

In accordance with
Rule 18.7 of the
Insolvency (England &
Wales) Rules 2016 and
Sections 92A, 104A and
192 of the Insolvency
Act 1986.

LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



A8G94985

A07

17/10/2019

#341

COMPANIES HOUSE

1 Company details

Company number 0 5 2 0 3 6 6 6

Company name in full Safe and Warm Housing Limited

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Timothy Frank

Surname Corfield

3 Liquidator's address

Building name/number 26/28 Goodall Street

Street Walsall

Post town West Midlands

County/Region

Postcode W S 1 1 Q L

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ①

Building name/number

Street

Post town

County/Region

Postcode

Country

① Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

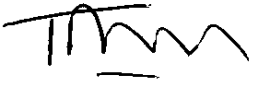
6 Period of progress report

From date	^d 2	^d 5	^m 0	^m 7	^y 2	^y 0	^y 1	^y 8
To date	^d 2	^d 4	^m 0	^m 7	^y 2	^y 0	^y 1	^y 9

7 Progress report

☐ The progress report is attached

8 Sign and date

Liquidator's signature	Signature X  X
Signature date	^d 1 ^d 6 ^m 0 ^m 9 ^y 2 ^y 0 ^y 1 ^y 9

LIQ03

Notice of progress report in voluntary winding up

**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 **James Corfield**Company name **Griffin & King Insolvency**Address **26/28 Goodall Street****Walsall**Post town **West Midlands**

County/Region

Postcode **W S 1 1 Q L**

Country

DX

Telephone **01922 722205****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 or email 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

Safe and Warm Housing Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 25/07/2018 To 24/07/2019 £	From 25/07/2017 To 24/07/2019 £
	ASSET REALISATIONS		
NIL	Intangible Assets	NIL	NIL
NIL	Investments	NIL	NIL
NIL	Tangible Assets	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(3,500.00)	Directors Loan Account - JP	NIL	NIL
(1 00)	H M Revenue & Customs - CT	NIL	NIL
(20,561.23)	H M Revenue & Customs - VAT	NIL	NIL
(3,581.45)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(1.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(27,644.68)		NIL	NIL
	REPRESENTED BY		
			NIL



Timothy Frank Corfield
Liquidator

Safe and Warm Housing Limited
In Creditors Voluntary Liquidation

Liquidator's Progress Report under Section 104A of the Insolvency Act 1986
and in accordance with Rule 18.3 of the Insolvency (England & Wales) Rules 2016

Prescribed Period for Report

The prescribed period for which the Liquidator must produce a progress report is the period of 12 months commencing on date on which the Liquidator was appointed, and every subsequent period of 12 months. In this case the Liquidator's report covers the year from appointment on 25 July 2017 to 24 July 2019.

This progress report is sent to creditors (other than opted-out creditors) and to members.

Statutory Information

Company Name	Safe and Warm Housing Limited
Former Company Name(s)	None
Trading Name(s)	None
Company Number	05203666
Date of Incorporation	11/08/2004
Former Registered Office	8 Mottram Close, West Bromwich, West Midlands, B70 8QT
Former Trading Address	8 Mottram Close, West Bromwich, West Midlands, B70 8QT
Current Registered Office	26/28 Goodall Street, Walsall, West Midlands WS1 1QL
Name of Liquidator	Timothy Frank Corfield
Address of Liquidator	Griffin & King, 26/28 Goodall Street, Walsall, West Midlands WS1 1QL
IP Number	8202
Date of Appointment of Liquidator	25 July 2017
Change(s) in Liquidator	None

Liquidator's Receipts & Payments Account from 25 July 2017 to 24 July 2019.

An abstract showing receipts and payments during the period of this report is attached at Appendix A.

Progress during the Period Covered by this Report

a) Asset realisations

All Assets were dealt with prior to this reporting period. The Liquidation has remained open for investigatory purposes.

b) Investigations

1) Statutory Reporting

The Liquidator has a statutory obligation to consider the Director's conduct. The Liquidator has submitted his report to the Director Conduct Reporting Service of the Insolvency Service, an Executive Agency of the Department for Business Energy and Industrial Strategy

2) Overdrawn Directors Loan Account

Following investigations being conducted by HM Revenue & Customs and the Liquidator it was discovered that Mr Pejatta had a possible large Overdrawn Directors Loan account. Due to the lack of funds available to the Liquidator, to enable a thorough forensic investigation of the limited accounting and bank records, the decision was taken to not commence any recovery work.

