

The Insolvency Act 1986

Notice of move from administration to dissolution

Pursuant to paragraph 84(1) of Schedule B1 to the Insolvency Act 1986
and Rule 2.48(1) of the Insolvency (Scotland) Rules 1986

Name of Company
Carvill (Scotland) Limited

Company number
SC093742

- (a) Insert name(s) and address(es) of administrator(s) We (a) Stephen Cave of PricewaterhouseCoopers LLP, Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR and Toby Underwood of PricewaterhouseCoopers LLP, 101 Barbirolli Square, Manchester, M2 3PW
- (b) Insert name and address of registered office of company having been appointed administrators of (b) Carvill (Scotland) Limited
- (c) Insert date of appointment on (c) 16 September 2013 and 26 May 2011 respectively
- (d) Insert name of applicant / appointor by (d) the directors of the Company

hereby give notice that the provisions of paragraph 84(1) of Schedule B1 to the Insolvency Act 1986 apply.

We attach a copy of the final progress report.

Signed

Stephen Cave
Joint Administrator

Dated

25. May. 2016

Contact Details:

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

| | |
|--|-------------------|
| Conor Beatty | |
| PricewaterhouseCoopers LLP, Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR | |
| | Tel 028 9041 5669 |
| DX Number | DX Exchange |

When you have completed and signed this form please send it to the Registrar of Companies at:

Companies House, 4th Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF
X 235 Edinburgh / LP 4 Edinburgh-2

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COMPANIES HOUSE

Joint administrators' final progress
report from 26 November 2015 to
25 May 2016

Carvill (Scotland) Limited
(in Administration)

25 May 2016

Case No. L174 of 2011

Sheriff Court of Glasgow and Strathkelvin

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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used during this report:

| Abbreviation or definition | Meaning |
|----------------------------|---|
| Company | Carvill (Scotland) Limited |
| Administrators | Stephen Cave and Toby Underwood |
| firm | PricewaterhouseCoopers LLP |
| IR86 | Insolvency (Scotland) Rules 1986 |
| IA86 | Insolvency Act 1986 |
| Sch.B1 IA86 | Schedule B1 to the Insolvency Act 1986 |
| HMRC | HM Revenue & Customs |
| prescribed part | The amount set aside for unsecured creditors from floating charge funds in accordance with section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003 |
| secured creditors | Creditors with security in respect of their debt, in accordance with section 248 IA86 |
| preferential creditors | Claims for unpaid wages earned in the four months before the insolvency up to £800, holiday pay and unpaid pension contributions in certain circumstances |
| unsecured creditors | Creditors who are neither secured nor preferential |

Key messages

Why we've sent you this report

I'm pleased to let you know that our work in the administration of Carvill (Scotland) Limited is now complete. I set out below our final report.

How much creditors have received

Following the sales of the assets subject to their respective charges, the secured creditors, namely Danske Bank, Ulster Bank Limited and Bank of Ireland all suffered significant shortfalls on their lending to the Company.

Unfortunately, after taking account of costs, there were no funds available for distribution to preferential or unsecured creditors.

What you need to do

This report is for your information and you don't need to do anything.

What happens next

The administration ends on 25 May 2016. In line with our proposals approved by creditors we have filed notice of move from administration to dissolution. The Company will be dissolved three months after the notice has been registered by the Registrar of Companies.

We ceased to act on 25 May 2016.

As resolved by the secured creditors, we will be discharged from liability in respect of any of our actions as joint administrators on 8 June 2016.

Overview of our work

Why we were appointed

You may remember that when we were appointed, the position was as follows:

- the Company was part of a Group which had been involved in property development and home building across Northern Ireland, Scotland, North East England, Isle of Man and Germany.
- the Administrators were appointed by the Directors in light of the financial position of the Company (significant projected shortfall to the secured lenders and level of unsecured liabilities) and following the Administration of its parent company Carvill Group Limited.

