In accordance with Rule 5.10 of the Insolvency (England & Wales) Rules 2016 & Section 94(3) of the Insolvency Act 1986.

LIQ13

Notice of final account prior to dissolution in MVL

Companies House

FRIDAY

A69678PC

A07 23/06/2017 #219

COMPANIES HOUSE

1 Company details

Company number	00089725
Company name in full	Amann UK Limited

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

2 Liquidator's name

Full forename(s)	Conrad Alexander
Surname	Pearson

3 Liquidator's address

Building name/number	c/o Mazars LLP
Street	
Post town	One St Peter's Square
County/Region	Manchester
Postcode	M2 3DE
Country	

4 Liquidator's name ❶

Full forename(s)	Patrick
Surname	Lannagan

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

5 Liquidator's address ❷

Building name/number	c/o Mazars LLP
Street	
Post town	One St Peter's Square
County/Region	Manchester
Postcode	M2 3DE
Country	

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

LIQ13
Notice of final account prior to dissolution in MVL

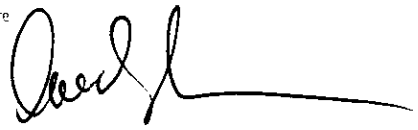
6 Final account

☑ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature

Signature

X  X

Signature date

d 2 d 1 m 0 m 6 y 2 y 0 y 1 y 7

LIQ13
Notice of final account prior to dissolution in MVL

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: Conrad Alexander Pearson

Company name: Mazars LLP

Address: One St Peter's Square

Post town: Manchester

County/Region:

Postcode: M2 3DE

Country:

DX:

Telephone: T: +44(0) 161 238 9200

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

MAZARS

AMANN UK LIMITED - IN LIQUIDATION
Final Account to Members

This is the Joint Liquidators' final account to all known members covering the period 14 October 2010 to 15 June 2017.

1. Introduction

1.1. Tim Askham was appointed Liquidator of the Company at a meeting of members held on 14 October 2010.

1.2. Mr Askham retired from the partnership of Mazars LLP with effect from 31 August 2016. Mr C A Pearson and Mr P A Lannagan of this firm were appointed in his place by order of the High Court dated 12 September 2016.

1.3. Mr Pearson is authorised to act as an Insolvency Practitioner in the UK by the Insolvency Practitioners Association. Mr Lannagan is authorised to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales.

1.4. Identification details relating to the Company and the Joint Liquidators are attached at Appendix A.

1.5. The purpose of this report is to provide members with an account showing how the Liquidation has been conducted, how assets have been disposed of and all progress made since my last progress report.

2. Joint Liquidators' Receipts and Payments

2.1. A summary of receipts and payments covering the period since my last progress report is attached at Appendix B. The receipts and payments account also covers the cumulative period from the date of appointment to 15 June 2017. A comparison of the figures provided in the Directors' Declaration of Solvency to actual realisations made in the Liquidation is included.

2.2. An explanation of the assets realised and the expenses paid is provided below.

3. Details of Progress in Current Period

3.1. As previously advised, it was established that the Company was liable for part of a former employee's noise-induced hearing loss (NIHL) claim which fell outside of the known history of Employer's Liability ('EL') cover prior to 31/03/1977 (with Aviva). After corresponding with the former employee's solicitor and Aviva, a damages settlement was awarded to the former employee (see 5.3 below for the details). Due to the limited funds in the Liquidation estate and to enable the closure of the Liquidation, agreement was reached with the parent company in respect to discharging the remaining damages and costs awarded to the former employee.

3.2. It was also reported that the Company had been notified of a further NIHL claim. It was established that the Company had full EL cover in place with Zurich Insurance plc ('Zurich'), the coordinating insurer for this claim. Clearance was obtained from DAC Beachcroft Ltd acting on behalf of Zurich to confirm that they have no objections to the closure of the Liquidation.

3.3. It is the Liquidators' position that Amann Oxley Threads Ltd (now Amann Threads UK Ltd) had already exceeded its obligations ('transferring liabilities') under the terms of the business transfer agreement in respect of contingent liabilities up to the stated cap. However, the only recourse to any additional consideration from that source relates to note 3.1 above.

3.4. There are no outstanding matters to prevent the closure of the Liquidation. Therefore, it is my intention to commence steps to finalise the Liquidation.

