

In accordance with
Rule 5.10 of the
Insolvency (England &
Wales) Rules 2016 &
Section 94(3) of the
Insolvency Act 1986.

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

WEDNESDAY



A04 24/08/2022 #124
COMPANIES HOUSE

1

Company details

Company number 0 8 1 4 4 5 0 6

Company name in full 4ANALISIS LIMITED

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

2

Liquidator's name

Full forename(s) Martin Paul Halligan

Surname

3

Liquidator's address

Building name/number City Mills

Street Peel Street

Morley

Post town Leeds

County/Region

Postcode L S 2 7 8 Q L

Country

4

Liquidator's name

Full forename(s)

Surname

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

5

Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

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

LIQ13

Notice of final account prior to dissolution in MVL

6

Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

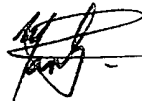
7

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

1

d

9

m

0

m

8

y

2

y

0

y

2

y

2

LIQ13

Notice of final account prior to dissolution in MVL



Presenter information

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

Contact name	M P Halligan
Company name	MPH Recovery
Address	City Mills
	Peel Street
	Morley
Post town	Leeds
County/Region	
Postcode	L S 2 7 8 Q L
Country	
DX	
Telephone	0113 2531445



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



Important information

All information on this form will appear on the public record.



Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse



City Mills
Peel Street
Morley, Leeds
LS27 8QL

4ANALYSIS LIMITED – MEMBERS VOLUNTARY LIQUIDATION

Company Number: 08144505

Registered Office: City Mills, Peel Street, Morley, Leeds LS27 8QL
Former Registered Office: 18 Springfield Avenue, Lofthouse, Wakefield WF3 3FL

Liquidator's Final Account

M P Halligan appointed Liquidator 9 August 2017

Report Dated: 8 August 2022



Bradford • Leeds

T 0113 253 1445 E info@mph4recovery.com W www.mph4recovery.com



Martin Halligan is licensed in the United Kingdom to act as an Insolvency Practitioner by the Association of Chartered Certified Accountants.
Insolvency Practitioners acting as Administrators or Administrative Receivers contract as agents without personal liability.
MPH Recovery is a trading style of MPH (GB) Limited registered in England No: 5143886. VAT No. 921 7056 40
Registered Office: Unit 9 Gemini Business Park, Sheepscar Way, Leeds LS7 3JB.

4ANALYSIS LIMITED – MEMBERS VOLUNTARY LIQUIDATION
Company Number: 08144505
Registered Office: City Mills, Peel Street, Morley, Leeds LS27 8QL
Former Registered Office: 18 Springfield Avenue, Lofthouse, Wakefield WF3 3FL

Introduction

I am now able to conclude the winding up of the affairs of the Company and enclose my final account and notice to members, together with a receipts and payments account for the whole of the period I was in office.

Members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final account to the Registrar of Companies, following which my case files will be placed in storage.

The EC Regulation on Insolvency Proceedings 2000 will apply and these proceedings will be main proceedings as defined by Article 3 of the EC Regulation. The Company's registered office and centre of main interests are in the United Kingdom.

As Liquidator, I am bound by the Insolvency Code of Ethics ("the Code") when carrying out all professional work relating to liquidations. The Code sets out fundamental principles dealing with requirements for integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. A copy of the Code can be found at www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics.

MPH Recovery uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping creditors and others information about the insolvency proceedings. You can find more information on how MPH Recovery uses your personal information on our website at www.mph4recovery.com/gdpr/

Receipts and Payments

A summary of receipts and payments for the period 9 August 2017 to 8 August 2022 and for the period since my previous progress report, 9 August 2021 to 8 August 2022, is attached at Appendix I. This shows a nil balance in hand which has been reconciled against the financial records I am required to maintain. The contents therein are self-explanatory. In accordance with the provisions of Statement of Insolvency Practice 7, the receipts and payments are shown net of VAT. An Interest-bearing bank account has been opened with Svenska Handelsbanken AB (publ) for the purposes of the Liquidation. Gross bank interest received to 8 August 2022 totals £28.14.

