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

SATURDAY

A895BMGH
A16 06/07/2019 #295
COMPANIES HOUSE

1 Company details

Company number	08425712
Company name in full	First Impressions Windows and Doors Limited

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

2 Liquidator's name

Full forename(s)	Virgil Harsham
Surname	Levy

3 Liquidator's address

Building name/number	1 Beasley's Yard
Street	126 High Street
Post town	Uxbridge
County/Region	Middlesex
Postcode	UB8 1JT
Country	England

4 Liquidator's name ❶

Full forename(s)	
Surname	

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

❷ **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 5 m 0 4 y 2 0 1 8
To date	d 2 4 m 0 4 y 2 0 1 9

7 Progress report

☑ The progress report is attached

8 Sign and date

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

Company name
LA Business Recovery Limited

Address
1 Beasley's Yard
126 High Street

Post town
Uxbridge

County/Region
Middlesex

Postcode
UB8 1JT

Country
England

DX

Telephone
01895 819 460

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

First Impressions Windows & Doors Limited ("the Company") - In Liquidation

Liquidator's Progress Report for the period from 25th April 2018 to 24th April 2019

CONTENTS

1. Statutory information

2. The Liquidator

3. Progress During the Period and Receipts and Payments account

4. Assets which remain to be realised

5. Investigations

6. Remuneration and expenses

7. Estimated outcome for creditors / Distributions

8. Creditors' Rights

9. Conclusion

APPENDICES

Appendix A	Receipts and Payments Account for the Period from 25.04.2018 to 24.04.2019
Appendix B	copy of original fees estimate
Appendix C	LA Business Recovery Limited's Published Charge Out Rates and Expense Policy
Appendix D	Category 1 and 2 Disbursements

1. STATUTORY INFORMATION

Name of Company:	First Impressions Windows & Doors Limited ("the Company") - In Liquidation
Date of Incorporation:	1 March 2013
Company registered number:	08425712
Company registered office:	1 Beasley's Yard, 126 High Street, Uxbridge, Middlesex, UB8 1JT

Company's Directors and Secretary:

	Date appointed	Date resigned	Shares held
Director(s)			
Peter Chaplin	01.03.2013	-	1
Laura Chaplin	01.03.2013	12.04.2013	1
Secretary			
N/A	-	-	

2. THE LIQUIDATOR

Names of Liquidator:	Virgil Harsham Levy (IP No. 19090)
Date of appointment:	25th April 2018
Liquidator's contact details:	LA Business Recovery Limited 1 Beasley's Yard, 126 High Street, Uxbridge, Middlesex, UB8 1JT info@labr.co.uk 01895 819 460

3. PROGRESS DURING THE PERIOD AND RECEIPTS AND PAYMENTS

Attached at Appendix A is a copy of my Receipts and Payments account for the Period. The progress and movement on the account is explained as follows:

Asset Realisations
There have been no assets realised in this period.

4. ASSETS WHICH REMAIN TO BE REALISED

As can be seen from the statement of affairs there are no assets listed. However I believe that there is an outstanding Director's Loan Account ("DLA"). The quantum is ascertained and there is no dispute to the sum owed. I am still in the process of negotiating his repayment proposal and have agreed to wait for his personal circumstances to improve whereupon he has agreed to put forward a meaningful monthly repayment proposal or settlement figure.

He does not own any assets of notable value.

Other than the DLA there are no other assets to be realised.

5. INVESTIGATIONS

A Liquidator is required to carry out work which complies with the requirements of the Company Directors Disqualification Act 1986. Whilst this work may not necessarily bring about any financial benefit to the creditors (unless potential recoveries are identified) I must carry it out.

In accordance with Statement of Insolvency Practice 2 - Investigations by Officeholders in Administration and Insolvent Liquidations I have conducted an initial review of the Company's records and completed the online questionnaire regarding the conduct of the Directors to the Department for Business, Energy and Industrial Strategy (DBEIS), as provided by them. The submission and the outcome thereof is confidential and cannot be disclosed to you in this report.

