Form 4 68

The Insolvency Act 1986

Liquidator's Statement of Receipts and Payments Pursuant to Section 192 of The Insolvency Act 1986

S.192

For Official Use

To the Registrar of Companies

Company Number 06477074

Name of Company

AMI Environmental Limited formerly Amico (UK) Limited

I / ~~We~~
Kate Elizabeth Breese
Oxford Chambers
Oxford Road
Guiseley
Leeds
LS20 9AT

the liquidator(s) of the company attach a copy of my/our statement of receipts and payments under section 192 of the Insolvency Act 1986

Signed _____ Date 20·2·15

Walsh Taylor
Oxford Chambers
Oxford Road
Guiseley
Leeds
LS20 9AT

Ref AMI0001/KB/PS/BN/AW

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Statement of Receipts and Payments under section 192 of the Insolvency Act 1986

Name of Company	AMI Environmental Limited formerly Amico (UK) Limited
Company Registered Number	06477074
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	22 December 2009
Date to which this statement is brought down	20 February 2015

Name and Address of Liquidator

Kate Elizabeth Breese
Oxford Chambers
Oxford Road
Guiseley
Leeds
LS20 9AT

NOTES

You should read these notes carefully before completing the forms The notes do not form part of the return to be sent to the registrar of companies

Form and Contents of Statement

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding up resolution and subsequently realised, including balance at bank, book debts and calls collected, property sold etc , and the account of disbursements should contain all payments of costs, charges and expenses, or to creditors or contributories Receipts derived from deposit accounts and money market deposits are to be included in the 'balance at bank' Only actual investments are to be included in the 'amounts invested' section in the analysis of balance on page 5 of the form Where property has been realised, the gross proceeds of sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements A payment into the Insolvency Services Account is not a disbursement and should not be shown as such, nor are payments into a bank, building society or any other financial institution However, the interest received on any investment should be shown in the realisations Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the liquidator respectively

Trading Account

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the total of receipts and payments on the trading account must alone be set out in this statement

Dividends

(3) When dividends, instalments of compositions, etc are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend, etc actually paid, must be entered in the statement of disbursements as one sum, and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend, etc payable to each creditor or contributory

(4) When unclaimed dividends, etc are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum The items to be paid in relation to unclaimed dividends should first be included in the realisations side of the account

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of the court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules

Liquidator's statement of account
under section 192 of the Insolvency Act 1986

Realisations

Date	Of whom received	Nature of assets realised	Amount
		Brought Forward	0 00
26/02/2010	A M I	Cash held for sale of assets	12,500 00
26/02/2010	Yorkshire Bank	Bank Interest Gross	0 26
08/03/2010	HSBC Invoice Finance	Book Debts	5,520 25
26/03/2010	H S B C	Cash at Bank	10,986 93
31/03/2010	Yorkshire Bank	Bank Interest Gross	0 89
06/04/2010	HMRC	Vat Control Account	1,860 38
16/04/2010	Advanced Metal Innovation Co Ltd	Cash held for sale of assets	1,573 00
30/04/2010	Yorkshire Bank	Bank Interest Gross	2 83
28/05/2010	Yorkshire Bank	Bank Interest Gross	2 67
30/06/2010	Yorkshire Bank	Bank Interest Gross	1 06
30/07/2010	Yorkshire Bank	Bank Interest Gross	0 40
12/08/2010	HMRC	Vat Control Account	1,434 47
31/08/2010	Yorkshire Bank	Bank Interest Gross	0 52
02/09/2010	HMRC	Vat Control Account	1,224 56
30/09/2010	Yorkshire Bank	Bank Interest Gross	0 65
29/10/2010	Yorkshire Bank	Bank Interest Gross	0 67
30/11/2010	Yorkshire Bank	Bank Interest Gross	0 65
31/12/2010	Yorkshire Bank	Bank Interest Gross	0 67
31/01/2011	Yorkshire Bank	Bank Interest Gross	0 67
28/02/2011	Yorkshire Bank	Bank Interest Gross	0 60
28/03/2011	HMRC	Vat Control Account	179 90
31/03/2011	Yorkshire Bank	Bank Interest Gross	0 67
28/04/2011	Yorkshire Bank	Bank Interest Gross	0 68
31/05/2011	Yorkshire Bank	Bank Interest Gross	0 68
30/06/2011	Yorkshire Bank	Bank Interest Gross	0 31
29/07/2011	Yorkshire Bank	Bank Interest Gross	0 16
31/08/2011	Yorkshire Bank	Bank Interest Gross	0 16
30/09/2011	Yorkshire Bank	Bank Interest Gross	0 16
31/10/2011	Yorkshire Bank	Bank Interest Gross	0 16
30/11/2011	Yorkshire Bank	Bank Interest Gross	0 16
30/12/2011	Yorkshire Bank	Bank Interest Gross	0 16
31/01/2012	Yorkshire Bank	Bank Interest Gross	0 16
29/02/2012	Yorkshire Bank	Bank Interest Gross	0 15
30/03/2012	Yorkshire Bank	Bank Interest Gross	0 16
30/04/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/05/2012	Yorkshire Bank	Bank Interest Gross	0 16
29/06/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/07/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/08/2012	Yorkshire Bank	Bank Interest Gross	0 16
28/09/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/10/2012	Yorkshire Bank	Bank Interest Gross	0 16
30/11/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/12/2012	Yorkshire Bank	Bank Interest Gross	0 16
31/01/2013	Yorkshire Bank	Bank Interest Gross	0 16
28/02/2013	Yorkshire Bank	Bank Interest Gross	0 15
28/03/2013	Yorkshire Bank	Bank Interest Gross	0 16
30/04/2013	Yorkshire Bank	Bank Interest Gross	0 16
31/05/2013	Yorkshire Bank	Bank Interest Gross	0 16
28/06/2013	Yorkshire Bank	Bank Interest Gross	0 16
		Carried Forward	35,298 19