ASSETS SPECIFICALLY PLEDGED

The Director's Declaration of Solvency indicated that there were no assets specifically pledged. No specifically pledged assets have been brought to my attention.

ASSETS NOT SPECIFICALLY PLEDGED

At the meeting held on 9 August 2017, Members approved "That the Liquidator be authorised to distribute any of the Companies assets in specie".

The Declaration of Solvency indicated cash at bank in the sum of £59,287.01. The cash at bank has been recovered in full.

The Declaration of Solvency also indicated furniture & equipment with a book value of £557.77 and estimated to realise the same. These assets were not recovered by me and were distributed in specie as set out below.

There have been no further realisations in the liquidation.

CREDITORS (CLAIMS AND DISTRIBUTIONS)

Further information on the anticipated outcome for members and creditors in this case can be found below. The Liquidator is not only required to deal with correspondence and claims from members and unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture. Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.

The above work will not necessarily bring any financial benefit to members or creditors generally, however the Liquidator is required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of member or creditor, work will be required to agree those claims and process the dividend payments to each relevant class of member or

creditor. The more members or creditors a company has, the more time and cost will be involved by the Liquidator in dealing with those claims.

All creditors have been paid in full, together with statutory interest at the rate of 8% per annum from the date of the winding up order.

Secured Creditors

The Company has no outstanding registered charges and as such the Prescribed Part, pursuant to Section 176A of the Insolvency Act 1986, does not apply.

The Prescribed Part is a proportion of floating charge assets set aside for non-preferential creditors pursuant to Section 176A of the Act. The Prescribed Part applies to floating charges created on or after 15 September 2003.

Preferential Creditors

The Declaration of Solvency indicated no preferential claims in respect of potential employees claims for arrears of wages and holiday pay. I can confirm that no preferential claims have been notified to me.

Crown Creditors

The Director's Declaration of Solvency indicated no balance due to HM Revenue & Customs ("HMRC").

A final Proof of Debt for £6,997.49 was submitted by HMRC. This is comprised of non – preferential claims for Corporation Tax, £6,967.20, for the period 1 August 2016 to 31 March 2017 and PAYE Class 1A NIC, £30.29 for the period 6 April 2016 to 5 April 2017, plus statutory interest of £182.51. This Statutory interest was erroneously paid twice, however, HMRC have declined to make a refund. I have contrad this amount against my outstanding disbursements.

Non - Preferential Creditors

The Declaration of Solvency indicated that there were other unsecured claims against the company totalling £527.58. Non - preferential claims received total £425.58, detailed as follows:-

	No.	£ Per Declaration of Solvency	No.	£ Claims
Trade Creditors	1	527.58	1	425.58
TOTAL	1	527.58	1	425.58

Creditor Dividends

Secured Creditors :

The Company has no secured assets or creditors.

Preferential Creditors :

The Company has no preferential creditors.

Floating Charge Creditors :

The Company has no outstanding floating charge creditors.

Non-preferential Unsecured Creditors :

A first and final dividend of 100 p in the £ plus statutory interest was declared to unsecured non-preferential creditors on 6 December 2017, totaling £7,616.68, following notice of the intended dividend. All creditors have been paid in full.

Shareholder Dividend

Distribution to Members

Date	£ Amount Distributed	£ Rate of Distribution per Share	Type
13 October 2017	10,000.00	10,000.00	Cash
13 October 2017	557.77	557.77	In specie
8 August 2018	38,769.41	38,769.41	Cash
Total	49,347.18	49,347.18	

The Company had allotted, issued and fully paid up share capital of 1 ordinary share with a value of £1.

LIQUIDATOR'S REMUNERATION

My remuneration was approved by members at a meeting held on 9 August 2017. Members authorised "That the liquidators fees will be charged as a fixed amount of £2,500.00 plus expenses and VAT".

A summary of my Liquidator's time costs for the period 9 August 2017 to 8 August 2022, together with a summary of my Liquidator's time costs for the period since my previous progress report, 9 August 2021 to 8 August 2022 is attached at Appendix II. A summary of the work carried out from the date of my appointment is also attached at Appendix II.

