

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

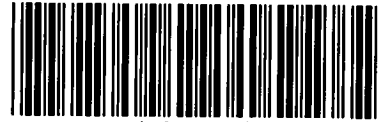
# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

THURSDAY



A19

\*ACUGS6ZC\*

11/01/2024

#76

COMPANIES HOUSE

### 1 Company details

Company number 0 2 0 4 6 0 6 9

Company name in full Sheffield Refrigeration Limited

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

### 2 Liquidator's name

Full forename(s) Edward Christopher

Surname Wetton

### 3 Liquidator's address

Building name/number 15 Victoria Road

Street Barnsley

Post town South Yorkshire

County/Region

Postcode S 7 0 2 B B

Country

### 4 Liquidator's name

Full forename(s)

Surname

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

### 5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

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

# LIQ14

Notice of final account prior to dissolution in CVL

6

## Liquidator's release

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

:

7

## Final account

I attach a copy of the final account.

8

## Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>1

<sup>d</sup>0

<sup>m</sup>0

<sup>m</sup>1

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>4

# LIQ14

Notice of final account prior to dissolution in CVL

## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Michelle Dennis**

Company name **Gibson Booth**

Address **15 Victoria Road**

**Barnsley**

Post town **South Yorkshire**

County/Region

Postcode 

S	7	0	2	B	B
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Country

DX

Telephone **01226 215999**

## 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

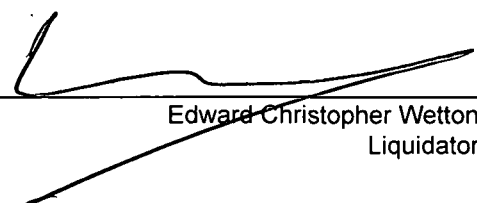
For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

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)

**Sheffield Refrigeration Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 28 March 2022 To 15 November 2023**

Statement of Affairs	£	£	£
	<b>HIRE PURCHASE</b>		
21,000.00	Toyota Hi-Lux Invincible	20,500.00	
(12,100.16)	Hitachi Capital (UK) Plc	(15,801.99)	
			4,698.01
	<b>ASSET REALISATIONS</b>		
11,000.00	Plant & Machinery	30,000.00	
1,600.00	Computer Equipment	NIL	
1,750.00	Vauxhall Van	1,000.00	
3,400.00	Stock	1,212.00	
67,583.00	Book Debts	7,480.32	
	Book Debt - BAH Projects	45,000.00	
	BAH Projects - legal costs payment	9,990.00	
	Insurance refund	545.34	
Uncertain	Insurance Claim - Business Interruption	NIL	
36,700.00	Cash held by GBBS&I	36,700.00	
	Cash at Bank	21,939.65	
	Bank Interest Gross	649.65	
			154,516.96
	<b>COST OF REALISATIONS</b>		
	Specific Bond	510.00	
	Statement of affairs fee	6,000.00	
	Office Holders Fees (FE £56,908.50)	56,908.50	
	Agents Fees (Sanderson Weatherall)	6,200.00	
	Agents Disbursements (SW)	84.94	
	Legal Fees (Ridley & Hall)	4,430.00	
	Court Issue Fees - BAH Projects	4,999.50	
	Costs Draftsman	693.00	
	Corporation Tax	113.05	
	Stationery & Postage	3,301.78	
	Search Fees	6.00	
	Storage box Costs	57.00	
	Statutory Advertising - Gazette	169.80	
	Insurance of Assets	280.00	
			(83,753.57)
	<b>PREFERENTIAL CREDITORS</b>		
(41,994.33)	RPS Arrears & Holiday Pay- No 26	44,578.90	
	Employee Arrears /Hol Pay	18,897.95	
			(63,476.85)
	<b>SECONDARY PREFERENTIAL CREDITORS</b>		
(23,701.46)	HMRC VAT	11,984.55	
(29,722.20)	HMRC PAYE Income Tax	NIL	
(17,525.96)	Employee NIC	NIL	
(279.00)	Student Loan Deductions	NIL	
			(11,984.55)
	<b>FLOATING CHARGE CREDITORS</b>		
(3,522.63)	Floating Charge Creditor - HSBC Bank	NIL	

**Sheffield Refrigeration Limited  
(In Liquidation)  
Liquidator's Abstract of Receipts & Payments  
From 28 March 2022 To 15 November 2023**

<b>Statement of Affairs</b>		<b>£</b>	<b>£</b>
			NIL
	<b>UNSECURED CREDITORS</b>		
(368,244.62)	Trade & Expense Creditors	NIL	
(381,996.82)	RPS Redundancy and Notice pay - No	NIL	
(174,417.93)	Directors	NIL	
(35,088.52)	Landlord	NIL	
(182,000.00)	HSBC Bank Plc - CBILS	NIL	
(22,562.81)	HMRC - Employers NIC	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(123,596.00)	Ordinary Shareholders	NIL	
			NIL
<u>(1,273,719.44)</u>			<u>(0.00)</u>
	<b>REPRESENTED BY</b>		
	Trade Creditors		(5,129.81)
	Vat Control Account		5,129.81
			<u>NIL</u>
			 Edward Christopher Wetton Liquidator

**Liquidator's Final Report to Members and Creditors**

**Sheffield Refrigeration Limited - In Liquidation**

**Gibson Booth  
Business Solutions & Insolvency  
15 Victoria Road  
Barnsley  
South Yorkshire  
S70 2BB  
Telephone: (01226) 215999 Fax: (01226) 213151  
[ecw@gibsonboothinsol.com](mailto:ecw@gibsonboothinsol.com)**

**Offices throughout the UK**

## Sheffield Refrigeration Limited - In Liquidation

### Statutory information

<b>Registered office</b>	<b>C/o Gibson Booth 15 Victoria Road Barnsley S70 2BB</b>
<b>Current Directors</b>	<b>Shayne Clarke John Clarke Gavin Wells Paul Wells</b>
<b>Former Directors (in last 3 years)</b>	<b>None</b>
<b>Company Secretary</b>	<b>Paul Wells</b>
<b>Former registered office</b>	<b>Leigh Street Sheffield S9 2PR</b>
<b>Trading address</b>	<b>Leigh Street Sheffield S9 2PR</b>
<b>Registered number</b>	<b>02046069</b>
<b>Liquidator's name</b>	<b>Edward Christopher Wetton</b>
<b>Liquidator's address</b>	<b>15 Victoria Road Barnsley S70 2BB</b>
<b>Date of appointment</b>	<b>28 March 2022</b>
<b>Authorising body</b>	<b>ICAEW</b>
<b>Licence No</b>	<b>006229</b>

## **Sheffield Refrigeration Limited – In Liquidation**

### **Liquidator's Final Report to Members and Creditors**

#### **1. Introduction**

I Edward Christopher Wetton was appointed Liquidator to deal with the above company on 28 March 2022.