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Liquidator's statement of account
under section 192 of the Insolvency Act 1986

Realisations

Date	Of whom received	Nature of assets realised	Amount
		Brought Forward	35,298 19
31/07/2013	Yorkshire Bank	Bank Interest Gross	0 16
30/08/2013	Yorkshire Bank	Bank Interest Gross	0 16
30/09/2013	Yorksire Bank	Bank Interest Gross	0 16
31/10/2013	Yorksire Bank	Bank Interest Gross	0 16
29/12/2013	Yorksire Bank	Bank Interest Gross	0 16
31/12/2013	Yorksire Bank	Bank Interest Gross	0 16
03/01/2014	HMRC	Vat Control Account	414 71
31/01/2014	Yorksire Bank	Bank Interest Gross	0 24
28/02/2014	Yorksire Bank	Bank Interest Gross	0 23
31/03/2014	Yorksire Bank	Bank Interest Gross	0 25
30/04/2014	Yorksire Bank	Bank Interest Gross	0 24
		Carried Forward	35,714 82

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements

Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	0 00
26/02/2010	Courts Advertising - chq 000001	Statutory Advertising	62 50
26/02/2010	Courts Advertising - chq 000001	Vat Receivable	9 38
26/02/2010	Courts Advertising - chq 000002	Statutory Advertising	333 95
26/02/2010	Courts Advertising - chq 000002	Vat Receivable	58 45
26/02/2010	Yorkshire Bank	Tax on Bank Interest	0 05
01/03/2010	Walsh Taylor	Liquidators Fees	10,243 17
01/03/2010	Walsh Taylor	Vat Receivable	1,792 55
26/03/2010	Walsh Taylor	Liquidators Fees	4,143 33
26/03/2010	Walsh Taylor	Vat Receivable	725 08
31/03/2010	Yorkshire Bank	Tax on Bank Interest	0 17
14/04/2010	Walsh Taylor	Stationery & Postage	30 45
14/04/2010	Walsh Taylor	Stationery & Postage	17 00
14/04/2010	Walsh Taylor	Vat Receivable	2 98
14/04/2010	Walsh Taylor	Stationery & Postage	148 65
14/04/2010	Walsh Taylor	Vat Receivable	26 01
14/04/2010	Walsh Taylor	Stationery & Postage	20 00
14/04/2010	Walsh Taylor	Vat Receivable	3 50
14/04/2010	Walsh Taylor	Company Search	4 00
21/04/2010	Willis Limited	Specific Bond	180 00
30/04/2010	Yorkshire Bank	Tax on Bank Interest	0 56
18/05/2010	Walsh Taylor	Liquidators Fees	3,868 00
18/05/2010	Walsh Taylor	Vat Receivable	676 90
28/05/2010	Yorkshire Bank	Tax on Bank Interest	0 53
09/06/2010	Walsh Taylor	Liquidators Fees	2,500 00
09/06/2010	Walsh Taylor	Vat Receivable	437 50
11/06/2010	Walsh Taylor	Liquidators Fees	3,197 50
11/06/2010	Walsh Taylor	Vat Receivable	559 56
21/06/2010	Fox Lloyd Jones	Agents/Valuers Fees (1)	1,300 00
21/06/2010	Fox Lloyd Jones	Vat Receivable	227 50
09/07/2010	Willis Limited	Specific Bond	190 00
26/08/2010	Ward Hadaway	Vat Receivable	175 00
26/08/2010	Ward Hadaway	Legal fees	1,000 00
04/11/2010	Walsh Taylor	Stationery & Postage	7 47
04/11/2010	Walsh Taylor	Stationery & Postage	1 00
04/11/2010	Walsh Taylor	Vat Receivable	0 18
04/11/2010	Walsh Taylor	Stationery & Postage	27 00
04/11/2010	Walsh Taylor	Vat Receivable	4 72
04/11/2010	Walsh Taylor	Company Search	1 00
05/05/2011	Walsh Taylor	Stationery & Postage	17 61
05/05/2011	Walsh Taylor	Stationery & Postage	54 15
05/05/2011	Walsh Taylor	Vat Receivable	10 83
05/05/2011	Walsh Taylor	Statutory Advertising	7 68
05/05/2011	Walsh Taylor	Vat Receivable	1 54
17/05/2011	Walsh Taylor	Specific Bond	58 00
10/06/2011	Walsh Taylor	Liquidators Fees	2,000 00
10/06/2011	Walsh Taylor	Vat Receivable	400.00
02/03/2012	Ward Hadaway	Legal fees	11 70
02/03/2012	Ward Hadaway	Vat Receivable	2 34
17/07/2013	DVLA	DVLA	52 50
		Carried Forward	34,591 99

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements

Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	34,591 99
17/07/2013	Reversal as not cashed - new chq se	DVLA	(52 50)
11/10/2013	DVLA	DVLA	70 00
11/10/2013	Reversal as cheque not rec'd at DVL	DVLA	(70 00)
18/02/2014	DVLA	DVLA	105 00
22/07/2014	DVLA	DVLA	25 00
		Carried Forward	34,669 49

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Analysis of balance

		£
Total realisations		35,714 82
Total disbursements		34,669 49
	Balance £	1,045 33
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		1,045 33
3 Amount in Insolvency Services Account		0 00
	£	
4 Amounts invested by liquidator	0 00	
Less The cost of investments realised	0 00	
Balance		0 00
5 Accrued Items		0 00
Total Balance as shown above		1,045 33

NOTE - Full details of stocks purchased for investment and any realisation of them should be given in a separate statement

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The Liquidator should also state -

(1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up

	£
Assets (after deducting amounts charged to secured creditors including the holders of floating charges)	25,000 00
Liabilities - Fixed charge creditors	112,292 00
Floating charge holders	0 00
Preferential creditors	0 00
Unsecured creditors	185,574 00

(2) The total amount of the capital paid up at the date of the commencement of the winding up -

Paid up in cash	99 00
Issued as paid up otherwise than for cash	0 00

(3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet)