4. Summary of Asset Realisations

Assets realised to date comprise:

4.1. **Amounts owned by Group Undertakings**

The Company's principal asset on Liquidation was a group debtor balance of £956,326 owed by Amann Oxley Threads Ltd and arising from the Business Transfer Agreement effective 1 January 2009. This debtor balance was distributed in specie to the parent company, Amann Oxley Holdings Ltd, on 23 December 2010 and conditional on Amann Oxley Threads Ltd meeting any remaining liability (of Amann UK Ltd) transferred to it pursuant to the aforementioned Agreement.

4.2. **NNDR Refund**

The Company was due a refund of £12,926.25 from Leicester City Council in respect of overpaid NNDR relating to the period after the date of surrender of the lease of Unit 7A Sheene Road. Following confirmation that £8,583.83 was previously claimed by the Company prior to the commencement of the Liquidation, a net refund of £4,342.42 was received on 3 November 2011.

4.3. **Book Debts**

The Company was a creditor of Kirkland Contracts Ltd which entered into Creditors' Voluntary Liquidation on 14 July 2006. A payment of £2.16, representing a first and final dividend in this Liquidation was received on 26 February 2013.

4.4. **Sundry Refund**

A refund of £14.06 relating to interest due in a previous client account held with DLA Piper in 2007 was received on 6 November 2014.

4.5. **Refund of Employer Pension Contributions**

Historic overpayment of pension contributions were refunded to the Company by Scottish Widows. This refund in the sum of £1,076.76 was paid into the Liquidation estate on 27 February 2013, however this payment included employee contributions of £752.22 due to two former employees. Following the refund of monies due these employees, this resulted to a net refund of £324.54 in the Liquidation estate.

5. Liabilities

5.1. Secured Creditors

As previously reported, there are no secured creditors in this matter.

5.2. Preferential Creditors

There are no preferential claims as all employees had transferred to Amann Oxley Threads Ltd (now Amann Threads UK Ltd) with the business and assets with effect from 1 January 2009.

5.3. Unsecured Creditors

As required by insolvency legislation, an advertisement for creditors to claim was published on 22 October 2010.

There were no unsecured creditors detailed in the Declaration of Solvency and no additional claims have been received in response to the advert for claims in the London Gazette.

As part of the Joint Liquidators' due diligence work in obtaining clearances, a claim for rent arrears was received from the Company's former landlord. This claim was formally rejected and no appeal to Court has been made by the landlord.

I am satisfied that all but one of the open NIHL claims are covered in full by EL insurance and claims are being defended by solicitors engaged by the coordinating insurer. As detailed in note 3.1 above, it was established that the Company was liable for a NIHL which fell outside of the known history of EL cover prior to 31/03/1977 with Aviva.

It was agreed with Aviva that the former employee be awarded £318.07 for damages which represents 3.98% of the estimated claim of £8,000. This amount was apportioned and paid by the following parties:-

- £105.25 was paid by the Company on 11 October 2016
- £212.82 was paid by Aviva

The parent company are agreeable to discharging any remaining damages and costs awarded to the former employee to enable the closure of the Liquidation.

5.4. Interest

No statutory interest has been paid on the element of the damages claim for which the Company was deemed liable as this liability was paid within its due date.

5.5. Unclaimed Dividends

There were no unclaimed dividends in the Liquidation that required payment into the Insolvency Services Account.

6. Distributions to Members

6.1. Cash Distributions

No cash distributions were made in the Liquidation.

6.2. **Distribution in Specie**

At the general meeting held on 14 October 2010, it was resolved that the Joint Liquidators be authorised to divide all or such part of the assets of the Company in specie amongst the members of the Company.

A distribution in specie of £956,326 in respect of the group debtor balance was distributed to the members in accordance with their shareholdings on 23 December 2010.

7. Joint Liquidators' Remuneration

7.1. The Joint Liquidators' remuneration was fixed on a time-cost basis, including time incurred up to the date of Liquidation (and in accordance with the joint engagement letter, also concerning Lost Caller Ltd) by Amann Oxley Holdings Ltd. The parent company, Amann Oxley Holdings Ltd has agreed to discharge the combined pre- and post-Liquidation costs for AUK. However, some remuneration of £4,093.46 has been paid from the funds held by the Joint Liquidators.

