

TO ALL MEMBERS AND ALL CREDITORS
WHO ARE NOT OPTED OUT

19 December 2023

Ref: CGJK/SV
Email: crawshawgroup@uk.ey.com

Dear Sir or Madam

Crawshaw Group Plc ('Plc')
Crawshaw Butchers Limited ('Butchers')
East Yorkshire Beef Limited ('EYB')
Gabbotts Farm Limited ('GFL')
Gabbotts Farm (Retail) Limited ('GFRL')
(all in Creditors' Voluntary Liquidation)
(together 'the Companies' or 'the Group')

R H Kelly and I were appointed as Joint Liquidators of the Companies on 30 October 2019. In accordance with a Court Order dated 27 June 2022 ('the Order'), R H Kelly was replaced as Joint Liquidator by Samuel James Woodward, an Insolvency Practitioner licensed by the Institute of Chartered Accountants in England and Wales. In compliance with the terms of the Order, a block advertisement was advertised in the London Gazette on 7 July 2022.

I now write to provide you with our report on the progress of the liquidations for the period from 30 October 2022 to 29 October 2023. This report should be read in conjunction with the previous report dated 21 December 2022.

At Appendix A of this report we provide information about the Companies and the Joint Liquidators. Copies of our receipts and payments accounts for the period from 30 October 2022 to 29 October 2023 are attached at Appendix B.

Progress during the period of the report

Preparation for closure

During the period covered by this report, we have prepared all Companies for closure such that we are in a position to move the Group to dissolution over the next couple of months. Actions taken include:

- Making payment of the shareholder distribution from EYB to Plc;
- Settling Joint Liquidators' fees in all Companies; and
- Settling final liabilities of the estate

Shareholder distribution

We will shortly be making a first and final distribution to the shareholders of Plc. During the reporting period, we have collated all shareholder information and written to shareholders in preparation for distribution.

The distribution is anticipated to be made in January 2024 and shareholders will receive further communication in this regard shortly.

Outstanding matters

The key outstanding matters in the Liquidations are:

- Distributing remaining funds to the shareholders of Plc;
- Ensuring all statutory reporting and compliance obligations are met; and
- Proceeding with all statutory closure matters

Joint liquidators' remuneration

In accordance with rule 18.20(4) of the Insolvency (England and Wales) Rules 2016, where an administrator becomes liquidator, the basis of remuneration fixed under rule 18.18 for the Joint Administrators is treated as having been fixed for the Joint Liquidators.

As the fees approved by creditors did not consider work to be completed in the Liquidation, the Joint Liquidators' sought decisions of creditors by correspondence on the value of the Joint Liquidators' remuneration in respect of Butchers, EYB and GFL in December 2020. Details of the basis of remuneration and time costs incurred for the period of this report (and to date) are outlined in the table below.

Company	Basis of remuneration (fixed in the administrations)	How the basis of the remuneration was fixed	Basis and quantum of the Joint Liquidators' remuneration	How the quantum of Joint Liquidators' remuneration was fixed	Where fixed on time costs basis, costs incurred during the period of this report (£)	Time costs incurred to date (£)	Joint Liquidators' fees to date (£)
Plc	10% of realisations	Resolution of creditors on 18 January 2019.	As per the basis fixed in the administration (10% of realisations).	N/A – as per the basis fixed in the administration.			116,206.00*
Butchers	Time-cost basis (fully drawn during the administration)	Resolution of creditors on 18 January 2019.	Time-cost basis (fee estimate of £198,173.40).	Resolution of creditors on 22 January 2021.	17,516.00	373,636.10	198,173.40
EYB	Fixed sum of £50,000 plus VAT (fully drawn during the	Resolution of creditors on 18 January 2019.	Fixed sum of £20,000 plus VAT.	Resolution of creditors on 22 January 2021.			20,000.00*

The Joint Liquidators' expenses for Plc, EYB, GFL and GFRL are not expected to exceed the amount provided for in the estimate provided to creditors dated 17 December 2020.

The Joint Liquidators anticipate that their expenses for Butchers will exceed the estimate by £11,697.38. The reasons for this are outlined in the previous progress report dated 21 December 2022. The Joint Liquidators will not draw Category 2 expenses in excess of the estimate without the prior approval of creditors.

