

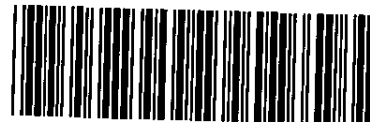
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

TUESDAY



A11 \*A78YCHMZ\*  
26/06/2018 #234  
COMPANIES HOUSE

### 1 Company details

Company number 0 6 8 8 1 4 9 1

Company name in full Verna Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Darren

Surname Edwards

### 3 Liquidator's address

Building name/number 40a Station Road

Street Upminster

Post town

County/Region Essex

Postcode R M 1 4 2 T R

Country

### 4 Liquidator's name

Full forename(s)

Surname

#### Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

#### 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	0	6	0	6	2	0	1	7
To date	0	5	0	6	2	0	1	8

### 7 Progress report

☒ The progress report is attached

### 8 Sign and date

Liquidator's signature

Signature

X

*[Handwritten Signature]*

X

Signature date


<sup>d</sup>2<sup>d</sup>5


<sup>m</sup>0<sup>m</sup>6



<sup>y</sup>2<sup>y</sup>0<sup>y</sup>1<sup>y</sup>8

# LIQ03

## Notice of progress report in voluntary winding up

 <b>Presenter information</b>									
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.									
Darren Edwards									
Aspect Plus Limited									
40a Station Road									
Upminster									
Essex									
Postcode	R	M	1	4	2	T	R		
DX									
0800 988 1897									

 <b>Checklist</b>
<b>We may return forms completed incorrectly or with information missing.</b>
<b>Please make sure you have remembered the following:</b>
<input type="checkbox"/> The company name and number match the information held on the public Register.
<input type="checkbox"/> You have attached the required documents.
<input type="checkbox"/> You have signed the form.

 <b>Important information</b>
<b>All information on this form will appear on the public record.</b>
 <b>Where to send</b>
<b>You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:</b>
The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ. DX 33050 Cardiff.

 <b>Further information</b>
For further information please see the guidance notes on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a> or email <a href="mailto:enquiries@companieshouse.gov.uk">enquiries@companieshouse.gov.uk</a>
<b>This form is available in an alternative format. Please visit the forms page on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a></b>

Our ref CVL100015

Your ref

25 June 2018

**aspect** LTD  
INSOLVENCY PRACTITIONERS

40a Station Road, Upminster, Essex, RM14 2TR  
[www.aspectplus.co.uk](http://www.aspectplus.co.uk)  
[info@aspectplus.co.uk](mailto:info@aspectplus.co.uk)  
Tel: 01708 300170 Fax: 01708 202472

**TO ALL SHAREHOLDERS AND CREDITORS**

Dear Sir / Madam,

**VERNA LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION**

Please find enclosed my annual progress report on the conduct of this Liquidation.

**Opting out**

A creditor may at any time elect to be an opted-out creditor. This will mean that no further documents or information will be sent to you, with the exception of:

- Notices of distributions to creditors; or
- If my contact details alter; or
- If the Insolvency Act 1986 or the Insolvency Rules 2016 requires that a document must be delivered to all creditors.

Should you wish to opt out of receiving further documents please complete the attached form.

Aspect Plus Limited's Privacy Notice can be found at [www.aspectplus.co.uk](http://www.aspectplus.co.uk). For a hard copy of this notice please contact our office

Should you have any queries, please contact Chris Towler at this office.

Yours faithfully

  
**Darren Edwards**  
Liquidator of Verna Limited

Enc

**Offices:** Essex, Hertfordshire, Surrey

**Registered Office:** 40a Station Road, Upminster, Essex RM14 2TR Registered in England & Wales, No. 08975901

**Board Directors:** Darren Edwards, Gary Thompson, Tony Bayliss **Director:** Michael Wellard

Darren Edwards and Michael Wellard act as Insolvency Practitioners without personal liability and are licenced in the United Kingdom by the Association of Chartered Certified Accountants

Tony Bayliss acts as an Insolvency Practitioner for individual insolvency appointments without personal liability and is licensed in the United Kingdom by the Insolvency Practitioners Association

## **OPTING OUT OF RECEIVING DOCUMENTS**

### **The consequences of opting-out**

As previously advised, most future documents will not be sent to creditors by post. Nevertheless, the Liquidator is required to inform creditors of their rights to opt out of receiving documents.