7.2. Attached at Appendix C1 is a summary of the Joint Liquidators' time costs for the period since my last progress report. These costs total £5,398.60, which represents 38.70 hours at an average hourly rate of £139.50.

7.3. Due to changes in Statement of Insolvency Practice 9, I am now required to provide you with additional, proportionate information regarding my costs, to include an explanation as to why certain tasks were carried out and whether the work carried out provided a financial benefit to members and creditors. Accordingly, please find attached at Appendix C2 a narrative summary of the work carried out during the current reporting period.

7.4. Total time costs incurred in the Liquidation to date amount to £35,310.00. This represents 252.50 hours at an average hourly rate of £140.01. Attached at Appendix C3 are details of the Joint Liquidators' cumulative time costs since appointment. (Time had been recorded jointly for both the Liquidations of Lost Caller Ltd and Amann UK Ltd up to the closure of the former, in December 2011.)

7.5. In total an amount of £4,093.46 has been drawn against the Joint Liquidators' time costs in respect of the Liquidation.

7.6. Further remuneration of £4,737.50 has been drawn against funds contributed by the parent company, Amann Oxley Holdings Ltd towards the Joint Liquidators' time costs in respect of the Liquidation.

7.7. Routine administration of the Liquidation has been dealt with by junior staff wherever possible in order to maximise the cost effectiveness of the work performed. These staff have been supervised by senior staff and the Joint Liquidators. Any matter of particular complexity or significance that has required responsibility of an exceptional kind has also been dealt with by senior staff and the Joint Liquidators.

7.8. Charge out rates are reviewed annually on 1 September and in common with other professional firms, may increase over the period of the administration of the case. The rates are appropriate to the skills and experience of the team member and the work that they perform. All staff that work on the case, including cashiers, support and any secretarial staff

charge their time directly to the assignment. Time is recorded in 6 minute units with supporting narrative to explain the work undertaken.

7.9. The charge out rates of the team members employed on the assignment during the period covered by this report can be found in Appendix D.

8. Liquidators' Disbursements

8.1. Disbursements are expenses paid by this firm in the first instance and subsequently re-charged to the estate when there are sufficient funds. There are two categories of disbursements, including Category 1 (payments to independent third parties) and Category 2 (costs incurred by the Joint Liquidators or the firm that can be allocated to the case on a proper and reasonable basis).

8.2. Category 2 disbursements require approval in the same manner as remuneration and members will recall that a resolution was passed on 14 October 2010 by members in agreement of the anticipated Category 2 disbursements of the Liquidators.

8.3. Further details of the rates agreed are provided within the Liquidators' Rates and Disbursements policy which was provided to the members on 14 October 2010 and which is available upon request.

8.4. Details of disbursements incurred in the period and whether they constitute Category 1 or Category 2 disbursements, is provided below. Details of disbursements paid during the period is provided within the attached receipts and payments account. Overall, disbursements total £1,235.31 for this joint engagement, of which £674.86 are attributable to Amann UK Ltd, as follows:

Type of Disbursement	Amount incurred in Period	Total	Attributable to Amann UK Ltd
	£	£	£
Category 1			
Specific Bond Premiums	20.00*	284.00	132.00
Statutory Advertising	16.57*	470.17	226.80
Company Searches		43.57	4.00
Legal Fees	125.51*	425.51	300.00
Courier Charges		12.06	12.06
Total Category 1	**162.08**	**1,235.31**	**674.86**

* These disbursements were all incurred in connection with the replacement Liquidator and are recharged in accordance with the Court Order.

All of these disbursements relate to expenses incurred by Mazars LLP and recharged at cost. Amann Oxley Holdings Ltd has agreed to pay the Liquidators' disbursements, in accordance with the engagement letter. However, some disbursements have been paid from the funds held by the Liquidators.

9. Expenses

9.1. Details of all expenses incurred during the period of the report are provided in the Expense Statement attached at Appendix E, together with an explanation as to why the expenses have been incurred.

9.2. Details of expenses paid during the current period are shown in the receipts and payments account at Appendix B.

9.3. I have reviewed the expenses incurred to date and I am satisfied that they are reasonable in the circumstances of the case.