Asset realisation

Upon appointment, the Administrators took control of the assets of the Company whilst seeking to clarify the financial position, understand the status of the various developments, and protect those assets where necessary. The Administrators immediate priority focused on the "live" sites and the viability of continuing to "work out" these sites, and on gathering all relevant information across the property portfolios to enable realisation strategies to be formulated for discussions with the respective secured lenders.

The Company's assets (along with respective secured lender) were:

Bank of Ireland

- Maxwell Road, Glasgow – a c.2.85 acre former industrial site in Glasgow with planning permission for c.200 apartments

Danske Bank

- Ballochey Brae, The Plains, Airdrie – a c.5.2 acre part built development site in Airdrie, with planning permission for 151 units. On appointment 45 units had been developed and sold while the rest of the site remained at various stages of development
- Curling Pond Lane, Longridge – a c.4.8 acre part built development site with planning permission for 51 detached units. On appointment 24 units had been sold, with 9 additional units completed to a sub-structure level and 1 show house
- Newmains, Lanarkshire – a c.39 acre brownfield development site located close to Newmains, Wishaw with outline planning permission for 559 units
- Dumbarton Harbour, Dumbarton – a c.7.39 acre brownfield development site located on the outskirts of Dumbarton with outline planning permission for 18 houses and 111 apartment

Ulster Bank

- Panmure – a c.3.9 acre former industrial site in Glasgow with planning permission granted in July 2007 for 170 apartments

As explained in our earlier reports, we have realised the assets as follows:

Bank of Ireland

- Maxwell Road, Glasgow was sold in July 2013 for £610,000 on the open market, following consultations with local marketing agents.

Danske Bank

- Ballochey Brae, The Plains, Airdrie – Following extensive marketing and the breakdown of a previous sale, the sale of this site completed on 12 November 2015 realising £650,000.
- Curling Pond Lane, Longridge – Following extensive marketing, the sale of this site completed in December 2014 realising £482,272.
- Newmains, Lanarkshire – Following a successful marketing campaign the sale of this asset completed in September 2012 realising £475,000.

During the period since we last reported, we've sold the last remaining Danske Bank secured asset:

- Dumbarton Harbour, Dumbarton – Following a lengthy sales and marketing process, and after a revised infrastructure agreement was put in place with neighbouring landowners, the Administrators are pleased to confirm that the site was sold on 16 February 2016 for £1,011,111, an amount significantly in excess of initial projections.
- Land at Lesmahagow Road, Strathaven (covered by floating charge) – Following a review of a legal covenant attached to this land and after a period of marketing, the Administrators concluded a sale of this land on 13 May 2016, realising £13,000.

Ulster Bank

- Panmure – Following a successful marketing campaign, this asset was sold in September 2012 realising £485,000.

We've now finished realising the Company's assets.

Other issues

Since we last wrote to you, we have completed the sales of the sites at Dumbarton Harbour and Strathaven, finalised and submitted final VAT and tax returns for the Company, paid final costs and obtained necessary VAT and tax clearances from HMRC.

We've now completed our work to resolve these matters.

Approval of our proposals

On 18 July 2011, we sent to creditors our proposal for achieving the purpose of administration.

We said in our proposals that we thought that the Company would not have enough assets to pay a dividend to unsecured creditors and that the Prescribed Part does not apply here as there was not expected to be any floating charge assets.

This meant that we did not have to hold a creditors' meeting to approve our proposals and our proposals would be treated as approved if creditors did not request a meeting in the required manner. As creditors did not request a meeting, our proposals were treated as approved on 28 July 2011.

We attach a summary of our proposals at Appendix A.

The statutory purpose of the administration has been achieved through the realisation of the Company's property and the distributions to the Company's secured creditors.

Changes of administrator

Creditors will recall that Paul Rooney, one of the previous joint administrators, retired from the firm. To make sure that outstanding issues in the administration could continue to be pursued Paul Rooney resigned as administrator on 30 August 2013 and the Directors of the Company appointed Stephen Cave as administrator on 16 September 2013. Stephen Cave is licensed to act as an Insolvency Practitioner in the United Kingdom. The licence is granted in Ireland by Chartered Accountants Ireland.

Paul Rooney was released from all liability in respect of his conduct as administrator on 13 September 2013.