A total of 23.70 hours have been spent on this assignment, for the above period, totalling £6,572.00, at an average hourly rate of £277.30. Liquidator's fees of £2,500.00 plus VAT have been drawn, of which £0.00 plus VAT was drawn in this reporting period 9 August 2021 to 8 August 2022. The balance of time above the fixed fee agreed will not be drawn.

Included in the above is a total of 4.10 hours which have been spent on this assignment for the period 9 August 2021 to 8 August 2022 totalling £1,124.00 at an average hourly rate of £274.15.

A guide to fees (Statement of Insolvency Practice 9 (England and Wales)) can be found at www.insolvency-practitioners.org.uk/uploads/files/documents/Technical/SIP9_EW_Liq_Guide.pdf. Alternatively, it can be supplied upon request, free of charge.

LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. 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. Expenses are split into:-

- Category 1 Expenses – Payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- Category 2 Expenses – Payments to associates or which have an element of shared costs. Before being paid, Category 2 expenses require approval in the same manner as an office holder's remuneration.

My disbursements / expenses were approved by members at a meeting held on 9 August 2017. Members authorised "That the liquidator be authorised to recover Category 2 expenses in accordance with their recovery policy disclosed to the members".

Category 1 Expenses

A summary of MPH Recovery's Category 1 expenses, both pre and post appointment, is detailed below:-

Nature	Payee	Amount (£)		Basis
		Pre	Post	
Statutory Advertising	TMP Reynel Limited	0.00	169.06	Cost
Specific Bond	Insolvency Risk Services	0.00	260.00	Cost
		0.00	429.06	

The cost of statutory advertising was paid out of estate funds. As stated above, I contrad statutory interest paid twice in error against my outstanding expenses, of £260.00 plus VAT. Expenses of £33.78 have been drawn, all of which was drawn in the period 9 August 2021 to 8 August 2022. The balance including VAT of £38.36 has not been drawn.

Category 2 Expenses

No Category 2 expenses have been drawn.

FURTHER INFORMATION ON FEES AND EXPENSES

A schedule of MPH Recovery's fees and disbursements in Liquidations is attached at Appendix III. Scale rates are reviewed periodically and may increase from time to time over the period of administration on each insolvency case. There has been an adjustment to the scale rates but no increase during the Liquidation.

A Member may, with the permission of the Court or with the concurrence of 5% in value of the total voting rights of all members having the right to vote at general meetings of the Company, request further details of the Liquidators remuneration and disbursements, within 21 days of receipt of the draft final account.

A Member may, with the permission of the Court or with the concurrence of 10% of the total voting rights of all members having the right to vote at general meetings of the Company, apply to Court to challenge the amount and/or basis of the Liquidators fees and the amount of any proposed expenses or disbursements already incurred, within 8 weeks of receipt of the draft final account.

A guide to fees can be found on The Association of Business Recovery Professionals website at www.r3.org.uk/what-we-do/publications/professional/fees (under the sub heading "Guide to Liquidators Fees"). Alternatively, it can be supplied upon request, free of charge.

Please note that there are different versions of the Guidance Notes, and in this case you should refer to the April 2017 version. A hard copy of this can be obtained on request from this office free of charge.

Other Professionals / Agents Employed

As Liquidator I have not instructed any other professionals.

Creditors Rights

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>.

SUMMARY

Should you have any queries regarding this report or the Liquidation in general, or if you want hard copies of any of the documents, please contact me at the office address detailed on the cover sheet, or telephone this office on 0113 2531445.

At MPH Recovery we always strive to provide a professional and efficient service. However, I recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case, then in the first instance you should contact me at the address given in this letter.

If you consider that I have not dealt with your comments or complaint appropriately you, then put details of your concerns in writing to the Complaints Officer, MPH Recovery, City Mills, Peel Street, Morley, Leeds LS27 8QL. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior member of staff unconnected with the appointment. Please note our full grievance procedure is available at www.mph4recovery.com/grievance.