Other than the DLA discovery my investigations did not reveal any further potential recoveries for the benefit of the creditors.

I will provide creditors further information regarding this matter in my next report.

6. REMUNERATION AND EXPENSES

Statement of Affairs Costs

The Insolvency Service have confirmed that Statement of Affairs fees constitute Liquidator's remuneration. Accordingly, I am permitted to recover these costs, with the approval of the Company's creditors. This was £5,000 plus VAT and disbursements, of which I received creditor approval to draw. However, as stated in the SIP 6 report the Director personally paid the sum of £5,000.00 plus VAT prior to Liquidation.

Liquidator's Remuneration

At a meeting of creditors held on 25th April 2018 it was agreed that the basis of my remuneration be fixed as a set amount of £15,000.00 plus VAT, as a percentage of the value of specified assets, which are realised and a percentage of the value of assets which are distributed as set out in the fees estimate, a copy of which is enclosed at appendix B.

The relevant percentage in this instance will be applied to the collection of the DLA (classified as a book debt) at a rate of 20% plus VAT. It was also resolved that I be authorised to draw disbursements.

Creditors' Rights
A copy of 'A Creditors' Guide To Liquidator's Fees' is available on request or can be downloaded from http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees.

Liquidator's Expenses
Set out below is information on the anticipated expenses together with the actual expenses incurred to date. These figures are shown gross of VAT:

Type Of Expense	Provider	Original Estimate (£)	Incurred To Date (£)	Paid To Date (£)	Amount Outstanding (£)
ADVERTS	EPE REYNELL ADVERTISING LIMITED	250.00	232.90	0.00	232.90
SPECIFIC PENALTY BOND	INSOLVENCY RISK SERVICE	40.00	76.80	0.00	64.00

7. ESTIMATED OUTCOME FOR CREDITORS / DISTRIBUTIONS

Secured Creditor(s)
There are no known secured creditors.

Preferential Creditors
There are no known preferential creditors.

Unsecured Creditors
The Liquidation commenced with creditor claims totalling £50,442.00.

At the date of this report I have received claims totalling £70,494.58 from 7 creditors. There has been an increase in claims as Barclays lodging two separate claims in the Liquidation.

It is not known at this stage whether the assets will realise sufficient funds to enable a distribution to the unsecured creditors. I will update creditors in my next report.

8. CREDITORS' RIGHTS

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 I, as Liquidator, provide further information about my remuneration or expenses (other than Liquidation costs) 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, in all the circumstances, the basis fixed for my remuneration is inappropriate and/or the remuneration charged or the expenses incurred by myself, as Liquidator, as set out in this progress report, are excessive.

9. CONCLUSION

I shall continue to liaise with the Director with a view to establishing a monthly payment or settlement arrangement once his circumstances improve.

I will update creditors' in my next report as to how these have progressed, and therefore be able to provide an estimated outcome.

I am required to deliver a copy of my progress report within two months after the end of the period covered by the report.

Should you have any queries, please do not hesitate to contact my Uxbridge office by writing to 1 Beasley's Yard, 126 High Street, Uxbridge, Middlesex UB8 1JT, telephoning 01895 819460 or emailing my colleagues, Callum Arnold at callum@labr.co.uk, or Emily Wise at Emily@labr.co.uk.

Yours faithfully

Virgil H Levy
Liquidator

Enc: Appendices A-D

First Impressions Windows & Doors Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 25/04/2018 To 24/04/2019 (£)	From 25/04/2019 To 19/06/2019 (£)	Total (£)
Cash at Bank	NIL	0.00	0.00	0.00
Ordinary Shareholders	1.00	0.00	0.00	0.00
		0.00	**0.00**	**0.00**
PAYMENTS				
Trade & Expense Creditors	(1,500.00)	0.00	0.00	0.00
Banks	(33,000.00)	0.00	0.00	0.00
HMRC - Corp. tax	(15,943.00)	0.00	0.00	0.00
HMRC - VAT		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**

Note:

Virgil Harsham Levy
Liquidator

Fees Estimate Information in accordance with The Insolvency Rules 2016 and Statement of Insolvency Practices 6 & 9

Fees Overview

Prior to insolvency practitioners agreeing the basis of their remuneration as liquidator, details of the work proposed to be done and the expenses it is considered will be, or are likely to be, incurred in dealing with a company's affairs must be provided to creditors.