Although, there is a continued investigation by HM Revenue & Customs into the long standing non-payment of tax by the Company. The Liquidator is cooperating wherever possible with this.

c) Other Areas of Work

a) Investigatory work

The Liquidator and his staff has spent considerable time liaising with relevant persons to aid in the investigatory work into the Director and the how the Company traded. This has now concluded and the clearances to close the liquidation will be sought.

Prescribed Part for Unsecured Debts

With effect from 15th September 2003, where a floating charge has been created after this date, an element of the company's net property is available for the satisfaction of unsecured debts ("the prescribed part") under section 176A of the Insolvency Act 1986 (as introduced by the Enterprise Act 2002). In this case there is no floating charge and therefore section 176A of the Insolvency Act 1986 does not apply.

Dividend Prospects to Creditors

A summary of the company liabilities is detailed below:

	Statement of Affairs	Claims Received to Date
	£	£
Preferential Creditors	Nil	Nil
Non-Preferential Unsecured Creditors	27,634.68	232,899.47

In accordance with rule 14.37 the Liquidator provides notice to creditors that no dividend will be declared in this winding-up and that no funds have been realised.

Accordingly, the Liquidator confirms that creditor claims have not been verified or agreed.

Professional Advisers

The Liquidator has not used professional advisers in this matter

Payments made to the Liquidator other than out of the assets of the liquidation

As disclosed to creditors on 18 July 2017, the sum of £3,000 plus VAT had been agreed to be paid by Mr J Pejatta (Director) as a contribution to the costs, fees & expenses of the liquidation. During this reporting period the Liquidator has received £3,600 in full from Mr J Pejatta as a contribution to the costs, fees & expenses of the liquidation.

Expenses of Statement of Affairs

As there are no company assets with which to meet the expenses of the Statement of Affairs, this has been met from the payments made to the Liquidator other than out of the assets of the liquidation.

Basis of Remuneration

Due to the paucity of funds no resolution has been passed regarding remuneration.

Work Done During This Reporting Period

As outlined in the asset section of this report, the Liquidator has realised all known assets of the company. Work in relation to investigations and statutory reporting is also complete.

The Liquidator and his staff has spent considerable time liaising with relevant persons to aid in the investigatory work into the Director and the how the Company traded. This has now concluded and the clearances to close the liquidation will be sought.

Certain aspects of the work that the Liquidator must undertake is derived from the underlying legal and regulatory framework for insolvency appointments of this nature. This work does not usually result in any direct financial benefit to creditors however, it is a necessary aspect of work in relation case management & control, best practice and compliance with other related legal obligations. It includes matters such as:-

- Preparation & filing of statutory documentation following appointment
- Preparation and issue of progress reports and associated documentation
- Periodic written internal case reviews
- On-going case planning and strategy with staff
- Maintaining & updating the case information on the practice insolvency software
- Maintenance of cashing records, preparation of receipts & payments account
- On-going taxation returns & obligations
- On-going consideration of ethical matters and anti-money laundering regulations
- General administrative matters and routine correspondence
- Compliance with other associated legislation

In accordance with Insolvency Practitioners (Amendment) Regulations 2015 sufficient records are maintained to show and explain the administration of the case and the decisions materially affecting the liquidation, including time records.

Attached at Appendix C is a specific summary explanation of the work that has been undertaken in this reporting period and previously (by category) by the Liquidator.

Work Still to Be Done

The work remaining to be done consists of final tax clearances, including any final vat reclaim/payment and work to finalise the winding-up including preparation & circulation of the final account to creditors. The majority of this work is necessary by statute and no financial benefit is derived for creditors.

Statement of Remuneration

During this reporting period the Liquidator has remuneration time costs totalling £1,654.50 plus vat, against which, remuneration totalling £nil plus vat has been drawn from assets of the company by the Liquidator.

