

WU07

Notice of progress report in a winding-up by the court



Companies House

TUESDAY



A9G26DSP

A14

20/10/2020

#260

COMPANIES HOUSE

1 Company details

Company number 0 9 1 9 7 9 3 6

Company name in full COUNTYLINE LIMITED

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) MARK RICHARD

Surname PHILLIPS

3 Liquidator's address

Building name/number PCR (LONDON) LLP, UNIT 1, FIRST FLOOR

Street BROOK BUSINESS CENTRE, COWLEY MILL ROAD

Post town UXBRIDGE

County/Region MIDDLESEX

Postcode U B 8 2 F X

Country UNITED KINGDOM

4 Liquidator's name

Full forename(s) JULIE

Surname SWAN

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address

Building name/number PCR (LONDON) LLP, UNIT 1, FIRST FLOOR

Street BROOK BUSINESS CENTRE, COWLEY MILL ROAD

Post town UXBRIDGE

County/Region MIDDLESEX

Postcode U B 8 2 F X

Country UNITED KINGDOM

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Period of progress report

From date	d 2	d 4	m 0	m 8	y 2	y 0	y 1	y 9
To date	d 2	d 3	m 0	m 8	y 2	y 0	y 2	y 0

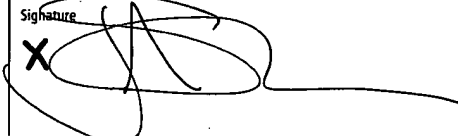
7 Progress report

☐ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date	d 1	d 9	m 1	m 0	y 2	y 0	y 2	y 0
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WU07

Notice of progress report in a winding-up by the court

**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	ALISON GROVES					
Company name	PCR (LONDON) LLP					
Address	UNIT 1, FIRST FLOOR					
	BROOK BUSINESS CENTRE,					
	COWLEY MILL ROAD					
Post town	UXBRIDGE					
County/Region	MIDDLESEX					
Postcode	U	B	8		2	F X
Country	UNITED KINGDOM					
DX						
Telephone	0208 841 5252					

**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



**Countyline Limited
In Compulsory Liquidation
In the Liverpool District Registry Number 660 of 2018**

**Joint Liquidators' Progress Report to Creditors and Members
pursuant to Section 104a of the Insolvency Act 1986**

and

**Rules 18.3 And 18.4
of the Insolvency Rules 2016**

For the Period from 24 August 2019 to 23 August 2020

Issued on: 19 October 2020

Delivered on: 21 October 2020

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 - Crown Creditors
6. Dividends
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8. Joint Liquidators' Remuneration
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APPENDICES

- a) Statutory Information;
- b) Receipts and Payments Account;
- c) Schedule of Joint Liquidators' Time Costs and Schedule of Hourly Rates;
- d) A description of the routine work undertaken in the Liquidation;
- e) Practice Fee Recovery Policy;
- f) Further Information.

1. INTRODUCTION

- 1.1 Julie Swan and I were appointed Joint Liquidators of the Company on 24 August 2018 by the Secretary of State following a Winding Up Order made on 13 August 2018.
- 1.2 We now report pursuant to Section 104A of the Insolvency Act 1986, following the second anniversary of our appointment as Joint Liquidators. This report should be read in conjunction with our previous progress report(s).)

2. JOINT LIQUIDATORS' ACTIONS SINCE LAST REPORT

- 2.1 Since the date of our last Report, we have continued in our investigations into the Company and the conduct of the director.
- 2.2 Whilst we were provided with copy bank statements by the Company's bank after our appointment, the director, ,has on a number of occasions denied being in possession of any of the Company's books and records. We have been unable to recover the company's IT equipment nor access its on- line portal despite our efforts to do so.
- 2.3 It appears that one individual who appeared to have had significant control is now deceased. However, our enquiries of a number of third parties who were the recipients of significant sums of money from the Company continue. If necessary, we will shortly instruct our solicitors to make application to the Court to compel those parties to Court to provide that information.
- 2.3 There is certain work that we are required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since our last progress report is contained in Appendix D.

3. RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 Our Receipts & Payments Account for the period from 24 August 2019 to 23 August 2020 together with a cumulative account from the date of our appointment is attached at Appendix B.
- 3.2 The balance of funds is held in an interest-bearing account at the Insolvency Services Account.

4. ASSETS

- 4.1 As previously advised, £6,187.55 was recovered from the Company's current account at Metro Bank upon our appointment. At present we have not traced any other assets of the Company but our enquiries continue.

