

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

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23/02/2018
COMPANIES HOUSE

1 Company details

Company number 0 4 5 5 0 1 5 0

Company name in full John O'Neill And Partners Limited

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

2 Liquidator's name

Full forename(s) N A

Surname Bennett

3 Liquidator's address

Building name/number Leonard Curtis

Street 5th Floor

Grove House

Post town 248a Marylebone Road

County/Region London

Postcode N W 1 6 B B

Country

4 Liquidator's name

Full forename(s) A D

Surname Cadwallader

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

5 Liquidator's address

Building name/number Leonard Curtis

Street 5th Floor

Grove House

Post town 248a Marylebone Road

County/Region London


Postcode N W 1 6 B B

Country

② Other liquidator
Use this section to tell us about another liquidator.


LIQ03

Notice of progress report in voluntary winding up

6		Period of progress report															
From date	d	2	d	8	m	1	m	2	y	2	y	0	y	1	y	6	
To date	d	2	d	7	m	1	m	2	y	2	y	0	y	1	y	7	
7		Progress report															
		<input checked="" type="checkbox"/> The progress report is attached															
8		Sign and date															
Liquidator's signature	Signature																
	X  X																
Signature date	d	2	d	2	m	0	m	2	y	2	y	0	y	1	y	8	

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 **Marc Palmer**

Company name **Leonard Curtis**

Address **5th Floor**

Grove House

248a Marylebone Road

Post town **London**

County/Region

Postcode **N W 1 6 B B**

Country

Dx


Telephone **020 7535 7000**

 **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



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**John O'Neill And Partners Limited
(In Creditors' Voluntary Liquidation)**

Company Number: 04550150

Former Registered Office: Churcham House, Bridgeman Road, Teddington, Middlesex TW11 9AJ

Trading Address: Churcham House, Bridgeman Road, Teddington, Middlesex TW11 9AJ

**Joint Liquidators' Annual Progress Report
pursuant to Rule 18.3 of the Insolvency (England and Wales) Rules 2016**

22 February 2018

**N A Bennett and A D Cadwallader - Joint Liquidators
Leonard Curtis
5th Floor, Grove House, 248a Marylebone Road
London NW1 6BB
Tel: 020 7535 7000 Fax: 020 7723 6059
creditors@leonardcurtis.co.uk
Ref: L18/MP/SJOH10/1010**

CONTENTS

- 1 Introduction
- 2 Conduct of the Liquidation
- 3 Receipts and Payments Account
- 4 Outcome for Creditors
- 5 Investigations
- 6 Joint Liquidators' Remuneration, Expenses and Disbursements and Creditors' Rights
- 7 Matters Still to be Dealt With
- 8 Other Matters

APPENDICES

- A Summary of Joint Liquidators' Receipts and Payments from 28 December 2012 to 27 December 2017
- B Summary of Joint Liquidators' Time Costs from 28 December 2016 to 27 December 2017
- C Detailed Narrative of Work Performed by the Joint Liquidators and their Staff
- D Leonard Curtis Policy Regarding Fees, Expenses and Disbursements

TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 N A Bennett and A D Cadwallader were appointed as Joint Administrators of John O'Neill And Partners Limited ("the Company") on 28 July 2011. Upon conclusion of the administration, pursuant to Paragraph 83 of Schedule B1 of the Insolvency Act 1986 (as amended) ("the Act"), N A Bennett and A D Cadwallader were subsequently appointed as Joint Liquidators of the Company on 28 December 2012.
- 1.2 N A Bennett is authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association and A D Cadwallader is authorised to act as an insolvency practitioner in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.3 There has been no change in office holder since the date of Liquidation.
- 1.4 This report provides an update on the conduct of the liquidation for the period from 28 December 2016 to 27 December 2017, as required by Section 104A(1) of the Act and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous progress report dated 21 February 2017.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB on 26 April 2016.

Assets Realised

Debtors and Retentions

- 2.2 Nothing in this report is intended, nor should it be taken, as a waiver of legal privilege by the Joint Liquidators or the Company in relation to the matters referred to herein. The information contained below is for information purposes only and any advice, documents or information received, or provided, to or by the Joint Liquidators in relation to the litigation against NLI Hotels ("NLI") is strictly confidential.
- 2.3 As previously reported, the Joint Administrators entered into an agreement with Tvedt Group Limited ("Tvedt") to fund and manage the conduct of claims against NLI, which may lead to recoveries for the liquidation. This claim is still ongoing. Although I cannot provide any further information at this time I will update creditors in future reports.

Assets Still to be Realised

- 2.4 Apart from debtors and retentions I am not aware of any further assets to be realised.