Ongoing Claim against Director

(4) Why the winding up cannot yet be concluded

Legal Proceedings

(5) The period within which the winding up is expected to be completed

6 - 12 months

AMI Environmental Limited formerly Amico (UK) Limited - In Liquidation

Company No: 06477074

Liquidator's Annual Report to Creditors

Pursuant to S105 of the Insolvency Act 1986

20 February 2015

Registered Office
Walsh Taylor
Oxford Chambers
Oxford Road
Guiseley
Leeds
LS20 9AT

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E Creditors' Guide to Fees & Walsh Taylor's Charging and Disbursement Rates

Introduction

1 1 This report provides an update on the progress in the liquidation of AMI Environmental Limited formerly Amico (UK) Limited (the **Company**) At the first meeting of creditors held on 22 December 2009 Mr T Calverley of Walsh Taylor was appointed Liquidator of the Company

1 2 I was appointed Liquidator of the Company by Order of the High Court on 28 March 2011 replacing Mr T Calverley The effect of the Order is that Mr Calverley ceased to be Liquidator on that date and I became Liquidator in his place A Copy of the Order will be made available upon receipt of a written request to this office

1 3 I enclose at Appendix A an account of the Liquidator's Receipts and Payments for the period ended 21 December 2014, and for the Liquidation as a whole, together with a comparison to the Director's Statement of Affairs values

2 Realisation of Assets

2 1 The Company's assets were shown by the Director in his estimated statement of affairs as at 22 December 2008 to be

Asset Type	Book Value £	Estimated to Realise £
Book Debts	100,510 00	NIL
Motor Vehicles	8,000 00	NIL
Cash Held for Sale of Assets	25,000 00	25,000 00

2 2 The Company's book debts were subject to an Invoice Factoring agreement with HSBC Bank plc (HSBC) The Directors estimated statement of affairs indicated that HSBC would suffer a shortfall of approximately £2,090 HSBC collected out the Company's indebtedness in full, resulting in a surplus of £5,520 25 being paid into the Liquidation

2 3 On 26 March 2010 some 3 months after the date of Liquidation, HSBC forwarded the sum of £10,896 93 representing further monies that had been credited to the Company's account following my appointment as a Liquidator This included monies paid over by HSBC Invoice Finance totalling £6,096 09 The remainder of the funds relate to a small number of sundry book debts

2 4 The Company's motor vehicle was surrendered to Black Horse Finance who subsequently, after sale of the vehicle, lodged an unsecured claim in the liquidation for the shortfall in the sum of £278 56

2 5 As previously reported, the Company's assets were sold prior to the Liquidation in December 2008 for the sum of £25,000 As this balance remained outstanding at the date of my appointment this amount was listed as a book debt in the Director's Statement of Affairs The Director, Mr Steven Winstone, undertook to pay this amount to the liquidator The Director has only paid the sum of £14,073 claiming that this sum, together with the monies remitted to the Liquidator by HSBC, reflect payment in full in respect of these assets In essence, the Director asserts that the monies paid into the Company's bank account between 22 December 2009 and 26 March 2010 were monies due to his new Company and not monies due to AMI Environmental Limited

2 6 Despite many requests the Director has failed to provide evidence in support of his assertions and has offered to pay the sum of £7,500 in full and final settlement As I have not been provided with a copy of the Sale agreement, I have therefore been unable to verify that the sale was for fair value and at arm's length My investigations are ongoing and I can confirm that solicitors have been instructed to pursue this matter

2 7 Total asset realisations achieved to date in this Liquidation are £30,580 18

3 Investigations

3 1 In accordance with the Company Directors Disqualification Act 1986 the liquidator has submitted a report on the conduct of the Director of the Company to the Department for Business, Innovation and Skills ("BIS") As this is a confidential report, I am not able to disclose the contents

3 2 The Liquidator also has a duty to investigate the extent of the Company's assets including potential claims against third parties including the Director, and to report her findings, subject to considerations of privilege and confidentiality and whether those investigations and/or any potential litigation might be compromised

3 3 I have instructed Solicitors to collect the remaining monies due from the Director in respect of his acquisition of the Company's plant and equipment I am also looking at other avenues of investigation here concerning the wider issue of plant & machinery sold and or transferred prior to liquidation and with regard to the use of a prescribed Company name under the provisions of S216 of the Insolvency Act 1986

3 4 During the period of this report, my solicitor has undertaken extensive investigations into this matter I can advise that the director has also now instructed a solicitor to represent him Correspondence is ongoing between all parties and an agreement has been reached to hold a round table meeting to assist speeding up a resolution in this matter I am awaiting a meeting date in this respect and a further update will be provided to creditors in due course

4 Creditors

Secured Creditors and the Prescribed Part

4 1 HSBC were paid in full under the terms of the Factoring Agreement Therefore, the prescribed part calculation is not applicable as there are no outstanding floating charge creditors

Preferential Creditors

4 2 There are no preferential claims in this Liquidation

Unsecured Creditors

4 3 To date, unsecured claims in the sum of £307,877 15 have been received, compared with estimated unsecured claims per Statement of affairs of £185,574

Dividend Prospects

4 4 It is uncertain at this stage, as to whether funds are expected to become available to enable any form of distribution to be made to any class of creditor as this is dependent upon future realisations from the investigations as detailed above

5 Liquidator's Remuneration, Disbursements & Expenses

Basis of the Liquidator's remuneration

5 1 At the initial meeting of creditors held pursuant to Section 98 of the Act on 22 December 2009 it was resolved that the Liquidator would be remunerated by reference to the time properly spent in dealing with this matter at Walsh Taylor's standard charging rates, and that his disbursements would be drawn in accordance with Walsh Taylor's standard tariff (see Appendix D)

5 2 The aforementioned bases of remuneration and disbursements also apply to myself as successor Liquidator

