

# Return of Final Meeting in a Members' Voluntary Winding Up

# S.94

Pursuant to Section 94 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

05647323

Name of Company

(a) Insert full name of  
company

(a) CP Mezzco Limited

(b) Insert full name(s) and  
address(es)

We (b) Matthew Robert Haw and  
RSM Restructuring Advisory LLP  
25 Farringdon Street  
London EC4A 4AB

Mark Wilson  
RSM Restructuring Advisory LLP  
25 Farringdon Street  
London EC4A 4AB

(c) Delete as applicable

(d) Insert date

(e) The copy account must  
be authenticated by the  
written signature(s) of the  
liquidator(s)

(f) Insert venue of the  
meeting

give notice that a general meeting of the company was duly (c)  
summoned for (d) 9 December 2015 pursuant to section 94 of the Insolvency Act 1986,  
for the purpose of having an account (of which a copy is attached (e)) laid before it  
showing how the winding up of the company has been conducted, and the property of  
the company has been disposed of and (c) no  
quorum was present at the meeting

The meeting was held at (f) 25 Farringdon Street  
London, EC4A 4AB

The winding up covers the period from (d) 11 December 2013 (opening of winding up)  
to the final meeting (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

WEDNESDAY



\*A4MDIONN\*  
A11 16/12/2015 #99  
COMPANIES HOUSE

Signed

*Matthew*

Date 14 December 2015

Presenter's name,  
address and reference  
(if any)

RSM Restructuring Advisory LLP, 25 Farringdon Street, London EC4A 4AB  
Ref MRH/LMM/QYCPMEZZ

**IN THE MATTER OF**  
**CP MEZZCO LIMITED IN MEMBERS' VOLUNTARY LIQUIDATION**

**JOINT LIQUIDATORS' FINAL PROGRESS REPORT**

**9 DECEMBER 2015**

**MATTHEW ROBERT HAW AND MARK WILSON**  
**JOINT LIQUIDATORS**

**RSM RESTRUCTURING ADVISORY LLP**  
**25 FARRINGDON STREET**  
**LONDON EC4A 4AB**

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## **1. PURPOSE OF REPORT**

This is the final report on the conduct of the liquidation of CP Mezzco Limited following our appointment as Joint Liquidators on 11 December 2013. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has been prepared in accordance with insolvency legislation to provide members and the Registrar of Companies with information relating to the entire period of the liquidation from 11 December 2013 to 9 December 2015.

The information in this report is intended to provide an overview of the conduct of the liquidation and to summarise the information provided in the annual progress reports that I have issued during the liquidation.

- 9 February 2015
- 30 September 2015

This report has been prepared solely to comply with the statutory requirements of Section 94 of the Insolvency Act 1986 and Rule 4.126A of the Insolvency Rules 1986 (as amended). It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company.

RSM Restructuring Advisory LLP was previously named Baker Tilly Restructuring and Recovery LLP until 26 October 2015.

Neither the Liquidators nor RSM Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

## **2. PROGRESS OF THE LIQUIDATION**

### **2.1 Realisation of Assets / Sale of Business**

There have been no realisations in this period, 11 December 2014 to 9 December 2015.

### **2.2. Potential Claim for Compensation for Mis-selling of Interest Rate Hedging Product**

As you may be aware, a settlement agreement was recently reached between the Financial Conduct Authority ("FCA") and certain major banks in relation to the sale of interest rate hedging products.

I can confirm no interest rate hedging products were sold to the Company.

### **2.3. Case Specific Matters**

The previous tax matters preventing closure have now been resolved and HM Revenue and Customs have granted clearance to close the Liquidation.

### **2.4 Administration and Planning**

The following administration and planning tasks have been carried out over the period:

- Periodic case reviews,
- Statutory filing of post-appointment documents,
- Liaising with shareholders representatives,
- Tax matters, and
- Drafting annual and final reports on the progress of the Liquidation.

## **3. DISTRIBUTIONS TO SHAREHOLDERS**

Details of the cash distributions that have been made to shareholders and the distributions made 'in specie' are shown in Appendix H.

## **4. RECEIPTS AND PAYMENTS SUMMARY**

We attach as Appendix B a summary of our receipts and payments for the period from 11 December 2013 to 9 December 2015.

## **VAT Basis**

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately

## **5 COSTS AND JOINT LIQUIDATORS' REMUNERATION**

### **5.1 Joint Liquidators' Remuneration and Disbursements**

#### **5.1.1. Authority for remuneration and disbursements**

The Joint Liquidators' remuneration was approved on a time cost basis by the shareholders on 11 December 2013. We have incurred time costs of £6,203.60 since the date of our appointment, which all remains outstanding.

The pre and post Liquidation costs are to be paid by Park Holidays UK Limited and were estimated to total £4,500 plus disbursements and VAT on the basis that the Liquidation could be concluded within 12 months. Owing to the need to resubmit the 2012 tax return, the Liquidation has extended beyond this period and accordingly costs have been incurred. Pre-Liquidation time costs amount to £1,196.50 and this will be invoiced together with the Liquidation costs at the conclusion of the Liquidation as agreed with Park Holidays UK Limited.

If you would like a copy of A Shareholders Guide to Liquidator's Fees, please let me know.

Approval was also given to the drawing of disbursements, including category 2 disbursements. Details of the current rates are attached at Appendix D.

We have also incurred disbursements of £323.83 (there have been no category 2 disbursements), which all remains outstanding.

#### **5.1.2 Detailed cost breakdown**

Attached to this report are five Appendices relating to our costs on this assignment:

- Appendix C: A copy of RSM Restructuring Advisory LLP's charging, expenses and disbursements policy statement,
- Appendix D: Joint Liquidators' charge out and disbursement rates,
- Appendix E: Category 2 disbursements table,
- Appendix F: Statement of expenses analysis, and
- Appendix G: Joint Liquidators' time cost analysis.

### **5.2 Remuneration and Disbursements incurred in the period from**

We have incurred time costs of £4,185.10 in the current period. An analysis of time incurred in the period is attached at Appendix G. Sums drawn in respect of remuneration in the current period are shown in the receipts and payments account (Appendix B).

Category 2 disbursements incurred in the period are detailed in Appendix E.

## **6 JOINT LIQUIDATORS' STATEMENT OF EXPENSES**

A statement of the expenses incurred during the period is attached at Appendix F. This includes all expenses incurred by the Joint Liquidators in the period of the report irrespective of whether they have been paid or not and may include estimated amounts where actual invoices have not been received. The receipts and payments abstract at Appendix B sets out the expenses actually paid in the period.

## **7. FINAL MEETING AND CLOSURE OF LIQUIDATION**

### **7.1 Final meeting**

A final meeting of the Company's members was summoned for 9 December 2015 at 10.30am at the offices of RSM Restructuring Advisory LLP, 25 Farringdon Street, London EC4A 4AB.

It was resolved that the Joint Liquidators be released in accordance with the provision of section 173(2)(d) of the Insolvency Act 1986 as soon as a return of the final meeting is sent to the Registrar of Companies in accordance with Section 94(3) of the Insolvency Act 1986

## **7 2. Release of Liquidator**

We can advise that our release as Joint Liquidators will be effective on the filing of our account of the final meeting with the Registrar of Companies

## **7 3 Dissolution of the company**

The Company will be dissolved automatically (cease to exist) three months after we file details of our release with the Registrar of Companies

## **8. MEMBERS' RIGHT TO INFORMATION AND ABILITY TO CHALLENGE REMUNERATION AND EXPENSES**

In accordance with the provisions of Rules 4 49E and 4 148C of the Insolvency Rules 1986 members have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses

A request for further information must be made in writing within 21 days of receipt of this report

Members of the company with at least 10% of the total voting rights of all members having the right to vote at general meetings of the company, or any members with the permission of the court, may apply to court that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive

Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question

Should you have any further queries please do not hesitate to contact me



**Matthew Haw**  
**RSM Restructuring Advisory LLP**  
**Joint Liquidator**

Matthew Robert Haw is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales

Mark Wilson is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales  
Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

## Appendix A

### COMPANY INFORMATION

Company Name	CP Mezzco Limited
Joint Liquidators	Matthew Robert Haw and Mark Wilson
Date of Appointment	11 December 2013
Company Number	05647323
Date of Incorporation	7 December 2005
Trading Name	CP Mezzco Limited
Trading Address	Coghurst Hall Ivyhouse Lane, Ore, Hastings, East Sussex, TN35 4NP
Principal Activity	Holding Company
Registered Office	RSM Restructuring Advisory LLP, 25 Farringdon Street, London EC4A 4AB
Former Registered Office	Coghurst Hall Ivyhouse Lane, Ore, Hastings, East Sussex, TN35 4NP

## Appendix B

### SUMMARY OF RECEIPTS AND PAYMENTS FOR THE PERIOD 11 DECEMBER 2013 TO 9 DECEMBER 2015

DOS Value £		11/12/2013 to 10/12/2014 £	11/12/2014 to 09/12/2015 £
ASSET REALISATIONS			
1 00	Inter-company debt	1 00	0 00
		1 00	0 00
DISTRIBUTION TO SHAREHOLDERS			
	In-specie distribution to CP Acquisitionco Limited	(1 00)	(0 00)
		(1 00)	(0 00)
(1 00)			0 00



## **Appendix C**

### **RSM RESTRUCTURING ADVISORY LLP**

#### **CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT**

##### **Charging policy**

- Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators
- Time spent by partners and all staff in relation to the insolvency estate is charged to the estate
- Time is recorded in 6-minute units at the rates prevailing at the time the work is done
- The current charge rates for RSM Restructuring Advisory LLP London are attached
- Time billed is subject to Value Added Tax at the applicable rate
- It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it
- RSM Restructuring Advisory LLP's charge out rates are reviewed periodically

##### **Expenses and disbursements policy**

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to members, but do not require members' approval prior to being drawn from the insolvency estate. These are known as 'category 1' disbursements
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest in, require the approval of members prior to being drawn from the insolvency estate. These are known as 'category 2' disbursements
- A resolution to consider approving category 2 disbursements at the rates prevailing at the time the cost is incurred to RSM Restructuring Advisory LLP London will be proposed to the relevant parties responsible for approving remuneration
- General office overheads are not re-charged to the insolvency estate as a disbursement
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant parties responsible for approving remuneration
- Where applicable, expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate

**Appendix D****RSM RESTRUCTURING ADVISORY LLP – LONDON****JOINT LIQUIDATORS' CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES**

<b>HOURLY CHARGE OUT RATES</b>		
	<b>Rates at commencement</b>	<b>Current rates</b>
	<b>£</b>	<b>£</b>
Partner	100 to 485	485
Directors / Associate Directors	200 to 410	350 to 410
Manager	200 to 410	245 to 265
Assistant Managers	200 to 410	165 to 220
Administrators	145 to 180	145 to 180
Support staff	100 to 105	85 to 105

<b>"CATEGORY 2" DISBURSEMENT RATES</b>	
Internal room hire	
Subsistence	£25 per night (from 3 <sup>rd</sup> September 2013) £23 per night (up to 2 <sup>nd</sup> September 2013)
Travel (car)	38p per mile (up to and including 31 March 2010) 40p per mile (from 1 April 2010) 42 5p per mile (from 1 April 2011)
"Tracker" searches	£10 per case

## Appendix E

### JOINT LIQUIDATORS' CATEGORY 2 DISBURSEMENTS TABLE

Amounts paid or payable to the Office Holder's firm or to any party in which the office holder or his firm or any associate has an interest		
Recipient, Type and Purpose	Paid	Unpaid
	£	£
-	-	-
Total	-	-

## Appendix F

### STATEMENT OF EXPENSES INCURRED BY THE JOINT LIQUIDATORS' IN THE PERIOD FROM 11 DECEMBER 2013 TO 9 DECEMBER 2015

Type and Purpose	Incurred in Period
	£
RSM Restructuring Advisory LLP post liquidation time costs to 9 December 2015	4,185 10
Statutory advertising of final meeting	76 72
Statutory advertising	226 11
Company search fee	1 00
Bonding	20 00
<b>Total</b>	<b>4,508.93</b>

## Appendix G

### JOINT LIQUIDATORS' TIME COST ANALYSIS

#### FOR THE PERIOD FROM 11 DECEMBER 2014 TO 9 DECEMBER 2015

Please note that we have re-designed our SIP9 analysis table to provide a more detailed analysis of the grades of staff within the firm. Please note that this change does not alter the value of time costs recorded, purely the column within the table to which that time, and cost, has been allocated.

##### SIP9 Summary Level 2

CP Mezzco Limited

1058319 / 701 - MVL Post appointment

For the period 11/12/2014 to 09/12/2015

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
From Dec 2014	<b>Administration and Planning</b>									
	Case Management	0.7	0.0	1.6	0.0	2.4	0.2	4.9	£ 1,066.60	217.67
	Closure	0.0	0.0	1.9	0.0	1.8	0.0	3.7	£ 647.90	175.11
	Receipts and Payments	0.0	0.0	0.0	0.0	0.4	0.0	0.4	£ 55.30	138.25
	Tax Matters	0.1	0.0	0.1	0.0	2.0	0.2	2.4	£ 404.90	168.71
	<b>Total</b>	<b>0.8</b>	<b>0.0</b>	<b>3.6</b>	<b>0.0</b>	<b>6.6</b>	<b>0.4</b>	<b>11.4</b>	<b>£ 2,174.70</b>	<b>190.76</b>
	<b>Creditors</b>									
	Other Creditor Meetings and Reports	0.4	0.0	0.0	0.3	12.0	0.0	12.7	£ 1,457.40	114.76
	<b>Total</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>12.0</b>	<b>0.0</b>	<b>12.7</b>	<b>£ 1,457.40</b>	<b>114.76</b>
	<b>Case Specific Matters - Shareholders</b>									
	Shareholders / Members	0.0	0.0	2.2	0.0	0.0	0.0	2.2	£ 553.00	251.36
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>2.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.2</b>	<b>£ 553.00</b>	<b>251.36</b>
	<b>Total Hours (From Jan 2003)</b>	<b>1.2</b>	<b>0.0</b>	<b>5.8</b>	<b>0.3</b>	<b>18.6</b>	<b>0.4</b>	<b>26.3</b>	<b>£ 4,185.10</b>	<b>159.13</b>
	<b>Total Time Cost (From Jan 2003)</b>	<b>£ 568.00</b>	<b>£ 0.00</b>	<b>£ 1,475.00</b>	<b>£ 48.50</b>	<b>£ 2,037.80</b>	<b>£ 34.80</b>	<b>£ 4,185.10</b>		
<b>Total Hours</b>		<b>1.2</b>	<b>0.0</b>	<b>5.8</b>	<b>0.3</b>	<b>18.6</b>	<b>0.4</b>	<b>26.3</b>	<b>£ 4,185.10</b>	<b>159.13</b>
<b>Total Time Cost</b>		<b>£ 568.00</b>	<b>£ 0.00</b>	<b>£ 1,475.00</b>	<b>£ 48.50</b>	<b>£ 2,037.80</b>	<b>£ 34.80</b>	<b>£ 4,185.10</b>		
<b>Average Rates</b>		<b>490.00</b>	<b>0.00</b>	<b>254.31</b>	<b>165.00</b>	<b>109.56</b>	<b>87.00</b>	<b>159.13</b>		

#### For the period 11 December 2013 to 9 December 2015

##### SIP9 Summary Level 2

CP Mezzco Limited

1058319 / 701 - MVL Post-appointment

For the period 11/12/2013 to 09/12/2015

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
From Dec 2011	<b>Administration and Planning</b>									
	Appointment	0.0	0.0	0.3	0.0	0.0	0.0	0.3	£ 79.50	265.00
	Case Management	2.0	0.0	2.5	0.0	3.3	0.7	8.5	£ 2,111.60	248.42
	Closure	0.0	0.0	1.9	0.0	1.8	0.0	3.7	£ 647.90	175.11
	Director(s)/debtor/bankrupt	0.0	0.0	0.4	0.0	0.0	0.0	0.4	£ 106.00	265.00
	Post appointment - general	0.0	0.0	0.0	0.0	0.3	0.0	0.3	£ 43.50	145.00
	Receipts and Payments	0.0	0.0	0.0	0.0	1.4	0.0	1.4	£ 207.30	148.07
	Tax Matters	0.2	0.0	1.3	0.0	2.0	0.2	3.7	£ 753.40	203.62
	<b>Total</b>	<b>2.2</b>	<b>0.0</b>	<b>6.4</b>	<b>0.0</b>	<b>6.8</b>	<b>0.9</b>	<b>18.3</b>	<b>£ 3,949.20</b>	<b>216.80</b>
	<b>Creditors</b>									
	1st creditors/shareholders meetings and reports	0.0	0.0	0.0	0.0	1.5	0.0	1.5	£ 217.50	145.00
	Other Creditor Meetings and Reports	0.4	0.0	0.0	0.3	12.0	0.0	12.7	£ 1,457.40	114.76
	<b>Total</b>	<b>0.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>13.5</b>	<b>0.0</b>	<b>14.2</b>	<b>£ 1,674.90</b>	<b>117.95</b>
	<b>Case Specific Matters - Shareholders</b>									
	Shareholders / Members	0.0	0.0	2.3	0.0	0.0	0.0	2.3	£ 579.50	251.96
	<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>2.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.3</b>	<b>£ 579.50</b>	<b>251.96</b>
	<b>Total Hours (From Jan 2003)</b>	<b>2.6</b>	<b>0.0</b>	<b>8.7</b>	<b>0.3</b>	<b>22.3</b>	<b>0.9</b>	<b>34.8</b>	<b>£ 6,203.60</b>	<b>178.26</b>
	<b>Total Time Cost (From Jan 2003)</b>	<b>£ 1,267.00</b>	<b>£ 0.00</b>	<b>£ 2,215.50</b>	<b>£ 48.50</b>	<b>£ 2,584.30</b>	<b>£ 87.30</b>	<b>£ 6,203.60</b>		
<b>Total Hours</b>		<b>2.6</b>	<b>0.0</b>	<b>8.7</b>	<b>0.3</b>	<b>22.3</b>	<b>0.9</b>	<b>34.8</b>	<b>£ 6,203.60</b>	<b>178.26</b>
<b>Total Time Cost</b>		<b>£ 1,267.00</b>	<b>£ 0.00</b>	<b>£ 2,215.50</b>	<b>£ 48.50</b>	<b>£ 2,584.30</b>	<b>£ 87.30</b>	<b>£ 6,203.60</b>		
<b>Average Rates</b>		<b>487.31</b>	<b>0.00</b>	<b>254.66</b>	<b>165.00</b>	<b>115.89</b>	<b>97.00</b>	<b>178.26</b>		

## **Appendix G**

### **JOINT LIQUIDATORS' TIME COST ANALYSIS**

#### **a) Administration and Planning**

This includes dealing with the commencement of the case administration, together with day-to-day case administration duties, maintenance of records and ongoing statutory obligations. These include but are not limited to handling receipts and payments, VAT and Income tax issues, pension queries and general correspondence. Other matters which are required to be dealt with as part of the appointment and which will fall under this heading include case planning and strategy, case reviews, bonding, maintenance and obtaining books and records, general meetings / correspondence, statutory and other advertising, insurance, re-directed mail, and statutory reports.

#### **b) Investigations**

Where appropriate this will include such matters as investigation of pre-appointment transactions in accordance with the relevant Statement of Insolvency Practice (SIP 2), and the investigation of any potential antecedent transactions such as transactions at under value and preferences which may result in legal action resulting in a recoverable asset.

#### **c) Realisation of Assets**

This includes dealing with all aspects of the realisation of assets including identifying, securing and insuring assets, and (where applicable), property, business and asset sales, retention of title claims and debt collection. Other matters dealt with during the case administration which will relate to asset realisation may commonly include effecting disclaimers, dealing with landlords, liaising with agents, undertaking inventories, meetings with purchasers / directors, arranging collection of leased assets, obtaining insurance, pursuing antecedent claims identified as part of the investigation work set out above. Details of the specific asset realisation work undertaken on this case are set out in the main body of the report. Asset realisation is considered to be a key aspect of the case administration.

#### **d) Trading**

Where the business of the company has been traded (by the liquidator(s)) following the appointment our staff will have had to set up accounts with suppliers in order to trade on an ongoing basis. Payments to suppliers and general correspondence with these have been undertaken. Where trading has ceased, accounts will have been closed and final bills paid. Other matters will also have been dealt with in accordance with the usual trading obligations such as dealing with employees and payroll.

#### **e) Creditors**

Queries from and correspondence with creditors and employees have been necessary aspects of the case administration process. Reports to creditors are also an important part of ongoing matters relating to this aspect of the case.

#### **f) Case Specific Matters**

Any case specific matters will generally be set out in the body of the report but will commonly include meetings, correspondence and telephone calls relating to specific issues in the case which do not fall into any the categories set out above and are specific to the case in question. This may include work done in relation to litigation, general advice or other major issues.

## Appendix H

### TABLES OF CASH AND 'IN SPECIE' DISTRIBUTIONS MADE TO SHAREHOLDERS

#### A Cash Distributions

There have been no cash distributions

#### B Distributions made 'in specie'

Date	Asset	Value	Basis of Valuation	To whom distributed and in what proportion
11 12 13	Inter-company debt	£1	Books and records	CP Equityco Limited
11 12 13	Investment in CP Acquisitionco Limited	£1	Books and records	CP Equityco Limited
11 12 13	Assignment of Debt due from CP Acquisitionco Limited	(£1)	Books and records	CP Equityco Limited
		£1		