#### **2. Abstract of receipts and payments account to date**

I enclose my abstract of receipts and payments for the final period and from commencement of the case. This details realisations to date and shows the figures provided in the Statement of Affairs prepared by the Director(s).

All amounts are exclusive of VAT. Where VAT is not recoverable this is shown as 'Unrecoverable VAT'.

#### **3. Progress during the period of this report**

Please refer to point 11.3 of the report and also Appendix 2.

##### **3.1 Disputed Book Debt**

The company had raised a statutory demand against a debtor prior to the date of liquidation for approximately £98,000. Unfortunately no payment was made. We instructed Ridley & Hall Solicitors of Barnsley to collect this debt due to their knowledge of the case, being the Solicitors instructed by the company to issue the statutory demand.

Despite the efforts of Ridley & Hall, no offer of settlement was obtained. We therefore issued Court Proceedings in December 2022.

A Defence to the claim was received in January 2023. An informal meeting was held to try and reach a settlement before the trial date.

It was agreed that the sum of £45,000 be received in full and final settlement of the debt, together with payment of our legal fees. These amounts have been received in full and the matter has been closed.

##### **3.2 Insurance Refund**

The sum of £545.34 has been received.

##### **3.3 Cash at Bank - HSBC**

A further sum of £4,799.56 was received from HSBC Bank as following a review of the company bank account, charges had been deducted post liquidation which should not have been deducted, and have been repaid.

A payment of £7,826.98 was made to a debtor who paid a deposit for works just prior to the company ceasing to trade and which the company did not manage to return before access to the account was denied by the bank. We agreed to refund these monies as the works were not carried out.

This resulted in a net payment of £3,027.42 on the receipts and payments account.



### **3.4 Bank Interest**

Bank interest is as detailed in the attached receipts and payments account.

### **3.5 Unrealised Assets**

There are no unrealised assets.

## **4. Liabilities**

### **Secured creditors**

### **Preferential creditors**

### **Unsecured/ordinary creditors**

I enclose schedules of creditors that disclose the amounts declared in the Director(s) Statement of Affairs (S of A) details of claims received to date (Claim) and any agreed (Agreed Claim). Please note we only agree claims when we know we are likely to pay a dividend. The schedule also details the total of claims.

### **4.1 Secured creditors**

An examination of the Company's mortgage register held at the Registrar of Companies, showed that the Company granted a debenture to HSBC Bank Plc dated 21 September 2011. No amounts were owing to HSBC Bank at the date of liquidation, and the credit balance in the bank account was transferred to ourselves.

HSCB Bank have since submitted a claim for £187,133.24 being a CBILS loan stating they believe this will be covered by their floating charge and which we have listed as an unsecured creditor.

As no monies are available for floating charge creditors, no further action has been taken to verify their charge.

### **4.2 Preferential creditors**

Preferential claims in the sum of £44,578.90 have been received from the Redundancy Payments Office (RPO) in respect of arrears of wages and holiday pay.

The residual preferential claims of the employees being amounts owed over the statutory weekly limit paid by the RPO in respect of arrears of wages and holiday pay amounted to £18,897.96.

### **4.3 Crown creditors**

Crown claims have been received as detailed in the attached schedule of creditors which includes secondary preferential claims. The claims received were in excess of the directors' statement of affairs.

### **4.4 Unsecured/ordinary creditors**

Unsecured/ordinary claims have been received as detailed in the attached schedule of creditors. 2 claims amounting to £8,817.87 have been received, which were not included in the directors' statement of affairs.

## **5. Transactions with Directors and Connected Party**

No assets were sold to the directors of the company or to a connected party of the company for the period of this report.

## **6. Liquidator's actions since appointment**

The Liquidator has realised the assets of the company, liaised with creditors and carried out all statutory duties.

#### **7. Investigation into the affairs of the Company**

I undertook an initial investigation into the company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. There were no matters that justified further investigation in the circumstances of this appointment.

Within three months of my appointment, I am required to submit a confidential report to the Director Conduct Reporting Service ("DCRS") to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present director would make him unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

You will recall that in my first letter to creditors following my appointment I requested creditors to advise me of any matters they wish to bring to my attention as regards the conduct of the Director(s). These comments were included in the report to the Secretary of State.

The report is confidential between myself as Liquidator and the Secretary of State. I cannot therefore comment on the report to creditors.

#### **8. Pre- appointment remuneration**

The creditors agreed by correspondence vote on the date I was appointed the payment of a fee of £6,000 plus expenses for assistance with the preparation of the statement of affairs and seeking a Decision of Creditors on the nomination of a liquidator.

No fees were paid or agreed to be paid to a third party in connection with the preparation of the statement of affairs.

#### **9. Liquidator's remuneration**

In accordance with the Insolvency Rules 2016, creditors were provided with the Liquidators Estimated Budget for Fees & Expenses.

My remuneration as liquidator was authorised by creditors as a result of a Decision Procedure by Correspondence. It was agreed they be charged on a time costs basis and be drawn as and when incurred.

The fee budget was agreed in the sum of £38,341. However, due to the complexity of the case agreement was received to a revised fee budget from creditors, as reported in the previous period, in the sum of £56,908.50. Please find attached a further copy of the revised budget for comparison purposes.