5 3 Apart from a small increase in stationery charges to reflect increased costs associated therein, there have been no increase to Walsh Taylor's charge out rates or disbursement tariff since then

Remuneration charged and disbursements incurred

5 4 Liquidator's time costs for the period of this report are £4,023 which equates to 24 10 hours at an average hourly rate of £166 93 No monies have been drawn in this respect during the period of this report

5 5 Total Liquidator's time costs since the date of appointment are in the sum of £51,290 67 which equates to 278 78 hours at an average hourly rate of £183 98 £25,952 has been drawn in respect of Liquidator's remuneration since the date of my appointment Enclosed at Appendix B is a breakdown of my time costs in this matter in accordance with Statement of Insolvency Practice 9 ('SIP9')

Creditors' Guide to Fees and Statement of Creditors' rights

5 6 If you require any further information with respect to a Liquidator's remuneration, disbursements and expenses, please see Appendix D This document also includes a statement of creditors' rights

6 Matters outstanding

6 1 Investigations are continuing into the transfer of assets prior to the Liquidation

6 2 Accordingly, the estimated timescale for closure is dependent upon the above

6 3 If you require any further information please do not hesitate to contact me at the above address

Yours faithfully

Kate Elizabeth Breese
Liquidator

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Receipts & Payments Account for the Period 22 December 2009 to 21 December 2014

Appendix A

AMI Environmental Limited formerly Amico (UK) Limited
(In Liquidation)

LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 22/12/2013 To 21/12/2014 £	From 22/12/2009 To 21/12/2014 £
RECEIPTS			
Book Debts	100,510 00	0 00	0 00
Ford Galaxy Vehicle	8,000 00	0 00	0 00
Cash at Bank		0 00	10,986 93
Book Debts		0 00	5,520 25
Cash held for sale of assets	25,000 00	0 00	14,073 00
Bank Interest Gross		1 28	20 62
		1 28	30,600 80
PAYMENTS			
HSBC Invoice Finance	(102,600 00)	0 00	0 00
Black Horse	(9,692 00)	0 00	0 00
Company Search		0 00	5 00
Specific Bond		0 00	428 00
Liquidators Fees		0 00	25,952 00
DVLA		130 00	130 00
Agents/Valuers Fees (1)		0 00	1,300 00
Legal fees		0 00	1,011 70
Tax on Bank Interest		0 00	1 31
Stationery & Postage		0 00	323 33
Statutory Advertising		0 00	404 13
Trade & Expense Creditors	(149,792 00)	0 00	0 00
Directors	(32,000 00)	0 00	0 00
99 Ordinary Shares of £1 each	(99 00)	0 00	0 00
		130 00	29,555 47
Net Receipts/(Payments)		(128 72)	1,045 33
MADE UP AS FOLLOWS			
Bank Current a/c		285 99	1,045 33
VAT Receivable / (Payable)		(414 71)	0 00
		(128 72)	1,045 33

Kate Elizabeth Breese
Liquidator

Time Entry - SIP9 Time & Cost Summary

AMI0001 - AMI Environmental Limited formerly Amico (UK) Limited
Project Code POST
To 21/12/2014

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Cashier	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	39 30	51 95	0 00	84 73	0 50	176 48	31,800 67	180 19
Case Specific Matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Cashier	3 10	0 40	0 00	31 60	11 50	46 60	6,457 50	138 57
Creditors	2.20	1 10	0 00	3 00	0 00	6 30	1 259 00	199 84
Investigations	23 90	5 70	0 00	4 80	0 00	34 40	8 391 50	243 94
Realisation of Assets	5 60	7 90	0 00	1 30	0 00	14 80	3 346 00	226 08
Trading	0 00	0 20	0 00	0 00	0 00	0 20	36 00	180 00
Total Hours	**74.10**	**67 25**	**0 00**	**125.43**	**12 00**	**278 78**	**51,290 67**	**183 98**
Total Fees Claimed							**0.00**	
Total Disbursements Claimed							**25,952.00**	

Time Entry - SIP9 Time & Cost Summary

AMI0001 - AMI Environmental Limited formerly Amico (UK) Limited
Project Code POST
From 22/12/2013 To 21/12/2014

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Cashier	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	2 50	6 80	0 00	6 10	0 00	17 40	3 019 00	173 51
Case Specific Matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Cashier	0 00	0 00	0 00	3 10	0 00	3 10	457 50	147 58
Creditors	0 00	0 00	0 00	0 20	0 00	0 20	32 00	160 00
Investigations	0 40	0 50	0 00	2 50	0 00	3 40	514 50	151 32
Realisation of Assets	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
Total Hours	**2.90**	**9 30**	**0 00**	**11 90**	**0 00**	**24.10**	**4,023.00**	**166 93**
Total Fees Claimed							**0.00**	
Total Disbursements Claimed							**25,952.00**	

AMI Environmental Limited (IN LIQUIDATION) **Appendix C**

Liquidator's disbursements and expenses to 21 December 2014

Disbursements incurred and paid

	Incurred £	Unpaid £	Written off £	Paid £
Category 1				
Insolvency bond Calverly	370 00	0 00	0 00	370 00
Insolvency bond Breese	58 00	0 00	0 00	58 00
Postage	119 98	64 48	0 00	55 50
Company search	5 00	0 00	0 00	5 00
Advertising	404 13	0 00	0 00	404 13
	957 11	64 48	0 00	892 63
Category 2				
Stationery	437 38	170 55	0 00	266 83
Facsimile	1 00	0 00	0 00	1 00
	437 38	170 55	0 00	266 83

Expenses incurred and paid

Expense	Paid to	Basis of payment
Insolvency bond Calver	Lloyds Underwriters	Premium
Insolvency bond Breese	QBE	Premium
Solicitors fees	Ward Hadaway	Legal Fees
Agent Fees	Fox Lloyd Jones	Assistance Fees
Pre liquidation disbs	Walsh Taylor	Approved by creditors on 22 December 2009
Pre liquidation fees	Walsh Taylor	Approved by creditors on 22 December 2009
Statutory advertising	Courts Advertising	Statutory payment - set tariff

