

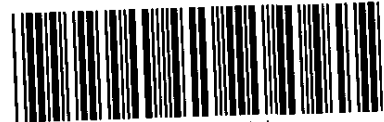
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

FRIDAY



A16 \*A86NUEFL\* 31/05/2019 #91  
COMPANIES HOUSE

### 1 Company details

Company number 0 6 1 2 5 0 2 1

Company name in full Goitre Kennels Limited

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

### 2 Liquidator's name

Full forename(s) Susan

Surname Clay

### 3 Liquidator's address

Building name/number The Maltings

Street East Tyndall Street

Post town Cardiff

County/Region

Postcode C F 2 4 5 E Z

Country

### 4 Liquidator's name ①

Full forename(s) W Vaughan

Surname Jones

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

### 5 Liquidator's address ②

Building name/number The Maltings

Street East Tyndall Street

Post town Cardiff

County/Region

Postcode C F 2 4 5 E Z

Country

② 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	<sup>d</sup> 0	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8
To date	<sup>d</sup> 0	<sup>d</sup> 8	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9

**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X

*Neil Cray*

X

Signature date

<sup>d</sup> 3	<sup>d</sup> 0	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9
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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 **Susan Clay**Company name **Jones Giles & Clay Ltd**Address  
**The Maltings**  
**East Tyndall Street**Post town **Cardiff**

County/Region

Postcode 

C	F	2	4		5	E	Z
---	---	---	---	--	---	---	---

Country

DX

Telephone **029 2035 1490****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.

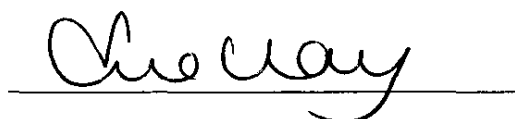
**Further information**

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)**

**Goitre Kennels Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**

Statement of Affairs	From 09/05/2018 To 08/05/2019	From 09/05/2018 To 08/05/2019
ASSET REALISATIONS		
Bank Interest Gross	0.09	0.09
Cash in Hand	300.11	300.11
	<u>300.20</u>	<u>300.20</u>
COST OF REALISATIONS		
Specific Bond	64.00	64.00
Irrecoverable VAT	46.43	46.43
Stationery & Postage	30.26	30.26
Statutory Advertising	156.90	156.90
IT Costs	45.00	45.00
	<u>-342.59</u>	<u>-342.59</u>
FLOATING CHARGE CREDITORS		
-14,976.05 Floating Charge Creditor	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
UNSECURED CREDITORS		
-612.00 Trade & Expense Creditors	NIL	NIL
-150,000.00 HM Revenue & Customs - Disputed	NIL	NIL
	NIL	NIL
	<u>-42.39</u>	<u>-42.39</u>
<b>-165,588.05</b>		
REPRESENTED BY		
Interest Bearing Current Account		23.92
Accrued Office Holder's Expenses		-66.31
		<u>-42.39</u>



Susan Clay  
Joint Liquidator

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ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY  
LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**Content**

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Fees and Expenses
- Creditors' Rights
- EC Regulations
- Conclusion

**Appendices**

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period
- Appendix III - Estimated Outcome Statement
- Appendix IV - Detailed list of work to be undertaken and fee estimate as at 31 May 2019
- Appendix V - Time cost information for period
- Appendix VI - Expenses summary for period and expenses estimate as at 31 May 2019
- Appendix VII – Statement of Creditors' Rights

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

## EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

### Assets

Asset	Estimated to realise per Statement of Affairs	Realisations to date	Anticipated future realisations	Total anticipated realisations
Directors Loan Account	Nil	Nil	112,614	112,614

### Expenses

Expense	Amount per previous fees and expenses estimates	Expense incurred to date	Anticipated further expense to closure	Total anticipated expense
Joint Liquidators' fees	None reported	5,105	13,047	18,152
Specific Bond	None reported	64	1,000	1,064
Irrecoverable VAT	None reported	46	3,691	3,737
Stationery & Postage	None reported	30	50	80
Statutory Advertising	None reported	157	78	235
IT costs	None reported	45	175	220
Mileage costs	None reported	Nil	100	100
	None reported	5,447	18,141	23,588

### Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	Nil	100p in the £
Preferential creditors	N/A	N/A
Unsecured creditors	Nil	50.86p in the £

### Summary of key issues outstanding

- Investigation into the existence of a Directors Loan Account, and
- Recovery of any amounts deemed outstanding

### Closure

Due to the issues outstanding as listed above, it is difficult to estimate the timing of the closure of the liquidation.