10. Members' Rights

10.1. Members were notified of their rights as follows in the draft version of this report which was delivered to members on 15 June 2017.

a. To request further information

Pursuant Rule 18.9 of the Insolvency (England and Wales) Rules 2016, a member with concurrence of at least 5% of the total voting rights or a member with permission of the court, may, within 21 days of receipt of the draft final account, ask the liquidator for further information about the remuneration and expenses as set out in the draft final account.

b. To apply to Court

Pursuant to Rule 18.34 of the Insolvency (England and Wales) Rules 2016, a member with concurrence of at least 10% in value of the total voting rights or a member with the permission of the court may, within 8 weeks of the receipt of the draft final account, apply to the court on one or more of the following grounds:

i. That the remuneration charged by the Liquidators is in all of the circumstances, excessive or inappropriate.
ii. That the basis fixed for the Liquidators' remuneration is in all of the circumstances, excessive or inappropriate.
iii. That the expenses incurred by the Liquidators are in all of the circumstances, excessive or inappropriate.

10.2. Following delivery of the draft final account to the members, every member has confirmed in writing that they do not intend to make any such requests or applications.

11. Next steps

11.1. Once my final account has been delivered to the members and the Registrar of Companies I will vacate office and will automatically be released under section 171(6) of the Insolvency Act 1986.

MAZARS

I trust that this is sufficient information for your requirements but please do not hesitate to contact me should you need anything further.

C A Pearson
Joint Liquidator

Authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association and bound by the Insolvency Code of Ethics

MAZARS

APPENDIX A

Amann UK Limited

In Members' Voluntary Liquidation

Statutory Information

Company name	Amann UK Limited
Company number	00089725
Registered office	South Street, Guide Mills, Ashton under Lyne, Cheshire, OL7 0PJ
Date of appointment	14 October 2010
Joint Liquidators	C A Pearson and P A Lannagan
Joint Liquidators' address	One St Peter's Square, Manchester, M2 3DE

Amann UK Limited **Appendix B**

(In Liquidation)

Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 14/10/2016 To 15/06/2017 £	From 14/10/2010 To 15/06/2017 £
	ASSET REALISATIONS		
956,326.00	Amounts owed by group undertakings	NIL	956,326.00
	Book debts	NIL	2.16
	NNDR Refund	NIL	4,342.42
	Sundry Refund	NIL	14.06
	Bank Interest Gross	NIL	6.59
	Refund of Employer Pension Contribution	NIL	324.54
		NIL	961,015.77
	COST OF REALISATIONS		
	Liquidator's Fees	1,155.96	4,093.46
	Liquidator's Disbursements	162.08	474.14
	VAT Irrecoverable	16.92	16.92
		(1,334.96)	(4,584.52)
	UNSECURED CREDITORS		
	Trade & Expense Creditors	NIL	105.25
		NIL	(105.25)
	DISTRIBUTIONS		
	Ordinary Shareholders	NIL	956,326.00
		NIL	(956,326.00)
956,326.00		**(1,334.96)**	**0.00**
	REPRESENTED BY		
			NIL

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APPENDIX C1

Amann UK Limited
In Members' Voluntary Liquidation

Summary of Liquidators' Time Costs for the period of 14 October 2016 to 15 June 2017

Classification of Work Function	Hours					Total Hours	Time Cost	Av hourly Rate
	Partner	Director	Manager	Administrator	Support			
							£	£
2 Admin & Planning			0.50	1.40	0.00	1.90	248.10	130.58
3 Taxation				1.20	0.20	1.40	178.40	127.43
5 Realisation of Assets			0.20	6.00	0.00	6.20	790.00	127.42
8 Creditors		0.40		2.50	0.00	2.90	408.30	140.79
9 Reporting		0.40	0.30	9.80	0.00	10.50	1,377.40	131.18
11 Cashiering		0.10	0.40	5.30	0.60	6.40	840.90	131.39
12 Statutory & Compliance		3.50	0.90	5.00	0.00	9.40	1,555.50	165.48
Total Hours		**4.40**	**2.30**	**31.20**	**0.80**	**38.70**		
Total Time Costs (£)		**998.80**	**322.00**	**3,976.20**	**101.60**		**5,398.60**	
Av Hourly Rate	**0.00**	**227.00**	**140.00**	**127.44**	**127.00**			**139.50**

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APPENDIX C2

Amann UK Limited
In Members' Voluntary Liquidation

NARRATIVE SUMMARY OF THE JOINT LIQUIDATORS' TIME COSTS FOR THE CURRENT REPORTING PERIOD

Introduction

This summary provides details of the work carried out by the Joint Liquidators and their staff during the current period and includes an explanation as to why certain tasks were carried out and whether the work provided a financial benefit to creditors and members.