My time costs for the period of this report amount to £13,774.50. My total time costs to the date of this report amount to £59,748.50.

Fees have been drawn in the period in the sum of £56,908.50.

The VAT element of my final invoice of £5,129.81 has been requested from HMRC and is therefore showing as a trade creditor on the receipts and payments account. When these monies are received they will be paid directly to Gibson Booth.

In accordance with Statement of Insolvency Practice 9, a schedule of my time costs incurred for the period of this report is attached, which includes a cumulative figure to 15 November 2023.

Total fees have been drawn in the sum of £56,908.50 being the agreed fee budget. The balance of £2,840 will be written off on closure. There will be further costs to the completion of my administration of the case.

A copy of 'A Creditors Guide to Liquidators' Fees' published by the Association of Business Recovery Professionals and 'A Statement of Insolvency Practice 9 (Revised) together with an explanatory note which shows Gibson Booth's fee policy are available at the website [www.gibsonboothinsol.com](http://www.gibsonboothinsol.com).

A hard copy can be obtained on request from my office.

Please note that when accessing the website for information there are different versions for cases dependant on the appointment date. The appointment date for this case was the 28 March 2022.

#### **10. Liquidator's expenses / disbursements**

My disbursements in the period amount to £106.25. This includes Statement of Insolvency Practice 9 Category 2 expenses / disbursements previously authorised by creditors at the creditors meeting on the date I was appointed. These are detailed in the attached schedule

Expenses / disbursements have been drawn in the period in the sum of £2,367.10.

A schedule of my disbursements in accordance with Statement of Insolvency Practice 9 is attached.

The total expense / disbursements incurred are in the sum of £2,367.10. The sum of £2,367.10 has been drawn and they have been paid in full.

Agents or professional advisors who have been utilised in this matter are as detailed in Appendix 1 to this report.

The choice of professionals was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances of this case.

#### **11. Liquidators Duties / Work Undertaken**

The Liquidators ongoing duties and the work undertaken to comply with my statutory and regulatory duties have been categorised into the following headings, however for a detailed breakdown where required please refer to Appendix 2.

##### **11.1 Statutory Compliance**

Work carried out under this section does not provide any financial benefit to creditors however it consists of actions the Insolvency Practitioner is required to undertake in accordance with The Insolvency Act & Rules.

##### **11.2 Regulatory Compliance**

Work carried out under this section does not provide any financial benefit to creditors however it consists of actions the Insolvency Practitioner is required to undertake in accordance with Statements of Insolvency Practice. These are items which are required not by law but in order to comply with our regulatory body.

### **11.3 Realisation of Assets**

- Liaising with the Solicitors and the directors as regards the disputed book debt and issuing of Court proceedings.
- Meeting held with the debtor prior to the trial date and agreement reached for payment in full and final settlement.
- Receipt of monies from the debtor and a payment towards legal fees.
- Receipt of the monies from HSBC Bank plc for charges deducted post liquidation.
- Repayment of a client deposit.

The above work is specific to this case and provides a further breakdown to the bullet points listed at point 3 of Appendix 2 as applicable.

I have a duty to deal with all potential assets of the estate.

The funds realised have been used for defraying the costs of the administration of this case and providing a financial return to preferential creditors.

### **11.4 Creditors**

This includes corresponding with creditors, reviewing proofs of debt received, reviewing and preparing for a dividend and dealing with any material disputed claims. Dealing with employees and Retention of Title claims; HP and lease creditors and secured creditors.

Whilst in itself the time spent dealing with the above does not provide a financial benefit to creditors, it is required to keep creditors informed and in order that funds in the form of dividends can be returned to creditors in the order of priority.

Additional time was spent in agreeing the preferential claims of the Redundancy Payments Office and the residual claims of the employees and making payments to them.

A payment was also made to the secondary preferential creditors.

### **11.5 Investigations**

It is the intention that thorough investigations will lead to recoveries and a financial benefit to the estate. Each investigation is carried out on its own merits, however they may not always result in realisations.

### **11.6 Administration and Planning**

This consists of miscellaneous matters not covered by other headings.

It is unlikely that time recorded under this heading will result in a financial benefit to the estate however the work is necessary to deal with the ongoing administration of the case.

### **11.7 Special Investigations**

Special investigations required by creditors and any other relevant body as regards the case.

No special investigations have been required in this case.

### **11.8 Case Specific Matters**

Should the case involve an appreciable amount of time these will be listed as Case Specific Matters.

There have been no specific matters in this case.

## **11.9 Trading**

This is not a trading case.

## **12. Additional work**

In addition to the routine work as stated in the attached Appendices please see points 3, 11.3 and 11.4 above for details of the additional professional work undertaken in this case.

## **13. Anticipated future office holder's work to be carried out and why that work is necessary**

There are no further assets to be realised.

There is the ongoing work required by statute and to comply with Insolvency Regulations in relation to closure of the case.

My final invoice has been paid and the balance of £2,840 will be written off on closure. There will be further costs to the completion of my administration of the case.

## **14. Creditors or members rights to request further information.**

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

A copy of 'Statement of the creditors or members rights to request further information' is available at the website [www.gibsonboothinsol.com](http://www.gibsonboothinsol.com).

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question) apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

A copy of 'A Creditors Guide to Liquidators' Fees' is available at the website [www.gibsonboothinsol.com](http://www.gibsonboothinsol.com).

A hard copy of the above can be obtained on request from my office.

## **15. Dividend prospects**

### **Secured creditors**

HSBC Bank plc have been paid in full as outlined at point 4.1 above.

### **Preferential creditors**

A dividend of 100p/£ has been paid to preferential creditors amounting to £63,476.85.

A dividend of 11.67p/£ has been paid to secondary preferential creditors amounting to £11,984.55. I do not anticipate that a further dividend will be declared to this class of creditor.

### **Floating charge creditors**

As stated at point 4.1 above, HSCB Bank have submitted a claim for £187,133.24 being a CBILS loan stating they believed this would be covered by their floating charge and which we have listed as an unsecured creditor.

