

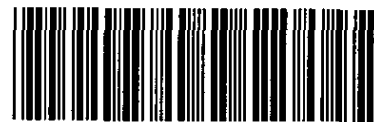
LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



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#194

COMPANIES HOUSE

1 Company details

Company number 0 3 1 4 7 0 3 4

Company name in full Trigon Snacks Limited

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

2 Liquidator's name

Full forename(s) Steven

Surname Muncaster

3 Liquidator's address

Building name/number The Chancery

Street 58 Spring Gardens

Post town Manchester, M2 1EW

County/Region

Postcode

Country

4 Liquidator's name ①

Full forename(s) Sarah Helen

Surname Bell

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

5 Liquidator's address ②

Building name/number The Chancery

Street 58 Spring Gardens

Post town Manchester

County/Region

Postcode M 2 1 E W

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 1	^d 1	^m 0	^m 6	^y 2	^y 0	^y 1	^y 6
To date	^d 1	^d 0	^m 0	^m 6	^y 2	^y 0	^y 1	^y 7

7 Progress report

The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 0	^d 4	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7
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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	Edward.Brown
Company name	Duff & Phelps Ltd.
Address	The Chancery 58 Spring Gardens
Post town	Manchester, M2 1EW
County/Region	
Postcode	
Country	
DX	
Telephone	+44 (0) 161 827 9000



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

**Progress Report to
Creditors
Trigon Snacks Limited
(In Creditors' Voluntary
Liquidation)**

4 August 2017

*Joint Liquidators' Progress Report to Creditors
For the period from 11 June 2016 to 10 June 2017*

**Duff & Phelps Ltd.
The Chancery
58 Spring Gardens
Manchester
M2 1EW**

Definitions

Word or Phrase	Definition
the Act	The Insolvency Act 1986 (as amended)
the Appointment Date	11 June 2014, being the date of appointment of the Joint Liquidators
the Bank / NatWest	National Westminster Bank Plc, with whom the Company banked and the holder of a fixed and floating charge over the Company's assets
the Consortium	Vreedenlust Funds II B. V., Plantation U. A., Brian Richard Cardy and Duncan Hill, the leaders party to a debenture dated 28 February 2005, and the holders of a fixed and floating charge over the Company's assets
the Company	Trigon Snacks Limited (In Creditors' Voluntary Liquidation) (Company Number: 03147034)
CVL	Creditors Voluntary Liquidation
DBEIS	Department for Business, Energy & Industrial Strategy
the Directors	Mr Brian Richard Cardy, Mr Richard John Millington and Mr William John Pendleton are the Directors of the Company
Duff & Phelps	Duff & Phelps Ltd.
the First Liquidation Progress Report	The Joint Liquidators' First Progress Report dated 7 August 2015
the Final Progress Report	The Joint Administrators' Final Report dated 3 July 2014
HMRC	HM Revenue and Customs
the Joint Liquidators	Steven Muncaster and Sarah Bell (replacing David Whitehouse) of Duff & Phelps Ltd., The Chancery, 58 Spring Gardens, Manchester, M2 1EW
the Order	A Block Transfer Order (High Court of Justice, Manchester District Registry, No. 3401 of 2014)
Prescribed Part	Pursuant to Section 176A of the Act where a floating charge is created after 15 September 2003 a designated amount of the Company's net property (floating charge assets less costs of realisation) shall be made available to non-preferential unsecured creditors
the Proposals	The Joint Administrators' Report to Creditors and Statement of Proposals, dated 1 November 2013
RBSIF	RBS Invoice Finance Limited, with whom the Company had an invoice finance facility and stock financing agreement, and the holder of a fixed and floating charge over the Company's assets.