Yours faithfully



Martin P Halligan
Liquidator

APPENDIX I

SUMMARY OF RECEIPTS AND PAYMENTS

4Analysis Limited
(In Liquidation)
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT

	Declaration of Solvency £	From 09/08/2021 To 08/08/2022 £	From 09/08/2017 To 08/08/2022 £
RECEIPTS			
Furniture & Equipment	557.77	0.00	0.00
Cash at Bank	59,287.01	0.00	59,287.01
Bank Interest Gross		0.00	28.14
		<u>0.00</u>	<u>59,315.15</u>
PAYMENTS			
Office Holders Remuneration		0.00	2,500.00
Office Holders Disbursements		33.78	33.78
Corporation Tax		0.00	5.35
VAT		38.36	38.36
Statutory Advertising		0.00	169.06
Trade & Expense Creditors	(527.58)	0.00	425.58
HM Revenue & Customs - PAYE / NIC		0.00	30.29
HM revenue & Customs - Corporation Tax		0.00	6,967.20
Statutory Interest		0.00	376.12
Ordinary Shareholders	(1.00)	0.00	48,769.41
		<u>72.14</u>	<u>59,315.15</u>
Net Receipts/(Payments)		<u>(72.14)</u>	<u>0.00</u>
MADE UP AS FOLLOWS			
Svenska Handelsbanken AB (publ)		(40.54)	0.00
VAT Receivable / (Payable)		(31.60)	0.00
		<u>(72.14)</u>	<u>0.00</u>

APPENDIX II
SUMMARY OF WORK UNDERTAKEN
AND SUMMARY OF TIME COSTS
IN THE LIQUIDATION

Time Entry - SIP9 Time & Cost Summary

0267 - 4Analysis Limited
Project Code: POST
To: 08/08/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.60	1.50	0.20	2.10	4.40	1,025.00	232.95
Creditors	2.20	4.60	0.00	3.10	9.90	2,784.50	281.26
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meeting Reports & Reviews	2.80	0.00	5.20	0.00	8.00	2,290.00	286.25
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxation	0.90	0.00	0.50	0.00	1.40	472.50	337.50
Total Hours	6.50	6.10	5.90	5.20	23.70	6,572.00	277.30
Total Fees Claimed							
Total Disbursements Claimed							

0267 - 4Analysis Limited
Project Code: POST
From: 09/08/2021 To: 08/08/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.00	0.00	0.20	0.20	0.40	64.00	160.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meeting Reports & Reviews	1.30	0.00	2.40	0.00	3.70	1,060.00	286.49
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	1.30	0.00	2.60	0.20	4.10	1,124.00	274.15
Total Fees Claimed							
Total Disbursements Claimed							

SUMMARY OF WORK UNDERTAKEN:

Administration and planning:

- Case planning - Devising an appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.
- Setting up physical/electronic case files (as applicable).
- Setting up the case on the practice's electronic case management system and entering data.
- Obtaining a specific penalty bond. (this is insurance required by statute that every insolvency office holder has to obtain for the protection of each estate).
- Dealing with all routine correspondence and e-mails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking bank reconciliations of the bank account containing estate funds.
- Overseeing and controlling the work done on the case by case administrators.
- Filing returns at Companies House.
- Preparing the documentation and dealing with the formalities of appointment.
- Statutory notifications and advertising.
- Preparing documentation required.
-

Meetings Reports and Reviews:

- Convening and holding meetings of members.
- Preparing, reviewing and issuing annual progress reports, if applicable.
- Preparing the draft final and final account.
- Reviewing the adequacy of the specific penalty bond on a periodic basis.
- Undertaking periodic reviews of the progress of the case.

Realisation of assets:

- Arranging suitable insurance over assets.
- Monitoring regularly the suitability and appropriateness of the insurance cover in place.
- Liaising with the Company's bank regarding the closure of the account

Creditors:

- Dealing with creditor correspondence, e-mails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Reviewing proofs of debt received from creditors.
- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims.
- Paying dividends to creditors.

Investigations

- N/A

Members

- Dealing with members correspondence, e-mails and telephone conversations regarding their claims.
- Calculation and payment of dividends / distributions in specie.