## **ADMINISTRATION AND PLANNING**

### **Statutory information**

Statutory information may be found at Appendix I.

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix IV.

During the Review Period, the following key documents have been issued:

- Notification of the outcome of the Decision in relation to the appointment of Joint Liquidators
- This progress report.

### **Other administration tasks**

During the Review Period, the following material tasks in this category were carried out:

- Case review
- Bond review

## **ENQUIRIES AND INVESTIGATIONS**

During the Review Period, the Joint Liquidators carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the director by means of questionnaires telephone discussions; making enquiries of the Company's accountants; reviewing information received from HM Revenue & Customs; and collecting and examining the Company's books and records.

The director provided the books and records and a completed questionnaire as well as a Statement of Affairs.

The information gleaned from this process enabled the Joint Liquidators to meet their statutory duty to submit a confidential report on the conduct of the director to the Insolvency Service. This resulted in the director, Mr Peter Davies, being subject to a Disqualification Undertaking for 4 years commencing 26 February 2019.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment revealed one matter that the Joint Liquidators considered merited further investigation; the recovery of an outstanding Directors Loan Account.

Although this work has not to date generated any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

## **REALISATION OF ASSETS**

Detailed below is key information about asset realisation and strategy. The Joint Liquidators formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

### **Cash at Bank**

An amount of £300.11 was received into the liquidation representing the balance of company funds available at the date of liquidation.

### **Directors Loan Account**

As at the date of liquidation there were no amounts reported as being due to/from the Director.

The latest Accounts prepared on behalf of the company, for the year ended 30 June 2016, revealed an amount due to the director of £6,306. The director advised however that the balance was likely to *have been reduced since that date so no account was taken of any balance in the Statement of Affairs.*

Prior to liquidation HM Revenue & Customs had commenced an investigation into the affairs of the company and had determined that the company had under declared income for the six years prior to cessation of trade. Whilst the director disputed the figures produced by HM Revenue & Customs he was not in a position to formally appeal its decision/findings due to the inadequacy of the company's books and records. HM Revenue & Customs therefore restated the company's profits for the period under review which gave rise to an increased corporation tax liability and a VAT liability as the revised turnover figures meant that the company exceeded the VAT threshold and should have registered for VAT. The total claim submitted by HM Revenue & Customs as a result of those investigations amounts to £129,842. In addition penalties were raised against the director personally in the sum of £66,644.

The restated figures provided by HM Revenue & Customs also identified an overdrawn Directors Loan Account in the sum of £112,614. It is assumed for the purpose of this report that all amounts will be recovered given that the director was unable to appeal any decisions of HM Revenue & Customs which is likely to mean that there is no defence to the amounts claimed as being due as per the Directors Loan Account.

Further discussions will need to take place with both the Accountant and the Directors regarding this matter and proposals sought for repayment of the sum due.

### **Payments**

All payments made to date are included at Appendix II. Anticipated payments are included in the Executive Summary above and Appendix VI.

## **CREDITORS**

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks which are detailed in the list at Appendix IV. The following sections explain the anticipated outcomes to creditors and any distributions paid.



ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**Secured creditors**

The company granted a debenture, comprising fixed and floating charges, to Barclays Bank Plc ("Barclays") on 5 September 2012. The debt due to Barclays at the date of appointment was reported by the director as being £14,976. A claim in the sum of £15,036 has been received. No funds have been paid to Barclays to date but it is anticipated that this debt will be repaid in full. It should also be noted that the director has personally guaranteed this liability.

**Preferential creditors**

No preferential creditors were scheduled and no claims have been received.

**Unsecured creditors**

<b>Creditor Description</b>	<b>Amount per Statement of Affairs £</b>	<b>Claims received £</b>
Ashmole & Co	612	Nil
HM Revenue & Customs	150,000	129,842

**Dividend prospects**

It is anticipated that a 50.86p in the £ distribution will be made to unsecured creditors however this is dependent upon recovering the Directors Loan Account as there are no other assets.