the Reporting Period	the period 11 June 2016 to 10 June 2017
the Rules	The Insolvency (England & Wales) Rules 2016 (as amended)
the Second Liquidation Progress Report	The Joint Liquidators' Second Progress Report dated 3 August 2016
the Secured Creditors	NatWest, RBSIF and the Consortium, are each the holder of a fixed and floating charge over the Company's assets
SIP 9	Statement of Insolvency Practice 9 – Industry Best Practice for Insolvency Practitioners in relation to disclosure of remuneration and disbursements
SOA	Statement of Affairs, documentation supplied by the Director outlining the Company's financial position as at the Appointment Date
TUPE	The Transfer of Undertaking (Protection of Employment) Regulations 2006
VAT	Value Added Tax

Contents

1. Introduction
2. Background
3. Progress of the Liquidation
4. Investigations
5. Liabilities and Dividends
6. Costs and Expenses
7. Joint Liquidators' Receipts and Payments Account
8. Creditors' Rights
9. Conclusion

Appendices

1. Statutory Information
2. The Joint Liquidators' Receipts and Payments Account
3. Analysis of Time Charged and Expenses Incurred
4. Statement of Creditors' Rights

1. Introduction

- 1.1 David Whitehouse and Steven Muncaster were appointed as Joint Liquidators of the Company on the Appointment Date. The Company had previously been in Administration, but as detailed in the Final Report, the Company was moved to CVL in order to make a distribution to preferential and non-preferential creditors.
- 1.2 A Block Transfer Order was obtained on 8 December 2014. The Order provided for the removal of David Whitehouse from office and appointed a replacement office holder, Sarah Bell, a licensed Insolvency Practitioner of Duff & Phelps, appointed as Joint Liquidator.
- 1.3 The former Joint Liquidator of David Whitehouse obtained his release from office. Steven Muncaster continues in office as Joint Liquidator.
- 1.4 The purpose of this progress report is to detail the Joint Liquidators' acts and dealings together with the conduct of the Liquidation for the Reporting Period. This report should be read in conjunction with the First Liquidation Progress Report and the Second Liquidation Progress Report.

2. Background

- 2.1 The Company's registered office is c/o Duff & Phelps Ltd., The Chancery, 58 Spring Gardens, Manchester, M2 1EW. The Company's registration number is 03147034.
- 2.2 The Company's former registered office was Atherton Road, Aintree, Liverpool, L9 &AQ. This was also the former trading address.
- 2.3 The Company's principal activity was the processing of nut based snacks.
- 2.4 Please refer to the Proposals for further information on the background and events leading up to the Administration, and the Final Progress Report and First Liquidation Progress Report for the reasons behind the Company entering into Liquidation.

3. Progress of the Liquidation

- 3.1 The manner in which the affairs and business of the Company have been managed in the Reporting Period are set out below.

Gross Bank Interest

- 3.2 The sum of £48 has been received during the Reporting Period in respect of gross bank interest.

Other Assets

- 3.3 There are no further assets left to be realised.

4. Investigations

- 4.1 The Joint Liquidators have complied with their statutory obligation to file a report with the DBEIS regarding the conduct of all directors of the Company that served in the three years prior to the Joint Liquidators' appointment. The report was submitted to the DBEIS on 16 September 2014 of which the contents of this report remains confidential.
- 4.2 There are no further lines of enquiry and unless further information comes to light it is not expected that further fees will be incurred on investigatory matters.

5. Liabilities and Dividends

Secured Creditors

NatWest

- 5.1 In consideration for the monies advanced under loan and overdraft facilities, the Company granted NatWest a debenture dated 2 December 2011, which confers fixed and floating charges over all of the assets of the Company. The debenture also granted a specific charge over the Company's trading premises.
- 5.2 As previously reported, the Company's indebtedness to NatWest of £1.1m was repaid in full during the Administration.

RBSIF

- 5.3 In consideration for the monies advanced under the invoice discounting and stock loan financing agreements, the Company granted RBSIF a debenture dated 15 November 2011, which confers fixed and floating charges over all of the assets of the Company.
- 5.4 The Company's indebtedness to RBSIF following the application of interest totalled £2.42m. This amount was repaid in full during the Administration.

The Consortium

- 5.5 In consideration for the monies advanced under a loan agreement, the Company granted the Consortium a debenture dated 28 February 2005, which confers fixed and floating charges over all of the assets of the Company.
- 5.6 The Company's indebtedness to the Consortium following the application of interest and charges totalled £992,521. This amount was repaid in full during the Administration.