Creditors' rights to further information about, and challenge, remuneration and expenses

The statutory provisions relating to remuneration are set out in Chapter 4 of Part 18 of the Insolvency (England and Wales) Rules 2016. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Liquidators' Fees', a copy of which may be accessed from the web site of the Institute of Chartered Accountants in England and Wales at <https://www.icaew.com/en/technical/insolvency/creditors-guides> or is available in hard copy upon written request to the Joint Liquidators.

In certain circumstances, creditors are entitled to request further information about our remuneration or expenses, or to apply to court if they consider the costs to be excessive (Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016). Further information is provided in 'A Creditors' Guide to Liquidators' Fees' referred to above.

Investigations

As outlined in our previous report, we concluded our investigations into the Companies' affairs in accordance with Statement of Insolvency Practice 2 (Investigations by Office Holders), and the Company Director Disqualification Act 1986 with the required statutory returns made to the Insolvency Service during the Administrations. No further investigations were required as a result of the Companies moving into Creditors' Voluntary Liquidation on 30 October 2019 and no third-party finding has been required or provided.

Other matters

Should you have any queries regarding any of the contents of this report, please do not hesitate to contact my colleague Sarah Vyse by sending an email to crawshawgroup@uk.ey.com.

Yours faithfully
For the Group



C G J King
Joint Liquidator

C G J King and S J Woodward are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales.

The affairs, business and property of the Companies are being managed by the Joint Administrators, S J Woodward and C G J King, who act as agents of the Companies only and without personal liability.



The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Company may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidator's appointment. The Office Holder Data Privacy Notice can be found at www.ey.com/uk/officeholderprivacy.

Appendix A

Crawshaw Group PLC (in Creditors' voluntary liquidation)

Information about the company and the liquidators

Registered office address of the company:	c/o Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Registered number:	04755803
Date of appointment of the joint liquidators:	30 October 2019
Details of any changes of liquidator:	Robert Hunter Kelly was replaced as Joint Liquidator by Samuel James Woodward on 27 June 2022
Full names of the liquidators:	Charles Graham John King and Samuel James Woodward
Office holder number(s):	8985 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Telephone number:	0113 298 2508
Name of alternative person to contact with enquiries about the case:	Sarah Vyse

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Information about the company and the liquidators

Registered office address of the company:	c/o Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Registered number:	02399681
Date of appointment of the joint liquidators:	30 October 2019
Details of any changes of liquidator:	Robert Hunter Kelly was replaced as Joint Liquidator by Samuel James Woodward on 27 June 2022
Full names of the liquidators:	Charles Graham John King and Samuel James Woodward
Office holder number(s):	8985 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Telephone number:	0113 298 2508
Name of alternative person to contact with enquiries about the case:	Sarah Vyse

Appendix A

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Information about the company and the liquidators

Registered office address of the company:	c/o Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Registered number:	04390139
Date of appointment of the joint liquidators:	30 October 2019
Details of any changes of liquidator:	Robert Hunter Kelly was replaced as Joint Liquidator by Samuel James Woodward on 27 June 2022
Full names of the liquidators:	Charles Graham John King and Samuel James Woodward
Office holder number(s):	8985 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Telephone number:	0113 298 2508
Name of alternative person to contact with enquiries about the case:	Sarah Vyse

Gabbotts Farm Limited (in Creditors' voluntary liquidation)

Information about the company and the liquidators

Registered office address of the company:	c/o Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Registered number:	03955177
Date of appointment of the joint liquidators:	30 October 2019
Details of any changes of liquidator:	Robert Hunter Kelly was replaced as Joint Liquidator by Samuel James Woodward on 27 June 2022
Full names of the liquidators:	Charles Graham John King and Samuel James Woodward
Office holder number(s):	8985 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Telephone number:	0113 298 2508
Name of alternative person to contact with enquiries about the case:	Sarah Vyse

Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation)

Information about the company and the liquidators

Registered office address of the company:	c/o Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Registered number:	03953569
Date of appointment of the joint liquidators:	30 October 2019
Details of any changes of liquidator:	Robert Hunter Kelly was replaced as Joint Liquidator by Samuel James Woodward on 27 June 2022
Full names of the liquidators:	Charles Graham John King and Samuel James Woodward
Office holder number(s):	8985 and 12030
Liquidators' address(es):	Ernst & Young LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5QR
Telephone number:	0113 298 2508
Name of alternative person to contact with enquiries about the case:	Sarah Vyse