Creditors have the right to elect to opt out of receiving further documents about the Liquidation unless:

- (i) the Insolvency Act 1986 requires a document to be delivered to all creditors without expressly excluding opted-out creditors;
- (ii) it is a notice relating to a change in the office-holder or the office-holder's contact details; or
- (iii) it is a notice of a dividend or proposed dividend or a notice which the court orders to be sent to all creditors or all creditors of a particular category to which the creditor belongs.

Opting-out will not affect the creditor's entitlement to receive dividends should any be paid to creditors.

Unless the Insolvency (England & Wales) Rules 2016 provide to the contrary, opting-out will not affect any right the creditor may have to vote in a decision procedure or a participate in a deemed consent procedure in the proceedings although the creditor will not receive notice of it.

A creditor who opts out will be treated as having opted out in respect of any consecutive insolvency proceedings of a different kind in respect of the same company.

### **How to opt out**

A creditor may at any time elect to be an opted-out creditor.

The creditor's election to opt out must be by a notice in writing authenticated and dated by the creditor.

The creditor must deliver the notice to the Liquidator (details below).

### **How to opt back in**

The creditor may at any time revoke the election to opt out by a further notice in writing, authenticated and dated by the creditor and delivered to the Liquidator (details below).

### **Contact details**

The Liquidator's contact details are as follows:

<b>Names of Liquidator(s):</b>	Darren Edwards
<b>Address of Liquidator(s):</b>	40a Station Road, Upminster, Essex, RM14 2TR
<b>Email Address</b>	chris@aspectplus.co.uk
<b>Telephone Number</b>	01708 300170

**FORM TO OPT-OUT OF RECEIVING FURTHER CORRESPONDENCE**

**VERNA LIMITED - IN LIQUIDATION**

Date of Liquidation: 6 June 2017

Name of creditor: .....

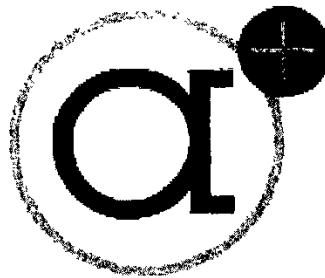
I/We confirm that we no longer wish to receive any further information or documents concerning the Liquidation of the Company.

Signed: .....

Date: .....

**IN THE MATTER OF  
VERNA LIMITED - IN LIQUIDATION  
AND  
THE INSOLVENCY ACT 1986**

**THE LIQUIDATOR'S FIRST ANNUAL PROGRESS REPORT  
PURSUANT TO SECTION 104A OF THE INSOLVENCY ACT 1986  
FOR THE YEAR ENDED 5 JUNE 2018**



Aspect Plus Limited  
40a Station Road  
Upminster  
Essex  
RM14 2TR

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- b. Statutory Information
- c. Liquidator's name and address
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- g. Other professional costs
- h. Details of progress for period under review
- i. Details of any assets that remain to be realised and outstanding matters
- j. Investigations
- k. Creditors' rights to request information and their right to challenge the Liquidator's remuneration and expenses
- l. Any other relevant information
- m. Next Report

## **APPENDICES**

- 1. Receipts and Payments Account from 6 June 2017 to 5 June 2018
- 2. Time Analysis for the period from 6 June 2017 to 5 June 2018
- 3. Charge out rates and disbursement policy
- 4. Detailed review of work undertaken



**VERNA LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**  
**25 June 2018**

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**(a) Introduction**

The Company was placed into Liquidation by a Special Resolution of the members and I was appointed as Liquidator on 6 June 2017 which followed a decision by deemed consent of creditors. This report provides an update on the progress in the Liquidation for the year ended 5 June 2018.

**(b) Statutory Information**

Company Name: Verna Limited  
Registered Office: 40a Station Road, Upminster, Essex RM14 2TR  
Company Number: 06881491  
Trading Address: 35 The Grove, Gravesend, Kent, DA12 1DX

**(c) Liquidator's name and address**

Liquidator Name: Darren Edwards  
Liquidator Firm: Aspect Plus Limited  
Liquidator Address: 40a Station Road, Upminster, Essex RM14 2TR  
Appointment Date: 06 June 2017

**(d) Basis of Liquidator's remuneration**

*Pre-appointment costs*

I can advise that a fixed fee of £4,200.00 plus VAT and disbursements was agreed and paid prior to the written resolutions and deemed consent date by an unconnected third party.

This fee relates to the assistance given to the Director of the Company in circulating notice of written resolutions to shareholders and the deemed consent decision process to creditors; and the preparation of the statement of affairs and Directors' report to creditors.