Investigations and actions

Nothing came to our attention during period under review to suggest that we needed to do any more work in line with our duties under the Company Directors' Disqualification Act 1986 and Statement of Insolvency Practice No.2.

Tax clearance

We fulfilled our duties as proper officers for tax during the administration and filed VAT and corporation tax returns for all relevant accounting periods and accounted for PAYE/NI. HMRC raised no queries on our returns has confirmed that it has no objection to the administration ending.

Our final receipts and payments account

We set out in Appendix B an account of our final receipts and payments in the administration from 26 November 2015 to 25 May 2016.

Receipts in the period included:

- Sale of Freehold Property- Dumbarton Harbour of £1,011,111;
- HMRC VAT Reclaim of £5,385; and
- Sale of Freehold Property- Land at Lesmahagow Road, Strathaven of £13,000.

Payments included:

- Distribution to chargeholders under fixed charges of £2,259,459;
- VAT paid to HMRC of £195,454; and
- Office Holders' remuneration of £93,600.

The final VAT refund due from HMRC in respect of payments made in the administration has been assigned to Danske Bank Limited as the secured lender, as due to the date of the sale of the Strathaven land, the reclaim was not able to be submitted until shortly before expiry of the administration.

Our fees

We set out in Appendix C an update on our remuneration which covers our fees, disbursements and other related matters.

Creditors' rights

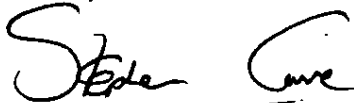
You can find a note explaining the rights of creditors in relation to our fees and expenses, and how to request further information, online at:

https://www.r3.org.uk/media/documents/technical_library/SIPS/Creditors'_Guide_to_Administrators'_Remuneration_Scotland.pdf

You can also get a copy free of charge by telephoning Conor Beatty on 028 9041 5669.

If you've got any questions, please get in touch with Conor Beatty.

Yours faithfully
For and on behalf of
Carvill (Scotland) Limited

A handwritten signature in black ink, appearing to read 'Stephen Cave', with a horizontal line drawn underneath it.

Stephen Cave
Joint administrator
Carvill (Scotland) Limited

Stephen Cave and Toby Underwood have been appointed as Joint Administrators of Carvill (Scotland) Limited to manage its affairs, business and property as its agents and act without personal liability. Stephen Cave is licensed to act as an Insolvency Practitioner in the United Kingdom. The licence is granted in Ireland by Chartered Accountants Ireland. Toby Underwood is licensed in the United Kingdom to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales.

The Joint Administrators are Data Controllers of personal data as defined by the Data Protection Act 1998. PricewaterhouseCoopers LLP will act as Data Processor on their instructions. Personal data will be kept secure and processed only for matters relating to the Administration.

The Joint Administrators are bound by the Insolvency Code of Ethics which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>.

Appendix A: Summary of our proposals

The Administrators made the following proposals for achieving the purpose of administration.