Crawshaw Group PLC (in Creditors' voluntary liquidation)

Joint Liquidators' receipts and payments account for the period from 30 October 2022 to 29 October 2023

Note	Receipts	30 October 2019 to 29 October 2022 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	4,241.67	-	4,241.67
	Bank interest	13.80	-	13.80
	Shareholder dividend received	-	84,723.82	84,723.82
	Sundry Income	1,048,494.18	-	1,048,494.18
	Unsecured dividend received from Butchers	-	28,842.00	28,842.00
	Total receipts	1,052,749.65	113,565.82	1,166,315.47
	Payments			
	Liquidators' Fees	-	116,206.00	116,206.00
	Public Notices	144.45	-	144.45
	Bank charges and interest	5.40	0.60	6.00
	Wage arrears - employees	14,995.38	-	14,995.38
	Unsecured creditors	437,533.48	-	437,533.48
	Statutory Interest	132,146.20	-	132,146.20
	Other professional fees	-	5,700	5,700.00
	Trade creditors	6,840.00	(6,840)	-
	Total payments	591,664.91	115,066.60	706,731.51
	Total funds held	461,084.74	(1,501)	459,583.96
	Represented by:			
2	Cash at bank			459,583.96
				459,583.96

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in an interest-bearing account.

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Joint Liquidators' receipts and payments account for the period from 30 October 2022 to 29 October 2023

Note	Receipts	30 October 2019 to 29 October 2022 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	1,920,183.14	-	1,920,183.14
	Administration VAT refund	180,055.71	-	180,055.71
2	Sale of long leasehold property	100,000.00	-	100,000.00
	Long leasehold property settlement (collapsed sale)	17,750.00	-	17,750.00
	Bank interest	6,426.75	-	6,426.75
	Insurance claims and refunds	5,042.81	-	5,042.81
	Rates refund	2,489.72	-	2,489.72
	Sundry income	82.90	5.28	88.18
	Recoupment of tax adjustment from distribution to preferential creditors	1,343.11	-	1,343.11
	Total receipts	2,233,374.14	5.28	2,233,379.42
	Payments			
	Liquidators fees	198,173.40	-	198,173.40
	Liquidators expenses	5,733.62	14,065.00	19,798.62
	Distributions to preferential creditors	118,206.14	-	118,206.14
	Legal fees	67,459.84	-	67,459.84
	Grimsby freehold property holding costs	35,099.35	-	35,099.35
	Insurance	19,118.40	-	19,118.40
	Plc early unsecured dividend paid in liquidation	5,675.00	-	5,675.00
	Storage charges	9,779.16	-	9,779.16
	Rates	1,795.06	-	1,795.06
	Electricity	1,093.41	-	1,093.41
	Corporation tax	1,562.18	-	1,562.18
	Public notices	319.41	-	319.41
	Water rates	54.52	-	54.52
	Bank charges	216.90	2.10	219.00
	Unsecured dividend paid	1,723,345.99	-	1,723,345.99
	Other professional fees	-	1,500.00	1,500.00
	Total payments	2,187,632.38	15,567.10	2,203,199.48
	Total funds held	45,741.76	(15,561.82)	30,179.94
	Represented by:			
3	Cash at bank			20,695.41
	Unclaimed saving stamp dividends paid in administration			225.61
	Plc early unsecured dividend paid in administration			6,769.32
	GFRL early unsecured dividend paid in administration			2,189.60
	VAT receivable			300.00
				30,179.94

Notes

- Receipts and payments are stated net of VAT.
- There was no value attributed to the long leasehold property in the Statement of Affairs.
- Cash at bank relates to uncashed unsecured dividends.

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Joint Liquidators' receipts and payments account for the period from 30 October 2022 to 29 October 2023

Note	Receipts	30 October 2019 to 29 October 2022 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	121,524.59	-	121,524.59
	Administration and pre-insolvency VAT refund	11,641.49	-	11,641.49
	Bank interest	385.73	-	385.73
	Total receipts	133,551.81	-	133,551.81
	Payments			
	Legal fees	718.00	-	718.00
	Corporation tax	281.20	-	281.20
	Bank charges	6.60	-	6.60
	Public Notices	144.45	-	144.45
	Liquidators Fee	20,000.00	-	20,000.00
	Liquidators Expenses	121.09	-	121.09
	Unsecured creditors	21,245.13	84,723.82	105,968.95
	Statutory interest	6,141.87	-	6,141.87
		48,658.34	84,723.82	133,382.16
	Total funds held	84,893.47	(84,723.82)	169.65
	Represented by:			
2	Cash at bank			26.05
	VAT control account			143.60
				169.65

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in case of final bank charges.