In addition, where liquidators propose to take all or any part of this remuneration based on the time they and their staff will spend dealing with the affairs of the insolvent company, a ***fees estimate*** must also be provided. This will outline the anticipated cost of that work, how long it is anticipated the work will take and whether any further approvals may be needed from creditors in due course.

In this case, I am not proposing to agree the basis of my remuneration as liquidator based on time spent dealing with the Company's affairs, therefore am not required to provided creditors with a ***fees estimate***. I am required to confirm the basis or bases I am seeking in the alternative and details of the work proposed to be done in this case, which can be found below.

Work anticipated and the likely return to creditors

Some of the work undertaken by an insolvency practitioner is required by statute and may not necessarily provide a financial benefit to creditors. Examples of this work include investigations required by Statement of Insolvency Practice 2 and the Company Directors Disqualification Act 1986 or dealing with the claims of former employees via the National Insurance Fund. Where the work to be done is anticipated to produce a financial benefit to creditors, this will be stated and it may be necessary for the liquidator to instruct third parties to assist in this process because of a particular expertise that the third party may bring such as valuation, tax or legal advice.

Where it is practical to do so, a liquidator will provide an indication of the likely return to creditors when seeking approval for the basis of his remuneration. Again due to the complex nature of the work undertaken by insolvency practitioners and the uncertainties that may exist in relation to the realisation of a company's assets at the outset of a case, this may not be possible. A liquidator is however, required by statute to provide periodic reports to creditors on the progress of a case which will include an update as to the likely return creditors may expect.

Proposed Fee Basis/Bases

In this case, I am proposing the following basis or bases for my remuneration as liquidator:

1. A set amount of £15,000 plus VAT for all general administrative and statutory work in relation to the liquidation, to be drawn from asset realisations at the liquidator's discretion, as and when funds are available.

2. Thereafter, as a percentage of the realised assets as follows:

   - Equity in freehold/leasehold property 25%
   - Equity in Plant & Machinery / fixtures and fittings / stock 25%
   - Goodwill / intellectual property / investments 25%
   - Book debts / Work in Progress / Rent Deposits 20%
   - Equity in Motor Vehicles 20%
   - Cash at bank / Funds held by Company Advisers 15%
   - HMRC refunds 15%
   - Specific asset recovery (e.g. undisclosed, antecedent transaction recoveries) 45%

3. Thereafter, as a percentage of the value of distributions to creditors (preferential/non-preferential – to be deducted from the total distribution), as follows:

- The first £20,000 distributed 10%
- The next £80,000 distributed 7.5%
- All further sums 5%

Please note the above set amount and percentages are in line with or less than the likely cost that would be incurred if fees were proposed on a time spent basis. I have considered what is commensurate in the handling of past assignments of this firm and that the fee being proposed appears to be in line with or less than the time costs incurred on similar cases in the past.

As the fee includes in part a percentage fee proposal I confirm that these percentages reflect the risk being taken by liquidators in realising particular categories of assets, the nature of the assets involved, the size and complexity of the insolvency assignment and that they share the anticipated benefit with creditors. In these circumstances, there appear to be no other assets other than cash at bank at this time. It is this firm's practice to set forth reasonable fee proposals in this manner.

Please note however, that in circumstances where my initial investigations reveal matters for further detailed investigation or previously unknown assets to be realised, I reserve the right to refer back to creditors to establish how I am to be remunerated for such additional work, which may be proposed on a time cost basis. If such work proves necessary, I will revert to creditors with my fees estimate for approval.