- i) The Administrators will continue to manage and finance the Company's business, affairs and property from asset realisations and any overdraft facilities provided by the Banks in such manner as they consider expedient with a view to achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up (without first being in Administration).
- ii) The Administrators may investigate and, if appropriate, pursue any claims that the Company may have under the Companies Act 1985 or IA86 or otherwise. In addition, the Administrators shall do all such other things and generally exercise all their powers as Administrators as they in their discretion consider desirable in order to achieve the purpose of the Administration or to protect and preserve the assets of the Company or to maximise their realisations or for any other purpose incidental to these proposals.
- iii) As there will be insufficient funds to enable a distribution to be made to unsecured creditors the Administrators are not seeking to form a creditors' committee.
- iv) If the Administrators believe that funds will become available for unsecured creditors, the Administrators may, at their discretion, make an application to Court under Paragraph 65(3) Sch.B1 for permission to make such distributions. However, this is very unlikely.
- v) The Administrators shall either apply to the Court or seek consent from the appropriate classes of creditors concerning the necessary steps to extend the Administrations beyond the statutory duration of one year if an extension is considered advantageous. In light of the nature of the assets and the complexities of these Administrations it is likely that an extension to the statutory duration of one year will be sought.
- vi) The Administrators may use any or a combination of "exit route" strategies in order to bring the Administration to an end, but in this particular instance the Administrators are likely to wish to pursue the following options as being the most cost effective and practical in the present circumstances: -
 - (a) If, as appears likely, there are insufficient funds with which to make a distribution to unsecured non-preferential creditors, once all of the assets have been realised and the Administrators have concluded all work within the Administration, the Administrators will file a notice under Paragraph 84(1) Sch.B1 with the Registrar of Companies, following registration of which the Company will be dissolved three months later
 - (b) In the unlikely event that it transpires that there are sufficient funds with which to make a distribution to unsecured non-preferential creditors, once asset disposals are complete, the Administrators will place the Companies into Creditors' Voluntary Liquidation. In these circumstances, it is proposed that Paul Rooney and Toby Underwood be appointed as Joint Liquidators and any act required or authorised to be done by the Joint Liquidators may be done by either or both of them. In accordance with Paragraph 83(7) Sch.B1 and Rule 2.47(3) ISR86, creditors may nominate alternative liquidators, provided that the nomination is made before the proposals are approved.
 - (c) Once asset disposals are complete, the Administrators will apply to the Court to allow the Administrators to distribute surplus funds, if any, to unsecured non-preferential creditors. If such permission is given, the Administration will be brought to an end by notice to the Registrar of Companies under Paragraph 84 Sch.B1 IA86, following registration of which the Company will be dissolved three months later. If permission is not granted the Administrators will place the Company into Creditors' Voluntary Liquidation or otherwise act in accordance with any order of the Court.

vii) The Administrators shall be discharged from liability pursuant to Paragraph 98(1) Sch.B1 IA86 in respect of any action of theirs as Administrators at a time resolved by the secured creditors, or if a distribution has been or may be made to the preferential creditors, at a time resolved by the secured and preferential creditors or in any case at a time determined by the court

viii) It is proposed that the Administrators' fees be fixed under Rule 2.39 of I(S)R86 at by reference to the time properly given by the Administrators and the various grades of their staff according to their firm's usual charge out rates for work of this nature and that disbursements for services provided by the Administrators' own firm (defined as Category 2 disbursements in Statement of Insolvency Practice No.9) be charged in accordance with the Administrators' firm's policy. As the Administrators have stated that they think that the Company has insufficient property to enable a distribution to be made to non-preferential unsecured creditors, it will be for the secured creditors (and if applicable preferential creditors) to determine these instead. In any event, the basis of the Administrators' remuneration and Category 2 disbursements are to be fixed no later than 18 months after the date of the Administrators' appointment.

