

In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



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23/09/2017

#158

COMPANIES HOUSE

### 1 Company details

Company number	0 1 9 1 6 3 4 6
Company name in full	Murphy Limited

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

### 2 Liquidator's name

Full forename(s)	Nicholas Guy
Surname	Edwards

### 3 Liquidator's address

Building name/number	PO Box 810
Street	66 Shoe Lane
Post town	London
County/Region	
Postcode	E C 4 A 3 W A
Country	

### 4 Liquidator's name

Full forename(s)	Robert James
Surname	Harding

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

### 5 Liquidator's address

Building name/number	PO Box 810
Street	66 Shoe Lane
Post town	London
County/Region	
Postcode	E C 4 A 3 W A
Country	

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

# LIQ14

Notice of final account prior to dissolution in CVL

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## Liquidator's release

Tick if one or more creditors objected to liquidator's release.

:

7

## Final account

I attach a copy of the final account.

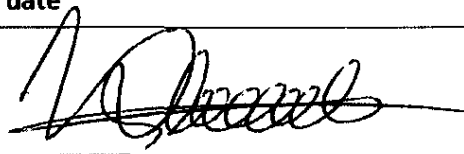
8

## Sign and date

Liquidator's signature

Signature

X



X

Signature date

d 2

d 1

0

9

2

0

1

7

# LIQ14

## Notice of final account prior to dissolution in CVL

### **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 **Radha Kaur**

Company name **Deloitte LLP**

Address **PO Box 810**

**66 Shoe Lane**

Post town **London**

Country/Region

Postcode **E C 4 A 3 W A**

Country

DX

Telephone **+44 121 632 6000**

### **Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- The company name and number match the information held on the public Register.
- You have attached the required documents.
- You have signed the form.

### **Important information**

All information on this form will appear on the public record.

### **Where to send**

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

### **Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

# Deloitte.

## **Murphy Limited (in Liquidation) ("the Company")**

Company Number: 01916346

Registered Office:  
c/o Deloitte LLP  
Hill House  
One Little New Street  
London  
EC4A 3TR






Final Progress report to creditors and members pursuant to Section 106 of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.14 of the Insolvency (England & Wales) Rules 2016 ("the Rules").

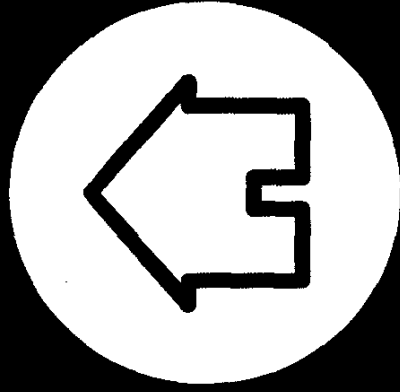
Nicholas Guy Edwards and Robert James Harding ("the Joint Liquidators") were appointed Joint Liquidators of Murphy Limited following cessation of the Administration on 20 October 2014. All licensed Insolvency Practitioners of Deloitte LLP ("Deloitte") are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

For the purposes of Section 231 of the Insolvency Act 1986 (as amended), ("the Act"), the Joint Liquidators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

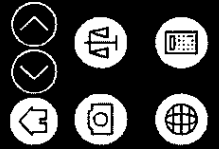
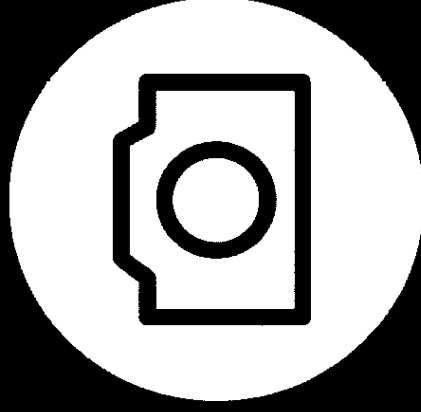
Council Regulation (EC) No 1346/2000 applies and these are the main proceedings as defined in Article 3(1) of that regulation.