5. LIABILITIES

Secured Creditors

- 5.1 An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.
- 5.2 Insolvency legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors.
- 5.3 The "prescribed part" that the Liquidator has to set aside for unsecured creditors is:
- 50% of the first £10,000 of the net property; and
 - 20% of the remaining net property

up to a maximum of £600,000.

- 5.4 As there are no charges registered over the assets of the Company, the prescribed part provisions do not apply.

Preferential Creditors

- 5.4 There are no preferential creditors.

Unsecured Creditors

- 5.5 The Statement of Affairs included non-preferential, unsecured creditors with an estimated, total liabilities of £100,332.79. To date, we have received claims totalling £642,672.14 from 24 creditors.
- 5.6 The Statement of Affairs estimated that nothing was owed to HM Revenue & Customs. HMRC has subsequently lodged a final claim in respect of the following:

	Amount outstanding (£)
VAT	£7,784

6. DIVIDENDS

Secured creditors

- 6.1 There are no secured creditors as per section 5 above.

Preferential creditors

- 6.2 There are no preferential creditors as per Section 5 above.

Unsecured creditors

- 6.3 It is uncertain whether a dividend will be paid to unsecured creditors as the position is wholly dependent upon asset realisations. Further information will be provided in subsequent reports.

7. INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

- 7.1 Our investigations into the Company have continued. We continue to ascertain what works were carried out by the Company and whether payments made to third parties were for those works. Our efforts have been hampered by lack of response from those third parties and difficulty ascertaining the identities of those third parties but, as advised at 2 above, we continue to work with our solicitors in this regard.
- 7.2 We have met again with the director and have interviewed three former employees of the Company.
- 7.2 We are unable to provide more detailed information at this stage in order not to prejudice our investigations.

8. JOINT LIQUIDATORS' REMUNERATION

- 8.1 Our remuneration was approved, by creditors, on a time cost basis based on a fees' estimate of £91,605 by way of a correspondence voting process on 12 February 2020. The fees' estimate acted as a cap and we could not draw remuneration in excess of that estimate without first seeking approval from the creditors.
- 8.2 During the period from 24 August 2019 to 23 August 2020, time incurred by the Joint Liquidators and our staff totalled £14,464.50 representing 50.20 hours of work at an average charge out rate of £288.13 per hour across all grades of staff.
- 8.3 During the cumulative period of the liquidation from 24 August 2018 to 23 August 2020 time incurred by the Joint Liquidators and our staff totalled £43,740 representing 177.60 hours of work at an average charge out rate of £288.14 per hour across all grades of staff.
- 8.4 To date, we have not been able to draw any remuneration in this matter.
- 8.5 A detailed schedule of the time spent by the grades of staff allocated to the Liquidation and investigation of this matter, together with the appropriate charge out rate and resulting cost, is detailed at Appendix D, in accordance with Statement of Insolvency Practice No 9. ("Sip 9")
- 8.6 PCR's Practice Fee Recovery Policy is also attached at Appendix E.

9. JOINT LIQUIDATORS' EXPENSES

- 9.1 As summarised in the table below, we have incurred total expenses of £97.45 since our appointment as Joint Liquidators none of which was incurred in the period since our last report.

Type of Expense	Amount incurred (£)	Amount Paid (£)	Amount Outstanding (£)
Statutory advertising	£77.45	£77.45	Nil
Statutory Bond	£20.00	£20.00	Nil
TOTAL	£97.45	£97.45	Nil

- 9.2 We have drawn £97.45 to date, none of which was drawn in the period reported upon.

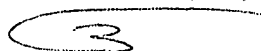
- 9.3 We have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Hillyer McKeown	Solicitors	Time costs, conditional fee basis

- 9.4 To date, nothing has been paid to Hillyer McKeown in respect of these costs.
- 9.5 The choice of professionals used was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them. We will review their fees if and when any realisations are made to satisfy ourselves that they are reasonable in the circumstances of this case.

10. SUMMARY

- 10.1 The Liquidation will remain open until our investigations are completed and any action has been taken, if so advised, to effect realisations. We estimate that this will take approximately another year and once resolved the Liquidation will be finalised and our files will be closed.
- 10.2 Creditors should refer to the Appendix F for further information with regards to the report and general information.
- 10.3 If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Alison Groves by email at AlisonGroves@pcrllp.co.uk, or by phone on 020 8841 5252.