Appendix B: Receipts and payments

| Carvill (Scotland) Limited - in Administration | | | |
|---|-------------------------------------|--------------------------------------|-----------------------|
| Receipts and Payments account | | | |
| | Brought forward to 25/11/15 £ | Period: 26/11/15 to 25/05/16 £ | Carried forward £ |
| Receipts (fixed) | | | |
| Freehold property - Maxwell Road | 610,000.00 | 0.00 | 610,000.00 |
| Freehold Property - Panmure | 485,000.00 | 0.00 | 485,000.00 |
| Freehold Property - Newmains | 475,000.00 | 0.00 | 475,000.00 |
| Freehold Property - Curling Pond Lane | 482,272.00 | 0.00 | 482,272.00 |
| Freehold Property - The Plains, Airdrie | 650,000.00 | 0.00 | 650,000.00 |
| Freehold Property - Dumbarton Harbour | 0.00 | 1,011,111.00 | 1,011,111.00 |
| Refund of heat, light & power costs | 0.00 | 1,876.51 | 1,876.51 |
| Receipts (floating) | | | |
| Shared equity settlement | 25,000.00 | 0.00 | 25,000.00 |
| Freehold Property - Strathaven | 0.00 | 13,000.00 | 13,000.00 |
| Pre appointment VAT refund | 413.18 | 0.00 | 413.18 |
| Interest Received | 140.57 | 0.00 | 140.57 |
| Refunds | 1,015.77 | 0.00 | 1,015.77 |
| VAT received | 219,000.00 | 202,316.03 | 421,316.03 |
| VAT reclaim | 35,750.62 | 5,385.91 | 41,136.53 |
| | 2,983,592.14 | 1,233,689.45 | 4,217,281.59 |
| Payments (fixed) | | | |
| Agents Fees | (84,668.18) | (21,428.88) | (106,097.06) |
| Insurance | (55,388.85) | 0.00 | (55,388.85) |
| Legal Fees & disbursements | (41,101.28) | (17,179.96) | (58,281.24) |
| Repairs and Maintenance | (9,778.63) | 0.00 | (9,778.63) |
| Employee related costs (Wages, PAYE & NIC, expenses etc...) | (6,432.56) | 0.00 | (6,432.56) |
| Lease/hire charges | (3,975.00) | 0.00 | (3,975.00) |
| Professional fees | (7,639.75) | 0.00 | (7,639.75) |
| Advertising | (3,254.15) | 0.00 | (3,254.15) |
| Heat, Light and Power | (7,287.61) | (341.26) | (7,628.87) |
| Office Holders' remuneration | (88,500.00) | (67,000.00) | (155,500.00) |
| Bank Charges | (373.24) | (32.42) | (405.66) |
| Repayment of inter-company loan for expenses incurred | 0.00 | (44,186.78) | (44,186.78) |
| Service Charges | (782.41) | 0.00 | (782.41) |
| Distribution to chargeholders under fixed charges | (927,534.00) | (2,299,459.72) | (3,226,993.72) |
| Payments (floating) * | | | |
| Legal fees | 0.00 | (5,726.20) | (5,726.20) |
| Agent fees | 0.00 | (1,121.40) | (1,121.40) |
| Office Holders' remuneration | 0.00 | (23,500.00) | (23,500.00) |
| Office Holders' remuneration (tax) | 0.00 | (3,100.00) | (3,100.00) |
| Insurance | (2,927.58) | (2,268.00) | (5,195.58) |
| Rates | (727.85) | 0.00 | (727.85) |
| Bank charges | 0.00 | (50.00) | (50.00) |
| VAT paid to HMRC | (214,133.87) | (195,454.98) | (409,588.85) |
| VAT paid on purchases | (54,231.14) | (27,695.89) | (81,927.03) |
| | (1,508,736.10) | (2,708,545.49) | (4,217,281.59) |
| Total | | | 0.00 |

* includes reallocation of costs previously met from fixed charge funds which should have been paid from floating charge funds

Appendix C: Remuneration update

Our fees were approved on a time costs basis by the respective secured creditors. We've drawn fees of £182,100 in line with the approval given, as shown on the enclosed receipts and payments account.

The time cost charges incurred in the period were £38,042. Any remaining time costs incurred to the period to closure will be written off as the Administrators are not recovering their time costs in full.

An analysis of our time by work category, a summary of the work undertaken and details of our time charging policy are set out in the rest of this section.