	Incurred £	Unpaid £	Written off £	Paid £
Legal Fees	1,011 70	0 00	0 00	1,011 70
Agent Fees	1,300 00	0 00	0 00	1,300 00
	2,311.70	0 00	0 00	2,311 70

AMI ENVIRONMENTAL LIMITED FORMERLY AMICO (UK) LIMITED – IN LIQUIDATION – THE COMPANY

NOTICE CONVENING ANNUAL MEETINGS OF CREDITORS & MEMBERS

PURSUANT TO S.106 INSOLVENCY ACT 1986

NOTICE IS HEREBY GIVEN that annual meetings of members and creditors of the Company will be held at the offices of Walsh Taylor, Oxford Chambers, Oxford Road, Guiseley, Leeds LS20 9AT on 23 March 2015 at 10 00am and 10 15am respectively, for the purposes of receiving a report and account by the liquidator showing the manner in which the winding-up of the Company has been conducted, the property of the Company disposed of and to receive any explanation regarding the conduct of the liquidation

The following resolutions will be put to the meeting

a) That the Liquidator's Receipts and Payments account to 21 December 2014 and annual report be approved,

A member or creditor entitled to attend and vote at the above meetings may appoint a proxy to attend and vote in his place It is not necessary for the proxy to be a member or creditor Proxy forms must be returned to the offices of Walsh Taylor at the above address by no later than 12 00noon on 20 March 2015

DATED THIS 20th day of February 2015

Kate E Breese
Liquidator

Rule 8.1

INSOLVENCY ACT 1986

Proxy (Members' or Creditors' Voluntary Winding Up)

AMI ENVIRONMENTAL LIMITED FORMERLY AMICO (UK) LIMITED – IN LIQUIDATION

Notes to help completion of form

Please give full name and address for communication

Name of creditor / Address

Post Code

Please insert name of person (who must be 18 or over) or the "chairman of the meeting" (see note below) If you provide for alternative proxy-holders in the circumstances that your first choice is unable to attend please state name(s) of the alternatives as well

Name of proxy-holder

1

2

3

Please delete words in brackets if the proxy-holder is only to vote as directed i e he has no discretion

I appoint the above person to be my/the creditor's/member's proxy-holder at the meeting of creditors/members to be held on 23 March 2015 or at any adjournment of that meeting The proxy-holder is to propose or vote as instructed below [and in respect of any resolution for which no specific instruction is given, may vote or abstain at his/her discretion]

Any resolutions which the proxy-holder is to propose or vote in favour of or against should be set out in numbered paragraphs in the space provided If more room is required please use the other side of this form

Voting instructions for resolutions

Resolution

That the Liquidator's Receipts and payments account to 21 December 2014 and annual report be approved

Approved/ Rejected

This form must be signed

Signature Date

Name in CAPITALS

Only to be completed if the creditor/member has not signed in person

Position with creditor/member or relationship to creditor/member of other authority for signature

Please note that if you nominate the chairman of the meeting to be your proxy-holder, he will be the liquidator or his representative.

Remember there may be resolutions on the other side of this form

CVL613

Rule 4.73 Form 4.25

PROOF OF DEBT - GENERAL FORM

In the matter of AMI Environmental Limited formerly Amico (UK) Limited

In Liquidation
and in the matter of The Insolvency Act 1986

Relevant Date 22 December 2009

1	Name of Creditor	
2	Address of Creditor	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation (see note)	£
4	Details of any document by reference to which the debt can be substantiated [Note the liquidator may call for any document or evidence to substantiate the claim at his discretion]	
5	If the total amount shown above includes Value Added Tax, please show - (a) amount of Value Added Tax (b) amount of claim NET of Value Added Tax	 £ £
6	If total amount above includes outstanding uncapitalised interest please state amount	£
7	If you have filled in both box 3 and box 5, please state whether you are claiming the amount shown in box 3 or the amount shown in box 5(b)	
8	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under section 386 of, and schedule 6 to, the Insolvency Act 1986 (as read with schedule 3 to the Social Security Pensions Act 1975)	Category Amount(s) claimed as preferential £
9	Particulars of how and when debt incurred	
10	Particulars of any security held, the value of the security, and the date it was given	£
11	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	
	Position with or relation to creditor	

A CREDITORS' GUIDE TO LIQUIDATORS' FEES

ENGLAND AND WALES

1 Introduction

1 1 When a company goes into liquidation the costs of the proceedings are paid out of its assets The creditors, who hope to recover some of their debts out of the assets, therefore have a direct interest in the level of costs, and in particular the remuneration of the insolvency practitioner appointed to act as liquidator The insolvency legislation recognises this interest by providing mechanisms for creditors to fix the basis of the liquidator's fees This guide is intended to help creditors be aware of their rights to approve and monitor fees, explains the basis on which fees are fixed and how creditors can seek information about expenses incurred by the liquidator and challenge those they consider to be excessive

2 Liquidation procedure

2 1 Liquidation (or 'winding up') is the most common type of corporate insolvency procedure Liquidation is the formal winding up of a company's affairs entailing the realisation of its assets and the distribution of the proceeds in a prescribed order of priority Liquidation may be either voluntary, when it is instituted by resolution of the shareholders or compulsory, when it is instituted by order of the court.

2 2 Voluntary liquidation is the more common of the two An insolvent voluntary liquidation is called a creditors voluntary liquidation (often abbreviated to CVL') In this type of liquidation an insolvency practitioner acts as liquidator throughout and the creditors can vote on the appointment of the liquidator at the first meeting of creditors

2 3 In a compulsory liquidation on the other hand, the function of liquidator is, in most cases initially performed not by an insolvency practitioner but by an official called the official receiver The official receiver is an officer of the court and an official belonging to The Insolvency Service In most compulsory liquidations, the official receiver becomes liquidator immediately on the making of the winding-up order Where there are significant assets an insolvency practitioner will usually be appointed to act as liquidator in place of the official receiver either at a meeting of creditors convened for the purpose or directly by The Insolvency Service on behalf of the Secretary of State Where an insolvency practitioner is not appointed the official receiver remains liquidator

2 4 Where a compulsory liquidation follows immediately on an administration the court may appoint the former administrator to act as liquidator In such cases the official receiver does not become liquidator An administrator may also subsequently act as liquidator in a CVL.