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors. As reported above the Company granted a fixed and floating charge to Barclays. Appendix III illustrates that Barclays should be paid in full from floating charge realisations and the prescribed part calculation, whilst illustrated, is academic therefore in this instance; a surplus arises after payment of Barclays under floating charge.

**FEES AND EXPENSES**

**Pre-Appointment Costs**

**Paid by Company prior to appointment**

As reported in my letter dated 2 May 2018 enclosing the director's report and Statement of Affairs a fixed fee of £3,500 plus VAT (plus disbursements) was agreed and paid by the Company prior to liquidation. This was a fixed fee agreed with the director/shareholder. The actual time costs were £4,320.

**The Joint Liquidators' fees**

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and a director then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by the insolvency practitioner.

### **The Joint Liquidators' fees (continued)**

The basis of the Joint Liquidators' fees has not yet been fixed by creditors. A decision will be sought from creditors under separate cover that:

*"THAT the Joint Liquidators' fees be fixed by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the fees estimate totalling £18,152 dated 31 May 2019, such time to be charged at the prevailing standard charge out rates used by the firm at the time when the work is performed."*

### **Expenses and disbursements**

The expenses that have been incurred and not yet paid during the period are detailed on Appendix VI. Included also at Appendix VI is an expenses estimate for the whole period of the liquidation.

The category 1 payments made in the period 9 May 2018 to 8 May 2019 are detailed at Appendix II and represent the payment/reimbursement of direct expenses incurred in relation to the assignment.

There are no category 2 payments made in the period.

An expenses estimate is included at Appendix VI and this includes an amount of £100 in respect of Category 2 expenses. A decision is being sought from creditors under separate cover that:

*"That the Joint Liquidators' be authorised to draw "Category 2" disbursements capped at £100 as set out in Estimate of expenses dated 31 May 2019."*

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A hard copy of the publication 'A Creditors' Guide to Fees' may be obtained on request.

### **Other professional costs**

There are no other professional costs paid or anticipated in this matter.

### **CREDITORS' RIGHTS**

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY  
LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)**

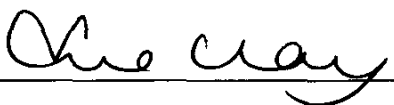
The Company's centre of main interest was in at Taliaris, Llandeilo, Carmarthenshire  
SA19 7UT and therefore it is considered that the EC Regulations will apply. These proceedings are main  
proceedings as defined in Article 3 of the EC Regulation.

**CONCLUSION**

The administration of the case will be continuing to finalise the following outstanding matters that  
are preventing this case from being closed:

Recovery of the outstanding Directors Loan Account

If you require any further information, please contact this office.

Signed 

Susan Clay  
Joint Liquidator  
31 May 2019

**Statutory Information**

Company Name	<b>Goitre Kennels Limited</b>
Former Trading Name	<b>N/A</b>
Company Number	<b>06125021</b>
Registered Office	<b>The Maltings, East Tyndall Street, Cardiff, CF24 5EZ</b>
Former Registered Office	<b>The Old School, The Quay, Carmarthen, Carmarthenshire, SA31 3LN</b>
Officeholders	<b>Susan Clay and W Vaughan Jones</b>
Officeholders address	<b>Jones Giles &amp; Clay Ltd, The Maltings, East Tyndall Street, Cardiff, CF24 5EZ</b>
<i>Date of appointment</i>	<b>9 May 2018</b>

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

Appendix II

Receipts and Payments account for the period under review

Statement of Affairs		From 09/05/2018 To 08/05/2019	From 09/05/2018 To 08/05/2019
	ASSET REALISATIONS		
	Bank Interest Gross	0.09	0.09
	Cash in Hand	300.11	300.11
		<u>300.20</u>	<u>300.20</u>
	COST OF REALISATIONS		
	Specific Bond	64.00	64.00
	Irrecoverable VAT	46.43	46.43
	Stationery & Postage	30.26	30.26
	Statutory Advertising	156.90	156.90
	IT Costs	45.00	45.00
		<u>-342.59</u>	<u>-342.59</u>
	FLOATING CHARGE CREDITORS		
-14,976.05	Floating Charge Creditor	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
-612.00	Trade & Expense Creditors	NIL	NIL
-150,000.00	HM Revenue & Customs - Disputed	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
-165,588.05		<u>-42.39</u>	<u>-42.39</u>
	REPRESENTED BY		
	Interest Bearing Current Account		23.92
	Accrued Office Holder's Expenses		-66.31
			<u>-42.39</u>

