

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

SATURDAY



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### 1 Company details

Company number	0 0 5 0 5 5 5 4	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Kent Messenger Limited	

### 2 Liquidator's name

Full forename(s)	Danny Nicolaas William
Surname	Dartnaill

### 3 Liquidator's address

Building name/number	Thames Tower, Level 12, Station Road
Street	Reading
Post town	Berkshire
County/Region	
Postcode	R G 1 1 L X
Country	

### 4 Liquidator's name

Full forename(s)	William Matthew Humphries	① Other liquidator Use this section to tell us about another liquidator.
Surname	Tait	

### 5 Liquidator's address

Building name/number	55	② Other liquidator Use this section to tell us about another liquidator.
Street	Baker Street	
	London	
Post town		
County/Region		
Postcode	W 1 U 7 E U	
Country		

# LIQ03

## Notice of progress report in voluntary winding up

### 6 Period of progress report

From date	<sup>d</sup> 2	<sup>d</sup> 7	<sup>m</sup> 0	<sup>m</sup> 4	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8
To date	<sup>d</sup> 2	<sup>d</sup> 6	<sup>m</sup> 0	<sup>m</sup> 4	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9

### 7 Progress report

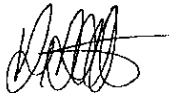
The progress report is attached

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>1

<sup>d</sup>7

<sup>m</sup>05

<sup>y</sup>20

<sup>y</sup>19

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 **Danny Dartnaill**

Company name **BDO LLP**

Address  
**5 Temple Square  
Temple Street**

Post town **Liverpool**

Country/Region

Postcode **L 2 5 R H**

Country

DX **BRNOTICE@bdo.co.uk**

Telephone **01512 374 500**

 **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)**



TO ALL KNOWN CREDITORS AND SHAREHOLDERS

17 May 2019

Our Ref 00271627/DD/DF/C2

Please ask for  
David Forster  
0151 237 4530  
Email BRCMT@bdo.co.uk

Dear Madams/Sirs

**Kent Messenger Limited - In Creditors' Voluntary Liquidation ('the Company')**  
**Registered number: 00505554**

I set out below an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period from 27 April 2018 to 26 April 2019 ('the Period') and should be read in conjunction with my previous reports on the matter.

**Professional information regarding the Joint Liquidators**

The Liquidation commenced on 27 April 2015.

The Joint Liquidators are Danny Nicolaas William Dartnaill (officeholder No: 10110) of BDO LLP, Thames Tower, Level 12, Station Road, Reading, RG1 1LX and William Matthew Humphries Tait (officeholder No: 9564) of BDO LLP, 55 Baker Street, London, W1U 7EU. They carry out their functions jointly, and severally meaning any action can be done by one Liquidator or by both of them.

**Receipts & Payments**

I enclose at Appendix 1 a summary of my Receipts and Payments account, analysed to show activity during the Period compared to the whole of the Liquidation. The account shows a balance in hand of £21.

**Receipts**

The only receipt to comment on during the Period was in respect of bank interest received totalling £359 on funds held in the Liquidation bank account.

**Payments**

The payments shown are largely self-explanatory, although I would comment specifically on the following:

**Corporation Tax**

During the Period, a payment of £138 was made to HMRC in respect of corporation tax.



The payments made in relation to the Joint Liquidators' Fees and Disbursements are discussed in further detail later in my report.

### **Costs in the Liquidation**

I additionally provide a summary of the professional fees and other expenses, which have been paid in the Period, the costs, which have been accrued and not yet paid, and the costs that are anticipated.

<b>Professional Fees and Expenses</b>	<b>Accrued £</b>	<b>Paid £</b>	<b>Anticipated £</b>
Tax advice and completion of tax returns ( see below)	2,060	2,060	Nil

During the Period, a total of £2,060 was paid to Grant Thornton UK LLP in respect of their assistance with completion of the pre appointment tax returns. The returns were submitted to HMRC who were then able to submit their final claim in the liquidation.

### **Progress of the Liquidation**

There is a potential rates refund of approximately £7k which has been identified by a firm of agents. They will be instructed shortly to liaise with the local authority. There contingent fee of 33% is only payable on the amount that is actually refunded.