3 The liquidation committee

3 1 In a liquidation (whether voluntary or compulsory) the creditors have the right to appoint a committee called the liquidation committee, with a minimum of 3 and a maximum of 5 members, to monitor the conduct of the liquidation and approve the liquidator's fees The committee is usually established at the creditors' meeting which appoints the liquidator, but in cases where a liquidation follows immediately on an administration any committee established for the purposes of the administration will continue in being as the liquidation committee

3 2 The liquidator must call the first meeting of the committee within 6 weeks of its establishment (or his appointment if that is later), and subsequent meetings must be held either at specified dates agreed by the committee or when requested by a member of the committee, or when the liquidator decides he needs to hold one The liquidator is required to report to the committee at least every 6 months on the progress of the liquidation unless the committee directs otherwise This provides an opportunity for the committee to monitor and discuss the progress of the insolvency and the level of the liquidator's fees

4 Fixing the liquidator's remuneration

4 1 The basis for fixing the liquidator's remuneration is set out in Rules 4 127 – 4 127B of the Insolvency Rules 1986 The Rules state that the remuneration shall be fixed

- as a percentage of the value of the assets which are realised or distributed or both
- by reference to the time properly given by the liquidator and his staff in attending to matters arising in the liquidation, or
- as a set amount.

Any combination of these bases may be used to fix the remuneration, and different bases may be used for different things done by the liquidator Where the remuneration is fixed as a percentage different percentages may be used for different things done by the liquidator

It is for the liquidation committee (if there is one) to determine on which of these bases or combination of bases the remuneration is to be fixed Where it is fixed as a percentage, it is for the committee to determine the percentage or percentages to be applied Rule 4 127 says that in arriving at its decision the committee shall have regard to the following matters

- the complexity (or otherwise) of the case
- any responsibility of an exceptional kind or degree which falls on the liquidator in connection with the insolvency
- the effectiveness with which the liquidator appears to be carrying out, or to have carried out his duties,
- the value and nature of the assets which the liquidator has to deal with

4 2 If there is no liquidation committee, or the committee does not make the requisite determination, the liquidator's remuneration may be fixed by a resolution of a meeting of creditors The creditors take account of the same matters as apply in the case of the committee A resolution specifying the terms on which the liquidator is to be remunerated may be taken at the meeting which appoints the liquidator

4 3 If the remuneration is not fixed as above, it will be fixed in one of the following ways In a CVL it will be fixed by the court on application by the liquidator, but the liquidator may not make such an application unless he has first tried to get his remuneration fixed by the committee or creditors as described above, and in any case not later than 18 months after his appointment. In a compulsory liquidation, it will be in accordance with a scale set out in the Rules

4 4 Where the liquidation follows directly on from an administration in which the liquidator had acted as administrator the basis of remuneration fixed in the administration continues to apply in the liquidation (subject to paragraph 8 below)

5 Review of remuneration

Where there has been a material and substantial change in circumstances since the basis of the liquidator's remuneration was fixed, the liquidator may request that it be changed The request must be made to the same body as initially approved the remuneration, and the same rules apply as to the original approval

6 What information should be provided by the liquidator?

6 1 When fixing bases of remuneration

6 1 1 When seeking agreement for the basis or bases of remuneration, the liquidator should provide sufficient supporting information to enable the committee or the creditors to make an informed judgement as to whether the basis sought is appropriate having regard to all the circumstances of the case The nature and extent of the information provided will depend on the stage during the conduct of the case at which approval is being sought The appendix to this guide sets out a suggested format for the provision of information

6 1 2 If any part of the remuneration is sought on a time costs basis, the liquidator should provide details of the minimum time units used and current charge-out rates, split by grades of staff, of those people who have been or who are likely to be involved in the time costs aspects of the case

6 1 3 The liquidator should also provide details and the cost of any work that has been or is intended to be sub-contracted out that could otherwise be carried out by the liquidator or his or her staff

6 1 4 If work has already been carried out, the liquidator should state the proposed charge for the period to date and provide an explanation of what has been achieved in the period and how it was achieved, sufficient to enable the progress of the case to be assessed and whether the proposed charge is reasonable in the circumstances of the case Where the proposed charge is calculated on a time costs basis, the liquidator should disclose the time spent and the average charge-out rates, in larger cases split by grades of staff and analysed by appropriate activity The liquidator should also provide details and the cost of any work that has been sub-contracted out that could otherwise be carried out by the liquidator or his or her staff

6 2 After the bases of remuneration have been fixed

The liquidator is required to send progress reports to creditors at specified intervals (see paragraph 7 1 below) When reporting periodically to creditors, in addition to the matters specified in paragraph 71, the liquidator should provide an explanation of what has been achieved in the period under review and how it was achieved sufficient to enable the progress of the case to be assessed Creditors should be able to understand whether the remuneration charged is reasonable in the circumstances of the case (whilst recognising that the liquidator must fulfil certain statutory obligations and regulatory requirements that might be perceived as bringing no added value for the estate) Where any remuneration is on a time costs basis, the liquidator should disclose the charge in respect of the period the time spent and the average charge-out rates, in larger cases split by grades of staff and analysed by appropriate activity If there have been any changes to the charge-out rates during the period under review, rates should be disclosed by grades of staff split by the periods applicable The liquidator should also provide details and the cost of any work that has been sub-contracted out that could otherwise be carried out by the liquidator or his or her staff

6 3 Disbursements and other expenses

6 3 1 Costs met by and reimbursed to the liquidator in connection with the liquidation should be appropriate and reasonable Such costs will fall into two categories