Appendix III

Estimated Outcome Statement as at 31 May 2019

Floating charge assets				Anticipated	Received	Total
				£	£	£
	Bank interest			0.00	0.99	0.99
	Directors Loan Account			112,614.00	0.00	112,614.00
				112,614.00	0.99	112,614.99
Direct costs				Anticipated	Paid	
	Liquidator's costs			13,500.00	0.00	
	Irrecoverable VAT			2,761.00	46.00	
	Bond			1,000.00	64.00	
	Statutory advertising			78.00	157.00	
	Stationery and Postage			50.00	30.00	
	IT costs			175.00	45.00	
	Mileage costs			100.00	0.00	
				17,664.00	342.00	18,006.00
						94,608.99
Less: Preferential creditors						0.00
Net property						94,608.99
Prescribed part						
	50% of £10,000		5,000.00			
	20% of balance		16,921.80			21,921.80
Available under floating charge						72,687.19
Barclays Bank Plc - secured by floating charge						(15,036.00)
Estimated floating charge surplus						57,651.19
Prescribed part						21,921.80
Floating Charge Surplus						57,651.19
Liquidators costs (creditors and distribution)						(4,652.00)
Irrecoverable VAT						(930.00)
Amount available for unsecured creditors						73,990.99
Creditors claims - estimated						(145,490)
Dividend (estimated) - p in the £						50.86

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

Appendix IV

Detailed list of work to be undertaken incorporating a Fee Estimate for the period of liquidation as at 31 May 2019

General Description	Includes	Time costs to 8 May 2019	Fee Estimate for Liquidation	Average blended hourly rate for fee estimate
		£	£	£
<b>General Administration</b>		<b>1,743</b>	<b>2,943</b>	<b>166</b>
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets			
Document maintenance/file review	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries			
Bank account administration	Opening and closing accounts Downloading bank statements Bank account reconciliations Arranging bank transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments			
Planning / Review	Discussions regarding strategies to be pursued			
Books and records / storage	Dealing with records in storage Sending job files to storage			
Pension scheme	Identifying whether there is a pension scheme			
Closure	Review case to ensure all matters have been finalised Draft final report Obtain final accounts from agents solicitors and others instructed Instigate closing procedures File documents with Registrar of Companies			
<b>Investigations</b>		<b>1,419</b>	<b>1,419</b>	<b>330</b>
SIP 2 Review	Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions			
Statutory reporting on conduct of director	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Assisting the Insolvency Service with its investigations			
<b>Realisation of Assets</b>		<b>33</b>	<b>4,950</b>	<b>330</b>

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

General Description	Includes	Time costs to 8 May 2019	Fee Estimate for Liquidation	Average blended hourly rate for fee estimate
		£	£	£
Other assets: Directors Loan Account	Examining company books and records Obtaining further information from HM Revenue & Customs regarding its investigations into the company's affairs Meeting/holding discussions with the Company Accountant regarding findings Interviewing the director regarding the DLA Obtaining proposals for repayment of the DLA Managing/monitoring repayments in respect of the DLA Seeking, and securing, security for DLA balance where deferred payments proposed			
Insurance	Identification of potential issues requiring attention of insurance specialists			
Creditors and Distributions		1,909	8,840	330
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation, meeting and general reports to creditors Circulating final report to creditors			
Creditors' decisions	Preparation of decision procedure notices, proxies/voting forms and advertisements where appropriate Notice of decision procedure to all known creditors Collate and examine proofs and proxies/votes to conclude decisions Responding to queries and questions following meeting Issuing notice of result of meeting.			
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors via facsimile, email and post			
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend			
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Adjudicating POD Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication Seeking solicitors' advice on the validity of secured creditors' claims and other complex claims			
Dividend procedures	Paying distribution to secured creditors and seeking confirmation of discharged claims Preparation of correspondence to creditors advising of intention to declare distribution Advertisement of notice of proposed distribution Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Dealing with unclaimed dividends			
Creditors Committee	No fees estimate has been provided since this will not incur any costs unless a Committee is elected			
Total		5,104	18,152	



ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**Current Charge-out Rates for the firm – Jones Giles & Clay**  
**1 May 2019 to 30 April 2020**

**Time charging policy**

Support staff do charge their time to each case.  
Support staff include cashier, secretarial and administration support.  
The minimum unit of time recorded is 6 minutes.