An explanatory schedule detailing the scale rates charged for each grade of staff employed in the administration of an insolvency case is attached at Appendix B.

A detailed analysis of the Liquidator's post appointment time costs for the period of this report is enclosed at Appendix C, which includes a brief explanation of the type of activity undertaken in each category or classification of work at Appendix C(1). In summary (as outlined in the table below), a total of 6.20 hours have been spent working on the liquidation at a cost of £1,654.50 resulting in an average cost per hour of £266.85. Liquidator's remuneration has been drawn totalling £nil.

Period	Liquidator's Time Costs	Remuneration Charged	Amount Outstanding	Total Hours	Average Rate Per Hour
25/07/2017 to 24/07/2018	£6,691.50	£Nil	£6,691.50	24.50	£273.12
25/07/2018 to 24/07/2019	£1,744.50	£Nil	£1,744.50	6.50	£268.38
Total	£8,436.00	£Nil	£8,436.00	31.00	£272.13

There are insufficient company assets with which to meet the Liquidator's time costs. The remaining time costs are irrecoverable.

A Guide to Liquidator's fees is available at www.r3.org.uk/media/documents/publications/professional/Guide_to_Liquidators_Fees_Oct_2015.pdf. If you do not have access to online services, a copy can be provided upon request.

Statement of Expenses

1) Category 1 Disbursements & Expenses

Creditors' approval is not required for necessary external disbursements or expenses (category 1). The following category 1 disbursements have been incurred, and still to be incurred in the liquidation.

<u>To Whom Paid / Payable</u>	<u>Nature of Disbursement / Expense</u>	<u>Incurred in Prior Period(s) 25.07.2017 to 24.07.2018</u> £	<u>Incurred in Prior Period(s) 25.07.2018 to 24.07.2019</u> £	<u>Estimated Still to be Incurred / Paid</u> £
Courts Advertising Ltd.	Statutory and other advertising required under insolvency legislation	149.00	0.00	0.00
Marsh Limited	Premium for Insolvency Practitioners Specific Bond required under insolvency regulations	40.00	0.00	0.00
Total (plus vat where appropriate)		189.00	0.00	0.00

As there are no company assets with which to discharge these disbursements & expenses, they have been met by the Liquidator's practice and not recovered from the company.

2) Category 2 Disbursements & Expenses

Creditors' approval is required for internal disbursements or expenses (category 2) where the cost (or an allocation of cost) is in respect of services provided by the Liquidator or his firm.

The following category 2 disbursements have been incurred, and still to be incurred in the Liquidation.

<u>To Whom Paid / Payable</u>	<u>Nature of Disbursement / Expense</u>	<u>Incurred in Prior Period(s) 25.07.2017 to 24.07.2018</u> £	<u>Incurred in Prior Period(s) 25.07.2018 to 24.07.2019</u> £	<u>Estimated Still to be Incurred / Paid</u> £
Griffin & King	Photocopying: (charged per Appendix B)	1.00	1.00	
Griffin & King	Postage: (charged per Appendix B)	4.45	4.75	
Griffin & King	Letterheads: (charged per Appendix B)	0.15	0.15	
Griffin & King	A4 window envelopes: (charged per Appendix B)	0.36	0.36	
Griffin & King	Record Storage boxes (charged per Appendix B)	2.00	0.00	

Goodall Management Ltd (a company in which Mr Corfield is a Director & Shareholder).	On-site Record storage costs (charged per Appendix B)	10.00	5.00	
Total (plus vat where appropriate)		15.51	0.50	
			0.90	
			0.00	
			5.00	
			18.40	

As no resolution has been passed by creditors these disbursements and expenses have been met by the Liquidator's practice and not recovered from the company.


Creditors' Right to Request Further Information About the Liquidator's Remuneration and Expenses and to Challenge the Liquidator's Remuneration and Expenses

Under Rule 18.9 creditors have a right to request further information about the Liquidator's remuneration and expenses. Under Rule 18.34 creditors have the right to challenge said remuneration and expenses on the grounds that it is or are, in all the circumstances, excessive or inappropriate.

The relevant conditions and time limits are laid out within the Rules which are attached at Appendix D.