### **Assets**

I can confirm that there are no assets of a peculiar or special nature, which cannot be sold. Consequently, there has been no distribution of unsold assets to creditors, as mentioned in Rules 18.10/14.13 of the Insolvency (England & Wales) Rules 2016.

### **Future Prospects for Creditors**

#### **Secured Creditor**

As stated in previous reports, 20-20 Trustees Limited are the Trustees of the scheme and are the holders of a legal charge dated 25 February 2009 over the property. Following the appointment of the Joint LPA Receivers over the property, this was disposed of for £1M.

Currently Companies House are showing unsatisfied charges in favour of Lloyds Bank Plc ('Lloyds') which is incorrect. We have received confirmation that all charges have been released following receipt of the Deed of Release dated 27 April 2017.

#### **Preferential Creditors**

There are no preferential creditors in this Liquidation

#### **Unsecured Creditors and the Prescribed Part**

The unsecured creditors' claims as per the Statement of Affairs of the Company amount to £18M.

We have received the following claims to date:

- PPF in respect of the pension scheme deficit provisional claim of £32.8M; and
- HMRC £201.

During the Period a first and final distribution of 2.78p in the £ totalling £912,936 was made to unsecured creditors.

Under Section 176A of the Insolvency Act 1986 where after 15 September 2003 a company has granted a floating charge to a secured creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors.

Based on current information there are no unsatisfied floating charges and therefore the prescribed part does not apply in this instance.

### **Investigations**

The Joint Liquidators have a duty to investigate the affairs of the Company and also the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed my review of the Company's affairs and assets to establish whether there are any actions that can be investigated for the benefit of the creditors and concluded there are no causes of action to be pursued.

### **Joint Liquidators' Remuneration**

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) As a percentage of the assets realised and distributed; and/or
- (2) By reference to the time the Joint Liquidators and the staff have spent attending to matters in the Liquidation; and/or
- (3) As a set amount; and/or
- (4) As a combination of the above.

The Joint Liquidators' remuneration has previously been approved by creditors, on the basis of time properly spent in dealing with issues in the Liquidation and in line with the Fees estimate. To date, the Joint Liquidators have drawn £24,414 in respect of remuneration as shown on the enclosed Receipts and Payments account, all of which was drawn during the Period.

I attach the following:

- Appendix 2, two schedules detailing the time costs incurred to date:
  - The first schedule covers the Period and records time costs of £25,158, which represents 92 hours, spent at an average charge out rate of £274 per hour.
  - The second schedule covers the whole period of appointment and records time costs of £47,783, which represents 164 hours spent at an average charge out rate of £291 per hour.

- Appendix 3, the Joint Administrators' Fees estimate annotated with a column showing the time costs accrued in respect of each activity, together with a description of the work undertaken.
- Appendix 4, BDO LLP policy in respect of fees and disbursements.

## **Disbursements**

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. Since my last report, category 1 disbursements totalling £79 in respect of statutory advertising have been incurred.

Some Liquidators recharge expenses, for example printing, photocopying and telephone costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage on the basis of the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. I can confirm that no category 2 disbursements have accrued or been recharged in the Period.

Total disbursements of £279 have been incurred in this Liquidation as detailed below

	Cat. 1 (£)	Cat. 2 (£)	Total (£)
Bonding	200.00	-	200.00
Statutory Advertising	79.00	-	79.00
<b>Total</b>	<b>279.00</b>	<b>-</b>	<b>279.00</b>

To date disbursements totalling £279 have been drawn.

## **Creditors' rights**

I provide at Appendix 5 an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the Liquidation. Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.





The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at: <http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

If you require any further information, please contact me or my colleague David Forster at [BRCMT@bdo.co.uk](mailto:BRCMT@bdo.co.uk).

Yours faithfully  
For and on behalf of  
Kent Messenger Limited

A handwritten signature in black ink, appearing to read 'Danny Dartnaill', with a horizontal line extending to the right.