Outline of work to be done by the liquidator

Below are details of the work I propose undertaking in support of the above fee proposal for the liquidation:

Administration (including statutory compliance & reporting)

Liquidators are required to carry out certain tasks in nearly every insolvency assignment, namely administrative duties and dealing with the Company's creditors. Whilst these tasks are required by statute or regulatory guidance, or are necessary for the orderly conduct of the proceedings, they do not necessarily produce any direct financial benefit for creditors, but nonetheless still have to be carried out.

This work includes:

- Notifying creditors of the liquidator's appointment and other associated formalities including statutory advertising and filing relevant statutory notices at Companies House
- Preparing and issuing annual progress reports to members and creditors
- Lodging periodic returns with the Registrar of Companies for the liquidation
- Complying with statutory duties in respect of the liquidator's specific penalty bond
- Creation and update of case files on the firm's insolvency software
- Redirection of the Company's mail to the liquidator's office
- Establishing and holding periodic meetings of the liquidation committee and associated filing formalities (if a committee is appointed)
- Securing the Company's books and records
- Pension regulatory reporting and auto-enrolment cancellation
- Completion and filing of the notice of the Company's insolvency to HMRC
- Initial assessment required by Statement of Insolvency Practice 2 and the Company Directors Disqualification Act 1986 (CDDA) including the review of the Company's books and records and the identification of potential further asset realisations which may be pursued in the liquidation
- Filing a statutory report to the Department for Business, Energy and Industrial Strategy under the CDDA
- Periodic case progression reviews (typically at the end of Month 1 and every 6 months thereafter)
- Opening, maintaining and managing the liquidation estate cashbook and bank account(s)
- Dealing with all post-appointment VAT and corporation tax compliance
- Closing the liquidation and preparing and issuing the liquidator(s) final progress report to members and creditors and calling the final meetings

Realisation of assets

As you will note from the director(s) statement of affairs, there are no known assets to be realised by me as Liquidator. If my initial investigations into the Company's affairs reveal any assets not disclosed by the directors, I will look to investigate this further and pursue recoveries for the benefit of creditors. The pursuance of any such assets would only be made where the liquidator perceives this will add value to the estate.

Work done by the liquidator, his staff and any third parties engaged to assist the liquidator in realising the Company's assets will, it is anticipated, provide a financial benefit to creditors. This may involve realising assets to facilitate a distribution to secured creditors of the Company only (from which a Prescribed Part fund may be derived for the benefit of unsecured creditors) or may, depending on realisations and the extent of any 3rd party security, result in a distribution to the preferential and/or unsecured creditors of the Company. Further information on the likely outcome of the liquidation process will be provided in the liquidator's subsequent progress reports.

Creditors (claims and distributions)

As liquidator, I will deal with all types creditor correspondence and claims as received, including any claims of creditors under retention of title. Based on the Company's estimated statement of affairs, I think there that no dividend will be available to creditors in this case. I will deal with the review and adjudication of creditors' claims as appropriate, if and when it is determined that a dividend is to be declared to a class of creditor.

It should be noted that the above is based on the estimated statement of affairs and the projected realisable value of the Company's assets which at this stage is unconfirmed, together with the anticipated costs of the liquidation. I will undertake appropriate investigations into and obtain valuations of, the Company's assets and will confirm the likely return to creditors in my first progress report.

Investigations

As liquidator, I am required to conduct investigations into the conduct of the director(s) of the Company and transactions entered into prior to the Company's insolvency, as required by the Company Directors Disqualification Act 1986 and Statement of Insolvency Practice 2 (Investigations by Office Holders in Administrations and Insolvent Liquidations).

This work may not necessarily lead to any financial benefit to creditors yet is work I am required to undertake by statute. My initial investigations may reveal that further recoveries could be available for the insolvent estate and if this proves to be the case and I consider that further work will be required to pursue these assets, I will refer back to creditors about the likely costs involved in pursuing such recoveries.