Other Relevant Information

If any creditor requires further explanation on any aspect of the Progress Report they should telephone James Corfield who will be able to deal with such enquiries

Signed 
Timothy F Corfield - Liquidator

Dated: 16 September 2019

Safe and Warm Housing Limited
(In Liquidation)
Liquidator's Summary of Receipts and Payments

Appendix A

RECEIPTS	Statement of Affairs (£)	From 25/07/2017 To 24/07/2018 (£)	From 25/07/2018 To 24/07/2019 (£)	Total (£)
Intangible Assets	NIL	0.00	0.00	0.00
Tangible Assets	NIL	0.00	0.00	0.00
Investments	NIL	0.00	0.00	0.00
		0.00	0.00	0.00
PAYMENTS				
Trade & Expense Creditors	(3,581.45)	0.00	0.00	0.00
Directors Loan Account - JP	(3,500.00)	0.00	0.00	0.00
H M Revenue & Customs - VAT	(20,561.23)	0.00	0.00	0.00
H M Revenue & Customs - CT	(1.00)	0.00	0.00	0.00
Ordinary Shareholders	(1.00)	0.00	0.00	0.00
		0.00	0.00	0.00
Net Receipts/(Payments)		0.00	0.00	0.00

MADE UP AS FOLLOWS

0.00	0.00	0.00
------	------	------



Timothy Frank Corfield
Liquidator

GRIFFIN & KING**CHARGE OUT RATES PER HOUR**

Grade	2017 £	2018-9 £
Insolvency Practitioner	395	395
Managers	275 to 345	285 to 345
Senior Case Administrators / Managers	155 to 260	175 to 260
Administrators / Junior Administrators	135 to 155	135 to 160
Junior Staff	85 to 135	85 to 135

Matters of particular complexity requiring responsibility of an exceptional kind will be dealt with by the Appointee personally or his senior staff. Where possible and in order to maximise cost effectiveness of the work performed the routine administration of the case is carried out by administrators and junior staff under the supervision of senior staff and/or the Appointee.

All charge-out rates are subject to periodic review. Any material amendments to charge-out rates shall be disclosed to Creditors at subsequent reporting obligations. Time is charged by individual staff to the category of work undertaken, in time units of 6 minutes (being one tenth of an hour).

Charges in relation to secretarial support are accounted for as an overhead cost of the firm and not charged separately to the case

EXPENSES AND DISBURSEMENTS

Creditors' approval is not required for necessary external disbursements (Category 1) paid to independent third parties. Such disbursements shall be disclosed to Creditors' at subsequent reporting obligations.

Creditors' approval is required for internal disbursements (Category 2) where the cost (or an allocation of cost) is in respect of services provided by the Appointee or his firm. Additionally, where cost is paid to an outside party in which the Appointee or his firm (or any associate) has an interest disclosure and approval is required.

Detailed below are the disbursements that may be charged to the case from time to time, together with the cost and the basis of calculation to the cost.

Disbursement	Cost	Basis of Calculation of Cost
Photocopying for all circulars and general correspondence.	4.00 pence per copy.	This is the actual cost of a sheet of white copying paper at £0.04 pence and the actual cost per use of the copier at £0.035 pence.
Postage for all circulars and general correspondence.	The cost is dependent on the class, size & weight.	This is the actual cost charged by the Royal Mail (or equivalent postal service) for the postage
Envelopes for all circulars and general correspondence.	7.25 pence per A4 window envelope.	This is the actual cost an envelope used.
Letterheads for all circulars and general correspondence.	3.05 pence per letterhead.	This is the actual cost of a letterhead used.
Companies House, Land Registry or other search information.	The cost is dependent on the quantity & type of documents required or available.	This is the actual cost of the document download service provided by the agency.
Meeting Room Hire for all formally convened Creditor meetings.	£65 for each meeting.	This is the actual cost of hiring the meeting room facilities or if held at our offices in Walsall, as levied by the managing agents of the building; Goodall Management Ltd (a company of which Mr Corfield is a director & shareholder). The amount charged is in line with the cost of alternative external provision.
Archive storage boxes for all company books & records	£4.55 per archive record storage box required.	This is the actual cost of each archive storage box
Storage for all the archive storage boxes of books & records	£5 per annum per archive box	This is the actual invoice cost for storage per archive box at 26/28 Goodall Street, Walsall, West Midlands WS1 1QL (or other storage facilities), levied by Goodall Management Ltd (a company of which Mr Corfield is a director & shareholder) The amount charged is in line with the cost of alternative external provision
Issue - 1 Jan 2019		