Danny Dartnaill  
Joint Liquidator

**Enclosures:**

Appendix 1 Receipts and Payments Account  
Appendix 2 SIP 9 Time Cost Reports for the Period and Liquidation  
Appendix 3 Fees estimate  
Appendix 4 BDO LLP policy in respect of fees and disbursements  
Appendix 5 Statement of Creditors' Rights in respect of Fees and Disbursements

Danny Nicolaas William Dartnaill and William Matthew Humphries Tait are both authorised to act as Insolvency Practitioners in the UK by the Institute of Chartered Accountants in England and Wales in the UK.

**Kent Messenger Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 27/04/2018 To 26/04/2019 £	From 27/04/2017 To 26/04/2019 £
	<b>FIXED CHARGE ASSETS</b>	
1,550,000.00	NIL	NIL
	NIL	NIL
	<b>ASSET REALISATIONS</b>	
	358.79	746.47
941,427.66	NIL	941,427.66
	358.79	942,174.13
	<b>COST OF REALISATIONS</b>	
	2,060.00	2,060.00
	NIL	750.00
	137.94	137.94
	NIL	1,135.05
	200.00	200.00
	24,414.00	24,414.00
	NIL	100.00
	NIL	420.89
	(26,811.94)	(29,217.88)
	<b>UNSECURED CREDITORS</b>	
	5.60	5.60
	912,930.12	912,930.12
	(912,935.72)	(912,935.72)
2,491,427.66	(939,388.87)	20.53
	<b>REPRESENTED BY</b>	
		20.53
		20.53

Note:

A first and final distribution of 2.78p in the £ totalling £912,935.72 was made to unsecured creditors on 11 December 2018.

Summary of Time Charged and Rates Applicable for the Period From 27/04/2018 to 26/04/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
B. Steps on Appointment									1.25	86.25			1.25	86.25
C. Planning and Strategy			3.00	1,219.00									3.00	1,219.00
D. General Administration	0.20	96.80	7.30	2,623.25			4.05	889.95	6.65	461.80	1.35	173.65	19.55	4,245.45
E. Assets Realisation/Dealing			1.00	403.00									1.00	403.00
G. Employee Matters			2.25	929.25					2.15	148.35			2.25	929.25
H. Creditor Claims			6.50	2,644.50			1.85	214.60	10.95	733.65			8.65	2,792.85
I. Reporting			23.40	8,874.50			0.35	41.65	4.90	338.10			36.20	9,822.75
J. Distribution and Closure			14.70	5,280.00									19.95	5,659.75
	0.20	96.80	58.15	21,973.50	0.00	0.00	6.25	1,146.20	25.90	1,768.15	1.35	173.65	91.85	25,158.30

Net Total	91.85	25,158.30
Secretarial Expense		0.00
Other Disbursements Billed		0.00
<b>Grand Total</b>		<b>25,158.30</b>

## Summary of Time Charged and Rates Applicable for the Period From 27/04/2017 to 26/04/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		V.R.I
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
B. Steps on Appointment			5.50	2,040.50			7.30	1,199.45					12.80	3,239.95	253.1
C. Planning and Strategy			5.50	2,206.50									5.50	2,206.50	401.1
D. General Administration	0.30	145.20	22.60	8,489.15	0.05	6.20			17.70	2,323.35			52.45	12,851.00	245.0
E. Assets Realisation/Dealing	0.10	48.40	10.05	3,983.35									10.15	4,031.75	397.2
G. Employee Matters			3.00	1,225.50					0.25	46.00			3.25	1,271.50	391.2
H. Creditor Claims			20.75	8,267.25			2.90	287.35					23.65	8,554.60	361.7
I. Reporting			23.80	9,019.70			10.95	733.65					36.60	9,967.95	272.3
J. Distribution and Closure			14.70	5,280.00			4.90	41.65					19.95	5,659.75	283.7
	0.40	193.60	105.90	40,511.95	0.05	6.20	6.25	1,146.20	44.00	4,927.90	7.75	997.15	164.35	47,783.00	

Net Total

Secretarial Expense

Other Disbursements Billed

Grand Total

164.35	47,783.00
0.00	0.00
0.00	0.00
0.00	0.00
	47,783.00

**Kent Messenger Limited - In Creditors' Voluntary Liquidation ('the Company')**  
**Fees estimate**

Below is the original Fees estimate annotated with a column showing the time costs accrued in respect of each activity.