26 July 2017

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	Remuneration and expenses	9



# Key messages



## Key messages

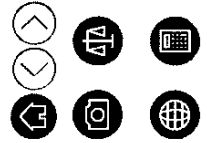
### Joint Liquidators of the Company

Nicholas Guy Edwards  
Robert James Harding

Deloitte LLP  
Four Brindleyplace  
Birmingham  
B1 2HZ

### Contact details

Email: [Radkaur@deloitte.co.uk](mailto:Radkaur@deloitte.co.uk)  
Website: [www.deloitte-  
insolvencies.co.uk/murphy](http://www.deloitte-<br/>insolvencies.co.uk/murphy)  
Tel: 0121 695 5049



#### Commentary

##### Summary of steps taken during the Liquidation

- During this final period of the Liquidation, the long running discussions regarding the counter claim made by a large debtor were concluded with the negotiated settlement avoiding litigation. Funds totalling £500k were paid to the debtor facilitating case closure and payment of the final distribution to unsecured creditors. Further details can be found on page 5.
- Funds totalling £30.5k have been realised during the period in respect of a rates refund.
- Book debt realisations totalling £350k have been achieved during the liquidation.

##### Costs

- The basis of our fees was fixed by reference to time costs during the preceding Administration. We have drawn fees totalling £297,524.
- Disbursements for the period of the Liquidation have totalled £4,282, as detailed on page 13.
- Further details of our remuneration can be found on pages 10 to 13.

##### Outstanding matters

- The Company's affairs have now been concluded subject only to completion of closing formalities.

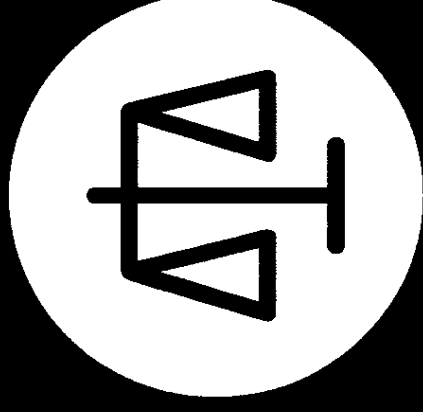
##### Dividends and outcomes for creditors

- The secured creditor was paid in full.
- Preferential creditors were paid in full on 12 February 2015.
- Unsecured creditors have been paid distributions totalling 37p in the £, made up of the interim dividend of 25p in the £ paid on 10 June 2015 and a final dividend of 12p declared on 19 May 2017.



## Summary and account of the Liquidation

Summary	5
Receipts and payments account	6



# Summary and account of the Liquidation Summary

## Progress of the Liquidation

### Asset Realisations

#### Surplus from Administration

Funds totalling £5.8m were transferred from the preceding Administration. A VAT refund in respect of the preceding Administration period of £47k was received during the Liquidation.

### Book debts

Book debt realisations totalling £349k have been achieved, including £289k received from the associated companies, Northern Reliable (£127k) and Clear Route (£162k). Having reviewed the book debt position, no further amounts were deemed collectable.

### Refunds

A rates refund totalling £30.5k was received during the period, bringing total miscellaneous realisations since the date of our appointment to £50.5k, comprising of £32.8k of rates refunds, £2k in sundry refunds and £15.7k of utility refunds.

### Debtor counter claims

As previously reported, investigations were needed into counter claims made by a large long term contract debtor. During the period of this report it finally became possible to conclude the long running discussions about the disputed mutual claims. Ultimately a negotiated settlement was arrived at, avoiding litigation and uncertainty and then facilitating progression of the case to closure.

Payment of £500k to the debtor, during this period enabled release of the provision for the first distribution previously held in respect of the counter claims. In turn the funds released were considerably to the benefit of the Company's unsecured creditors as a whole, facilitating payment of a final distribution of 12p in the £.

### Dividend distributions

Preferential creditors were paid in full on 12 February 2015. Unsecured creditors were paid an interim dividend of 25p in the £ on 10 June 2015. The final dividend of 12p was declared on 19 May 2017.

## Statutory tasks

During the period, we fulfilled our statutory and compliance obligations and other tasks of an administrative nature such as:

- correspondence with creditors
- case reviews
- cashiering functions
- case closure tasks

These necessary tasks do not generate any direct financial benefit for creditors.

### Case specific matters

Case specific matters include Tax and VAT specific matters, including the submission of statutory returns, conclusion of the Company's VAT and Tax returns, including seeking Tax clearance and payment of the associated amounts due.

### Investigations

We complied with our statutory duty to report on the conduct of the Company's directors, submitting our confidential report to the Insolvency Service on 4 March 2015.

We reviewed the information available to assess whether there were any matters that might lead to a recovery for the benefit of creditors, such as potential claims that may be brought against parties either connected to, or who have had past dealings with, the Company.

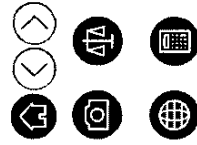
No further avenues of recovery have been identified.

