

TO ALL MEMBERS AND ALL CREDITORS
WHO ARE NOT OPTED OUT

2 July 2024

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.

In accordance with section 106 of the Insolvency Act 1986 and Rule 6.28 of the Insolvency (England and Wales) Rules 2016, I am now in a position to provide you with copies of my final accounts and formal notice that the Companies' affairs are fully wound up.

At Appendix 1 of this report we provide information about the Companies and the Joint Liquidators and formal notice of completion of the winding ups. Copies of our receipts and payments accounts for the period from 30 October 2023 to 2 July 2024 are at Appendix 2.

Progress during the period of the report

Shareholder distribution

During the period of this report, we have made a first and final capital distribution of 0.40 pence per ordinary share to the shareholders of Plc.

Unclaimed dividends will shortly be transferred to the Insolvency Services Account and as such any shareholders with un-presented cheques should present these to the bank promptly.

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 funding has been required or provided.

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.	10,154.50	383,790.60	198,173.40
EYB	Fixed sum of £50,000 plus VAT (fully drawn during the administration)	Resolution of creditors on 18 January 2019.	Fixed sum of £20,000 plus VAT.	Resolution of creditors on 22 January 2021.			20,000.00
GFL	No remuneration will be drawn.	Written correspondence on 1 April 2019.	Fixed sum of £15,000 plus VAT.	Resolution of creditors on 22 January 2021 (basis and quantum).			4,957.28*
GFRL	Fixed sum of £25,000 plus VAT	Resolution of creditors on 18 January 2019.	As per the basis fixed in the administration (fixed sum of £25,000 plus VAT).	N/A – as per the basis fixed in the administration.			55,900.27

At Appendix 3 to this report there is an analysis of the time spent and a comparison with the fee estimate dated 17 December 2020 for Butchers. As detailed in the table above, we have exceeded our fee estimate by £185,617.20 due to the additional time required to handle the volume and complexity of trade and employee creditor claims and to comply with statutory and taxation requirements of the liquidation. We have not drawn remuneration in excess of the fee estimate.

A narrative explanation of work performed to date and why it was necessary is provided at Appendix 4 in respect of all Companies within the Group. Further details of work completed in the previous liquidation periods (20 October 2019 – 29 October 2023) are outlined in the Joint Liquidators' previous progress reports.

Joint liquidators' statement of expenses incurred

During the period covered by this report, we have incurred the following expenses in respect of the Companies. Breakdowns of the expenses incurred and a comparison to the estimates are attached at Appendix 5.

Company	Plc (£)	Butchers (£)	EYB (£)	GFL (£)	GFRL (£)
Payments made from the estate which are not disbursements	845.47	121.20	169.65	10.70	26.98
Category 1 disbursements	-	-	-	-	-
Category 2 disbursements	-	-	-	-	-
Total	845.47	121.20	169.65	10.70	26.98

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

The statutory provisions relating to remuneration are set out in Chapter 4, 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 <http://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 creditors 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.

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 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.

Crawshaw Group PLC (in Creditors' voluntary liquidation)

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

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

We give notice of the following, in accordance with Rule 6.28:

- (a) The company's affairs are fully wound up
- (b) Creditors have the right to request from the liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
- (c) Creditors have the right to challenge the liquidators remuneration and expenses under Rule 18.34
- (d) A creditor may object to the release of the liquidators by giving notice in writing to the liquidator before the end of the prescribed period
- (e) The prescribed period is the period ending at the later of:
 - a. Eight weeks after delivery of the notice; or

- b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
- (f) That the liquidator will vacate office under s.171 on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- (g) That the liquidator will be released under s.173(b) at the same time as vacating office unless any of the company's creditors objected to the liquidator's release

Signed  Date 02 July 2024

C G J King
Joint Liquidator

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

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

We give notice of the following, in accordance with Rule 6.28:

- (a) The company's affairs are fully wound up
- (b) Creditors have the right to request from the liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
- (c) Creditors have the right to challenge the liquidators remuneration and expenses under Rule 18.34
- (d) A creditor may object to the release of the liquidators by giving notice in writing to the liquidator before the end of the prescribed period
- (e) The prescribed period is the period ending at the later of:
 - a. Eight weeks after delivery of the notice; or

- b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
- (f) That the liquidator will vacate office under s.171 on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- (g) That the liquidator will be released under s.173(b) at the same time as vacating office unless any of the company's creditors objected to the liquidator's release

Signed  Date 02 July 2024

C G J King
Joint Liquidator

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

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

We give notice of the following, in accordance with Rule 6.28:

- (a) The company's affairs are fully wound up
- (b) Creditors have the right to request from the liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
- (c) Creditors have the right to challenge the liquidators remuneration and expenses under Rule 18.34
- (d) A creditor may object to the release of the liquidators by giving notice in writing to the liquidator before the end of the prescribed period
- (e) The prescribed period is the period ending at the later of:
 - a. Eight weeks after delivery of the notice; or

- b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
- (f) That the liquidator will vacate office under s.171 on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- (g) That the liquidator will be released under s.173(b) at the same time as vacating office unless any of the company's creditors objected to the liquidator's release

Signed  Date 02 July 2024

C G J King
Joint Liquidator

Gabbotts Farm Limited (in Creditors' voluntary liquidation)

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

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

We give notice of the following, in accordance with Rule 6.28:

- (a) The company's affairs are fully wound up
- (b) Creditors have the right to request from the liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
- (c) Creditors have the right to challenge the liquidators remuneration and expenses under Rule 18.34
- (d) A creditor may object to the release of the liquidators by giving notice in writing to the liquidator before the end of the prescribed period
- (e) The prescribed period is the period ending at the later of:

- a. Eight weeks after delivery of the notice; or
- b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
- (f) That the liquidator will vacate office under s.171 on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- (g) That the liquidator will be released under s.173(b) at the same time as vacating office unless any of the company's creditors objected to the liquidator's release



Signed _____ Date 02 July 2024

C G J King
Joint Liquidator

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

Final account prior to dissolution – notice to creditors under Rule 6.28 of the Insolvency (England and Wales) Rules 2016

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

We give notice of the following, in accordance with Rule 6.28:

- (a) The company's affairs are fully wound up
- (b) Creditors have the right to request from the liquidators information about their remuneration and expenses under Rule 18.9 of the Insolvency (England and Wales) Rules 2016
- (c) Creditors have the right to challenge the liquidators remuneration and expenses under Rule 18.34
- (d) A creditor may object to the release of the liquidators by giving notice in writing to the liquidator before the end of the prescribed period
- (e) The prescribed period is the period ending at the later of:

- a. Eight weeks after delivery of the notice; or
- b. If any request for information under Rule 18.9 or any application to court under that Rule or Rule 18.34 is made when that request or application is finally determined;
- (f) That the liquidator will vacate office under s.171 on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- (g) That the liquidator will be released under s.173(b) at the same time as vacating office unless any of the company's creditors objected to the liquidator's release



Signed _____ Date 02 July 2024

C G J King
Joint Liquidator

Crawshaw Group PLC (in Creditors' voluntary liquidation)

Joint liquidators' receipts and payments account for the period from 30 October 2019 to 2 July 2024

Note	Receipts	30 October 2019 to 29 October 2023 (£)	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
	Unsecured dividend received from Butchers	1,048,494.18	28,842.00	1,077,336.18
	Total receipts	1,137,473.47	28,842.00	1,166,315.47
	Payments			
2	Liquidators' Fees	116,206.00	-	116,206.00
	Public Notices	144.45	-	144.45
	Bank charges and interest	6.00	233.37	239.37
	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	5,700.00	612.10	6,312.10
	Shareholders' distribution	-	458,738.49	458,738.49
	Total payments	706,731.51	459,583.96	1,166,315.47
	Total funds held	430,741.96	(430,742)	-
	Represented by:			
	Cash at bank			-
				-

Notes

- Receipts and payments are stated net of VAT.
- The liquidators' remuneration was fixed as per the basis fixed in the administration (10% of realisations) by resolution of the creditors on 18 January 2019.

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Joint liquidators' receipts and payments account for the period from 30 October 2019 to 2 July 2024

Note	Receipts	30 October 2019 to 29 October 2023 (£)	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	88.18	-	88.18
	Recoupment of tax adjustment from distribution to preferential creditors	1,343.11	-	1,343.11
	Total receipts	2,233,379.42	-	2,233,379.42
	Payments			
3	Liquidators fees	198,173.40	-	198,173.40
	Liquidators expenses	19,798.62	-	19,798.62
	Distributions to preferential creditors	118,206.14	-	118,206.14
	Saving stamp dividends paid in administration	225.61	-	225.61
	Plc early unsecured dividend paid in administration	6,769.32	-	6,769.32
	GFRL early unsecured dividend paid in administration	2,189.60	-	2,189.60
	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	219.00	121.20	340.20
	Unsecured dividend paid	1,743,920.20	-	1,743,920.20
	Other professional fees	1,800.00	-	1,800.00
	Total payments	2,233,258.22	121.20	2,233,379.42
	Total funds held	121.20	(121.20)	-
	Represented by:			
	Cash at bank			0.00
				-