This summary should be read together with the Joint Liquidators' Time Costs Analysis at Appendix C1. The costs incurred in relation to each category are set out in the attached Time Cost Analysis. This shows the time spent by each grade of staff by work category and provides the total cost and average hourly rate charged for each work category.

Work carried out in the current period

Administration and planning

- Managing and maintaining the case on the Firm's client systems and our specialist insolvency software system;
- Filing;
- Updates to the client regarding the strategy of the Liquidation.

The majority of this work derived no financial benefit for members and creditors. However, appropriate case administration and planning ensures that the case is managed coherently and efficiently, with minimisation of costs and avoidance of duplication of work. Strong internal processes aid to add value through the efficient management of the case. This work is also required in order to appropriately document and record how the case has been administered in accordance with regulatory requirements.

Taxation

Following my appointment, it has been necessary to prepare post Liquidation Corporation Tax and VAT returns, as required by statute.

The majority of this work derived no financial benefit for members and creditors, however, it is required in accordance with tax legislation.

Creditors

There were no known creditors stated in the Directors' Declaration of Solvency. However, in accordance with statutory requirements, a notice seeking creditors' claims was advertised in the Gazette.

As detailed in Section 5 of the report, it transpired that the Company was liable for one open NIHL claim. As this is a solvent Liquidation any creditor claims are paid in full, together with statutory interest.

In order to ensure that creditors are dealt with appropriately, the following work has been undertaken:

- Responding to any potential NIHL claims/queries which arise;
- Logging creditor claims;
- Collating information from the Company records to assist with claim adjudication work.

Work undertaken in dealing with creditor claims has a financial benefit for creditors in enabling the correct adjudication of claims for the payment of a dividend.

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Distributions

No work in this category was carried in the current reporting period.

Realisation of Assets

The work undertaken in respect of the realisation of the Company's assets is detailed in Section 4 of the report. In addition to the detailed information provided in Section 4, the following has been carried out:

- Corresponding with numerous insurance providers/brokers to establish the position regarding former employees NIHL claims.

The work undertaken has added value for the benefit of creditors by enabling the realisation of funds in the estate. The costs associated with the recovery are considered appropriate in the circumstances.

Reporting

Reporting requirements during the period as prescribed by statute have included the following:

- Reporting the outcome of any meetings;
- Annual progress reports;
- Draft final account.

The majority of this work derived no financial benefit for members and creditors. However, it is required in order to ensure that the case has been administered in line with regulatory requirements. It also provides members with an update in respect of the Liquidation.

Cashiering

Cashiering work undertaken includes:

- Bank account maintenance, including periodic reconciliations.
- Issuing payments and banking receipts, and preparing the appropriate paperwork for such transactions.

The majority of this work derived no financial benefit for members and creditors. However, it is required in order to ensure that the estate bank account is operated in accordance with guidance issued by my regulatory body.

Statutory and Compliance

- Case monitoring and statutory compliance, including internal case reviews.

The majority of this work derived no financial benefit for members and creditors. However, this work is required in order to ensure that the case has been administered in accordance with regulatory requirements.

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APPENDIX C3

Amann UK Limited
In Members' Voluntary Liquidation

Summary of Liquidators' Time Costs for the period of 14 October 2010 to 15 June 2017