As no monies are available for floating charge creditors, no further action has been taken to verify their charge.

### **Ordinary/unsecured creditors**

A dividend has not been paid to ordinary / unsecured creditors as the funds realised have already been distributed, used or allocated for defraying the expenses of the liquidation.

### **16. Prescribed Part**

The "Prescribed Part" is a statutory amount of the company's assets subject to a floating charge to be set aside for the benefit of the Company's non preferential creditors.

As stated above, it is uncertain whether HSBC Bank Plc have a floating charge in respect of the amounts advanced for a CBILS loan.

There were no monies available for payment to a floating charge holder, so no action was taken to verify their charge.

### **17. Other Matters**

The E.C Regulation applies to this case, and that these proceedings are main proceedings as defined in Article 3 of the E.C. Regulation

### **18. Bordereau**

The case was bonded for the sum of £250,000 on 31 March 2022

### **19. Conclusion**

My administration of the Liquidation is now concluded.

Edward Christopher Wetton  
Liquidator

Insolvency Licence No 6229  
[ecw@gibsonboothinsol.com](mailto:ecw@gibsonboothinsol.com)

15 November 2023

Appendix 1

**Sheffield Refrigeration Limited - In Liquidation**

Agents or professional advisors who have been utilised in this matter are as detailed in the table below:-

Professional Advisor	Nature of Work	Fee Arrangement	Fees & disbursements for the period	Fees & disbursements paid in the period	Fees & disbursements to date	Fees & disbursements paid to date
Ridley & Hall, Solicitors of Barnsley	Collecting disputed book debt and issuing of court proceedings	Normal time costs plus disbursements	Fees £2,230.00 Disbs £693	Fees £2,530.00 Disbs £693	Fees £4,430.00 Disbs £5,692.50	Fees £4,430.00 Disbs £5,692.50
Sanderson Weatherall of Leeds	Valuation and sale of assets	Normal time costs plus disbursements	Fees £0 Disbs £0	Fees £0 Disbs £0	Fees £6,200 Disbs £84.94	Fees £6,200 Disbs £84.94
Insolvency Risk Specialists	Specific Bond	Risk Based Premium	£510	£510	£510	£510
Insolvency Risk Specialists	Insurance Broker	Insurance of assets	£0	£0	£280	£280

**Sheffield Refrigeration Limited - In Liquidation**

**Specific breakdown of the work already undertaken and anticipated to be undertaken**

**1. Statutory Compliance**

**1.1 Decision Procedures / Progress Reports**

- Statutory Advertising
- Convening decision Process to obtain decision from Creditors
- Preparing Letters and Record of Decisions made
- Notices on Appointment
- Seeking establishment of Creditors Committee
- Seeking decision to agree Fee Basis and Fee budget (if no creditors committee formed)
- Annual Progress Report Completion and making available to creditors (to include report of actual fees & expenses v budget)
- Completion of Proof of delivery of documents
- Completion of CT Returns

**1.1 Books & Records**

- Obtaining debtors / company's books and records.
- Completing inventory of books and records
- Obtaining backup of computer programme & data
- Review of backup and computer data

**1.2 Money Laundering / Bribery Act / Ethics**

- Completion of regulatory and / or legislative checklists & searches including those relating to ethics, anti-money laundering risk assessments and Bribery 'Act considerations
- Request to cashiering to circulate Ethics email
- Cashiers confirmation that ethics email has been circulated

**Post Appointment Money Laundering / Bribery Act / Ethics**

- Six monthly review of Money Laundering – have any issues arisen
- Six monthly review of Bribery – have any issues arisen

**1.4 Pension**

- Carrying out appropriate checks into the existence of any relevant pension schemes to facilitate notification to the Pensions Protection Fund as necessary
- Sending letter to Director/s regarding any Pension Scheme
- Review of searches regarding Pension Scheme
- Review of Bank statements in respect of payments made into Pension Scheme

**1.4 Companies House**

- Lodging Form AD01 notice of change of registered office at Companies House
- Lodging Form LIQ02 notice of Statement of Affairs at Companies House
- Lodging Form LIQ03 notice of progress report at Companies House
- Lodging Form LIQ14 notice of final account at Companies House
- Completion online of Director Conduct Reporting Service ("DCRS") report.



## **1.5 Bordereau (Specific Bond)**

- Completion of Bordereau form on appointment
- Submission of Bordereau on appointment
- Review of Bordereau and increase if applicable
- Release of Bordereau on closure of case
- Review Bordereau monthly

## **1.6 Closure of case**

- Preparation of Final Report
- Carrying out closure procedure / Reports and Letters
- Requesting Cashier take account off interest bearing
- Cashier receipting on Final interest and reconciling bank account
- Proof of posting to creditors advising that the report can be viewed on the web
- Forwarding report to web provider and requesting it to be placed on the web
- Review of web to ensure report accessible to creditors
- Forwarding letters pension regulator, pension fund etc
- Final closure notices to Companies House

## **2 Regulatory Compliance**

### **2.1 Case Set up**

- Set up case in Insolvency Practitioner System ("IPS") our computer software that records all matters relating to the case.
- Set up Diary in IPS
- Completion of relevant notes in IPS
- Completion of Estimated Outcome Statement in IPS
- File VAT Form 769 with HM Revenue & Customs if applicable
- Complete and send VAT form 7 application to HM Revenue & Customs to cancel VAT registration

### **2.2 Time Budget**

- Budget preparation
- Review of Budget
- Further reviews of Budget

### **2.3 Completion of SIP 2 Form**

- Completion of Statement of Insolvency Practice 2 "SIP2" investigations by Office Holder in insolvent liquidations

### **2.4 Case Review**

- Carry out 1 month, 3 month and 6 monthly thereafter, reviews on the progress of the administration of the case or as appropriate
- Updating the diary accordingly

### **2.5 Cashiering processing of Receipts and Payments**

- Processing of Disbursement payments
- Processing of Journal vouchers
- Processing of Payment vouchers
- Processing Receipt voucher and reconcile account
- Reconcile accounts ISA / Bank
- Receipt of refunds