3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Joint Liquidators' receipts and payments for the entire period of the liquidation, including the period from 28 December 2016 to 27 December 2017, is attached at Appendix A.
- 3.2 All figures are stated net of VAT.

4 OUTCOME FOR CREDITORS

Secured Creditors

- 4.1 As previously reported, the secured creditors, Howard De Walden Estates Limited ("HDWEL") and Churcham House LLP ("CH"), have fixed charge security by way of a deed of assignment over a building contract. HDWEL have confirmed that there are no longer monies owed under their charge. CH are owed £175,000 and any recovery will depend on any recovery from NLI.

Preferential Creditors

- 4.2 Claims totalling £22,000 have been received and remain unpaid.

4.3 Prescribed Part

The Act provides that, where a company has created a floating charge after 15 September 2003, we must make a prescribed part of the company's net property available to the unsecured creditors. As the Company has no unsatisfied charges that fall into this category, there will be no requirement to set aside a prescribed part of net property.

Ordinary Unsecured Creditors

- 4.4 As at the date of Administration, there were unsecured creditors, with estimated claims totalling £9m. Any dividend will depend on upon the proceedings against NLI.

5 INVESTIGATIONS

Nothing further has been brought to the attention of the Joint Liquidators during the period of this report.

6 JOINT LIQUIDATORS' REMUNERATION, EXPENSES AND DISBURSEMENTS AND CREDITORS' RIGHTS

Remuneration

- 6.1 In accordance with the resolution passed in the Administration that preceded the liquidation, the Joint Liquidators' remuneration is payable by reference to time properly given by them and their staff in attending to matters arising in the liquidation. The Joint Liquidators' time costs from 28 December 2016 to 27 December 2017 are £9,579, which represents 30.1 hours at an average hourly rate of £318.24. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period from 28 December 2016 to 27 December 2017. Total time costs from the commencement of the liquidation amount to £91,760.50.

- 6.2 At Appendix C is a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed.

- 6.3 To date, there have been insufficient realisations in the liquidation with which to pay the Joint Liquidators' remuneration. Any payment will depend upon the level of any further realisations.

Expenses

- 6.4 Also, in accordance with the resolution passed in the Administration, creditors approved the basis for recharging disbursements that include an element of allocated cost or payments to outside parties in which we or our company have an interest. In this case, the following costs falling into the above categories have been incurred and, where indicated, reimbursed to our company:

Type	Incurred This Period £	Incurred To Date £	Paid £	Unpaid £
Internal photocopying @ 10p per copy	38.80	1,438.00	1,283.40	254.60
General stationery, postage, telephone etc @ £100 per 100 creditors/ members or part thereof	-	-	-	-
Room hire @£100 per meeting	-	-	-	-
Storage of office files (6 years) £81.25 per box	-	-	-	-
Business mileage @45p a mile	-	-	-	-
Other	-	-	-	-
Total	38.80	1,438.00	1,283.40	154.60

6.5 Attached at Appendix D is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade.

6.6 During the liquidation, the following professional advisors and / or subcontractors have been used:

Name of Professional Advisor	Service Provided	Basis of Fees
Systech International Limited	Debt Collection	Percentage of Realisations
SLS Solicitors Limited	Legal Advice	Conditional Fee Agreement
Hambury Tilmond Limited	Service of Documents	Fixed Rate
Tvedt Group Limited	Conduct of a claim	Percentage of Net Realisations
Matthew Austin	Debt Collection	Fixed Fee and capped percentage of any recovery available for the Company

Creditors' Rights

6.7 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in this report.

6.8 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.

6.9 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation.

7 MATTERS STILL TO BE DEALT WITH

Matters still to be dealt with before conclusion of the liquidation include the following:

- The realisation of the remaining assets, as detailed in section 2;
- The formal agreement of creditor claims;
- A final distribution to the secured/preferential creditors;
- The unpaid remuneration and expenses will need to be defrayed;
- Prepare and submission of the Joint Liquidators' Final Account

8 OTHER MATTERS

8.1 For your information, a creditor's guide to liquidators' fees, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:

<https://www.r3.org.uk/what-we-do/publications/professional/fees>

8.2 If you would prefer this to be sent to you in hard copy form, please contact Marc Palmer of this office on 020 7535 7000.