Classification of Work Function	Hours					Total Hours	Time Cost	Av hourly Rate
	Partner	Director	Manager	Administrator	Support			
							£	£
2 Admin & Planning		0.50	0.90	17.90	2.60	21.90	2,493.20	113.84
3 Taxation	0.10	0.80	9.80	9.30	0.20	20.20	2,422.50	119.93
4 Investigations	0.40				0.00	0.40	123.20	308.00
5 Realisation of Assets	1.80	0.50	1.80	46.20	1.50	51.80	6,934.10	133.86
7 Employees	2.70	0.20	0.50	14.30	1.90	19.60	2,877.00	146.79
8 Creditors	2.00	3.80	1.10	10.80	1.30	19.00	3,116.50	164.03
9 Reporting	5.90	0.60	1.80	36.30	0.40	45.00	6,902.10	153.38
10 Distributions	1.80		0.40	1.70	0.00	3.90	832.50	213.46
11 Cashiering		0.30	1.10	23.00	2.70	27.10	2,381.40	87.87
12 Statutory & Compliance	6.30	6.90	2.80	27.40	0.20	43.60	7,227.50	165.77
Total Hours	**21.00**	**13.60**	**19.90**	**186.90**	**10.80**	**252.50**		
Total Time Costs (£)	**6,594.90**	**3,091.70**	**3,110.40**	**21,910.50**	**602.50**		**35,310.00**	
Av Hourly Rate	**314.04**	**227.33**	**156.30**	**117.23**	**55.79**			**139.84**

Note
Time was recorded jointly for both the Liquidations of Lost Caller Ltd and Amann UK Ltd up to the closure of the former, in December 2011.

Time spent in dealing with insurance related matters is shown under the 'realisation of assets' classification. These time costs are analysed into the sub-categories below:

Subcategory:	Hours					Total Hours	Time Cost (£)	Average Hourly Rate (£)
	Partner	Director	Manager	Administrator	Support			
Property related matters	0.20	0.00	0.00	0.00	0.30	0.50	73.90	147.80
Debt collection	0.20	0.00	0.20	3.70	0.00	4.10	574.30	140.07
Dealing with other assets	0.00	0.20	1.10	1.30	0.00	2.60	393.60	151.38
Insurance matters	1.40	0.30	0.50	41.20	1.20	44.60	5,892.30	131.11
Realisation of assets	1.80	0.50	1.80	46.20	1.50	**51.80**	**6,934.10**	**133.86**

APPENDIX D

Amann UK Limited (In Members' Voluntary Liquidation)

Guidance for creditors on charge out rates and allocated (Category 2) disbursements

Charge out rates

It is anticipated that the following grades of personnel will work on the case. Their current charges out rates are set out below.

Grade of personnel	Hourly charge out rate (£) effective from 01/09/2016	Hourly charge out rate (£) effective from 01/09/2015
Partner	317	317
Director	227	227
Senior manager	211	211
Manager	185	185
Assistant manager	148	148
Senior Administrator	127	127
Administrator	100	100
Cashier	130	130
Clerical Support	40	40

In common with other professional firms, our charges out rates increase from time to time over the period of administration of a case.

Allocated disbursements

It is proposed that the following allocated expenses of administering the case be charged: -

- Company search(es). Searches are obtained by the firm's company secretarial department and are charged at the cost of the search plus an administration charge, which is currently 25% of cost, subject to a minimum administration charge of £5.00

- Meeting room charge for statutory meetings, charged at £100 per meeting summoned (members' and creditors' meetings on the same day treated as one meeting)

- Mileage will be charged at relevant Inland Revenue rates, currently 45p per mile

- Document storage – based on the cost of the square footage occupied by boxes and files of records and allocated on the basis of the number of open cases

- Photocopying bulk circulars. Photocopying is charged at 5p per page.

- Electronic verification of individual's identity for money laundering purposes, charged at £2.50 per individual or £10.00 per company (where applicable)

It should be noted that disbursement costs might increase from time to time. However, increases would only be in line with inflation or increases from our suppliers.

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APPENDIX E

Amann UK Limited
In Members' Voluntary Liquidation

EXPENSE STATEMENT

Type of Expenditure	Who expense incurred by and nature of expense	Amount incurred in current period (£)
Other Expenses		
Joint Liquidators' Remuneration	Remuneration have been drawn has been drawn against the Joint Liquidators' time costs in respect of the Liquidation.	1,155.96
Joint Liquidators' Disbursements	Disbursements are expenses paid by this Firm in the first instance and subsequently re-charged to the estate when there are sufficient funds. A further breakdown of the disbursements incurred in the period is provided within Section 7 of the report.	162.08
Irrecoverable VAT	Incurred on Joint Liquidators' remuneration after the final VAT claim was completed.	16.92
Total Expenses		**1,334.96**