Gabbotts Farm Limited (in Creditors' voluntary liquidation)

Joint Liquidators' receipts and payments account for the period from 30 October 2022 to 29 October 2023

Note	Receipts	30 October 2019 to 29 October 2022 (£)	In this report period (£)	Cumulative total (£)
	Sundry Income	16,580.04	-	16,580.04
	Total receipts	16,580.04	-	16,580.04
	Payments			
	Other Professional Fees	8,870.00	-	8,870.00
	Bank charges and interest	0.30	0.30	0.60
	Liquidators Fees	-	4,957.28	4,957.28
	Total payments	8,870.30	4,957.58	13,827.88
	Total funds held	7,709.74	(4,957.58)	2,752.16
	Represented by:			
2	Cash at bank			10.70
	VAT Receivable			2,741.46
				2,752.16

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in case of final bank charges.

Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation)

Joint Liquidators' receipts and payments account for the period from 30 October 2022 to 29 October 2023

Note	Receipts	30 October 2019 to 29 October 2022 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	304.86	-	304.86
	Pre-appointment bank charges refund	868.72	-	868.72
	Bank interest	0.19	-	0.19
	Sundry Income	160,176.74	-	160,176.74
	Total receipts	161,350.51	-	161,350.51
	Payments			
	Professional Fees	30,900.27	25,000.00	55,900.27
	Public Notices	144.45	-	144.45
	Corporation Tax	165.11	-	165.11
	Bank charges and interest	16.50	1.20	17.70
	Unsecured creditors	91,728.55	-	91,728.55
	Statutory Interest	13,367.45	-	13,367.45
	Total payments	136,322.33	25,001.20	161,323.53
	Total funds held	25,028.18	(25,001.20)	26.98
	Represented by:			
2	Cash at bank			26.98
				26.98

Notes

1. Receipts and payments are stated net of VAT.
2. Cash at bank is held in case of final bank charges.

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Joint Liquidators' time costs for the period from 30 October 2021 to 29 October 2022 and a comparison with the fee estimate dated 17 December 2020

Type of work	Per fee estimate dated 17 December 2020			In the report period (30 October 2020 - 29 October 2022)			In the report period (30 October 2022 - 29 October 2023)			Actual to 29 October 2022 (and to date)		
	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)	Total hours	Total time costs (£)	Average hourly rate (£)
Accounting & Administration	92.1	32,843	357	52.8	18,241	345	25.3	13,259	524	78.1	31,499	403
Creditors	106.5	38,468	361	277.2	175,976	635	1.7	1,627	957	278.9	177,603	637
Employees	9.5	4,011	422	53.5	25,690	480	0.5	200	400	54.0	25,890	479
Legal Issues	2.5	2,013	805	-	-	-	-	-	-	-	-	-
Other assets	1.5	578	385	3.0	1,945	648	-	-	-	3.0	1,945	648
Property	84.5	37,238	441	-	-	-	-	-	-	-	-	-
Reporting	43.5	15,748	362	28.1	23,495	836	2.3	1,771	770	30.4	25,265	831
Statutory Duties	58.5	23,688	405	93.9	38,543	410	4.1	330	80	98.0	38,873	397
Trading	30.5	8,245	270	22.0	6,930	315	-	-	-	22.0	6,930	315
VAT & Taxation	82.4	35,345	429	72.7	32,682	450	0.5	330	660	73.2	33,012	451
Enquiries & Investigations	-	-	-	2.0	2,330.0	1,165.0	-	-	-	2.0	2,330	1,165
Other matters	-	-	-	26.0	30,290.0	1,165.0	-	-	-	26.0	30,290	1,165
Total	511.5	198,173	387	631.2	356,120	564	34.4	17,516	509	665.6	373,636	561

Crawshaw Group Plc (in Creditors' voluntary liquidation)