- Category 1 disbursements These are costs where there is specific expenditure directly referable both to the liquidation and a payment to an independent third party These may include, for example advertising, room hire storage, postage telephone charges travel expenses and equivalent costs reimbursed to the liquidator or his or her staff
- Category 2 disbursements These are costs that are directly referable to the liquidation but not to a payment to an independent third party They may include shared or allocated costs that can be allocated to the liquidation on a proper and reasonable basis, for example, business mileage

Category 1 disbursements can be drawn without prior approval although the liquidator should be prepared to disclose information about them in the same way as any other expenses Category 2 disbursements may be drawn if they have been approved in the same manner as the liquidator's remuneration When seeking approval, the liquidator should explain, for each category of expense the basis on which the charge is being made

6 3 2 The following are not permissible

- a charge calculated as a percentage of remuneration
- an administration fee or charge additional to the liquidator's remuneration
- recovery of basic overhead costs such as office and equipment rental, depreciation and finance charges

6 4 Realisations for secured creditors

Where the liquidator realises an asset on behalf of a secured creditor and receives remuneration out of the proceeds (see paragraph 11 1 below), he should disclose the amount of that remuneration to the committee (if there is one), to any meeting of creditors convened for the purpose of determining his fees and in any reports he sends to creditors

7 Progress reports and requests for further information

7 1 The liquidator is required to send annual progress reports to creditors The reports must include

- details of the basis fixed for the remuneration of the liquidator (or if not fixed at the date of the report the steps taken during the period of the report to fix it),
- if the basis has been fixed the remuneration charged during the period of the report, irrespective of whether it was actually paid during that period (except where it is fixed as a set amount in which case it may be shown as that amount without any apportionment for the period of the report)
- if the report is the first to be made after the basis has been fixed, the remuneration charged during the periods covered by the previous reports, together with a description of the work done during those periods irrespective of whether payment was actually made during the period of the report,
- a statement of the expenses incurred by the liquidator during the period of the report, irrespective of whether payment was actually made during that period
- a statement of the creditors rights to request further information, as explained in paragraph 7 2, and their right to challenge the liquidator's remuneration and expenses

7 2 Within 21 days of receipt of a progress report (or 7 business days where the report has been prepared for the purposes of a meeting to receive the liquidator's resignation) a creditor may request the liquidator to provide further information about the remuneration and expenses set out in the report. A request must be in writing, and may be made either by a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors (including himself) or the permission of the court.

7 3 The liquidator must provide the requested information within 14 days, unless he considers that

- the time and cost involved in preparing the information would be excessive, or

- disclosure would be prejudicial to the conduct of the liquidation or might be expected to lead to violence against any person, or
- the liquidator is subject to an obligation of confidentiality in relation to the information requested,

in which case he must give the reasons for not providing the information.

Any creditor may apply to the court within 21 days of the liquidator's refusal to provide the requested information, or the expiry of the 14 days time limit for the provision of the information

8 Provision of information – additional requirements

The liquidator must provide certain information about the time spent on the case, free of charge upon request by any creditor, director or shareholder of the company

The information which must be provided is –

- the total number of hours spent on the case by the liquidator or staff assigned to the case,
- for each grade of staff the average hourly rate at which they are charged out,
- the number of hours spent by each grade of staff in the relevant period

The period for which the information must be provided is the period from appointment to the end of the most recent period of six months reckoned from the date of the liquidator's appointment, or where he has vacated office the date that he vacated office

The information must be provided within 28 days of receipt of the request by the liquidator and requests must be made within two years from vacation of office

9 What if a creditor is dissatisfied?

9 1 Except in cases where there is a liquidation committee it is the creditors as a body who have authority to approve the liquidator's fees To enable them to carry out this function they may require the liquidator to call a creditors' meeting In order to do this at least ten per cent in value of the creditors must concur with the request, which must be made to the liquidator in writing

9 2 If a creditor believes that the liquidator's remuneration is too high, the basis is inappropriate or the expenses incurred by the liquidator are in all the circumstances excessive he may, provided certain conditions are met, apply to the court

9 3 Application may be made to the court by any secured creditor, or by any unsecured creditor provided at least 10 per cent in value of unsecured creditors (including himself) agree or he has the permission of the court. Any such application must be made within 8 weeks of the applicant receiving the liquidator's progress report in which the charging of the remuneration or incurring of the expenses in question is first reported (see paragraph 7 1 above) If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give the liquidator a copy of the application and supporting evidence at least 14 days before the hearing

9 4 If the court considers the application well founded, it may order that the remuneration be reduced the basis be changed, or the expenses be disallowed or repaid Unless the court orders otherwise the costs of the application must by paid by the applicant and not out of the assets of the insolvent company

10. What if the liquidator is dissatisfied?

If the liquidator considers that the remuneration fixed by the liquidation committee or in the preceding administration, is insufficient or that the basis used to fix it is inappropriate he may request that the amount or rate be increased, or the basis changed, by resolution of the creditors If he considers that the remuneration fixed by the liquidation committee, the creditors in the preceding administration or in accordance with the statutory scale is insufficient, or that the basis used to fix it is inappropriate he may apply to the court for the amount or rate to be increased or the basis changed If he decides to apply to the court he must give at least 14 days' notice to the members of the committee and the committee may nominate one or more of its members to appear or be represented at the court hearing If there is no committee the liquidator's notice of his application must be sent to such of the creditors as the court may direct and they may nominate one or more of their number to appear or be represented The court may order the costs to be paid out of the assets

11 Other matters relating to remuneration

11 1 Where the liquidator realises assets on behalf of a secured creditor he is entitled to be remunerated out of the proceeds of sale in accordance with a scale set out in the Rules Usually, however, the liquidator will agree the basis of his fee for dealing with charged assets with the secured creditor concerned

11 2 Where two (or more) joint liquidators are appointed it is for them to agree between themselves how the remuneration payable should be apportioned. Any dispute between them may be referred to the court, the committee or a meeting of creditors

11 3 If the appointed liquidator is a solicitor and employs his own firm to act in the insolvency, profit costs may not be paid unless authorised by the committee, the creditors or the court.