Notes

- Receipts and payments are stated net of VAT.
- There was no value attributed to the long leasehold property in the Statement of Affairs
- The liquidators' remuneration was fixed on a time-cost basis by resolution of the creditors on 22 January 2021

East Yorkshire Beef Limited (in Creditors' voluntary liquidation)

Joint liquidators' receipts and payments account for the period from 30 October 2019 to 2 July 2024

Note	Receipts	30 October 2019 to 29 October 2023 (£)	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	169.65	176.25
	Public Notices	144.45	-	144.45
2	Liquidators Fee	20,000.00	-	20,000.00
	Liquidators Expenses	121.09	-	121.09
	Unsecured creditors	105,968.95	-	105,968.95
	Statutory interest	6,141.87	-	6,141.87
	Total funds held	133,382.16	169.65	133,551.81
	Represented by:			
	Cash at bank			-
				-

Notes

1. Receipts and payments are stated net of VAT.
2. The liquidators' remuneration was fixed on a fixed sum basis by resolution of the creditors on 22 January 2021

Gabbotts Farm Limited (in Creditors' voluntary liquidation)

Joint liquidators' receipts and payments account for the period from 30 October 2019 to 2 July 2024

Note	Receipts	30 October 2019 to 29 October 2023 (£)	In this report period (£)	Cumulative total (£)
	Unsecured dividend received from Butchers	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	0.60	10.70	11.30
2	Liquidators Fees	4,957.28	-	4,957.28
		-	-	-
	Total payments	13,827.88	10.70	13,838.58
	Total funds held	2,752.16	(10.70)	2,741.46
	Represented by:			
	Cash at bank			-
	Irrecoverable VAT			2,741.46
				2,741.46

Notes

1. Receipts and payments are stated net of VAT.
2. The liquidators' remuneration was fixed on a fixed sum basis by written correspondence on 22 January 2021.

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

Joint liquidators' receipts and payments account for the period from 30 October 2019 to 2 July 2024

Note	Receipts	30 October 2019 to 29 October 2023 (£)	In this report period (£)	Cumulative total (£)
	Administrators' surplus	304.86	-	304.86
2	Pre-appointment bank charges refund	868.72	-	868.72
	Bank interest	0.19	-	0.19
	Unsecured dividend received from Butchers	160,176.74	-	160,176.74
	Total receipts	161,350.51	-	161,350.51
	Payments			
3	Professional Fees	55,900.27	-	55,900.27
	Public Notices	144.45	-	144.45
	Corporation Tax	165.11	-	165.11
	Bank charges and interest	17.70	26.98	44.68
	Unsecured creditors	91,728.55	-	91,728.55
	Statutory Interest	13,367.45	-	13,367.45
	Total payments	161,323.53	26.98	161,350.51
	Total funds held	26.98	(26.98)	-
	Represented by:			
	Cash at bank			-
				-

Notes

1. Receipts and payments are stated net of VAT.
2. Repayment due to overcharge of foreign exchange rate.
3. The liquidators' remuneration was fixed as per the basis fixed in the administration by resolution of the creditors on 18 January 2019.

Crawshaw Butchers Limited (in Creditors' voluntary liquidation)

Joint Liquidators' time costs for the period from 30 October 2019 to 2 July 2024 and a comparison with the fee estimate dated 17 December 2020

Type of work	Per fee estimate dated 17 December 2020			30 October 2019 - 29 October 2023			In the report period (30 October 2023 - 2 July 2024)			Actual to 2 July 2024		
	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	32,843	357	78	31,499	403	8	3,626	437	86	35,125	407
Creditors	107	38,468	361	279	177,603	637	4	4,660	1,165	283	182,263	644
Employees	10	4,011	422	54	25,890	479	-	-	-	54	25,890	479
Legal Issues	3	2,013	805	-	-	-	-	-	-	-	-	-
Other assets	2	578	385	3	1,945	648	-	-	-	3	1,945	648
Property	85	37,238	441	-	-	-	-	-	-	-	-	-
Bank & Statutory Reporting	44	15,748	362	30	25,265	831	1	1,165	1,165	31	26,430	842
Statutory Duties	59	23,688	405	98	38,873	397	1	158	315	99	39,031	396
Trading	31	8,245	270	22	6,930	315	-	-	-	22	6,930	315
VAT & Taxation	82	35,345	429	73	33,012	451	-	-	-	73	33,012	451
Enquiries & Investigations	-	-	-	2	2,330	1,165	-	-	-	2	2,330	1,165
Other matters	-	-	-	26	30,290	1,165	1	546	-	27	30,836	1,159
Total	512	198,173	387	666	373,636	561	14	10,155	705	680	383,791	564