- Maintaining and managing the office holders cashbook and bank account
- Processing request to take account off interest bearing

### **3 Realisation of Assets**

- Securing the assets
- Insuring the assets
- Identifying and recovering any antecedent/voidable transactions and bringing actions against third parties/directors e.g. Transactions at an Undervalue; Preference Payments; Extortionate Credit Transactions; Avoidance of Floating Charges; Fraudulent trading; Wrongful trading; Misfeasance; Reuse of Company Name
- Negotiating and dealing with the sale of assets
- Negotiating commercial settlements
- Dealing with the director/s/third parties as required
- Appointing and liaising with agents and solicitors as applicable
- Collection of book debts
- Reviewing leases, land registry documents etc.
- Recovery of credit balances held in bank accounts

### **4 Creditors**

- Set up of creditor details on IPS and reconciliation to list of creditors and all available information
- Obtaining details of and reviewing debentures granted by the company in respect of fixed and/or floating charges and dealing with these accordingly including agreement of fees with the lender if applicable Dealing with correspondence in respect of HP/Lease Creditors
- Dealing with correspondence with secured creditors
- Dealing with general creditor correspondence and telephone conversations.
- Maintaining creditor information on IPS.
- Entering proofs of debt

#### **Employee Claims**

- Letter to Redundancy Payments Office ('RPO') advising of insolvency so they can provide a CN reference number.
- Letter to employees to confirm company in Liquidation and to advise of CN reference number to enable them to complete their own online submission to the RPO
- Obtaining employee information from the wages clerk
- Making all relevant online submissions to the RPO
- Dealing with subrogated claims from the RPO
- Dealing with residual employee claims
- Dealing with protective award claims
- Identifying any preferential claims

#### **Retention of Title**

- Dealing with enquiries/correspondence from creditors claiming retention of title ('ROT')
- Sending out questionnaires to ROT creditors claiming title to goods
- Review of completed ROT questionnaires and evidence

### **5 Investigations**

- Review and storage of books and records.
- Conduct investigations into suspicious transactions.
- Review books and records to identify any transactions or actions the office holder may take against a third party in order to recover funds for the benefit of creditors.
- Searches carried out at Companies House Searches carried out at Land Registry

- Obtaining and reviewing paperwork regarding the trading of the company;
- Making enquiries with the company accountant
- Making enquiries with the company insurance broker
- Obtaining information from the director/s, other associated parties and any other person/body deemed to be able to provide information to assist investigations as applicable
- Obtaining, reviewing and analysing bank statements

**6 Special Investigations**

- There have been no special investigations in this case

**7 Case specific Matters**

- There have been no case specific matters in this case

**8 Administration & Planning**

- This consists of miscellaneous matters not covered by other headings.

**9 Trading**


- This is not a trading case

**Sheffield Refrigeration Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £	From 28/03/2023 To 15/11/2023 £	From 28/03/2022 To 15/11/2023 £
	<b>HIRE PURCHASE</b>	
21,000.00	Toyota Hi-Lux Invincible	NIL
(12,100.16)	Hitachi Capital (UK) Plc	NIL
		20,500.00
		(15,801.99)
		4,698.01
	<b>ASSET REALISATIONS</b>	
11,000.00	Plant & Machinery	NIL
1,600.00	Computer Equipment	NIL
1,750.00	Vauxhall Van	NIL
3,400.00	Stock	NIL
67,583.00	Book Debts	NIL
	Book Debt - BAH Projects	45,000.00
	BAH Projects - legal costs payment	9,990.00
	Insurance refund	545.34
Uncertain	Insurance Claim - Business Interruption	NIL
36,700.00	Cash held by GBBS&I	NIL
	Cash at Bank	(3,027.42)
	Bank Interest Gross	595.63
		53,103.55
		154,516.96
	<b>COST OF REALISATIONS</b>	
	Specific Bond	510.00
	Statement of affairs fee	6,000.00
	Office Holders Fees (FE £56,908.50)	56,908.50
	Agents Fees (Sanderson Weatherall)	NIL
	Agents Disbursements (SW)	NIL
	Legal Fees (Ridley & Hall)	2,530.00
	Court Issue Fees - BAH Projects	NIL
	Costs Draftsman	693.00
	Corporation Tax	113.05
	Stationery & Postage	3,301.78
	Search Fees	6.00
	Storage box Costs	57.00
	Statutory Advertising - Gazette	169.80
	Insurance of Assets	NIL
		(70,289.13)
		(83,753.57)
	<b>PREFERENTIAL CREDITORS</b>	
(41,994.33)	RPS Arrears & Holiday Pay- No 26	44,578.90
	Employee Arrears /Hol Pay	18,897.95
		(63,476.85)
		(63,476.85)
	<b>SECONDARY PREFERENTIAL CREDITORS</b>	
(23,701.46)	HMRC VAT	11,984.55
(29,722.20)	HMRC PAYE Income Tax	NIL
(17,525.96)	Employee NIC	NIL
(279.00)	Student Loan Deductions	NIL
		(11,984.55)
		(11,984.55)
	<b>FLOATING CHARGE CREDITORS</b>	
(3,522.63)	Floating Charge Creditor - HSBC Bank	NIL
		NIL
		NIL
	<b>UNSECURED CREDITORS</b>	
(368,244.62)	Trade & Expense Creditors	NIL
(381,996.82)	RPS Redundancy and Notice pay - No	NIL
(174,417.93)	Directors	NIL
(35,088.52)	Landlord	NIL

**Sheffield Refrigeration Limited  
(In Liquidation)  
Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 28/03/2023 To 15/11/2023 £	From 28/03/2022 To 15/11/2023 £
(182,000.00)	HSBC Bank Plc - CBILS	NIL	NIL
(22,562.81)	HMRC - Employers NIC	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(123,596.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(1,273,719.44)</b>		<b>(92,646.98)</b>	<b>(0.00)</b>
	<b>REPRESENTED BY</b>		
	Trade Creditors		(5,129.81)
	Vat Control Account		5,129.81
			<b>NIL</b>