11 4 If a new liquidator is appointed in place of another any determination, resolution or court order which was in effect immediately before the replacement continues to have effect in relation to the remuneration of the new liquidator until a further determination resolution or court order is made

11 5 Where the basis of the remuneration is a set amount, and the liquidator ceases to act before the time has elapsed or the work has been completed for which the amount was set application may be made for a determination of the amount that should be paid to the outgoing liquidator The application must be made to the same body as approved the remuneration Where the outgoing liquidator and the incoming liquidator are from the same firm, they will usually agree the apportionment between them

11 6 There may also be occasions when creditors will agree to make funds available themselves to pay for the liquidator to carry out tasks which cannot be paid for out of the assets, either because they are deficient or because it is uncertain whether the work undertaken will result in any benefit to creditors Arrangements of this kind are sometimes made to fund litigation or investigations into the affairs of the insolvent company Any arrangements of this nature will be a matter for agreement between the liquidator and the creditors concerned and will not be subject to the statutory rules relating to remuneration.

12. Effective date

This guide applies where a company goes into liquidation on or after 1 November 2011

Appendix

Suggested format for the provision of information

Professional guidance issued to insolvency practitioners sets out the following suggested format for the provision of information when seeking approval of remuneration. However, the level of disclosure suggested below may not be appropriate in all cases, and will be subject to considerations of proportionality. In larger or more complex cases the circumstances of each case may dictate the information provided and its format.

Narrative overview of the case

In all cases reports on remuneration should provide a narrative overview of the case. Matters relevant to an overview are:

- the complexity of the case
- any exceptional responsibility falling on the liquidator
- the liquidator's effectiveness,
- the value and nature of the property in question

The information provided will depend upon the basis or bases being sought or reported upon, and the stage at which it is being provided. An overview might include:

- an explanation of the nature, and the liquidator's own initial assessment, of the assignment (including the anticipated return to creditors) and the outcome (if known)
- initial views on how the assignment was to be handled, including decisions on staffing or subcontracting and the appointment of advisers,
- any significant aspects of the case, particularly those that affect the remuneration and cost expended;
- the reasons for subsequent changes in strategy;
- the steps taken to establish the views of creditors, particularly in relation to agreeing the strategy for the assignment, budgeting, and fee drawing,
- any existing agreement about remuneration,
- details of how other professionals, including subcontractors, were chosen, how they were contracted to be paid, and what steps have been taken to review their fees,
- in a larger case, particularly if it involved trading, considerations about staffing and managing the assignment and how strategy was set and reviewed,
- details of work undertaken during the period,
- any additional value brought to the estate during the period, for which the liquidator wishes to claim increased remuneration.

Time cost basis

Where any part of the remuneration is or is proposed to be calculated on a time costs basis, requests for and reports on remuneration should provide:

- An explanation of the liquidator's time charging policy, clearly stating the units of time that have been used, the grades of staff and rates that have been charged to the assignment, and the policy for recovering the cost of support staff. There is an expectation that time will be recorded in units of not greater than 6 minutes.
- A description of work carried out, which might include:
  - details of work undertaken during the period, related to the table of time spent for the period;
  - an explanation of the grades of staff used to undertake the different tasks carried out and the reasons why it was appropriate for those grades to be used,
  - any comments on any figures in the summary of time spent accompanying the request the liquidator wishes to make
- Time spent and charge-out summaries in an appropriate format.

It is useful to provide time spent and charge-out value information in a tabular form for each of the time periods reported upon, with work classified (and sub-divided) in a way relevant to the circumstances of the case.

The following areas of activity are suggested as a basis for the analysis of time spent.

- Administration and planning
- Investigations
- Realisation of assets
- Trading
- Creditors
- Any other case-specific matters

The following categories are suggested as a basis for analysis by grade of staff:

- Partner
- Manager
- Other senior professionals
- Assistants and support staff

The level of disclosure suggested above will not be appropriate in all cases, and considerations of proportionality will apply:

- where cumulative time costs are, and are expected to be, less than £10,000 the liquidator should, as a minimum, state the number of hours and average rate per hour and explain any unusual features of the case,
- where cumulative time costs are, or are expected to be, between £10 000 and £50 000, a time and charge-out summary similar to that shown above will usually provide the appropriate level of detail (subject to the explanation of any unusual features),
- where cumulative time costs exceed, or are expected to exceed, £50,000, further and more detailed analysis or explanation will be warranted.

Walsh Taylor

Walsh Taylor Insolvency Practitioners

Charge Out Rates

	Rate per hour £
Director/Insolvency Practitioner	280
Senior Manager	220
Manager	180
Senior Administrator	160
Administrator	125
Cashier	125
Support staff (inc secretarial)	75-100

- Time is charged in units of 6 minutes
- Support and secretarial staff time is charged to cases on the basis of time spent at the rates stated above

Disbursements Recovery Policy

Category 1	Direct costs are recovered at actual cost to the case
	Includes for example and where relevant insurance and bonding advertising courier, registration fees search fees postage (including re-direction) storage, subsistence and public transport.
	No charge is made for telephone calls
Category 2	Apportioned costs are recovered on the following tariff -
Fax	£1 per page sent
Photocopying	15p per copy – irrespective of size
Room hire	£150 for room hire for creditors meetings - charge is only be made when attendance of debtor/ director and/or creditors is likely and a meeting room has been set aside
Stationery	Initial case set-up fee per corporate case £20 to 30th April 2012 £25 from 1st May 2012 £15 per personal case
	Annual case/ file maintenance charges of £10
Car travel	65p per mile
	Fax, photocopying and stationery charges are based on the average costs of consumables
	Room hire is based on an average of charges levied by four local providers