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"> Work done Work done Work done Work done 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"> 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 Work done Work done Work done 	<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 Work done 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"> Work done Work done Work done 	<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"> Work done Work done Work done Work done 	<ul style="list-style-type: none"> Shareholder benefit (all items).

Appendix 4

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"> Work done 	<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 Work done 	<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"> Work done Work done Work done 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 Work done Work done Work done 	<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"> • Work done • Work done • Work done 	<ul style="list-style-type: none"> • Statute (all items).
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 Work done Work done Work done 	<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"> Work done Work done Work done 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 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"> Work done Work done Work done 	<ul style="list-style-type: none"> Statute.

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"> Work done Work done Work done 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 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 Work done Work done Work done 	<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"> Work done Work done Work done 	<ul style="list-style-type: none"> Statute (all items).

Appendix 4

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"> Work done Work done Work done 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 Work done Work done Work done 	<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"> Work done Work done Work done 	<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 2023 (£)	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
Shareholder distribution expenses	-	-	612.10	-	612.10
Corporation tax	500.00	-	-	-	-
Insurance	500.00	-	-	-	-
Bank charges	500.00	6.00	233.37	-	239.37
Public notices	169.20	144.45	-	-	144.45
Sub total	7,840.00	5,825.45	845.47	-	6,670.92
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	6,969.26	845.47	-	7,814.73

Notes

- 1 Statement of Insolvency Practice No.9 defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.
- 2 Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):
 - Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder
 - Category 2 expenses are payments to associates or which have an element of shared costs.
- 3 Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2
- 4 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 2023 (£)	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	219.00	121.20	-	340.20
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	-	-	9,779.16
Other professional fees	-	1,800.00	-	-	1,800.00
Contingency for residual trading costs from administration	9,393.95	-	-	-	-
Sub total	138,640.29	138,300.33	121.20	-	138,421.53
Category 1 disbursements					
Specific Penalty Bond	1,280.00	1,280.00	-	-	1,280.00
External printing and postage, travel expenses	250.00	6,420.88	-	-	6,420.88
Payroll software subscription (required for preferential claims work)	18.96	14.54	-	-	14.54
Sub total	1,548.96	7,715.42	-	-	7,715.42
Category 2 disbursements					
Mileage	-	4,888.35	-	-	4,888.35
Internal bulk copying, printing and postage	1,500.00	6,570.88	-	-	6,570.88
Sub total	1,500.00	11,459.23	-	-	6,570.88
Total	141,689.25	157,474.98	121.20	-	152,707.83

Notes

1. Statement of Insolvency Practice No.9 defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.
2. Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):
 - Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder
 - Category 2 expenses are payments to associates or which have an element of shared costs.
3. Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2

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 2023 (£)	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	169.65	-	176.25
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	169.65	-	1,319.90
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	169.65	-	1,752.59

Notes

- Statement of Insolvency Practice No.9 defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.
- Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):
 - Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder.
 - Category 2 expenses are payments to associates or which have an element of shared costs.
- Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2

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 2023 (£)	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	0.60	10.70	-	11.30
Sub total	7,449.20	8,870.60	10.70	-	8,881.30
Category 1 disbursements					
Specific Penalty Bond	30.00	15.00	-	-	15.00
Sub total	30.00	15.00	-	-	15.00
Total	7,479.20	8,885.60	10.70	-	8,896.30

Notes

- Statement of Insolvency Practice No.9 defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.
- Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):
 - Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder
 - Category 2 expenses are payments to associates or which have an element of shared costs.
- Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2

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 2023 (£)	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	17.70	26.98	-	44.68
Public notices	169.20	144.45	-	-	144.45
Sub total	30,769.20	31,227.53	26.98	-	31,254.51
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	31,470.13	26.98	-	31,497.11

Notes

- Statement of Insolvency Practice No.9 defines expenses as any payments from the insolvency estate which are neither an office holder's remuneration or a distribution to a creditor or member.
- Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do require prior approval (Category 2):
 - Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder
 - Category 2 expenses are payments to associates or which have an element of shared costs.
- Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Disbursements fall into either Category 1 or Category 2