### Cost of the work done during the report period

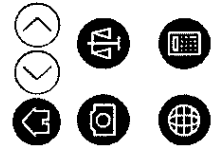
The following costs were incurred and paid during the report period:

- Legal fees and disbursements of £39,799 paid to Dentons in respect of legal support in the large debtor and counter claims settlement negotiations.

All paid costs are shown in the receipts and payments account on the following page.



# Summary and account of the Liquidation Receipts and payments



## Final receipts and payments account for the Liquidation period 21 October 2016 to 26 July 2017

	Notes	Period	To date
<b>Receipts</b>			
Book Debts	-	-	348,883
Rates Refunds	30,488	30,488	32,757
Sundry Trading Refunds	35	35	2,078
Cash at Bank	-	-	5,811,149
Administration VAT	-	-	47,401
Bank Interest Gross	2,067	2,067	28,672
Utilities Refunds	-	-	15,724
<b>Total receipts</b>	<b>32,591</b>	<b>6,286,663</b>	
<b>Payments</b>			
Contractors Fees	-	-	7,627
Legal Fees	39,739	39,739	79,812
Legal Disbursements	60	60	1,186
Corporation Tax	1,845	1,845	2,222
Telephone Telx & Fax	-	-	42,294
Postage & Redirection	-	-	3,991
Statutory Advertising	-	-	169
Rates	-	-	157
Other Property Expenses	-	-	2,470
Bank Charges	250	250	639
Agents' fees - Insol Group plc	-	-	9,575
Agents' fees - Driver Trett	-	-	27,852
Contract Debtor Counter Claims Settlement	500,000	500,000	500,000
Liquidator's Fees	297,524	297,524	297,524
Liquidator's Disbursements	4,282	4,282	4,282
Secured distribution	7,063	7,063	7,063
Preferential Dividend - 100 p in the £	-	-	370,304
Unsecured Interim Dividend - 25p in the £	A 24,723	24,723	3,301,399
Final Unsecured Distribution - 12p in the £	B 1,599,429	1,599,429	1,599,429
Unclaimed dividends sent to ISA	-	-	28,644
Unclaimed dividends fee	26	26	26
<b>Total payments</b>	<b>2,474,940</b>	<b>6,286,663</b>	
<b>Balance</b>			
<b>Made up of:</b>			
NIB Instant Access A/C			
<b>Balance In hand</b>			

A receipts and payments account is provided opposite, detailing the transactions in the Liquidation from 21 October 2016 to 26 July 2017, and all transactions in the Liquidation.

### Notes to receipts and payments account

**A** - This value represents payment of the interim distribution of 25p in the £ to creditors admitted during the period of this report.

**B** - The final distribution of 12p in the £ was declared on 19 May 2017.

All funds are held in an interest bearing account and have been moved to non-interest bearing in preparation for case closure. The Corporation tax on interest received has been accounted for to HM Revenue & Customs.

Funds are shown net of VAT recoverable/payable accounted for to HM Revenue & Customs.

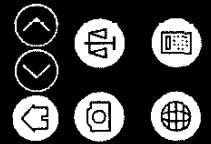
No Liquidation Statement of Affairs was provided as the Liquidation followed Administration.

# Information for creditors



Outcome

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## Information for creditors Outcome

### Secured creditors

The secured creditor's debt at the date of the Administration was c.£1.7m as per the directors' Statement of Affairs. Payments totalling £1.5m were made to the secured creditor during the preceding Administration.

Brought forward tax losses valued at c.£175k were surrendered to fellow subsidiary and parent companies. The residual balance owed to the secured creditor (£7k) was paid during the period. The secured creditor has therefore been paid in full.

### Preferential creditors

A final dividend of 100p in the £, totalling £373k, was paid to preferential creditors on 12 February 2015. Unclaimed dividends totalling £2.6k have subsequently been paid to the Insolvency Service unclaimed dividends account.

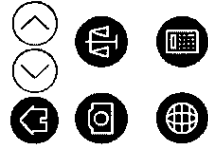
### Unsecured creditors

Unsecured creditors were paid an interim dividend of 25p in the £ on 10 June 2015.

Following receipt of further information during this period, additional creditor claims totalling £925,072 have been agreed and the dividend of 25p in the £ has been paid to these creditors.

A final unsecured distribution totalling £1.6m, has been paid during the period, representing 12p in the £ was declared on 19 May 2017.

To date, distributions totalling c.£3.3m have been paid to unsecured creditors on agreed claims of £13.2m.