Narrative explanation of work performed and why it was necessary

Work in the liquidation to date primarily relates to preparations to make distributions to preferential and unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors. 	<ul style="list-style-type: none"> In progress In progress In progress In progress Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
Employees	<ul style="list-style-type: none"> Liaising with the RPS regarding employee claims. Receiving and dealing with employee claim queries. 	<ul style="list-style-type: none"> In progress In progress 	<ul style="list-style-type: none"> For creditor benefit (all items).
Property	<ul style="list-style-type: none"> Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims. Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims. 	<ul style="list-style-type: none"> Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
Statutory duties and reporting	<ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation 	<ul style="list-style-type: none"> Work done In progress In progress To be performed 	<ul style="list-style-type: none"> Statute (all items), progress reports for creditor benefit.
VAT and taxation.	<ul style="list-style-type: none"> Preparation and submission of tax returns for the administration period and liaising with HMRC as appropriate. Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate. Submission of VAT returns on a quarterly basis and liaising with HMRC as appropriate. Deregistering the Company for VAT purposes and liaising with HMRC as appropriate. Recovering VAT after deregistration 	<ul style="list-style-type: none"> Work done In progress Work done Work done Work done 	<ul style="list-style-type: none"> Statute (all items).
Accounting and administration	<ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations 	<ul style="list-style-type: none"> In progress In progress In progress 	<ul style="list-style-type: none"> Statute (all items).
Shareholders	<ul style="list-style-type: none"> Updating shareholder website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with shareholder enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Making a distribution to shareholders. 	<ul style="list-style-type: none"> In progress In progress In progress In progress 	<ul style="list-style-type: none"> Shareholder benefit (all items).

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date has primarily related to selling the long leasehold property in Grimsby in order to realise additional value for the estate, work to mitigate the value of unsecured landlord claims, distributions to preferential creditors, distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Trading	<ul style="list-style-type: none"> Finalisation of any outstanding trading liabilities from the administration trading period and making any payments required as a result. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> Statute
Insurance	<ul style="list-style-type: none"> Correspondence with insurer regarding insurance requirements. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> Statute
Legal issues	<ul style="list-style-type: none"> Dealing with any legal issues which may arise during the course of liquidation (from a statutory perspective and to protect value in the estate). 	<ul style="list-style-type: none"> In progress 	<ul style="list-style-type: none"> Statute
Employees	<ul style="list-style-type: none"> Liaising with the RPS regarding employee claims. Receiving and dealing with employee claim queries. 	<ul style="list-style-type: none"> Work done In progress 	<ul style="list-style-type: none"> For creditor benefit.
Property	<ul style="list-style-type: none"> Instruction of SPB to complete the sale of the Grimsby long leasehold property Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims. Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims. Liaising with Sterling Meat Company Limited (formerly known as Loughanure Limited) with regards to returning excess licence fees received. Liaising with rating authorities, utility companies and waste management companies utilised during the administration trading period, or as a supplier to the Grimsby long leasehold property. 	<ul style="list-style-type: none"> Work done Work done Work done Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items with the exception of the below). Statute
Creditors	<ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone (including Savings Stamps creditors). Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors (including Savings Stamps creditors). 	<ul style="list-style-type: none"> In progress In progress In progress Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
Statutory duties and reporting	<ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required. Completion of internal statutory monitoring system. Preparation for closure of the liquidation. 	<ul style="list-style-type: none"> Work done In progress In progress To be performed 	<ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit.
Accounting and administration	<ul style="list-style-type: none"> Opening and closing bank account. Dealing with receipts and payments vouchers. Carrying out bank reconciliations. 	<ul style="list-style-type: none"> In progress In progress In progress 	<ul style="list-style-type: none"> Statute (all items).

Building a better working world

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
VAT and taxation	<ul style="list-style-type: none"> • Recovery of outstanding VAT refunds due for the pre-appointment and administration periods. • Submission of VAT returns on a quarterly basis. • Liaising with HMRC as appropriate. • Preparation and submission of outstanding tax returns for the administration period and liaising with HMRC as appropriate. • Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate. • Deregistering the Company for VAT purposes and liaising with HMRC as appropriate. • Recovering VAT after deregistration 	<ul style="list-style-type: none"> • Work done • Work done • Work done • Work done • Work done • Work done • Work done 	<ul style="list-style-type: none"> • Statute (all items).
Other assets	<ul style="list-style-type: none"> • Efforts to realise other assets of the Company for the benefit of the insolvent estate. 	<ul style="list-style-type: none"> • Work done 	<ul style="list-style-type: none"> • For creditor benefit.