Our hours and average rates

Analysis of time costs for the period from 26 Nov 2015 to 25 May 2016

| Aspect of assignment | Partner | Director | Senior Manager | Manager | Senior Associate | Associate | Secretarial | Total hours | Time cost £ | Average hourly rate £ |
|---------------------------------------|--------------|----------|----------------|--------------|------------------|--------------|-------------|-----------------|-------------------|-----------------------|
| 1 Strategy & Planning | 0.50 | - | - | 0.30 | 0.60 | 0.20 | - | 1.60 | 356.00 | 222.50 |
| 2 Secured creditors | 3.00 | - | 6.00 | 0.50 | 11.00 | - | - | 20.50 | 4,890.00 | 238.54 |
| 3 Assets | 7.50 | - | 15.70 | 0.65 | 31.25 | - | - | 55.10 | 12,201.00 | 221.43 |
| 4 Investigations | - | - | - | - | - | - | - | - | - | - |
| 5 Creditors | - | - | 0.05 | - | - | - | - | 0.05 | 13.75 | 275.00 |
| 6 Accounting and treasury | - | - | - | 0.75 | 26.25 | 10.00 | - | 37.00 | 4,147.50 | 112.09 |
| 7 Statutory and compliance | 1.70 | - | 2.20 | 4.50 | 0.85 | 5.25 | - | 14.50 | 2,653.75 | 183.02 |
| 8 Tax & VAT | - | - | - | 11.75 | 11.40 | 12.85 | 0.50 | 36.50 | 5,181.25 | 141.95 |
| 9 Employees & pensions | - | - | - | - | - | - | - | - | - | - |
| 10 Closure procedures | 6.00 | - | 9.05 | 1.65 | 20.00 | - | - | 36.70 | 8,598.75 | 234.30 |
| Total for the period | 18.70 | - | 33.00 | 20.10 | 101.35 | 28.30 | 0.50 | 201.95 | 38,042.00 | 188.37 |
| Brought forward at 25 Nov 2015 | | | | | | | | 924.40 | 149,890.00 | |
| Total | | | | | | | | 1,126.35 | 187,932.00 | |

Time charging policy and hourly rates

We and our team charged our time for the work we needed to do in the administration. We delegated tasks to suitable grades of staff, taking into account their experience and any specialist knowledge needed and we supervised them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility was handled by our senior staff or us.

All of our staff who worked on the administration (including our cashiers, support and secretarial staff) charged time directly to the case and were included in any analysis of time charged. Each grade of staff has an hourly charge out rate which was reviewed from time to time. Work carried out by our cashiers, support and secretarial staff was charged for separately and isn't included in the hourly rates charged by partners or other staff members. Time has been charged in six minute units. The minimum time chargeable is three minutes (i.e. 0.05 units). We didn't charge general or overhead costs.

We set out below the maximum charge-out rates per hour for the grades of our staff who worked on the administration.

| Grade | Up to 30 June 2015 £ | From 1 July 2015 £ |
|------------------------------|-----------------------------|---------------------------|
| Partner | 400 | 410 |
| Director | 345 | 355 |
| Senior manager | 265 | 275 |
| Manager | 196 | 200 |
| Senior associate – qualified | 127 | 130 |
| Associate | 64 | 65 |
| Support staff | 74 | 76 |

We called on colleagues in our Tax, VAT, Real Estate and Pensions departments where we needed their expert advice. Their specialist charge-out rates varied but the following were the maximum rates by grade per hour.

| Grade | £ |
|-------------------------------|----------|
| Partner | 1,085 |
| Senior manager | 650 |
| Manager | 450 |
| Senior Associate / consultant | 280 |

In common with many professional firms, our scale rates rose to cover annual inflationary cost increases.

Our work in the period

Earlier in this section we have included an analysis of the time spent by the various grades of staff.

Whilst this is not an exhaustive list, in the following table we provide more detail on the key areas of work: -

| Area of work | Work undertaken | Why the work was necessary | What, if any, financial benefit the work provided to creditors OR whether it was required by statute |
|------------------------|---|--|---|
| Secured creditors | <ul style="list-style-type: none"> • Liaising with the secured creditors | <ul style="list-style-type: none"> • Required to keep the secured creditors updated in relation to the progress of the administration | <ul style="list-style-type: none"> • Kept the secured creditors up to date with the progress of the administration |
| Assets | <ul style="list-style-type: none"> • Sale of Dumbarton Harbour • Sale of Strathhaven | <ul style="list-style-type: none"> • Last remaining asset in the administration | <ul style="list-style-type: none"> • Sale of final asset allowed for a distribution to secured creditor |
| Accounting & treasury | <ul style="list-style-type: none"> • Final distribution to secured lender • Processing receipts and Payments • Managing Bank accounts | <ul style="list-style-type: none"> • Required to manage the funds within the administration | <ul style="list-style-type: none"> • Managed funds to allow for distribution to secured lender |
| Statutory & compliance | <ul style="list-style-type: none"> • Preparation and Issue of progress reports. | <ul style="list-style-type: none"> • Required by Statute | <ul style="list-style-type: none"> • Statute |
| Tax & VAT | <ul style="list-style-type: none"> • Completion and submission of VAT returns; and • Completion and submission of yearly and final corporation tax returns and clearance applications | <ul style="list-style-type: none"> • Required by Statute | <ul style="list-style-type: none"> • Statute |
| Closure | <ul style="list-style-type: none"> • Planning for closure • Preparation and issue of the Administrators' final progress report to Companies House and all known creditors. | <ul style="list-style-type: none"> • Required to allow for closure | <ul style="list-style-type: none"> • Statute |