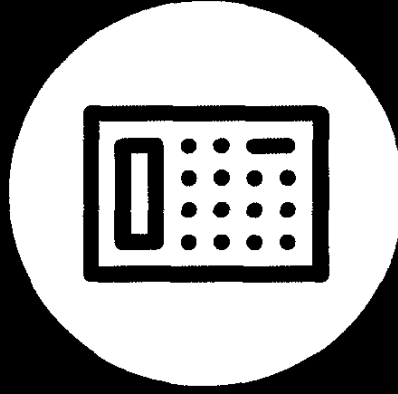




# Remuneration and expenses

Joint Liquidators' Remuneration

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# Remuneration and expenses

## Joint Liquidators' remuneration

### Joint Liquidators' remuneration

"A Creditors' Guide to Remuneration" is available at [www.deloitte-insolvencies.co.uk/murphy](http://www.deloitte-insolvencies.co.uk/murphy).

Should you require a paper copy, please write to us at the address on the front of this report and this will be provided at no cost.

### Basis of remuneration

The basis of our remuneration by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the Liquidation was fixed by creditors during the preceding Administration and applies to the liquidation process.

### Joint Liquidators' remuneration

Our time costs for the period are £206,455.45 made up of 380.2 hours at an average charge out rate of £542.98 per hour across all grades of staff.

Since the date of our appointment to 26 July 2017, we have incurred total time costs of £724,565.45 made up of 1,290 hours at an average charge out rate of £561.67 per hour across all grades of staff.

Time costs incurred and charge out rate details are provided opposite and on the following pages. Time is charged in six minute increments.

### Time costs – Fees drawn to date

£297,524 has been paid in settlement of our time costs as shown in the receipts and payments account on page 6.

### Charge out rates

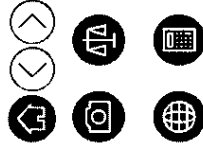
The range of charge out rates for the separate categories of staff (the period from 1 September 2016) is summarised below:

### Restructuring Services charge out rates (£)

Grade	Hourly
Partners & Directors	660 - 1,045
Assistant Directors	515 - 790
Managers	440 - 710
Assistant Managers	335 - 565
Assistants & Support	80 - 335

The above bands are specific to Restructuring Services partners and staff. Specialists from other Deloitte departments such as Tax/VAT, Financial Advisory or Deloitte Real Estate that may be required, can charge rates outside the Restructuring Services bands quoted above. Where such specialists have worked on the case, average rates may also fall outside the Restructuring Services bands.

Charge out rates last increased on 1 September 2016.



Time costs for the Liquidation period: 21 October 2016 to 26 July 2017

Partners and staff (including cashiers) recorded their time spent working on the Liquidation on a computerised time recording system. Time spent by secretarial staff working on the assignment has not been recorded or recovered. Appropriate staff have been assigned to work on each aspect of the case based upon seniority and experience, having regard to the complexity of the relevant work and the values of assets or claims.