  
 Edward Christopher Wetton  
 Liquidator

## Sheffield Refrigeration Limited Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CA00	AFP Van Hire & Sales Ltd		384.00	0.00	0.00
CA01	ADT Fire & Security plc		2,185.12	0.00	0.00
CA02	Airtek Fan Solutions Ltd		5,035.10	5,035.10	0.00
CA03	Attercliffe Tyres Limited		124.20	0.00	0.00
CA04	Analan Supplies Limited		147.02	147.02	0.00
CA05	H Askey Transport		2,088.00	0.00	0.00
CA06	AMB Stainless & Non Ferrous		144.00	0.00	0.00
CA07	Aalco Leeds		16,487.01	16,487.01	0.00
CA08	Arrow Commercial Centre (Huddersfield Ltd		707.65	707.65	0.00
CA09	Artistic Metals Ltd		34,778.15	36,178.35	0.00
CA0A	ASC Metals Lincoln Limited		12,320.94	12,320.94	0.00
CA0B	Ashtead Plant Hire Co Ltd		719.83	0.00	0.00
CA0C	Auto:Time a division of HFX		425.18	0.00	0.00
CA0D	Mr K Asquith		0.00	274.77	274.77 (P)
CB00	Batchglow Ltd		3,913.20	3,913.20	0.00
CB01	BAW Coatings Ltd		2,128.80	0.00	0.00
CB02	Blyth Marble Ltd		580.80	580.80	0.00
CB03	Bornmore (Metals) Limited		2,356.80	2,356.80	0.00
CB04	Business Supplies Direct Ltd		38.40	135.58	0.00
CB05	BES Ltd		1,092.59	0.00	0.00
CB06	Bethel Rhodes & Sons		1,840.19	0.00	0.00
CB07	Brandon Hire Station		1,221.65	1,221.65	0.00
CB08	British Gas Business		6,882.60	8,725.02	0.00
CB09	British Telecom		6.15	0.00	0.00
CB0A	Mr M Brady		0.00	355.34	355.34 (P)
CB0B	Mr S Biggin		0.00	475.63	475.63 (P)
CB0C	Mr W Bird		0.00	1,806.71	1,806.71 (P)
CC00	Cam Fork Lift Trucks Limited		1,194.00	1,194.00	0.00
CC01	Collinshallgreen Ltd		2,160.00	2,275.00	0.00
CC02	Chop Shop		861.00	0.00	0.00
CC03	City Electrical Factors Ltd		522.89	0.00	0.00
CC04	CLE Electrical Suppliers Ltd - gone away		532.18	532.18	0.00
CC05	Cromwell Tools Group		70.56	0.00	0.00
CC06	Cable Ties Direct		520.80	520.80	0.00
CC07	Clarke & Wells		35,088.52	35,088.52	0.00
CC08	Charles Day (Steels) Limited		13,438.50	13,438.50	0.00
CC09	Mr J Clarke		84,439.22	84,439.22	0.00
CC0A	Component Hardware		586.33	819.17	0.00
CC0B	Close Brothers Premium Finance		0.00	8,710.12	0.00
CC0C	Mr S Clarke		0.00	3,326.64	3,326.64 (P)
CD00	DMR Seals Limited		355.20	355.20	0.00
CD01	DHL International (UK) Ltd		832.64	0.00	0.00
CD02	Dyson Signs & Graphics Ltd		62.40	0.00	0.00
CD03	Die-Pat Divisions Ltd		5,779.18	5,779.18	0.00
CD04	D & T Dairy Limited		70.12	105.58	0.00
CD05	Delatim Ltd		34,131.12	0.00	0.00
CD06	Direct Plastics Limited		619.64	619.64	0.00
CD07	Darnall Tools & Abrasives Ltd		0.00	107.75	0.00
CD08	Mr A Drury		0.00	1,974.60	1,974.60 (P)
CD09	Mr J Daniel		0.00	1,449.35	1,449.35 (P)
CE00	Electrical Wholesale Sheffield Ltd		53.70	0.00	0.00
CE01	Enterprise Rent-A-Car Uk Ltd		6,098.64	8,455.14	0.00