*This fee represents a fair and reasonable reflection of the work that was carried out prior to appointment.*

*Basis of remuneration*

Whilst I sought creditor approval of my fees by way of a resolution by correspondence, pursuant to Rule 18.20 and 15.3 of the Insolvency Rules 2016, no forms were returned, and as such, creditor approval of my fees was not received.

The Director's Statement of Affairs reflects that the Company is devoid of assets and to date, no assets have been realised. Consequently, I will not be seeking approval of my fees at this stage unless there are any assets realised with which to discharge them.

I can advise that there has not been any increase in the charge-out rates during this appointment and current rates are detailed at Appendix 3.



*Staff allocation and the use of subcontractors*

The general approach to this firm's resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager, Senior Administrator and an Administrator. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and additional staff may be allocated to meet the demands of the case. We have not utilised the services of any subcontractors in this case.

**(e) Liquidator's remuneration**

This firm's time costs for the year under review are £2,475.00. This represents 17.00 hours at an average rate of £145.59 per hour. I attach at Appendix 2 a Time Analysis which provides details of the activity during the year, analysed by staff grade.

No remuneration has been drawn in respect of these costs.

An analysis of the work undertaken in the Liquidation during the period covered by this report is detailed at Appendix 4.

To view an explanatory note concerning Liquidators' remuneration issued by the Joint Insolvency Committee, please contact this office to arrange for a hard copy to be sent to you. Alternatively, you may view the guide to Liquidators' guide to fees online by copying the link below to your web browser:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>

A copy of this firm's charge out rates and disbursement policy is attached at Appendix 3.

I can advise that R3, the Association of Business Recovery Professionals have a website for creditors which provides information to assist those creditors who are unfamiliar with the insolvency process. Please copy the following link in your web browser to access information: -

[www.creditorinsolvencyguide.co.uk](http://www.creditorinsolvencyguide.co.uk)

Included in the work undertaken by me and my staff is the following:-

- Dealing with creditors' enquiries both by correspondence and by telephone and noting their claims.
- Carrying out all necessary investigations, including the examination of the company's statutory books and books of accounts and records in order to enable me to prepare and submit a Liquidator's report on the conduct of the directors pursuant to the requirements of the Company Directors Disqualification Act 1986.
- Corresponding with HM Revenue & Customs regarding pre-appoint VAT and PAYE position, completion of returns, provision of supporting documentation.
- Correspondence with the Company's bankers, Lloyds Bank Plc ("the Bank"), to include investigations regarding possible antecedent transactions relating to the period prior to my appointment.
- General statutory and administrative tasks.

**(f) Liquidator's expenses**

My category 2 disbursements for the period 6 June 2017 to 5 June 2018 have not been calculated on the basis that no resolution was approved authorising recovery of the same.

Category 1 disbursements relate to specific expenditure directly referable to the Liquidation and paid to an independent third party, such as statutory advertising, storage costs and postage. I can advise that the sum of £253.80 plus VAT has been incurred and not paid in respect statutory advertising.

I can advise that this firm utilises an IT system in which to maintain records and information regarding the Liquidation. A one-off fee of £110.00 per case is charged by the IT provider for the use of this software which has been incurred but not paid to date.

In addition to the above, I am required to obtain a specific bond insurance, based on the level of realisations expected to be realised, as required by the Insolvency Practitioners Regulations 2005. This cost has been incurred in the sum of £20.00 but has not yet been paid.

**(g) Other professional costs**

No other professionals have been instructed in the Liquidation.

**(h) Details of progress for the period under review**

Upon appointment, I sought to review the affairs of the Company, in order to establish whether any recoveries were possible.

Steps were also taken to liaise with the Director and the Company's bankers in this regard. Following an analysis of the the movements on the Company's bank account, I have been unable to identify any antecedent transactions which can be recovered for the benefit of creditors generally.

Notwithstanding this, HM Revenue & Customs ("HMRC") have recently made enquiries surrounding certain transactions and the Company's trading activities. I am continuing to provide assistance to HMRC in this regard.

In addition, I have undertaken my administrative functions in dealing with statutory obligations as part of the Liquidation.

A Receipts and Payments Account is attached at Appendix 1, which is further explained below. It should be noted that all figures in the Receipts and Payment Account are shown net of VAT.

**Receipts**

According to the Statement of Affairs lodged in these proceedings, there were no realisable assets.

There have been no receipts during the period covered by this report.

**Payments**

No payments have been made during the period covered by this report.