8.3 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:

<http://www.creditorinsolvencyguide.co.uk>

8.4 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:

<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

Yours faithfully



N A BENNETT
JOINT LIQUIDATOR

N A Bennett is authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association under office holder number 9083 and A D Cadwallader is authorised to act as an insolvency practitioner in the UK by the Institute of Chartered Accountants in England and Wales under office holder number 9501

Summary of Joint Liquidators' Receipts and Payments
from 28 December 2012 to 27 December 2017

	Statement of Affairs		Previously Reported		This Period 28/12/2016 to 27/12/2017		Cumulative 28/12/12 to 27/12/2017	
	Notes		Fixed	Floating	Fixed	Floating	Fixed	Floating
		£	£	£	£	£	£	£
RECEIPTS								
Tangible Assets	4,000	1	-	-	-	-	-	-
Debtors	6,377,743		-	22,168.00	-	-	-	22,168.00
	6,381,743		-	22,168.00	-	-	-	22,168.00
Administration Surplus			-	1,857.80	-	-	-	1,857.80
Deposit Interest Gross			-	4.87	-	-	-	4.87
			-	24,030.67	-	-	-	24,030.67
PAYMENTS								
IT Licence Fee			-	150.00	-	-	-	150.00
Statutory Demand			-	150.00	-	-	-	150.00
Statutory Advertising			-	676.71	-	-	-	676.71
Bordereau Fee			-	62.33	-	-	-	62.33
Debt Collection Expenses			-	4,470.43	-	-	-	4,470.43
Storage Charges			-	5,450.91	-	-	-	5,450.91
Sundry Expenses and Disbursements			-	2,787.97	-	-	-	2,787.97
Insurance			-	266.46	-	-	-	266.46
Corporation Tax			-	4.04	-	-	-	4.04
Joint Administrators' Unpaid Remuneration			-	10,000.00	-	-	-	10,000.00
			-	24,018.85	-	-	-	24,018.85
Balances in Hand			-	11.82	-	-	-	11.82

Note

1) These assets were realised during the Administration

John O'Neill And Partners Limited
(In Creditors' Voluntary Liquidation)

Summary of Joint Liquidators' Time Costs from 28 December 2012 to 27 December 2017

	Director		Senior Manager		Manager 2		Administrator 2		Administrator 3		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	53	2,272.50	25	995.00	245	7,623.00	-	-	70	1,330.00	7	105.00	400	12,325.50	308.14
Receipts & Payments	-	-	-	-	188	5,795.50	-	-	70	1,330.00	-	-	258	7,125.50	276.18
Insurance	-	-	-	-	1	32.00	-	-	-	-	-	-	1	32.00	320.00
Assets	20	862.50	56	2,183.50	733	22,854.00	11	253.00	371	7,049.00	-	-	1,191	33,202.00	278.77
Liabilities	-	-	-	-	116	3,659.50	-	-	47	893.00	10	150.00	173	4,702.50	271.82
General Administration	17	765.00	17	692.00	268	8,376.50	-	-	152	2,908.00	44	618.00	498	13,359.50	268.26
Appointment	-	-	-	-	1	28.50	-	-	51	969.00	-	-	52	997.50	191.83
Post Appointment Creditor Reporting	41	1,807.50	41	1,648.50	414	12,779.00	-	-	20	380.00	24	360.00	540	16,975.00	314.35
Liquidation Committee Reporting	5	225.00	-	-	88	2,816.00	-	-	-	-	-	-	93	3,041.00	326.99
Total	136	5,932.50	139	5,519.00	2,054	63,964.00	11	253.00	781	14,859.00	85	1,233.00	3,206	91,760.50	
Average Hourly Rate (£)		<u>436.21</u>		<u>397.05</u>		<u>311.41</u>		<u>230.00</u>		<u>190.26</u>		<u>145.06</u>		<u>286.21</u>	

Summary of Joint Liquidators' Time Costs from 24 December 2016 to 27 December 2017

	Director		Senior Manager		Manager 2		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	-	-	3	123.00	41	1,312.00	-	-	44	1,435.00	326.14
Receipts & Payments	-	-	-	-	16	512.00	-	-	16	512.00	320.00
Assets	5	225.00	-	-	125	4,000.00	-	-	130	4,225.00	325.00
Liabilities	-	-	-	-	13	416.00	5	75.00	18	491.00	272.78
General Administration	4	180.00	2	82.00	20	640.00	2	30.00	28	932.00	332.86
Post Appointment Creditor Reporting	5	225.00	1	41.00	28	896.00	10	150.00	44	1,312.00	298.18
Liquidation Committee Reporting	-	-	-	-	21	672.00	-	-	21	672.00	320.00
Total	14	630.00	6	246.00	264	8,448.00	17	255.00	301	9,579.00	
Average Hourly Rate (£)		<u>450.00</u>		<u>410.00</u>		<u>320.00</u>		<u>150.00</u>		<u>318.24</u>	

All Units are 6 minutes

DETAILED NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case-management purposes. Whilst this work will not directly result in any monetary value for creditors, it will ensure that the case is managed efficiently and resourced appropriately, which will be of benefit to all creditors. The work carried out under this category will comprise the following:

- Case-management reviews. Quarterly reviews have been carried out to ensure that the case is progressing as planned.
- Allocation of staff, management of staff, case resourcing and budgeting.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Filing of documents at Companies House in accordance with statutory requirements.