**Sheffield Refrigeration Limited  
Creditor Claims Summary Report**

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CE04	Energas Ltd		1,362.53	0.00	0.00
CE05	Eco Polyurethane Systems Ltd		1,294.08	1,294.08	0.00
CE06	East Coast Sales Ltd		375.38	0.00	0.00
CE07	Expert lighting Direct Ltd		469.80	0.00	0.00
CF00	Firma-Chrome Stainless		192.00	0.00	0.00
CF01	First Fix Supplies Ltd		14.28	0.00	0.00
CF02	Fuel Card Services Ltd		1,152.35	1,445.02	0.00
CF03	Febrock Ltd T/a Tedbar Tinker Hire		396.74	420.93	0.00
CG00	GGR Group		3,240.00	3,240.00	0.00
CG01	G W Pearce & Sons		197.54	0.00	0.00
CG02	Greystones Cleaning Group		3,395.35	0.00	0.00
CG03	Mr B Garretty		0.00	545.67	545.67 (P)
CH01	Halsall Glass		3,883.86	0.00	0.00
CH02	Hillsborough Steelstock Limited		4,081.20	4,476.00	0.00
CH03	Holme Dodsworth Metals Ltd		6,851.40	6,851.40	0.00
CH04	HRP Limited		4,285.98	4,285.98	0.00
CH05	HAF Powertools Ltd		1,705.14	1,705.14	0.00
CH06	Hawco Limited		4,019.76	4,019.76	0.00
CH07	Hafele UK Ltd		1,399.41	1,399.41	0.00
CH08	HSS Hire Service Group		5,096.56	0.00	0.00
CH09	Hatco Corporation (UK)		354.84	0.00	0.00
CH0A	Herron Design Limited - GONE AWAY		60.00	0.00	0.00
CH0B	Haigh Engineering		5,395.80	5,395.80	0.00
CH0C	Hart Shaw		171.65	0.00	0.00
CH0D	HM Revenue & Customs - Preferential		70,089.97	102,737.11	102,737.11 (Q)
CH0E	HSBC UK Bank plc		182,000.00	187,133.24	0.00
CH0F	Hitachi Capital(UK) plc		12,100.16	0.00	0.00
CH0G	HM Revenue & Customs - Unsecured Claim		0.00	36,892.78	0.00
CH0H	HSBC Bank PLC Floating chargel		3,522.63	0.00	0.00
CI00	Inxpress		283.21	0.00	0.00
CI01	Ironmongery Direct		19.86	0.00	0.00
CJ00	JSR Precision Engineers Ltd		4,435.44	0.00	0.00
CJ01	JPS Machinery Ltd		3,904.91	0.00	0.00
CJ02	Mr A Jones		0.00	1,702.25	1,702.25 (P)
CL00	Lincoln Welding Supplies Ltd		420.00	420.00	0.00
CL01	Linq Recruitment Ltd - let returned to sender		4,243.56	0.00	0.00
CL02	Locker Group Limited		382.80	0.00	0.00
CL03	L A Metals Limited		1,317.12	1,317.12	0.00
CL04	Leengate Metals Limited		3,152.00	3,152.00	0.00
CM00	Martins Distribution & Haulage Limited		660.00	0.00	0.00
CM01	Metal Sheets Ltd		958.98	1,097.98	0.00
CM02	Murco - Allstars		683.43	0.00	0.00
CM03	Mirror Glass Processors Ltd		16,829.79	0.00	0.00
CM04	March Commercial		2,066.82	0.00	0.00
CN00	Oxford Hardware Limited		8,934.53	8,934.53	0.00
CN01	Noble Abrasives Ltd		49.30	0.00	0.00
CP00	7 Peaks Powder Coating Ltd		3,127.61	0.00	0.00
CP01	Worldline IT Services UK Limited Re Premier Inn		6,400.91	6,400.91	0.00
CP02	Plumco Plumbing Supplies		661.00	0.00	0.00
CP03	Progressive Safety Footwear & Clothing Ltd		1,105.34	1,105.34	0.00
CP04	Premier Welding Services Ltd		3,119.11	0.00	0.00
CP05	Professional Response (Sheffield) Ltd		12,778.80	12,778.80	0.00

**Sheffield Refrigeration Limited  
Creditor Claims Summary Report**

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CP06	Mr B Pass		0.00	409.84	409.84 (P)
CP07	Mr R Price		0.00	2,683.15	2,683.15 (P)
CR00	Richard Austin Alloys (Northern) Limited		8,363.47	8,363.47	0.00
CR01	Righton & Blackburns Ltd		10,709.64	10,709.64	0.00
CR02	Rimex Metals (UK) Ltd		1,071.60	1,071.60	0.00
CR03	C Roberts Steel Services Ltd		7,121.36	0.00	0.00
CR04	Rollmaster Rings Ltd		326.40	326.40	0.00
CR05	R S Components Ltd		49.18	0.00	0.00
CR06	RR Memory Haulage Ltd		1,140.00	0.00	0.00
CR07	Rubber Safety Hygiene		19.80	0.00	0.00
CR08	Redundancy Payments Office - P		0.00	44,578.90	44,578.90 (P)
CR09	The Redundancy Payments Office - U		0.00	322,700.17	0.00
CS00	Seven Hills Fabrication Limited		2,102.77	2,102.77	0.00
CS01	C2 Safety (Siouth Yorkshire) Ltd		14.40	0.00	0.00
CS03	John S Shackleton (Sheffield) Ltd		516.72	516.72	0.00
CS04	Suez UK Ltd		658.93	1,281.14	0.00
CS05	Saunders of Sheffield		43.26	0.00	0.00
CS06	Spray Centre (UK) Ltd		40.97	0.00	0.00
CT00	Travis Perkins Trading		55.63	55.63	0.00
CT01	The Section Bending Company Ltd		612.00	612.00	0.00
CT02	Thyssenkrupp Materials (UK) Ltd		4,515.60	4,179.60	0.00
CT03	Toughglaze UK Ltd - GONE AWAY		9,611.34	0.00	0.00
CT04	Toutes Directions Limited		510.00	510.00	0.00
CT05	Tech Station Limited		1,634.17	0.00	0.00
CT06	Thermaglow Limited		575.16	0.00	0.00
CT07	Truflame Welding Equipment		37.26	0.00	0.00
CT08	T4 Design Limited		5,372.19	5,372.19	0.00
CT09	Thermofrost Cyro Ltd - gone away		113.16	113.16	0.00
CU00	UK Tools and Fasteners Ltd		1,310.16	1,330.32	0.00
CU01	UPS Limited		5.64	0.00	0.00
CU02	UK Fixings Limited		1,179.87	0.00	0.00
CU03	Unified Brands inc - GONE AWAY		5,850.73	0.00	0.00
CW00	Wurth UK Ltd		238.72	0.00	0.00
CW01	Mr P Wells		89,978.71	89,978.71	0.00
CW02	Mr G Wells		0.00	3,309.15	3,309.15 (P)
CW03	Mr I Williamson		0.00	494.67	494.67 (P)
CW04	Mr T Wood		0.00	90.18	90.18 (P)
CY00	Yesss Electrical		3,917.88	0.00	0.00
<b>142 Entries Totalling</b>			<b>833,363.67</b>	<b>1,159,452.82</b>	<b>166,213.96</b>

P - Preferential  
Q - 2nd Preferential



Estimated Fees for the Administration of the case from Date of Appointment to Closure