**(i) Details of any assets that remain to be realised and outstanding matters**

I am continuing to assist HMRC with their enquiries. Their enquiries may result in claims against the Director which can be pursued for the benefit of the creditors of the Liquidation. Following a review of the same, I will be in a position to determine whether any legal advice is required with regard to potential recovery actions. Therefore, recoveries in this regard are presently uncertain.

Subject to the above and prior to finalising the Liquidation, the final tax position is to be confirmed and statutory matters concluded.

**(j) Investigations**

In accordance with the Company Directors Disqualification Act 1986 a return containing information on the conduct of the Directors of the Company has been submitted to the Department for Business Innovation & Skills. As the information in the return is confidential, I am not able to disclose the contents.

During the Liquidation, the Liquidator carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the Directors by means of questionnaires; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The information gleaned from this process enabled the Liquidator to meet their statutory duty to submit a confidential report on the conduct of the Directors to the Insolvency Service.

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 has been completed and the Liquidator did not identify any further assets or actions which might lead to a recovery for creditors.

Although this work did not generate 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.

**(k) Creditors' rights to request information and their right to challenge the Liquidator's remuneration and expenses**

Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in this progress report.

Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that the basis fixed for the Liquidator's remuneration, the remuneration charged or the expenses incurred by the Liquidator as set out in this progress report are excessive.

**(l) Any other relevant information:**

**Prescribed Part**

As Liquidator, I have a duty to advise whether the prescribed part applies in respect of the amount of funds available for unsecured creditors. This provision only applies where the Company has granted a floating charge to a secured creditor on or after 15 September 2003. I can advise that the Company has not granted any charges and therefore there is no prescribed part in this instance.

**Secured creditors**

There are no secured creditors.

**Preferential creditors**

The Liquidator has not received any preferential claims.

**Unsecured creditors**

Unsecured creditors' claims in the sum of £122,197.15 have been received and noted. The dividend prospects for unsecured creditors remains uncertain.

**(m) Next report**

The administration of the Liquidation will currently be continuing in order to assist HMRC with its enquiries and determine if there are any recovery actions which can be recovered for the benefit of creditors.

I am required to provide a further report on the progress of the Liquidation within two months of the end of the next anniversary of the Liquidation, unless I have concluded matters prior to this date and issued my final account.

**COMPLAINTS**

Every endeavour will be made to try to resolve any issues that may arise, however, if any matter is not dealt with to your satisfaction your complaint should be made to the Insolvency Service whose website address for complaints is <http://www.bis.gov.uk/insolvency/contact-us/IP-Complaints-Gateway>. Alternatively you may contact the Insolvency Service in writing, by email or by telephone as follows: -

By Email [ip.complaints@insolvency.gsi.gov.uk](mailto:ip.complaints@insolvency.gsi.gov.uk)

By Post The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds  
LS11 9DA;

By telephone **0845 602 9848** - calls are charged at between 1p and 10.5p per minute from a land line; for mobiles, between 12p and 41p per minute if you're calling from the UK.



**VERNA LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**  
**25 June 2018**

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I trust you will find this report adequate for your purposes but should you require any further information, please do not hesitate to contact in the first instance Chris Towler at this office.



**Darren Edwards**  
Liquidator

Date: 25 June 2018



Aspect Plus Limited

## APPENDIX 1

**Verna Limited - In Creditors Voluntary Liquidation  
Liquidator's Abstract of Receipts & Payments**

**From 06 June 2017 To 05 June 2018**

<b>S of A £</b>	<b>As Previously Reported</b>	<b>06/06/17 to 05/06/18</b>	<b>Total £</b>
<b>RECEIPTS</b>			
NIL			
NIL	NIL	NIL	NIL
<b>PAYMENTS</b>			
NIL	NIL	NIL	NIL
0	NIL	NIL	(NIL)
0	NIL	NIL	NIL
<b>CASH IN HAND</b>			

*Dedward*

## APPENDIX 2

### Liquidator's Remuneration Schedule Verna Limited Between 06 June 2017 and 05 June 2018

Classification of work function	Partner/Director	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost	Average Hourly Rate
Administration & Planning	0.00	0.10	0.00	9.60	9.70	1,243.00	128.14
Investigations	0.60	0.00	0.00	3.00	3.60	645.00	179.17
Realisation of Assets	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
Creditors	0.00	0.20	0.30	3.20	3.70	587.00	158.65
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total hours</b>	<b>0.60</b>	<b>0.30</b>	<b>0.30</b>	<b>15.80</b>	<b>17.00</b>		
<b>Time costs</b>	<b>195.00</b>	<b>75.00</b>	<b>57.00</b>	<b>2,148.00</b>		<b>2,475.00</b>	
<b>Average hourly rate</b>	<b>325.00</b>	<b>250.00</b>	<b>190.00</b>	<b>135.95</b>			<b>145.59</b>