	Partners & Directors		Assistant Directors		Managers		Assistant Managers		Assistants & Support		TOTAL		Average rate/h Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration and Planning</b>													
Cashiering and Statutory Filing	0.15	156.75	0.10	51.50	2.75	1,468.75	8.90	3,661.50	2.00	430.00	13.90	5,768.50	415.00
Case Management and Closure	-	-	0.50	276.00	3.00	1,467.00	29.20	10,002.00	16.28	3,840.20	48.98	15,585.20	318.20
Initial Actions	-	-	-	-	-	-	-	-	2.90	942.50	2.90	942.50	325.00
General Reporting	-	-	-	-	3.20	1,408.00	4.80	1,608.00	11.80	2,527.25	19.80	5,543.25	279.96
	<b>0.15</b>	<b>156.75</b>	<b>0.60</b>	<b>327.50</b>	<b>8.95</b>	<b>4,343.75</b>	<b>42.90</b>	<b>15,271.50</b>	<b>32.98</b>	<b>7,739.95</b>	<b>85.58</b>	<b>27,839.45</b>	<b>325.30</b>
<b>Realisation of Assets</b>													
Book Debts	112.20	100,960.00	-	-	-	-	14.30	4,790.50	-	-	126.50	105,770.50	836.13
	<b>112.20</b>	<b>100,960.00</b>	<b>-</b>	<b>-</b>	<b>14.30</b>	<b>4,790.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126.50</b>	<b>105,770.50</b>	<b>836.13</b>
<b>Creditors</b>													
Secured	-	-	-	-	-	-	-	266.00	-	-	0.80	266.00	335.00
Shareholders	-	-	-	-	-	-	-	-	0.50	107.50	0.50	107.50	215.00
Unsecured	26.00	20,520.00	0.70	360.50	-	-	27.20	9,169.00	39.90	8,588.50	92.80	38,638.00	416.36
	<b>26.00</b>	<b>20,520.00</b>	<b>0.70</b>	<b>360.50</b>	<b>-</b>	<b>-</b>	<b>27.20</b>	<b>9,169.00</b>	<b>39.90</b>	<b>8,588.50</b>	<b>94.10</b>	<b>39,013.50</b>	<b>414.60</b>
<b>Case Specific Matters</b>													
VAT	0.80	1,008.00	3.50	3,412.50	1.80	704.00	0.80	268.00	-	-	6.70	5,392.50	804.85
Tax	1.80	1,990.00	6.80	6,494.00	7.05	4,890.00	20.45	9,338.75	31.25	5,726.75	67.35	28,439.50	422.26
	<b>2.60</b>	<b>2,998.00</b>	<b>10.30</b>	<b>9,906.50</b>	<b>8.85</b>	<b>5,584.00</b>	<b>21.25</b>	<b>9,606.75</b>	<b>31.25</b>	<b>5,726.75</b>	<b>74.05</b>	<b>33,832.00</b>	<b>456.88</b>
<b>TOTAL HOURS &amp; COST</b>	<b>140.95</b>	<b>124,654.75</b>	<b>11.60</b>	<b>10,594.50</b>	<b>17.60</b>	<b>9,937.75</b>	<b>106.45</b>	<b>39,105.75</b>	<b>103.63</b>	<b>22,162.70</b>	<b>380.23</b>	<b>206,455.45</b>	<b>542.98</b>
<b>AVERAGE RATE/HOUR PER GRADE</b>	<b>£</b>	<b>884.39</b>	<b>£</b>	<b>913.32</b>	<b>£</b>	<b>564.64</b>	<b>£</b>	<b>367.36</b>	<b>£</b>	<b>213.86</b>			



Time costs for the Liquidation period: 21 October 2014 to 26 July 2017

Partners and staff (including cashiers) recorded their time spent working on the Liquidation on a computerised time recording system. Time spent by secretarial staff working on the assignment has not been recorded or recovered. Appropriate staff have been assigned to work on each aspect of the case based upon seniority and experience, having regard to the complexity of the relevant work and the values of assets or claims.