Preferential Creditors

- 5.7 As detailed previously, a first and final preferential dividend of 100 pence in the pound was declared on 29 October 2014.
- 5.8 All preferential creditors of the Company have now been paid in full.

Prescribed Part

- 5.9 As previously reported, each of the Secured Creditors' debentures were granted after 15 September 2003 and as a result the provisions of the Prescribed Part would apply.
- 5.10 Following the payments in full to the three Secured Creditors in the Administration, a Prescribed Part fund of £516,497 was made available for distribution to the non-preferential creditors.
- 5.11 A first dividend to non-preferential creditors of 7.4 pence in the pound was declared on 4 September 2015. From the Prescribed Part, costs of £19,000 were deducted by the Joint Liquidators in relation to their costs associated with the distribution. This resulted in a distribution of £496,720 being paid to non-preferential creditors.

Non-Preferential Creditors

- 5.12 According to the Directors' SOA, non-preferential creditors total £6.7m. The non-preferential creditors can be summarised as follows:

Creditor		Claim
Trade & Expense Creditors	£	4,991,120
HM Revenue & Customs	£	750,000
Employee Non-Preferential Claims	£	1,000,000
Total	£	6,741,120

- 5.13 The Joint Liquidators agreed non-preferential creditor claims of £6,866,150.
- 5.14 A first dividend to non-preferential creditors of 7.44 pence in the pound was paid on 17 September 2015.
- 5.15 Based upon the current information available there are sufficient funds held to enable a second distribution to the non-preferential creditors of the Company. Further information regarding this distribution will be circulated to non-preferential creditors in due course.

6. Costs and Expenses

- 6.1 The basis of the Joint Liquidators' remuneration was fixed on the basis of time properly charged at the creditors meeting held in the Administration on 18 November 2013. This resolution was carried into the Liquidation of the Company in accordance with the Rules.
- 6.2 The time costs charged in the Reporting Period since the last progress report are as analysed at Appendix 3 and total £6,424 representing 78 hours with an average charge out rate of £82.
- 6.3 Time has been charged in six minute units.
- 6.4 The time costs incurred by the Joint Liquidators prior to the start of the Reporting Period are £100,117, as previously reported. The total time costs incurred by the Joint Liquidators to the end of the Reporting Period are £106,541 representing 516 hours with an average charge out rate of £207.
- 6.5 The time costs incurred by the Joint Liquidators in relation to the Prescribed Part total £2,835 representing 34 hours at an average charge out rate of £84.
- 6.6 In accordance with SIP 9, the Joint Liquidators have provided creditors with additional information regarding major areas of time recorded below:
- Time costs of £1,621 have been incurred under the heading Strategy Planning & Control. This relates to time spent reviewing the general progression of the Liquidation and discussing such progression both internally and with appointed advisors.
 - Time costs of £1,341 have been incurred under the heading Cashiering & Accounting. This relates to time spent dealing with the Liquidation bank account including bank reconciliations, payments and journals for receipt of funds.
 - Time costs of £1,231 have been incurred under the heading Statutory Matters (Meetings, Reports & Notices). This relates to time spent producing the Second Liquidation Progress Report and completing any further statutory requirements in the Liquidation.
- 6.7 The Joint Liquidators have drawn £27,000 plus VAT in the Reporting Period, in respect of the Liquidation time costs.

- 6.8 The Joint Liquidators have drawn £19,000 plus VAT in the Reporting Period, in respect of the time costs incurred in dealing with the Prescribed Part.
- 6.9 The Joint Liquidators expect to draw further fees in connection with outstanding Liquidation time costs, prior to the closure of the Liquidation.
- 6.10 The Joint Liquidators have not incurred any disbursements in the Reporting Period.
- 6.11 The Joint Liquidators have incurred expenses in dealing with the Liquidation of the Company and these are detailed in Appendix 3.