SAF503 - Safe and Warm Housing Limited
Project Code: POST
From: 25/07/2018 To: 24/07/2019

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Case Administrator	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration, Planning & Control	0.00	0.90	3.60	0.00	0.00	4.50	1,197.00	266.00
Asset Realisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditor Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.50	1.50	0.00	0.00	2.00	547.50	273.75
Specific Case Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.00	1.40	5.10	0.00	0.00	6.50	1,744.50	268.38
Total Fees Claimed							0.00	
Total Disbursements Claimed							0.00	

SIP9 Time & Cost Summary

SAF503 - Safe and Warm Housing Limited
Project Code POST
From 25/07/2017 To 24/07/2019

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Case Administrator	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration, Planning & Control	3.40	4.40	12.90	0.00	0.40	21.10	5,941.50	281.59
Asset Realisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditor Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Distribution Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.70	9.20	0.00	0.00	9.90	2,494.50	251.97
Specific Case Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	3.40	5.10	22.10	0.00	0.40	31.00	8,436.00	272.13
Total Fees Claimed							0.00	
Total Disbursements Claimed							0.00	

Appendix C

A Summary of Work Undertaken or Still to be Undertaken (by category).

Classification (or category) of Work	Type of Activity
Administration, planning & control - Undertaken	Compliance related to Ethical, Money Laundering & Bribery Act legislation. Compliance with statutory & other legislative requirements or functions. Recovery of books & records, mail re-direction. Administrative case set-up & maintenance, case strategy review, case reviews, maintenance of records. Statutory responsibilities to Companies House & relevant advertising. Drafting of fee, annual and other reports, reviewing communications sent & received. IP bonding arrangements, dealing with Crown departments & submission of relevant returns, financial control & bank reconciliations.
Administration, planning & control - Still to be Undertaken	Compliance related to Ethical, Money Laundering & Bribery Act legislation. Compliance with statutory & other legislative requirements or functions. Administrative case maintenance, case strategy review and maintenance of records. Statutory responsibilities to Companies House and other relevant bodies. Drafting final report, reviewing communications sent & received. IP bonding arrangements, dealing with Crown departments & submission of relevant final returns. Financial control & bank reconciliation. Seeking appropriate Crown clearances, final checklists and vacation of office.
Asset Realisation - Undertaken	Disposal of all other assets. Dealings with director, accountant, bank, & other interested parties. Enquiry into all assets & valuations. Dealings with landlord & lease. Enquiry & recovery of director's loan account & shares.
Asset Realisation – Still to be Undertaken	None
Creditor Administration - Undertaken	Scheduling & agreement of claims, correspondence with creditors, dealings & reports to the creditors & dividend review.
Creditor Administration – Still to be Undertaken	Correspondence with creditors, dealing with final enquiries and admin tasks.
Creditor Distribution – Undertaken	None
Creditor Distribution – Still to be Undertaken	None
Employee Administration - Undertaken	None
Employee Administration – Still to be Undertaken	None
Investigations - Undertaken	Review of directors' conduct, scrutiny of books & records and accounts, reporting obligations to the Insolvency Service, dealings with directors & other reporting parties, identification of antecedent transactions, breaches of the Insolvency Act, Companies Act or other legislative requirements.
Investigations – Still to be Undertaken	None
Trading	None
Specific Case Matters	None

Creditors' and members' requests for further information in administration, winding up and bankruptcy

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
- (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
- (d) any unsecured creditor with the permission of the court; or
- (e) any member of the company in a members' voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the office-holder is subject to an obligation of confidentiality in relation to the information

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—

- (a) the office-holder giving reasons for not providing all of the information requested; or
- (b) the expiry of the 14 days within which an office-holder must respond to a request

(7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
- (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
- (c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—

- (a) a secured creditor,
- (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
- (c) in a members' voluntary winding up—
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").