Liquidator's Expenses

As also noted, I am required to provide creditors with details of the expenses I consider will be, or are likely to be, incurred in the liquidation. These may include expenses such as agent's costs for assisting in the disposal and realisation of the company's physical assets or other routine expenses associated with an insolvency case such as statutory advertising costs or the office holder's specific penalty bond.

Below is a summary of the expenses I consider will be, or are likely to be, incurred in this case. I will provide a further update in my first progress report to creditors at the anniversary of my appointment as liquidator or sooner, if the case is concluded beforehand.

Expense	*Estimated cost £*
Agents' costs for - Tax Inc. / accountancy fees related to audit of ledgers/financial statements	*2,000.00*
Solicitors' costs for [detail]	
Insurance	
Statutory advertising	*250.00*
Specific penalty bond	*40.00*
External storage of company's books and records	
External meeting room hire	
Re-direction of the Company's mail	
Case related travel & subsistence	
[Other – list]	
Category 2 disbursements charged by the firm:	
Business mileage	
[Other - list]	

LA Business Recovery Ltd's Category 2 disbursements policy

Attached are details of my firm's Category 2 disbursements policy.

Category 2 disbursements require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis such as internal room hire, document storage or business mileage. Any Category 2 disbursements which this firm proposes to charge in this case are reflected in the table of expenses above. Approval to charge these will not be sought from creditors in this case.

APPENDIX C

LA BUSINESS RECOVERY LIMITED'S PUBLISHED CHARGE OUT RATES AND EXPENSE POLICY

LA Business Recovery Limited's Published Charge Out Rates and Expenses Policy as at February 2019

Time

My hourly charge out rates are charged in 6 minute units. In the event that less than 6 minutes are spent, multiples will be rounded up.

The actual rate charged will depend upon the nature of each activity undertaken for the case and / or the person undertaking that activity. The firm's charge out rates, which may increase from time to time during the course of the case, are currently as follows:

Grade / activity	Hourly rate (charged in 6 minute units)
	£
Officeholder / Director	400-560
IP Manager	300-375
Administrators/Senior Administrators	150-275
Assistants & support staff	90

Allocation of Time

Time is allocated by function and the main categories or work will be covered by the following summary headings.

Work will include, consideration of incoming correspondence, composing outgoing correspondence, consideration and interaction with advisers concerning relevant law and practice; general strategy and specific strategic requirements; it is sometimes the case that not all time is allocated to work that directly benefits the creditors but are required by statute; work undertaken hereunder will always require consideration and review time to be allocated; time will be allocated against such headings where case progression reviews and insurance reviews, liaison with agents, third parties, stakeholders, officers or former officers, banks and professionals will be required.

These summary headings and explanations are not exhaustive headings but seek to summarise headings pursuant to which work is foreseen to be undertaken. This schedule has been prepared for all types of insolvency cases for which Virgil H Levy takes office and certain summary headings may only be relevant to Liquidations, Voluntary Arrangements, Bankruptcies or Administrations. It is our aim to report to Creditors any significant changes to the time allocation at each reporting stage.

Administration and Planning

Statutory & Compliance Work, including MLR and File Setup
Reporting To Debenture Holder/secured creditors
Creditors' Committee considerations, planning and preparation
Statutory Advertising
Bonding – consideration, evaluating and estimating
Preparation of CVA / IVA Proposal – Drafting and amending
Nominee's Report – Statutory reporting and considerations
Correspondence with third parties, agents and other office holders
Health & Safety considerations
Books & Records – Collection, verification and analyses
Closing formalities to a case, final reporting to stakeholders
Filing & Photocopying
Travel
Case Reviews

Case Management and Monitoring – Senior oversight
Seeking and considering advice in relation to any Strategy-related matters

Creditors

Agreement of Creditors' Claims
Preferential Creditors
Secured Creditors
Unsecured Creditors
Employee Matters
Committee Report & Meeting
Statutory Reporting To Creditors
Payment of Dividend
Statutory Compliance in respect of Reporting
Giving information and agreeing and paying out against claims
Seeking and considering advice in relation to any creditor matter