7. Joint Liquidators' Receipts and Payments Account

- 7.1 A detailed Receipts and Payments Account for the Reporting Period is shown in Appendix 2. As at the period end date there was a cash balance of £593 with £37,287 of VAT to be reclaimed.
- 7.2 As at the end date there was also a cash balance of £8,955 held in the dividend account. These funds are dividend monies that have been returned or have not yet been presented.

8. Creditors' Rights

- 8.1 Information regarding the fees and disbursements of the Joint Liquidators, including the rights to challenge such costs, are attached at Appendix 4.

9. Conclusion

- 9.1 Creditors will receive formal reports annually until the conclusion of the Liquidation.
- 9.2 Following the second and final distribution to the non-preferential creditors, the Joint Liquidators will look to close the Liquidation as no further asset realisations are expected. Consequently, the next progress report to creditors is likely to be the final report.
- 9.3 In the meantime if you require any further information please contact Callum O'Brien of this office



Steven Muncaster
Joint Liquidator

Appendix 1

Statutory Information

Date of Incorporation	16 January 1996
Registered Number	03147034
Company Directors	Brian Richard Cardy Richard John Millington William John Pendleton
Company Secretary	N/A
Shareholders	MCN Investments Ltd (100%)
Trading Address	Atherton Road Aintree Liverpool L9 7AQ
Registered Office	Current: C/o Duff & Phelps Ltd The Chancery 58 Spring Gardens Manchester M2 1EW Former: Atherton Road Aintree Liverpool L9 7AQ
Any Other Trading Names	N/A

Appendix 2

Joint Liquidators' Receipts and Payments Account

**Trigon Snacks Limited
(In Liquidation)
Joint Liquidators' Trading Account**

Statement of Affairs £	From 11/06/2016 To 10/06/2017 £	From 10/09/2013 To 10/06/2017 £
TRADING EXPENDITURE		
Professional Fees	NIL	200.00
Corporation Tax	NIL	259.72
Stock	NIL	359.07
	<u>NIL</u>	<u>(818.79)</u>
TRADING SURPLUS/(DEFICIT)	<u><u>NIL</u></u>	<u><u>(818.79)</u></u>

Trigon Snacks Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/06/2016 To 10/06/2017 £	From 10/09/2013 To 10/06/2017 £
SECURED ASSETS		
Bank Interest	9.93	55.45
	<u>9.93</u>	<u>55.45</u>
ASSET REALISATIONS		
Insurance Refund	NIL	7,441.82
Bank Interest Gross	37.83	1,306.14
Trading Surplus/(Deficit)	NIL	(818.79)
Other Refunds	NIL	4,826.98
Transfer from Administration	NIL	781,545.87
	<u>37.83</u>	<u>794,302.02</u>
COST OF REALISATIONS		
Former Joint Administrators' Remuner	NIL	59,599.70
Former Joint Administrators' Disburse	NIL	295.16
Prescribed Part Remuneration	19,000.00	19,000.00
Liquidators' remuneration	27,000.00	82,000.00
Accountants Fees	NIL	4,050.00
Corporation Tax charges	NIL	51.80
Irrecoverable VAT	NIL	256.76
Newco Sainsburys Debit Note Refund	NIL	2,688.52
Storage Costs	NIL	385.18
Statutory Advertising	NIL	169.20
Administration VAT	NIL	60,210.09
Bank Charges	1.11	95.58
Miscellaneous Expenditure	NIL	NIL
	<u>(46,001.11)</u>	<u>(228,801.99)</u>
PREFERENTIAL CREDITORS		
RPS	NIL	5,244.60
Employee Arrears / Holiday Pay	NIL	639.86
PAYE/NIC on Pref Dividend	NIL	353.56
	<u>NIL</u>	<u>(6,238.02)</u>
UNSECURED CREDITORS		
Trade & Expense Creditors	NIL	779.85
Prescribed Part Distribution	NIL	496,720.16
Non-preferential distribution	NIL	13,000.00
HM Revenue and Customs	NIL	1,972.91
	<u>NIL</u>	<u>(512,472.92)</u>
	<u>(45,953.35)</u>	<u>46,844.54</u>
REPRESENTED BY		
Fixed or Book debt realisation account		9.93
Floating/main current account		592.94
Dividend account		8,954.93
General VAT control account		37,286.74
		<u>46,844.54</u>

Appendix 3

Analysis of Time Charged and Expenses Incurred

48190 TRIGON SNACKS LIMITED

ANALYSIS OF LIQUIDATORS TIME COSTS FOR THE PERIOD 11/06/2016 to 10/06/2017

CVL-Creditors Vol Liquidation - Post Appt.