**Fees estimate as at 29 June 2017 compared to accrued time to 26 April 2019**

Joint Liquidators' Fees	Total Hours	Blended Rate £	Estimated Fee £	Accrued Time £
<b>Summary Activity</b>				
A. Pre Appointment Matters	0.00	0.00	0.00	0.00
<b>TOTAL</b>			<b>0.00</b>	<b>0.00</b>
B. Steps on Appointment	11.05	267.17	2,952.20	3,239.95
C. Planning and Strategy	4.50	395.00	1,777.50	2,206.50
D. General Administration	25.00	243.40	6,085.00	12,851.00
E. Assets Realisation/Dealing	18.54	208.04	3,857.02	4,031.75
F. Pension Fund Related Matters	15.00	285.00	4,275.00	0
G. Employee Matters	0.00	0.00	0.00	1,271.50
H. Creditor Claims	6.51	276.84	1,800.83	8,554.60
I. Reporting	17.74	206.72	3,667.24	9,967.95
J. Distribution and Closure	19.95	0	0	5,659.75
<b>TOTAL</b>			<b>24,414.79</b>	<b>47,783.00</b>

As you can see the original Fees estimate has been exceeded although it is not anticipated that further fees will be drawn in excess of £24,415.

**Detail of Work Undertaken**

A full analysis of the time accrued for the period to 26 April 2019 can be found at Appendix 2.

**Variances:**

- F. Pension Fund Related Matters the time costs in relation to the Pension scheme has been caught under H. Creditor Claims in view of the pension deficit and unsecured claim in the Liquidation.
- J. Distribution and Closure - no estimate was previously provided which was an oversight on the original draft.
- Where the estimate has been exceeded it is anticipated that these costs will be limited to the original Fees estimate.

**Kent Messenger Limited**

**BDO LLP policy in respect of fees and disbursements**

**Kent Messenger Limited - In Creditors' Voluntary Liquidation**

In accordance with best practice, I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm, who may be involved in working on the insolvency, follows:

GRADE	£
Partner	646
Manager	285-499
Assistant Manager	257
Senior Administrator	240-257
Administrator	83-230
Other Staff	90

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LL are reviewed on a regular basis 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. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories:-

- Pre Appointment
- Steps upon Appointment
- Planning and Strategy
- General Administration
- Asset Realisation/Management
- Trading Related Matters
- Employee Matters
- Creditor Claims
- Reporting
- Distribution and Closure
- Other Issues.

Under each of the above categories, the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

**1) Other Costs**

Where expenses are incurred in respect of the insolvent estate, they will be recharged. Such expenses can be divided into two categories.

**2) Category 1**

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case, the recharge will be reimbursement of a specific expense incurred.

**3) Category 2**

We propose to recover from the estate the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency (England and Wales) Rules 2016 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP  
17 May 2019



**Kent Messenger Limited**

**Statement of Creditors' Rights in respect of Fees and Disbursements**

**Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:**

**Creditors' and members' requests for further information in administration, winding up and bankruptcy**

**18.9.**—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
  - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
  - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
  - (d) any unsecured creditor with the permission of the court; or
  - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
- (a) providing all of the information requested;
  - (b) providing some of the information requested; or
  - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
- (a) the time or cost of preparation of the information would be excessive; or
  - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
  - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
  - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
- (a) the office-holder giving reasons for not providing all of the information requested; or
  - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

**Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive**

**18.34.**—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
  - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
  - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
  - (b) an unsecured creditor with either—
    - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
    - (ii) the permission of the court, or
  - (c) in a members' voluntary winding up—
    - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
    - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report').

**Applications under rules 18.34 and 18.35 where the court has given permission for the application**

**18.36.**—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

(2) Where the court has given permission, it must fix a venue for the application to be heard.

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

**Applications under rule 18.34 where the court's permission is not required for the application**

**18.37.**—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(2) Unless the application is dismissed, the court must fix a venue for it to be heard.

(3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.