Staff	Charge out rates
	£
Insolvency Practitioner/Partners/Directors	330
Senior Manager	240
Manager	180
Supervisor	150
Administrator	120
Secretarial/Administration support staff	80

**Disbursements**

**Category 1 costs – (Approval not required from creditors)**

- Out of pocket expenses are charged at cost.
- Postage is charged at the prevailing rate for either first or second class (this is not charged for routine day to day correspondence).
- Case specific management system licence fees are charged at the rate advised annually by the software providers, currently estimated at:
  - A first year cost of £70 (corporate cases) following by an estimated £35 per annum for subsequent years.
  - A first year cost of £55 (personal cases) followed by an estimated £35 per annum for subsequent years.
- Where a room/telephone conference facilities are booked outside of a Jones Giles & Clay office for a case specific purpose, a room hire charge will be payable.

**Category 2 costs – (Approval required from creditors)**

- Where a room/telephone conference facilities are booked at a Jones Giles & Clay office for a case specific purpose, a charge of £50 is paid.
- Mileage is charged out at standard rates that comply with H M Revenue and Customs limits, or AA recommended rates.
- The costs of printing and stationery relating to initial, interim and final reports is charged at the rate of 10p per sheet. No charges are made for routine day-to day correspondence.
- The cost of storing books and records will be charged at the rate of 9.75p per box per week.

VAT is added to disbursement charges as necessary.

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**Appendix V**

**Time cost information for period under review – 9 May 2018 to 8 May 2019**

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	3.90	0.00	0.00	3.80	7.70	1,743.00	226.36
Creditors	5.75	0.00	0.00	0.10	5.85	1,909.50	326.41
Investigations	4.30	0.00	0.00	0.00	4.30	1,419.00	330.00
Realisation of Assets	0.10	0.00	0.00	0.00	0.10	33.00	330.00
<b>Total Hours</b>	<b>14.05</b>	<b>0.00</b>	<b>0.00</b>	<b>3.90</b>	<b>17.95</b>	<b>5,104.50</b>	<b>284.37</b>

ANNUAL PROGRESS REPORT OF GOITRE KENNELS LIMITED - IN CREDITORS' VOLUNTARY  
LIQUIDATION FOR THE PERIOD 9 MAY 2018 TO 8 MAY 2019

**Appendix VI**

**Expenses Estimate**

**My estimate for Category 1 expenses for this case as at 31 May 2019 is £5,336**

**My estimate for Category 2 expenses for this case as at 31 May 2019 is £100**

	<b>Actual expenses incurred to date £</b>	<b>Expenses Estimate £</b>
<b><u>Category 1 expenses</u></b>		
Specific Bond	64	1,064
Irrecoverable VAT	46	3,737
Statutory Advertising	157	235
Stationery and Postage (incl. Portal costs)	30	80
IT costs/case management	45	220
<b>Total</b>	<b>342</b>	<b>5,336</b>
<b><u>Category 2 Expenses</u></b>		
Mileage	Nil	100
<b>Total</b>	<b>Nil</b>	<b>100</b>

## Appendix VII

### Statement of Creditors Rights

#### Insolvency Rules (England and Wales) 2016

#### 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

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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").

**Applications under rules 18.34 and 18.35 where the court has given permission for the application**

**18.36.**—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

(2) Where the court has given permission, it must fix a venue for the application to be heard.

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

**Applications under rule 18.34 where the court's permission is not required for the application**

**18.37.**—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(2) Unless the application is dismissed, the court must fix a venue for it to be heard.

(3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;

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(e)an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i)the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

(ii)the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f)any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.