Realisation of Assets

Business and Assets – value as going concern
Freehold Property
Leasehold Property
Plant & Machinery / Motor Vehicles.
Stock – Consider nature of assets, valuations and sales procedure
Other Assets – scheduling and pursuing
Books Debts – scheduling and pursuing
Obtaining Tax Refunds & associated work where complex
Insurance of Assets – completion of insurance documents
ROT – considerations of applicable law and moving swiftly with communications concerning ROT assets
Interaction with legal advisers concerning nature of assets subject to potential realisations
Consideration of assignments
Consideration of Sales and Purchase Agreements
Drafting/Amending legal documents
Consideration of legal advice regarding asset realisations
All work concerning the active sales processes and pre-sales preparatory work
Liaison with chargeholders
Liaison with sales agents, instructions and oversight

Investigations

Considering and checklist considerations regarding Antecedent Transactions
CDDA Reports – collation and online reporting to the Insolvency Service
Review of Pre-Appointment Transactions
Reports on Conduct – detailed exchanges of information with the Insolvency Service concerning misconduct
Analysis of all papers, books and records – scheduling, spread sheet and accounting reviews
Consider whether detailed investigation is required
Interviewing personnel, relevant persons or officers/former officers
Pursuing parties for information subject to investigation
Meetings, interviews or court interrogatory
Applications to Court where appropriate

Trading

Supervision and Management of Ongoing Trading
General and Specific Management of Operations
Cashiering For Trading
Strategy
Forecasting
Liaison with agents, experts and trading staff

Pre-Appointment Work

Conflicts Check
Preparation of Pre-Appointment Reports
General guidance & options/advice to the Board/Company/Individual
Ethical considerations

Cashiering / Tax & VAT

Submission of Tax and VAT Returns
Correspondence with HMRC
Tax & VAT Reviews
Management and Operation of Estate Account
Statutory Receipts and Payments Accounts
Bank Reconciliations

Expenses

Expenses incurred directly in connection with the administration of all cases are charged at the following rates:

Expense	Charge Policy
Business mileage	HMRC Non-Profit Rate (Presently 45p Per Mile)
Postage	At Cost
Photocopies / Printing	If Undertaken By Third Party; At Cost
Faxes Sent / Received	If Undertaken By Third Party; At Cost
Room Hire Where Required For Statutory Meetings (Whether Meetings Are Attended Or Not)	At Cost
UK Company, Individual And Company Searches	At Cost
Credit Searches (Individual And Company)	At Cost
Travel & Accommodation Costs As Required	At Cost (Hotels, Air Travel, Rail, Taxis, Public Transport, Parking, Subsistence etc.).
Other Third Party Expenses Incurred Directly In Connection With The Case	At Cost

Please note that the above charges and policies are subject to review.

Category 1 disbursements (Direct Expenses)
Category 1 disbursements as defined by SIP 9, which can be specifically identified as relating to the administration of the case will be charged to the estate at cost, with no uplift. These include but are not limited to such items as case advertising, bonding and other insurance premiums and properly reimbursed expenses incurred by personnel in connection with the case.

Category 2 disbursements (Other Expenses)
Category 2 disbursements as defined by SIP9, are costs that are directly referable to the appointment in question but not a payment to an independent third party. These disbursements may include shared or allocated costs that can be allocated to the appointment on a proper reasonable basis. These may include (but are not limited to) room hire, copying, business millage, case management software, allocated communication costs provided by the practitioner or his firm and whose calculation is reasonable.

Where Category 2 disbursements are sought LA Business Recovery Ltd shall seek the recovery of its cost for operating Turnkey IPS software (its case management system). The annual charge is £4,500, which shall be divided by the number of live appointments portionally split per current appointment. The figure will be confirmed in creditor correspondence where remuneration and disbursements are sought.