Description	Total Incurred £	Total Recovered £
Statutory Advertising	253.80	0.00
Bordereau	20.00	0.00
INSOLV IT Software	110.00	0.00
<b>Totals</b>	<b>383.80</b>	<b>0.00</b>

#### Summary of Fees

Time spent in administering the Assignment	Hours	17.00
Total value of time spent to 05 June 2018	£	2,475.00
Total Liquidator's fees charged to 05 June 2018	£	0.00



**VERNA LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**  
**Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986**  
**25 June 2018**

**Appendix 4**

**Detailed list of work undertaken for Verna Limited in Creditors' Voluntary Liquidation for the review period 06/06/2017 to 05/06/2018**

Below is detailed information about the tasks undertaken by the Liquidator.

<b>General Description</b>	<b>Includes</b>
<b>Statutory and General Administration</b>	
<b>Statutory/advertising</b>	Filing of documents to meet statutory requirements including annual receipts and payments accounts Advertising in accordance with statutory requirements Bonding the case for the value of the assets
<b>Document maintenance/file review/checklist</b>	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 Updating checklists
<b>Planning / Review</b>	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
<b>Books and records / storage</b>	Dealing with records in storage Sending job files to storage
<b>Pension scheme</b>	Identifying whether there is a pension scheme
<b>Reports</b>	Circulating initial report to creditors upon appointment Preparing annual progress report
<b>Investigations</b>	
<b>SIP 2 Review</b>	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 creditors and directors
<b>Statutory reporting on conduct of director(s)</b>	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service
<b>Creditors and Distributions</b>	
<b>Creditor Communication</b>	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
<b>Dealing with proofs of debt</b>	Receipting and filing POD when not related to a dividend



## Estimated Liquidator's Time Costs and disbursements

### Charge-out rates

Work undertaken by staff is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. Details of charge-out rates effective from 1 January 2016 are as follows:

Partners	£325
Managers	£250
Senior Administrators	£190
Administrators	£150
Junior Administrators	£90

### Expenses

Below is an outline of the expenses that may be incurred during the assignment.

Agents and Valuers	There will be a fixed fee for valuations from £150 to £1,000 plus VAT. Marketing will be on a percentage basis from 2% to 10%. Costs incurred will depend on the size and complexity of the assets to be realised
Debt collection Agents	It is anticipated that the agent will be paid a percentage of debtor realisations. This percentage will vary from approximately 5% to 25% depending upon the age and complexity of the debt
Solicitors	If Solicitors are instructed then this will normally be on a time costs basis which will be monitored by the office holder and disclosed to creditors in future progress reports. Where possible, "no win, no fee" type arrangements will be sought to minimise risk to the assignment.
ERA specialists	Time cost basis which would be monitored by the office holder and disclosed to creditors in future progress reports

### Disbursements

Category 1 disbursements are payments to independent third parties where there is specific expenditure directly referable to the case. Specific approval from creditors to draw these expenses incurred is not required and the amount recharged to the case is the exact amount incurred.

Examples of Category 1 disbursements include postage, case advertising, specific bond insurance, company search fees, travel and properly reimbursed expenses incurred by personnel in connection with the case. Also included will be services specific to the case where these cannot practically be provided by Aspect Plus Limited, such as printing and room hire.

An indication of Category 1 disbursements is set out below: -

Insolv Case Management Fee (No VAT)	£110.00
Specific Bond (No VAT)	£20.00
Statutory Advertising (Exc. VAT)	£253.80
External Storage of Insolvency Practitioners working papers	£580.00

Category 2 disbursements are expenses that are directly referable to an insolvency assignment but not paid to an independent third party and include elements of shared or allocated costs incurred by Aspect Plus Limited and recharged to the estate. Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration. Examples of Category 2 disbursements are photocopying, all business mileage, internal room hire and internal storage.

### Further information

To view an explanatory note concerning Office Holder's remuneration issued by the Joint Insolvency Committee, please contact this office to arrange for a hard copy to be sent to you. Alternatively, you may view a guide to fees online by copying the link below to your web browser:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>