APPENDIX I

Sheffield Refrigeration Limited - In Liquidation

Date of Appointment: 28 March 2022		Budget agreed 28/03/22		Fees to Date		Estimated Additional Time		Revised Budget	
Classification of Work Function	Note	Total Hours	Time Cost	Hours	Fees up to	Estimate future hours	Estimated future fees	Total Hours	Revised budget
			Gibson Booth Budget		24/10/22				£
Statutory Compliance		15.90	4,585.00	12.90	3,245.50	11.00	3,000.00	23.90	6,245.50
Regulatory Compliance		22.40	6,446.00	20.30	5,740.50	12.80	3,500.00	33.10	9,240.50
Realisations of Assets		34.00	10,568.50	45.30	12,730.00	43.00	12,000.00	88.30	24,730.00
Creditors		42.40	12,239.00	40.60	11,150.50	12.80	3,500.00	53.40	14,650.50
Investigations		11.00	3,145.00	6.60	1,877.00	0.00	0.00	6.60	1,877.00
Administration & Planning		4.50	1,357.50	0.70	165.00	0.00	0.00	0.70	165.00
Special Investigations		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific Matters		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>130.20</u>	<u>38,341.00</u>	<u>126.40</u>	<u>34,908.50</u>	<u>79.60</u>	<u>22,000.00</u>	<u>206.00</u>	<u>56,908.50</u>
Blended rate			<u>294.48</u>		<u>276.17</u>		<u>276.38</u>		<u>276.25</u>

Details of Expenses the Liquidator considers will be, or are likely to be incurred during the course of the Liquidation

Expenses SIP 9 Cat 1	1	806	960	30	990
Expenses SIP 9 Cat 2	2	585	719	1,310	2,029
<b>Other Costs</b>					
Solicitor's Fees		1,500	0	2,500	2,500
<small>The fees of any solicitors and / or barristers instructed to assist the Insolvency Practitioner and their anticipated disbursements</small>					
Agent		1,500	5,700	0	5,700
<small>Fees for visiting the premises Collecting the assets/valuation and their anticipated disbursements</small>					
		<u>4,391</u>	<u>7,379</u>	<u>3,840</u>	<u>11,219</u>

NOTES

1 SIP 9 Category 1 ( Direct Expenses )

Search Fees	0	0	0	0
Specific Bond	510	510	0	510
London Gazette Advertising	266	170	0	170
Insurance	0	280	0	280
Land Registry	0	0	0	0
External Web Hosting	30	0	30	30
Pension Advice (Specialist advice)	0	0	0	0
	<u>806</u>	<u>960</u>	<u>30</u>	<u>990</u>

2 SIP 9 Category 2 ( Internal Expenses as detailed on the web)

Future expenses are estimated based on the last 12 months

Printing & Stationery	40	38	40	78
Postage	125	175	350	525
Photocopying	400	453	900	1,353
Storage box costs	0	54	0	54
Travel/subsistence	0	0	0	0
Electronic search fees	20	0	20	20
	<u>585</u>	<u>719</u>	<u>1,310</u>	<u>2,029</u>

3 The fees are based on a further 12 month projection from the date of the report. I will revert to creditors in the event that the fee estimate is likely to be exceeded in accordance with the Insolvency Rules 2016

4 The Creditors Guide to Liquidator's Fees with effect from 1 April 2021 and the supplement guide detailing our charge out rates and disbursements policy can be found on our website [www.gibsonboothinsol.com](http://www.gibsonboothinsol.com), Creditors Guides under Gibson Booth's Fees 'A Creditors Guide to Gibson Booth's Fees'

5 The above fee and disbursements estimates are exclusive of VAT at the prevailing rate

6 Storage

As of 1 April 2021 we are no longer able to charge for internal storage of books & records

## Time Entry - SIP9 Time & Cost Summary + Cumulative

SHEFFIELDREFLTDCVL - Sheffield Refrigeration Limited  
 All Post Appointment Project Codes  
 From: 28/03/2023 To: 15/11/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	B/F Time Transferred	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
1 Statutory Compliance	0.00	0.00	4.30	0.00	0.00	4.30	1,297.50	301.74	18.40	4,936.50
2 Regulatory Compliance	1.00	0.50	1.10	6.20	0.00	8.80	2,408.00	273.64	39.40	11,140.00
3 Realisation of Assets	3.70	0.00	10.30	2.10	0.00	16.10	5,249.50	326.06	79.60	23,717.00
4 Creditors	0.80	0.80	11.80	1.70	0.00	15.10	4,819.50	319.17	62.30	17,913.00
5 Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60	1,877.00
6 Special Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Administration & Planning	0.00	0.00	0.00	0.50	0.00	0.50	0.00	0.00	1.60	165.00
9 Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours / Costs</b>	<b>5.50</b>	<b>1.30</b>	<b>27.50</b>	<b>10.50</b>	<b>0.00</b>	<b>44.80</b>	<b>13,774.50</b>	<b>307.47</b>	<b>207.80</b>	<b>89,748.50</b>
<b>Total Fees Claimed</b>							<b>56,908.50</b>			
<b>Total Disbursements Claimed</b>							<b>2,367.10</b>			

## Time Entry - SIP9 Time & Cost Summary Category 2 Disbursements

SHEFFIELDREFLTDCVL - Sheffield Refrigeration Limited  
All Post Appointment Project Codes  
From: 28/03/2023 To: 15/11/2023

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
14/04/2023	Postage: Postage 28/03 to 14/04/23	0.95
21/04/2023	Photocopying: Photocopying 27/03 to 21/04/23	18.36
17/05/2023	Postage: Postage 17/04 to 17/05/23	2.25
26/05/2023	Photocopying: Photocopying/Printing 24/04 to 25/05/23	4.32
21/07/2023	Photocopying: Photocopying/Printing 27/06 to 21/07/23	9.54
08/09/2023	Photocopying: Photocopying 21/07 to 08/09/23	11.34
15/09/2023	Postage: Postage D6112 Pref Dividend	16.50
15/09/2023	Printing & Stationery: Letterheads, Envelopes & Labels D6112 Pref Dividend	9.15
15/09/2023	Printing & Stationery: Cheques D6112 Pref Dividend	9.75
20/10/2023	Photocopying: Photocopying/Printing 8/09 to 20/10/23	16.02
02/11/2023	Postage: Postage to 02/11/23	1.95
02/11/2023	Photocopying: Photocopying to 02/11/23	6.12
	<b>Total</b>	<b>106.25</b>