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Trading	<ul style="list-style-type: none"> Finalisation of any outstanding trading liabilities from the administration trading period and making any payments required as a result. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> Statute
Property	<ul style="list-style-type: none"> Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> For creditor benefit.
Insurance	<ul style="list-style-type: none"> Correspondence with insurer regarding insurance requirements. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> Statute
Statutory duties and reporting	<ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation 	<ul style="list-style-type: none"> Work done In progress In progress To be performed 	<ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit.
Creditors	<ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to unsecured creditors. 	<ul style="list-style-type: none"> In progress In progress In progress Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
VAT and taxation.	<ul style="list-style-type: none"> Preparation and submission of outstanding tax returns for the administration period and liaising with HMRC as appropriate. Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate. Recovery of outstanding VAT refunds due for the pre-appointment and administration periods. Deregistering the Company for VAT purposes and liaising with HMRC as appropriate. Recovering VAT after deregistration 	<ul style="list-style-type: none"> Work done Work done Work done Work done In progress 	<ul style="list-style-type: none"> Statute (all items).
Accounting and administration	<ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations 	<ul style="list-style-type: none"> In progress In progress In progress 	<ul style="list-style-type: none"> Statute.

Appendix D

Gabbotts Farm Limited (in Creditors' Voluntary Liquidation)

Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors. 	<ul style="list-style-type: none"> In progress In progress In progress In progress Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
VAT and taxation.	<ul style="list-style-type: none"> Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate. 	<ul style="list-style-type: none"> Work done 	<ul style="list-style-type: none"> Statute.
Statutory duties and reporting	<ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation 	<ul style="list-style-type: none"> Work done In progress In progress To be performed 	<ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit.
Accounting and administration	<ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations 	<ul style="list-style-type: none"> In progress In progress In progress 	<ul style="list-style-type: none"> Statute (all items).

Appendix D

Gabbotts Farm (Retail) Limited (in Creditors' Voluntary Liquidation)

Narrative explanation of work done and why it was necessary to be done

Work in the liquidation to date primarily relates to preparations to make distributions to unsecured creditors and complying with statutory requirements of the liquidation. Further details of the work undertaken by the Joint Liquidators to date and the work to be undertaken in the future are provided below:

Category of work	Detailed description of work	Work done / in progress / to be performed	Work required by statute or for creditor benefit
Creditors	<ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to unsecured creditors. 	<ul style="list-style-type: none"> In progress In progress In progress Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
Property	<ul style="list-style-type: none"> Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims. Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims. 	<ul style="list-style-type: none"> Work done Work done 	<ul style="list-style-type: none"> For creditor benefit (all items).
Statutory duties and reporting	<ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation 	<ul style="list-style-type: none"> Work done In progress In progress To be performed 	<ul style="list-style-type: none"> Statute (all items), progress reports for creditor benefit.
Accounting and administration	<ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations 	<ul style="list-style-type: none"> In progress In progress In progress 	<ul style="list-style-type: none"> Statute (all items).
VAT and taxation.	<ul style="list-style-type: none"> Preparation and submission of tax returns for the administration period and liaising with HMRC as appropriate. Preparation and submission of tax returns for future liquidation periods and liaising with HMRC as appropriate. Submission of VAT returns on a quarterly basis and liaising with HMRC as appropriate. Deregistering the Company for VAT purposes and liaising with HMRC as appropriate. Recovering VAT after deregistration 	<ul style="list-style-type: none"> Work done Work done Work done Work done Work done 	<ul style="list-style-type: none"> Statute (all items).

Crawshaw Group PLC (in Creditors' voluntary liquidation)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2022 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	6,170.80	5,675.00	-	-	5,675.00
Corporation tax	500.00	-	-	-	-
Insurance	500.00	-	-	-	-
Bank charges	500.00	5.40	0.60	5.00	11.00
Public notices	169.20	144.45	-	-	144.45
Sub total	7,840.00	5,824.85	0.60	5.00	5,830.45
Category 1 disbursements					
Specific Penalty Bond	775.00	387.50	-	-	387.50
Sub total	775.00	387.50	-	-	387.50
Category 2 disbursements					
Internal bulk copying, printing and postage	1,000.00	756.31	-	-	756.31
Sub total	1,000.00	756.31	-	-	756.31
Total	9,615.00	6,968.66	0.60	5.00	6,974.26

Note – the legal fees of £5,675 were paid by Butchers on behalf of Plc and treated as an early unsecured dividend from Butchers to Plc.