Mark Phillips
Joint Liquidator

APPENDIX A

STATUTORY INFORMATION

Company Name: Countyline Limited

Previous Name: N/A

Registered Number: 09197936

Date of Incorporation: 1 September 2014

Principal Trading Activity: Glazing, other service activities not elsewhere specified

Registered Office: Unit 1, First Floor, Brook Business Centre, Cowley Mill Road, Uxbridge, UB8 2FX

Former Registered Office: 4B Belmont Buildings High Street Crowborough West Sussex TN6 2QB

Trading Address: 4B Belmont Buildings High Street Crowborough West Sussex TN6 2QB

Directorships (previous 3 years):

Directors	Appointed	Resigned
Darren Symes	1 September 2014	4 January 2017
Paul Bryan Davies	4 January 2017	In office

Share Capital: 1 ordinary shares of £1.

Shareholders	No. of Shares Held	Percentage Held %
Paul Bryan Davies	1	100%

Joint Liquidators: Mark Phillips and Julie Swan

Joint Liquidators' Address: PCR (London) LL,P Unit 1 First Floor, Brook Business Centre, Cowley Mill Road, Uxbridge, UB8 2FX

Date of Appointment: 24 August 2020

Actions of Joint Liquidators' Any act required or authorised under any enactment to be done by a Trustee may be done by either or both Trustees acting jointly or alone.

APPENDIX B

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD FROM 24 AUGUST 2019 TO 23 AUGUST 2020
AND FROM 24 AUGUST 2018 TO 23 AUGUST 2020**

Countyline Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 24/08/2018 To 23/08/2019 (£)	From 24/08/2019 To 23/08/2020 (£)	Total (£)
Cash at Bank		6,187.55	0.00	6,187.55
Petitioners Deposit		1,600.00	0.00	1,600.00
		7,787.55	0.00	7,787.55
PAYMENTS				
Company Liquidation Administration Fee		5,000.00	0.00	5,000.00
O.R. Remuneration		6,000.00	0.00	6,000.00
Bank Charges		88.00	88.00	176.00
		11,088.00	88.00	11,176.00
Net Receipts/(Payments)		(3,300.45)	(88.00)	(3,388.45)
MADE UP AS FOLLOWS				
ISA NIB		(3,300.45)	(88.00)	(3,388.45)
		(3,300.45)	(88.00)	(3,388.45)

Mark Phillips
Joint Liquidator

APPENDIX C

**SCHEDULE OF JOINT LIQUIDATORS' TIME COSTS
FOR THE PERIOD FROM 24 AUGUST 2019 TO 23 AUGUST 2020
AND FROM 24 AUGUST 2018 TO 23 AUGUST 2020**

AND

SCHEDULE OF HOURLY RATES

Time Entry - SIP9 Time & Cost Summary + Cumulative

KOCOU00 - Countyline Limited
From: 24/08/2019 To: 23/08/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Administration & planning	1.80	0.40	14.80	0.80	17.80	5,287.50	297.05	44.30	11,565.50
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashier/Tax Returns	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	5.10	0.00	5.10	1,375.00	269.61	14.50	3,352.00
Disbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.10	0.00	4.00	0.00	4.10	1,190.00	290.24	52.30	9,735.00
Pension Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of assets	0.00	0.00	23.20	0.00	23.20	6,612.00	285.00	66.10	19,011.50
Statutory Duties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	76.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	1.90	0.40	47.10	0.80	50.20	14,464.50	288.14	177.60	43,740.00
Total Fees Claimed						0.00			
Total Disbursements Claimed						0.00			



REMUNERATION POLICY

Charge Out Rates Applicable to this Assignment

The table below sets out charge out rates by grade of staff. Charge out rates are reviewed periodically and where an assignment covers more than one period the rates for each period relevant to that assignment are provided below.

	01.01.2013 31.03.2015	01.04.2015 31.03.2016	01.05.2016 31.03.2019	01.04.2019 Onwards
Grade of Staff	£ Per Hour	£ Per Hour	£ Per Hour	£ Per Hour
Partners / Office Holders	400 – 425	425-450	425 – 475	475 – 500
Director	325	350	400	450
Manager	275	275 – 350	275 – 400	300 – 400
Senior Administrator & Administrator	125 – 200	150 – 200	150 – 275	175 – 285
Cashier & Support	100 – 125	100 – 150	100 – 150	100 – 175
Average	258	278	305	291

Time is charged in 6 minute units and recorded using an electronic time recording system.

Work is undertaken by the grade of staff most appropriate to the assignment or the task being dealt with.