	Partners & Directors		Assistant Directors		Managers		Assistant Managers		Assistants & Support		TOTAL		Average rate/h Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration and Planning</b>													
Cashiering and Statutory Filing	0.25	243.25	3.65	2,432.50	12.35	6,352.25	54.40	22,412.00	13.60	3,713.00	84.25	35,153.00	417.25
Case Management and Closure	12.15	10,715.50	1.60	863.00	31.50	16,222.00	35.90	12,660.00	46.28	11,538.70	127.13	51,999.20	409.02
Initial Actions	26.00	21,840.00	-	-	-	-	-	-	2.90	942.50	28.90	22,782.50	788.32
General Reporting	0.50	432.50	0.20	130.00	9.90	4,959.00	4.90	1,608.00	28.40	7,756.25	43.80	14,885.75	339.86
	<b>38.30</b>	<b>33,231.25</b>	<b>5.45</b>	<b>3,425.50</b>	<b>53.75</b>	<b>27,533.25</b>	<b>94.80</b>	<b>36,660.00</b>	<b>91.18</b>	<b>23,950.45</b>	<b>284.08</b>	<b>124,820.45</b>	<b>439.38</b>
<b>Investigations</b>													
Reports on Directors' Conduct	-	-	-	-	2.00	1,010.00	-	-	-	-	2.00	1,010.00	505.00
	-	-	-	-	2.00	1,010.00	-	-	-	-	2.00	1,010.00	505.00
<b>Trading</b>													
Ongoing Trading	6.50	5,622.50	-	-	-	-	-	-	-	-	6.50	5,622.50	865.00
Closure of Trade	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>6.50</b>	<b>5,622.50</b>	-	-	-	-	-	-	-	-	<b>6.50</b>	<b>5,622.50</b>	<b>865.00</b>
<b>Realisation of Assets</b>													
Book Debts	210.90	187,986.00	-	-	-	-	14.30	4,790.50	0.90	283.50	226.10	193,060.00	853.87
Other Assets (e.g. Stock)	2.00	1,820.00	-	-	-	-	-	-	-	-	2.00	1,820.00	910.00
	<b>212.90</b>	<b>189,806.00</b>	-	-	-	-	<b>14.30</b>	<b>4,790.50</b>	<b>0.90</b>	<b>283.50</b>	<b>228.10</b>	<b>194,880.00</b>	<b>854.35</b>
<b>Creditors</b>													
Employees	-	-	-	-	7.60	3,116.00	88.30	35,763.50	0.30	90.00	96.20	38,969.50	405.09
Preferential	-	-	-	-	7.00	3,506.00	-	-	0.70	220.50	7.70	3,726.50	483.96
Secured	-	-	-	-	-	-	0.80	268.00	-	-	0.80	268.00	335.00
Shareholders	-	-	-	-	-	-	-	-	0.50	107.50	0.50	107.50	215.00
Unsecured	26.00	20,520.00	1.50	908.50	281.70	142,733.50	31.30	10,771.50	82.00	19,537.50	422.50	194,471.00	460.29
	<b>26.00</b>	<b>20,520.00</b>	<b>1.50</b>	<b>908.50</b>	<b>296.30</b>	<b>149,355.50</b>	<b>120.40</b>	<b>46,803.00</b>	<b>83.50</b>	<b>19,955.50</b>	<b>527.70</b>	<b>237,542.50</b>	<b>450.15</b>
<b>Case Specific Matters</b>													
VAT	8.20	8,983.00	3.50	3,412.50	8.90	4,500.50	0.80	288.00	0.40	126.00	21.80	17,270.00	792.20
Tax	95.00	82,148.00	10.10	9,316.50	45.75	30,970.50	26.45	11,768.75	42.55	9,216.25	218.85	143,420.00	652.35
	<b>103.20</b>	<b>91,111.00</b>	<b>13.60</b>	<b>12,729.00</b>	<b>54.65</b>	<b>35,471.00</b>	<b>27.25</b>	<b>12,036.75</b>	<b>42.95</b>	<b>9,342.25</b>	<b>241.65</b>	<b>160,890.00</b>	<b>664.97</b>
<b>TOTAL HOURS &amp; COST</b>	<b>387.50</b>	<b>340,290.75</b>	<b>20.55</b>	<b>17,063.00</b>	<b>406.70</b>	<b>213,369.75</b>	<b>256.75</b>	<b>100,310.25</b>	<b>218.53</b>	<b>53,531.70</b>	<b>1,290.03</b>	<b>724,585.45</b>	<b>561.87</b>

AVERAGE RATE/HOUR PER GRADE

FEES DRAWN

£ 878.17

£ 830.32

£ 524.64

£ 390.89

£ 244.96

£ 297,524.00



## Remuneration and expenses

### Detailed information

#### Category 1 Disbursements

Payments made by us direct to third parties for which no approval is required.

#### Category 2 Disbursements

Costs and expenses not generally made to a third party, such as staff mileage costs. Specific approval required for Category 2 costs and expenses to be paid was given by creditors in the proceeding Administration.

### Disbursements

Details of disbursements paid are given below. Our disbursements have been recovered in full.

#### Category 1 disbursements

£ (net)	Incurring in this report period	Total cost for the Liquidation
Travel	7	187
Accommodation	-	53
Subsistence	4	243
Postage / Couriers	2,288	2,357
<b>Total</b>	<b>2,299</b>	<b>2,841</b>

#### Category 2 disbursements

£ (net)	Incurring in this report period	Total cost for the Liquidation
Tax filing disbursements	-	1,441.00
<b>Total</b>	<b>-</b>	<b>1,441.00</b>

### Creditors' right to request information

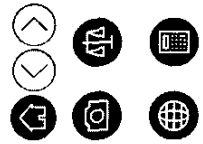
Any secured creditor or unsecured creditor (with the support of at least 5% in value of the unsecured creditors or with leave of the Court) may, in writing, request additional information regarding remuneration or expenses to that supplied within this report. Such requests must be made within 21 days of receipt of this report in accordance with Rule 18.9 of the Rules.

### Creditors' right to challenge remuneration and/or expenses

Any secured creditor or unsecured creditor (with the support of at least 10% in value of the unsecured creditors or with leave of the Court) may apply to the Court for one or more orders (in accordance with Rule 18.34 of the Rules), reducing the amount or the basis of remuneration which we are entitled to charge or otherwise challenging some or all of the expenses incurred.

Applications must be made within eight weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 18.34(3) of the Rules.

Challenges can not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.



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