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2022 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Rates	1,795.06	1,795.06	-	-	1,795.06
Insurance	19,118.40	19,118.40	-	-	19,118.40
Light, Heat and Water	1,147.93	1,147.93	-	-	1,147.93
Bank Charges	1,013.20	216.90	2.10	100.00	319.00
Legal Fees and Costs	60,576.14	67,459.84	-	-	67,459.84
Grimsby Factory Property Costs (including agents fees)	36,187.61	35,099.35	-	-	35,099.35
Corporation Tax	1,347.89	1,562.18	-	-	1,562.18
Public notices	259.56	319.41	-	-	319.41
Storage charges	7,800.55	9,779.16	-	1,000.00	10,779.16
Other professional fees	-	-	1,500.00	-	1,500.00
Contingency for residual trading costs from administration	9,393.95	-	-	-	-
Sub total	138,640.29	136,498.23	1,502.10	1,100.00	139,100.33
Category 1 disbursements					
Specific Penalty Bond	1,280.00	-	1,280.00	-	1,280.00
External printing and postage, travel expenses	250.00	1,732.00	4,688.88	-	6,420.88
Payroll software subscription (required for preferential claims work)	18.96	14.54	-	-	14.54
Sub total	1,548.96	1,746.54	5,968.88	-	7,715.42
Category 2 disbursements					
Mileage	-	-	4,888.35	-	4,888.35
Internal bulk copying, printing and postage	1,500.00	3,363.11	3,207.77	-	6,570.88
Sub total	1,500.00	3,363.11	8,096.12	-	6,570.88
Total	141,689.25	141,607.88	15,567.10	1,100.00	153,386.63

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2022 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal fees	718.00	718.00	-	-	718.00
Bank charges	500.30	6.60	-	5.00	11.60
Insurance	500.00	-	-	-	-
Corporation tax	708.62	281.20	-	-	281.20
Public notices	169.20	144.45	-	-	144.45
Telephone and fax	50.00	-	-	-	-
Sub total	2,646.12	1,150.25	-	5.00	1,155.25
Category 1 disbursements					
Specific Penalty Bond	210.00	105.00	-	-	105.00
Sub total	210.00	105.00	-	-	105.00
Category 2 disbursements					
Internal bulk copying, printing and postage	1,000.00	327.69	-	-	327.69
Sub total	1,000.00	327.69	-	-	327.69
Total	3,856.12	1,582.94	-	5.00	1,587.94

Gabbotts Farm Limited (in Creditors' voluntary liquidation)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2022 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	7,270.00	8,870.00	-	-	8,870.00
Public notices	169.20	-	-	-	-
Bank charges	10.00	0.30	0.30	5.00	5.60
Sub total	7,449.20	8,870.30	0.30	5.00	8,875.60
Category 1 disbursements					
Specific Penalty Bond	30.00	15.00	-	-	15.00
Sub total	30.00	15.00	-	-	15.00
Total	7,479.20	8,885.30	0.30	5.00	8,890.60

Gabbotts Farm (Retail) Limited (in Creditors' voluntary liquidation)

Joint Liquidators' statement of expenses incurred

Payments made from the estate which are not disbursements	Per fee estimate dated 17 December 2020 (£)	Paid as at 29 October 2022 (£)	Paid in the period of this report (£)	Estimated future expenses to closure (£)	Total (£)
Legal Fees and Costs	29,350.00	30,900.27	-	-	30,900.27
Corporation tax	500.00	165.11	-	-	165.11
Insurance	500.00	-	-	-	-
Bank charges	250.00	16.50	1.20	5.00	22.70
Public notices	169.20	144.45	-	-	144.45
Sub total	30,769.20	31,226.33	1.20	5.00	31,232.53
Category 1 disbursements					
Specific Penalty Bond	210.00	105.00	-	-	105.00
Sub total	210.00	105.00	-	-	105.00
Category 2 disbursements					
Internal bulk copying, printing and postage	500.00	137.60	-	-	137.60
Sub total	500.00	137.60	-	-	137.60
Total	31,479.20	31,468.93	1.20	5.00	31,475.13