Payments to associates

We paid PwC's Tax department £3,100 in the period covered by this report. This payment was for computation of Corporation Tax returns for the year ended 25 May 2015 and period ended 4 April 2016 and was included as part of our fees.

Disbursements

We didn't need to get approval to draw expenses or disbursements unless they were for shared or allocated services provided by our own firm, including room hire, document storage, photocopying, communication facilities. These types of expenses are called "Category 2" disbursements and they must be directly incurred on the case, subject to a reasonable method of calculation and allocation and approved by the same party who approves our fees.

No Category 2 disbursements were drawn during the period.

Our relationships

We had no business or personal relationships with the parties who approved our fees or who provided services to the administration where the relationship could give rise to a conflict of interest.

Legal and other professional firms

We instructed the following professionals on this case:

| Service provided | Name of firm / organisation | Reason selected | Basis of fees |
|-------------------------|------------------------------------|---|---------------------------------------|
| Legal Services | • <i>Mac Roberts LLP</i> | • <i>Scottish insolvency and property law specialists</i> | • <i>% commission and set fee mix</i> |
| Legal Services | • <i>Miller Samuel</i> | • <i>Scottish insolvency and property law specialists</i> | • <i>Set fee</i> |
| Agent Services | • <i>DM Hall</i> | • <i>Property specialists</i> | • <i>% of sale</i> |
| Agent Services | • <i>GVA James Bar</i> | • <i>Property Specialists</i> | • <i>% of sale</i> |

Appendix D: Other information

| | |
|--|--|
| Court details for the administration: | Sheriff Court of Glasgow and Strathkelvin, L174 of 2011 |
| Company's registered name: | Carvill (Scotland) Limited |
| Trading name: | Carvill Group |
| Registered number: | SC093742 |
| Registered address: | c/o PricewaterhouseCoopers LLP, 141 Bothwell Street, Glasgow, G2 7EQ |
| Date of the joint administrators' appointment: | 26 May 2011 |
| Joint administrators' names and addresses: | <p>Paul Rooney, PricewaterhouseCoopers LLP, Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR. Ceased to act 30 August 2013.</p> <p>Toby Underwood, PricewaterhouseCoopers LLP, Benson House, 33 Wellington Street, Leeds, W1 4JP</p> <p>Stephen Cave, PricewaterhouseCoopers LLP, Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR. Appointed 16 September 2013.</p> |
| Extensions to the initial period of appointment: | <p>Administration appointment extended by 6 months by consent of the secured creditors to 25 November 2012.</p> <p>Administration appointment extended by 12 months by the Court on 12 November 2012 to 25 November 2013.</p> <p>Administration appointment extended by 12 months by the Court to 25 November 2014</p> <p>Administration appointment extended by 12 months by the Court to 25 November 2015</p> <p>Administration appointment extended by 6 months by Court to 25 May 2016</p> |
| Appointor's / applicant's name and address: | The Directors of the Company, c/o 75-77 Derriaghy Industrial Estate, Dunmurry |
| Split of the joint administrators' responsibilities: | The Joint Administrators shall be entitled exercise all of their functions as such administrators jointly and severally, so that all functions may be exercised by any or all of the joint administrators |
| The European Regulation on Insolvency Proceedings (Council Regulation(EC) No. 1346/2000 of 29 May 2000): | The European Regulation on Insolvency Proceedings applies to this Administration and the proceedings are main proceedings |