Office Holder's fees may generally only be recovered with creditor approval. Creditors Guides to the calculation of Office Holder's fees, as provided by Statement of Insolvency Practice 9 (SIP9) published by R3, The Association of Business Recovery Professionals, are available at the link <http://www.icaew.com/en/technical/insolvency/creditors-guides> and paper copies are available on request.

DISBURSEMENTS POLICY

Category 1 Disbursements

Items of specific expenditure relating to the administration of the insolvent estate and payable to an independent third party (i.e. direct costs) are defined as "Category 1 disbursements". These are recoverable without creditor approval. Such items would include legal fees, agents' charges, bank charges and insurances. Such expenditure is made directly from the insolvent estate where funds are available. If funds are not available, then payment is made from this firm's office account and reimbursed from the estate when funds are available. All Category 1 disbursements are charged at the actual cost incurred, with no mark up or handling charge applied.

Category 2 Disbursements

Expenditure incidental to the administration of the insolvent estate which by its nature includes an element of shared or allocated costs is recoverable only with creditor approval. Payments in respect of these costs are defined as Category 2 disbursements. This office has a policy of not charging for any Category 2 disbursements and no other charges are made for any items bearing an element of shared or allocated cost.

APPENDIX D

A DESCRIPTION OF ROUTINE WORK UNDERTAKEN IN THE LIQUIDATION

1. Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising strategies for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Maintaining physical and electronic case files
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing an annual progress report to creditors and members.
- Filing returns at Companies House.

2. Creditors

(Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case; and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

APPENDIX E

PRACTICE FEE RECOVERY SHEET

PRACTICE FEE RECOVERY POLICY

Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under some old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

Time Cost Basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

Charge out Rates

Please refer to Appendix C of this report which outlines PCR's Schedule of Hourly Rates that will be applied to this case.

OR: Please refer to PCR's Remuneration Policy, a copy of which is enclosed, which outlines the charge out rates applicable to this assignment.

These charge-out rates charged are reviewed each year and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning;
- Creditors and Distributions;
- Realisation of Assets;
- Investigations; and
- Trading.

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or "blended" rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

Percentage basis

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. . A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Fixed fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

Disbursements

In accordance with SIP 9 the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or PCR; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, internal storage and mileage.

It is PCR's policy not to charge any category 2 disbursements.

APPENDIX F

FURTHER INFORMATION

Creditors Rights

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/getting-involved/#creditorapproval>

1. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <https://www.icaew.com/technical/insolvency/understanding-business-restructuring-and-insolvency/creditors-guides>
2. There are different versions of these Guidance Notes, and in this case please refer to the Creditors Guide to Liquidators Fees Effective from 6 April 2017.
3. In addition, PCR's Practice Fee Recovery Policy is enclosed.

Complaints Procedure

1. At PCR we always strive to provide a professional and efficient service, however we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. If you should have cause to complain about the way that we are acting, you should, in the first instance, put details of your complaint in writing to our complaints officer Sam Talby of PCR, Unit 1 First floor, Brook Business Centre, Cowley Mill Road, Uxbridge, UB8 2FX. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.
2. Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service,
3. IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA; or you may email ip.complaints@insolvency.gsi.gov.uk; or you may phone 0300 678 0015 - 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.

Data Protection

4. Following the EU General Data Protection Regulation ("GDPR"), which came into effect on 25 May 2018, I would like to draw your attention to the following:
5. In providing our services, we act as an independent data controller in relation to client personal data, i.e. we are an organisation who decides the purpose for which any personal data is to be processed and the way in which it is to be processed. The term 'personal data' means any information relating to a living individual, natural person (data subject).

6. PCR is committed to compliance with GDPR, together with any applicable national laws, regulations and secondary legislation in the UK relating to the processing of personal data.
7. We rely upon our legitimate interest in processing your data in ways which you would reasonably expect, where processing is necessary in our insolvency appointments and where our interests do not affect your interests, rights or freedoms. We are committed to safeguarding the privacy and security of any personal data which we process for this reason.
8. For further information on how we deal with personal data please see our privacy policy which can be found here: <http://www.pcrllp.co.uk/privacy-policy>
9. Should creditors have any queries regarding the use of their personal data please contact us on 0208 841 5252 or via email at info@pcrllp.co.uk

General Information

10. To comply with the Provision of Services Regulations, some general information about PCR, including about our complaints policy and Professional Indemnity Insurance and the Insolvency Code of Ethics, can be found at <https://www.pcrllp.co.uk/pcr/pcr-legal-information>