Receipts and Payments

This category of work will not result in a direct financial benefit for creditors; however, close monitoring of case bank accounts is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly.

- Management of case bank account(s) to ensure compliance with relevant risk management procedures.
- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

Insurance, Bonding and Pensions

Insolvency Practitioners are obliged to comply with certain statutory requirements when conducting their cases. Some of these requirements are in place to protect Company assets (see insurance and bonding matters below), whilst requirements in respect of Company pension schemes are there to protect the pension funds of Company employees. Whilst there is no direct financial benefit to Company creditors in dealing with these, close control of case expenditure is crucial to delivering maximum returns to the appropriate class of creditor.

- Review of the Joint Liquidators' bond in accordance with the Insolvency Practitioners Regulations 2005. A bond is a legal requirement on all liquidations and is essentially an insurance policy to protect creditors against the fraud or dishonesty of the Insolvency Practitioner. The bond is calculated by reference to the value of assets which are estimated before costs, to be available to unsecured creditors.
- Periodic review of bonding requirements to ensure that creditors are appropriately protected. The bond is reviewed upon each large receipt of monies into the case and also at three month intervals in accordance with best practice.

Assets

- Liaising with Tvedt and their advisors regarding the litigation against NLI

Liabilities

This category of time includes both statutory and non-statutory matters.

Statutory

- Processing of claims from the Company's creditors – All claims received from the Company's creditors have been logged. At present, there are insufficient funds available to enable a distribution to be made to the unsecured creditors of the Company and therefore claims are not being formally agreed at this stage.
- Preparation and submission of periodic progress reports to creditors.

Non statutory

- Dealing with enquiries from the Company's creditors – This will include dealing with creditors general queries by post, telephone and email. Time will also be incurred providing updates to the secured creditors on the progress of the liquidation.

General Administration

- General planning matters.
- Setting up and maintaining the Joint Liquidators' records.
- Dealing with general correspondence and communicating with directors and shareholders.

Post-Appointment Creditors' Meetings

- Preparation of Joint Liquidators' Annual Progress Report dated 21 February 2017.

Liquidation Committee Reporting

- Preparation of Joint Liquidators' reports to the Liquidation Committee.
- Corresponding with the Liquidation Committee.

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

The following Leonard Curtis policy information is considered to be relevant to creditors:

Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by resolution that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rate given below.

The following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

	Standard £	Complex £
Director	450	562
Senior Manager	410	512
Manager 1	365	456
Manager 2	320	400
Administrator 1	260	325
Administrator 2	230	287
Administrator 3	210	262
Administrator 4	150	187
Support	0	0

Office holders' remuneration may include costs incurred by the firm's in-house legal team, who may be used for non-contentious matters pertaining to the insolvency appointment.

Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

APPENDIX D (cont.)

Type	Description	Amount
AML checks	Electronic client verification in compliance with the Money Laundering Regulations 2007	£5.00 plus VAT per individual
Bond / Bordereau fee	Insurance bond to protect the insolvent entity against and losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case
Company searches	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service
Document hosting	Hosting of documents for creditors	Type
		ADM
		CVL
		MVL
		CPL
		CVA
		BKY
IVA		
Post re-direction	Redirection of post from Company's premises to office-holders' address	0-3 months £185.00 3-6 months £275.00 6-12 months £445.00
Software Licence fee	Payable to software provider for use of case management system	£87.00 plus VAT per case
Statutory advertising	Advertising of appointment, notice of meetings etc.	£83.02 plus VAT per advert Dependent upon advert and publication
	- London Gazette - Other	
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of externally appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions.	Time costs plus disbursements plus VAT
Other disbursements	See disbursements section below	See disbursements section below

Disbursements

Included within both of the above categories of expenses are disbursements, being amounts paid firstly by Leonard Curtis on behalf of the insolvent entity and then recovered from the entity at a later stage. These are described as Category 1 and Category 2 disbursements.

- a) Category 1 disbursements: These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) Category 2 disbursements: These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Storage of office files (6 years)	£81.25 per box
Business mileage	45p per mile

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration.