against any party which could result in a benefit to the estate.

We have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted.

Further details of the conduct of our investigations are set out in the schedule of work attached. We can confirm that no further investigations or actions are required.

### 3. Liquidators' remuneration, disbursements and expenses

The estimated outcome for creditors was included in correspondence previously circulated by us.

**Outcome for secured creditors**

HSBC Bank PLC hold a charge dated 23 September 2011 incorporating fixed and floating charges over the Company business, undertaking and assets. At the date of appointment, the amount owed by the Company to HSBC was estimated at £157,838.40.

As there are no fixed charge assets, no monies are available for distribution to HSBC under its fixed charge. Realisations of the assets subject to HSBC's floating charge are ongoing, however, due to the associated Company entering into liquidation it is unlikely there will be sufficient realisation to enable a distribution under the floating charge.

**Preferential Creditors**

There are no preferential creditors in this matter.

**Secondary Preferential Creditors**

From 1 December 2020 HMRC ranks as a secondary preferential creditor in respect of the VAT, PAYE, CIS and employees' NI contributions.

There are no known amounts due to HMRC in this respect.

**Unsecured creditors**

We have received no claims from unsecured creditors in these proceedings.

There will not be sufficient funds available to pay a distribution to unsecured creditors.

**The Prescribed Part**

In accordance with the Insolvency Act 1986, the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

In this circumstance, there will not be sufficient realisations to enable a distribution to creditors under the prescribed part.

### 3. Liquidators' remuneration, disbursements and expenses

#### Liquidators' remuneration

We have not yet written to creditors to pass a resolution on the Liquidators' remuneration, however we will be seeking this shortly.

#### Liquidators' disbursements and expenses

The Liquidators' disbursements are a recharge of actual costs incurred by them in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory Trading Limited at the HMRC approved mileage rate prevailing at the time the mileage was incurred. Details of disbursements incurred during the Period are set out in Appendix D.

#### Expenses of the liquidation

An estimate of the Liquidators' expenses was set out in the information previously circulated to creditors. We attach at Appendix E a statement of expenses that have been incurred during the Period. It is currently expected that the expenses incurred or anticipated to be incurred are likely to exceed the details provided prior to the determination of the basis of the Liquidators' remuneration.

When instructing third parties to provide specialist advice and services, or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work being undertaken.

This is reviewed by the Joint Liquidator periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidator and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

Creditors have a right to request further information from the Liquidators and further have a right to challenge the Liquidators' remuneration and other expenses, which are first disclosed in this report, under the Insolvency (England and Wales)

Rules. (For ease of reference these are the expenses incurred in the Period as set out in Appendix E only).

Further details of these rights can be found in the Creditors' Guide to Fees which you can access using the following link <https://www.frpadvisor.com/legal-and-regulatory-notice/information-creditors-insolvency-proceedings/> and select the one for liquidation.

Alternatively, a hard copy of the relevant guide will be sent to you on request. Please note there is a time limit for requesting information being 21 days following the receipt of this progress report. There is a time limit of 8 weeks following the receipt of this report for a Court application that the remuneration or expenses are excessive.



## Appendix A

Statutory information about the Company and the liquidation

**FRP**

### **BRIGHTLEMON LIMITED (IN LIQUIDATION)**

#### **COMPANY INFORMATION:**

Other trading names:

Date of incorporation: 02/10/2003

Company number: 04919927

Registered office: Jupiter House  
Warley Hill Business Park  
The Drive  
Brentwood  
Essex  
CM13 3BE

Previous registered office: 262 Amesbury Avenue  
London  
SW2 3BL

Business address:

#### **LIQUIDATION DETAILS:**

Liquidator(s): Glyn Mummery & Julie Humphrey

Address of Liquidator(s): FRP Advisory Trading Limited  
Jupiter House, Warley Hill Business Park  
The Drive  
Brentwood  
Essex  
CM13 3BE

Contact Details: cp.brentwood@frpadvisory.com

Date of appointment of Liquidator(s): 20/09/2022

Court in which Liquidation proceedings were brought: N/A

Court reference number: N/A

**Brightlemon Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 20/09/2022 To 19/09/2023 £	From 20/09/2022 To 19/09/2023 £
	SECURED CREDITORS		
(155,000.00)	HSBC Bank PLC	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
Uncertain	Directors Loan Account	NIL	NIL
Uncertain	Inter-Company Loan	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(1.00)	HM Revenue & Customs - CT	NIL	NIL
(2,838.40)	HSBC - Overdraft	NIL	NIL
(7,551.49)	The Insolvency Service	NIL	NIL
(1,392.00)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(166,882.89)		NIL	NIL
	REPRESENTED BY		
			NIL

## Appendix C

### A Schedule of Work

**FRP**

The table below sets out a detailed summary of the work undertaken by the office holders to date, together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets or recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case, work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the director, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

<b>GENERAL ASSUMPTIONS IN COMPILING THIS SCHEDULE OF WORK</b>
<ul style="list-style-type: none"><li>• The records received are complete and up to date.</li><li>• There are no matters to investigate or pursue and no financial irregularities are identified.</li><li>• A creditors' committee is not established.</li><li>• There are no exceptional queries from stakeholders.</li><li>• Full co-operation of the director and other relevant parties is received as required by legislation.</li><li>• No other assets are found.</li><li>• Distributions are paid to secured, preferential and secondary preferential creditors.</li><li>• There are no health and safety or environmental issues to be dealt with.</li><li>• The case will be closed within 12 months.</li></ul>

## Appendix C

### A Schedule of Work

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Category			
1 <b>ADMINISTRATION AND PLANNING</b>		<b>ADMINISTRATION AND PLANNING</b>	
<b>Work undertaken to date</b>		<b>Future work to be undertaken</b>	
<b>General matters</b>		<b>General matters</b>	
<ul style="list-style-type: none"> <li>Holding team meeting to determine strategy. Implementation of the Joint Liquidators' strategy for conducting the Liquidation and holding regular review meetings and discussions in respect thereof.</li> <li>Setting up case file and inputting information onto bespoke accountant system (IPS).</li> <li>Preparing budgets and monitoring costs.</li> <li>Necessary administrative and strategic work.</li> <li>Continuing to maintain a record and forecast of the work that has been or is anticipated to be undertaken throughout the duration of the case, circulating this to all known creditors together with such documentation as is required to enable the relevant approving creditors to continue to assess the costs and expenses incurred versus projections and to challenge, if appropriate, in accordance with the relevant insolvency rules.</li> <li>Reviewing the case as required by the regulatory bodies to ensure all statutory matters are adhered to and the case is progressing. This includes updating checklists and diaries as appropriate.</li> <li>Regularly reviewing the conduct of the case/case strategy and updating as required by the insolvency practitioners regulatory professional body to ensure all statutory matters are attended to and ensure the case is progressing. Completing/updating checklists and diary management systems, on a pro-active basis.</li> </ul>		<ul style="list-style-type: none"> <li>Ongoing</li> <li>Ongoing.</li> <li>Ongoing</li> <li>Ongoing</li> <li>Ongoing.</li> <li>Ongoing.</li> <li>Ongoing.</li> </ul>	

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### A Schedule of Work

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		<ul style="list-style-type: none"> <li>Closure of case – closing down internal systems etc.</li> </ul>	
<b><i>Regulatory Requirements</i></b> <ul style="list-style-type: none"> <li>Considering if there are any case specific matters to be aware of on appointment, for example health and safety, environmental concerns, particular licenses or registrations, tax position etc.</li> </ul>		<ul style="list-style-type: none"> <li>On-going adherence to Money Laundering Regulations.</li> </ul>	
<b><i>Case Management Requirements</i></b>			
<ul style="list-style-type: none"> <li>Determine and document case strategy.</li> <li>Setting up case specific paper and electronic files to be updated and maintained for the duration of the appointment. Filing all papers and correspondence received and maintaining a diary system to ensure all matters are discharged in accordance with legislation.</li> <li>Corresponding with accountants, bankers, and other advisors to request further information to assist in general enquiries.</li> </ul>		<ul style="list-style-type: none"> <li>Continue to monitor strategy and document any proposed changes and implementation thereof.</li> <li>On-going.</li> <li>Continue to correspond with accountants, bankers and other advisors to request further information to assist in general enquiries as required.</li> </ul>	

## Appendix C

### A Schedule of Work

**FRP**

2 ASSET REALISATION Work undertaken to date	ASSET REALISATION Future work to be undertaken
<b><i>Work which falls within the above category adds financial benefit and is necessary in order for the Joint Liquidators to seek to maximise the level of realisations for the benefit of the Liquidation estate/creditors as a whole.</i></b>	
<p>One of the main purposes of an insolvency process is to realise the insolvency assets and to ensure a fair distribution of the proceeds to the creditors in the correct order of priority as set out by legislation. The Company's primary assets are set out below:-</p> <p><b><u>Directors Loan Account</u></b></p> <ul style="list-style-type: none"> <li>At the date of appointment, there was an outstanding directors loan account for the amount of circa £30,000.</li> <li>Following a review of the Company's books and records and contact with the company accountant, the exact figure was confirmed at £29,088.06.</li> <li>Following ongoing discussions with the director, a settlement of £12,000 was agreed.</li> </ul> <p><b><u>Inter-Company Loan</u></b></p> <ul style="list-style-type: none"> <li>At the date of appointment, there was an outstanding inter-company loan for the amount of circa £110,000.</li> <li>The associated company 'Digital Nomad Group Ltd – In Liquidation' owes these funds in respect of a CBILs loan.</li> </ul> <p><b><u>Cash at Bank</u></b></p> <ul style="list-style-type: none"> <li>The Liquidators have written to the bank to close the Company's bank account, so no further debits are made from the account and if any further funds are received, to be transferred to the Liquidation estate.</li> </ul>	<ul style="list-style-type: none"> <li>Complete. Although not during the period, since the date of the anniversary the settlement funds have been received in full from the director.</li> <li>Complete. The associated company DNG entered into liquidation on 6 October 2022 and after review of the information supplied there is no realisations expected and therefore no amount to be recovered.</li> <li>Complete. We have written to the Company's pre-appointment bank; however, the account was overdrawn at the date of liquidation and therefore no balance will be recovered.</li> </ul>