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Case review and Case Diary management	0.00	0.00	2.00	14.70	0.00	16.70	1,128.00	67.54
Cashiering & accounting	0.00	0.00	1.30	13.30	0.00	14.60	1,341.00	91.85
Statement of affairs	0.00	0.00	0.00	1.80	0.00	1.80	207.00	115.00
Statutory matters (Meetings & Reports & Notices)	0.50	0.00	2.20	11.70	0.00	14.40	1,230.50	85.45
Strategy planning & control	0.00	1.10	0.80	16.45	0.00	18.35	1,620.75	88.32
Tax Compliance/Planning	0.00	0.00	0.00	4.00	0.00	4.00	347.50	86.88
Creditors								
Communications with Creditors/Employees	0.00	0.00	0.00	8.10	0.00	8.10	549.00	67.78
Total Hours:	0.50	1.10	6.30	70.05	0.00	77.95		82.41
Total Fees Claimed:	252.50	473.00	1,662.50	4,035.75	0.00		6,423.75	

48190 TRIGON SNACKS LIMITED

ANALYSIS OF LIQUIDATORS TIME COSTS FOR THE PERIOD 01/09/2013 to 10/06/2017

CVL-Creditors Vol Liquidation - Post Appt.

Classification of Work Function	Partner	Manager	Hours			Total Hours	Time Cost	Avg Hourly Rate
			Senior	Assistant	Support			
Administration and Planning								
Case review and Case Diary management	5.00	18.50	5.00	32.90	0.00	61.40	14,450.50	235.35
Cashiering & accounting	0.20	5.55	20.70	75.90	1.50	103.85	18,104.25	174.33
Dealings with Directors and Management	0.00	0.00	0.00	2.55	0.00	2.55	463.75	181.86
IPS set up & maintenance	0.00	0.30	0.00	4.90	0.00	5.20	709.00	136.35
Insurance	0.00	0.00	0.75	1.50	0.00	2.25	487.50	216.67
Statement of affairs	0.00	0.00	0.00	1.80	0.00	1.80	207.00	115.00
Statutory matters (Meetings & Reports & Notices)	1.00	8.25	7.85	30.65	0.00	47.75	9,191.75	192.50
Strategy planning & control	0.00	12.70	5.90	21.35	0.00	39.95	7,675.75	192.13
Tax Compliance/Planning	0.00	0.00	4.80	8.30	0.00	13.10	1,818.00	138.78
Creditors								
Communications with Creditors/Employees	17.50	16.35	7.00	71.60	0.00	112.45	28,538.00	253.78
Non Pref Creditor claims adjudication and dist'n	0.00	0.60	0.00	37.75	0.00	38.35	8,513.25	221.99
Non Pref Creditors/Employee claims handling	0.00	6.70	0.00	42.60	0.00	49.30	10,569.25	214.39
Pref claims adjudication and distribution	0.00	0.00	1.20	19.90	0.00	21.10	3,835.00	181.75
Prescribed Part	0.00	0.00	0.00	3.40	0.00	3.40	136.00	40.00
Investigations								
CDDA & reports & Communication	0.00	0.00	0.00	10.75	0.00	10.75	1,373.75	127.79
Realisation of Assets								
Freehold and Leasehold Property	0.00	0.00	0.00	0.40	0.00	0.40	68.00	170.00
Other Intangible Assets	0.00	0.00	1.00	0.00	0.00	1.00	200.00	200.00
Other Tangible Assets	0.00	0.00	0.00	0.50	0.00	0.50	100.00	200.00
Pre-Appointment Tax Reclaims	0.00	0.00	0.00	0.50	0.00	0.50	100.00	200.00
Total Hours:	23.70	68.95	54.20	367.25	1.50	515.60		206.63
Total Fees Claimed:	11,981.50	25,609.25	15,117.00	53,668.00	165.00		106,540.75	

18190 TRIGON SNACKS LIMITED

ANALYSIS OF LIQUIDATORS TIME COSTS FOR THE PERIOD 01/09/2013 to 10/06/2017

PPD-Prescribed Part

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Case review and Case Diary management	0.00	0.00	0.00	1.20	0.00	1.20	48.00	40.00
Cashiering & accounting	0.00	0.00	0.00	0.90	0.00	0.90	36.00	40.00
Creditors								
Communications with Creditors/Employees	0.00	0.00	0.00	2.25	0.00	2.25	90.00	40.00
Non Pref Creditor claims adjudication and dist'n	0.00	3.50	0.00	21.70	0.00	25.20	2,493.00	98.93
Non Pref Creditors/Employee claims handling	0.00	0.00	0.00	4.20	0.00	4.20	168.00	40.00
Total Hours:	0.00	3.50	0.00	30.25	0.00	33.75		84.00
Total Fees Claimed:	0.00	945.00	0.00	1,890.00	0.00		2,835.00	

Trigon Snacks Limited (In Liquidation)
Joint Administrators' Expenses

Company	Activity	Fee Basis	Reporting Period	
			Incurred	Amount Paid
			(£)	(£)
Professional Advisors				
Barclays Bank Plc	Bank Charges	As per facility	1.11	1.11
TOTAL			£1.11	£1.11

The Joint Liquidators' choice of professional advisors was based on their perception of the experience and ability of the respective firms/individuals to perform their work, the complexity and nature of the assignment and the basis of their fee.

Appendix 4

Statement of Creditors' Rights

Trigon Snacks Limited (In Creditors' Voluntary Liquidation) ("the Company")**STATEMENT OF CREDITORS RIGHTS**

Rule numbers refer to Insolvency (England & Wales) Rules 2016 (as amended)

Section numbers refer to Insolvency Act 1986

'Office-holders' refers to Steven Muncaster and Sarah Bell of Duff & Phelps Ltd., who were appointed Joint Liquidators of the Company 11 June 2014.

Information for creditors on remuneration and disbursements of Liquidators

Information regarding the fees and disbursements of the Joint Liquidators, including details of the Duff & Phelps' disbursements policy and hourly charge out rates for each grade of staff that may undertake work on this case, is in a document called "A Creditors' Guide to Liquidators' Fees". This can be viewed and downloaded from the Joint Liquidators' website at <http://www.duffandphelps.com/uk-restructuring/creditor-guides> (click on the document 'Liquidation (appointment from 1 October 2015)'). Should you require a copy, please contact this office.

Creditors have the right to request information from the office-holder under rule 18.9

A secured creditor, a non-preferential creditor with the concurrence of at least 5% in value of the non-preferential creditors (including the creditor in question) or any non-preferential creditor with the permission of the court may make a written request to the office-holder for further information concerning remuneration or expenses. Such a request must be made within 21 days of receipt of this report and a response will be provided within 14 days of receipt of the request.

Creditors have recourse to court, application to be made within 21 days of the office-holder giving reasons for not providing all the information requested or the expiry of the 14 days within which an office-holder must respond to a request.

Creditors have the right to challenge the office-holder's remuneration and expenses under rule 18.34

A secured creditor, a non-preferential creditor with the concurrence of at least 10% in value of the non-preferential creditors (including that creditor) or any non-preferential creditor with the permission of the court, may make an application to court on the grounds that the remuneration charged or expenses incurred are excessive and/or that the basis fixed for the office-holder's remuneration is inappropriate. The application to court must be made no later than eight weeks after receipt of the Progress Report where the charging of the remuneration or the incurring of expenses in question occurs.