## Appendix C

### A Schedule of Work

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3 STATUTORY COMPLIANCE AND REPORTING Work undertaken to date	STATUTORY COMPLIANCE AND REPORTING Future work to be undertaken
<i>Work which falls within the above category generally would not add financial benefit to the Liquidation but is either required by statute or is necessary to ensure general compliance and case progression.</i>	
<ul style="list-style-type: none"> <li>Notices dispatched with the Decision Date being 9 November 2022. Monitor closely the receipt of any Voting Forms, in particular, any written requests for a physical meeting to be convened.</li> <li>Conducting a case review within 30 days of appointment, then at the 3<sup>rd</sup> &amp; 12<sup>th</sup> months, and periodically thereafter.</li> </ul>	<ul style="list-style-type: none"> <li>Complete. No votes were received from creditors and therefore another set of notices will be dispatched shortly.</li> <li>Creditors and contributories may make a written request to the Liquidator that the above decision(s) be made by a physical creditors' or contributories' meeting.</li> <li>Inviting creditors to consider the formation of a creditors' committee and if required, formally setup of a creditors' committee and report regularly to them as required.</li> <li>If no requests for a physical meeting are forthcoming, collate the votes received by the Decision Date in order for the fee/Category 2 disbursement resolutions to be considered/approved by creditors and notify creditors of the outcome thereafter.</li> <li>Upon receipt of approval, to process fees and disbursements from time to time as funds allow, having given due consideration to all other costs of the process as prescribed under the IA86.</li> <li>In the event that a physical meeting is requested, dispatch the notice convening the meeting to creditors accordingly.</li> <li>Ongoing.</li> </ul>

## Appendix C

### A Schedule of Work

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<ul style="list-style-type: none"> <li>• Dealing with all tax matters arising following appointment.</li> <li>• Statutory reporting to all relevant parties (including members and creditors) on the progress of the Liquidation during the reporting period and filing those statutory reports in accordance with legislation – this includes annual progress reports to creditors and the filing of those reports and statutory receipts and payments accounts with the Registrar of Companies. Dealing with any queries arising following circulation of statutory reports.</li> <li>• Compiling a forecast of the work that has been or is anticipated to be undertaken throughout the duration of the case, including details of the costs and expenses that are likely to be incurred. Circulating this to all known creditors, together with documentation to enter into a Decision Procedure by correspondence, to enable the relevant approving creditors to assess and vote on the fee basis proposed.</li> <li>• Establishing if a pension scheme is in place, finding out the staging date for auto-enrolment and notifying the Pensions Regulator in accordance with regulations.</li> <li>• Adherence to all other statutory and compliance matters as they arise throughout the appointment.</li> </ul>	<ul style="list-style-type: none"> <li>• On-going. Dealing with all Corporation Tax, PAYE and other tax returns/matters arising following appointment and settling any liabilities arising.</li> <li>• Ongoing.</li> <li>• Ongoing.</li> <li>• Complete.</li> <li>• Ongoing.</li> <li>• Dealing with the statutory requirements in order to bring the case to a close and for the Office Holders' to obtain their release from office; this includes preparing final reports for stakeholders, statutory advertising and filing the relevant documentation with the Registrar of Companies.</li> </ul>
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## Appendix C

### A Schedule of Work

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4 INVESTIGATIONS Work undertaken to date	INVESTIGATIONS Future work to be undertaken
<b><i>Work which falls within the above category generally would not add financial benefit to the Liquidation but is either required by statute or is necessary to ensure general compliance and case progression. Some of the tasks listed could, however, provide a direct financial benefit to creditors e.g. realisations arising from on-going investigations, which may otherwise not be identified.</i></b>	
<p>An IP has a duty to review the books and records and other information available to identify the assets that may be available to realise for the benefit of the insolvency estate.</p> <p>Furthermore, there may be other antecedent or voidable transactions that are identified which if pursued could swell the funds available for the insolvency estate.</p> <ul style="list-style-type: none"> <li>• Requesting all directors of the Company both current and those holding office within 3 years of the insolvency to complete a questionnaire to assist in preparing the statutory return to the Secretary of State for Business, Energy and Industrial Strategy in accordance with the Company Directors Disqualification Act.</li> <li>• Co-ordinate arrangements for the collection/collation of some of the Company's books and records, including preparation of an inventory, as may be required to assist with the Liquidation and statutory investigation.</li> <li>• Arranging for collection of client data, logging, securing and subsequent destruction of all information available in line with GDPR guidelines. This includes deciding what is required for the purposes of dealing with the insolvency estate and only collecting personal information that is necessary. Documenting why information is not collected and what is happening to it. Where information that is not collected and contains personal information, exercising caution to ensure this is treated carefully and where necessary confidentially</li> </ul>	<ul style="list-style-type: none"> <li>• Complete.</li> <li>• Complete.</li> <li>• Complete.</li> </ul>

## Appendix C

### A Schedule of Work

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<p>destroying with recorded evidence.</p> <ul style="list-style-type: none"><li>• Considering information provided by stakeholders that might identify further assets or lines of enquiry for the office holder to explore if of benefit to the Liquidation estate.</li><li>• Considering if any action might be taken in pursuing any antecedent transactions or other matters as may come to light following completion of the investigation.</li><li>• Completing an Initial Investigations Checklist requiring the Liquidators to undertake searches into the conduct of all directors appointed within the three years prior to the date of Liquidation.</li><li>• Submitting a statutory return on the conduct of all directors, both current and those holding office within 3 years of the insolvency date, to the Secretary of State for Business, Energy and Industrial Strategy in accordance with the Company Directors Disqualification Act.</li><li>• Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency.</li><li>• Reviewing the Company's books and records/directors questionnaires/financial accounts/bank statements and conducting a statutory investigation, within three months of appointment, and submitting a report to the Secretary of State for Business, Energy and Industrial Strategy. Information provided to the Secretary of State is confidential but can be used to assist the Secretary of State in identifying conduct that should be investigated further and could result in individuals being disqualified from acting as a director.</li></ul>	<ul style="list-style-type: none"><li>• Complete.</li><li>• Complete.</li><li>• Complete.</li><li>• Complete.</li><li>• Complete.</li><li>• Complete.</li></ul>
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## Appendix C

### A Schedule of Work

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<b>5 CREDITORS</b> <b>Work undertaken to date</b>	<b>CREDITORS</b> <b>Future work to be undertaken</b>
<i>Work which falls within the above category generally would not add financial benefit to the Liquidation, other than work associated with the adjudication of claims/payment of a dividend, in the event of surplus monies arising. The majority of work undertaken is necessary in order for the Liquidators to undertake their day-to-day duties and to keep creditors advised of the progress of the Liquidation.</i>	
<ul style="list-style-type: none"> <li>• Setting up a detailed website for delivery of initial and ongoing communications and reports to creditors.</li> <li>• Dealing with general creditor enquiries as and when they arise, including telephone calls and responding to written or emailed correspondence.</li> <li>• Liaising with HMRC to establish its final claim.</li> <li>• Logging creditor claims/proofs of debt onto IPS.</li> <li>• Writing to creditors to establish if any creditors supplied goods under terms claiming retention of title</li> <li>• Receiving and following up creditor enquiries via telephone, email and post.</li> </ul>	<ul style="list-style-type: none"> <li>• Completed/on-going.</li> <li>• Ongoing.</li> <li>• Ongoing</li> <li>• Ongoing</li> <li>• Ongoing</li> <li>• Ongoing</li> <li>• Adjudicating preferential and secondary preferential creditors' claims and paying a dividend, if applicable.</li> <li>• If funds enable us to, distributing to the floating charge creditor.</li> <li>• If applicable, adjudicating unsecured creditors' claims and paying a dividend, should there be available surplus funds to do so after the costs and expenses of the Liquidation and settlement of any prior ranking claims.</li> </ul>

## Appendix D

Details of the Liquidators' disbursements for the Period

**FRP**

### Disbursements for the period

20 September 2022 to 19 September 2023

	Value £
<b>Category 1</b>	
Advertising	171.18
Bonding	20.00
<b>Grand Total</b>	<b>191.18</b>

Mileage is charged at the HMRC rate  
prevailing at the time the cost was incurred

## Appendix E

### Statement of expenses incurred in the Period

**FRP**

<b>Brightlemon Limited</b>	
<b>Statement of expenses for the period ended</b>	
<b>19/09/2023</b>	
	<b>Period to</b>
	<b>19/09/2023</b>
<b>Expenses</b>	<b>£</b>
Bonding	20
Statutory Advertising	171
<b>Total</b>	<b>191</b>