Taxation:

- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.

APPENDIX III
LIQUIDATORS FEE RECOVERY POLICY

PRACTICE FEE RECOVERY POLICY FOR MPH RECOVERY

Introduction

The Insolvency (Amendment) Rules 2015 allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at www.r3.org.uk/what-we-do/publications/professional/fees (under the sub heading "Guide to Liquidators Fees"). Alternatively a hard copy may be requested from MPH Recovery. Please note, however, that the guides have not yet been updated for the revised legislation, so we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Fixed fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Percentage basis

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account

when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

Chargeout Rates

Grade of staff	Current charge-out rate per hour £
Director/Partner	400
Senior Manager	350
Manager	300
Administrator	225
Assistant	95

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning.
- Creditors.
- Investigations.
- Meetings Reports & Reviews.
- Realisation of Assets.
- Taxation.

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or "blended" rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

The office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

Expenses / Disbursements

In accordance with SIP 9 the basis of expenses / disbursement allocation in respect of expenses / disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses / Disbursements are directly referable to an invoice from a third party, which is either in the name of the estate or MPH Recovery; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These expenses / disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 expenses / disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses / disbursements are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These expenses / disbursements are recoverable in full from the estate, subject to the basis of the expense / disbursement charge being approved by creditors in advance. Examples of category 2 expenses / disbursements are photocopying, internal room hire, internal storage and mileage.

It is proposed that the following Category 2 expenses / disbursements are recovered:

Expense / Disbursement Type		Basis of Charge
Mileage		75p per mile
Creditor Circulars (incl. stationery, printing and postage)		At Cost
Room Hire		£175.00

MPH RECOVERY'S GRIEVANCE PROCEDURE

As Liquidator I maintain adequate Professional Indemnity Insurance to comply with the Provision of Services Regulations, and I am bound by the Insolvency Code of Ethics when carrying out all professional work relating to liquidation. This Code sets out fundamental principles dealing with requirements for integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. A copy of the Code can be found on the Gov.uk website <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>. I shall be pleased to deal with any queries that you might have in this regard.

At MPH Recovery, we always strive to provide a professional and efficient service. However, I recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. Therefore, should you have any comments or complaints regarding the administration of this case, then you should contact me at the address given in this letter in the first instance.

If you consider that I have not dealt with your comments or complaint appropriately, please provide details of your concerns in writing to our Complaints Officer, MPH Recovery, City Mills, Peel Street, Morley, Leeds LS27 8QL. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior member of staff unconnected with the appointment.

However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may ask for the complaint to be referred to the appropriate regulatory body that licences the Insolvency Practitioner concerned. Any such complaints should be addressed to IP Complaints, The Insolvency Service, 3rd Floor, 1 City Walk, Leeds LS11 9DA. The name of the Insolvency Practitioner's licencing body will be contained in any formal correspondence from him. M P Halligan is licensed to act by the Insolvency Practitioners Association.

Further information in regard to the service regulations can be found at www.mph4recovery.com/service-regulations.

APPENDIX IV
NOTICE TO MEMBERS

NOTICE TO ACCOMPANY FINAL ACCOUNT

4ANALYSIS LIMITED ("the Company") - MEMBERS' VOLUNTARY LIQUIDATION (Company Number 08144505)

NOTICE IS GIVEN to the members of the above-named Company by the liquidator, M P Halligan of MPH Recovery, City Mills, Peel Street, Morley, Leeds LS27 8QL under rule 5.10 of The Insolvency (England and Wales) Rules 2016 that:

1. The Company, 's affairs have been fully wound up;
2. The Liquidator, M P Halligan, having delivered copies of the final account to the members must, within 14 days of the date on which the final account is made up, deliver a copy of the account to the Registrar of Companies;
3. The Liquidator, M P Halligan, will vacate office under section 171(6) of The Insolvency Act 1986, and be released under section 173(2)(d) on delivery of the final account to the Registrar of Companies.

Members requiring further information regarding the above, should either contact me at MPH Recovery, City Mills, Peel Street, Morley, Leeds LS27 8QL or by telephone on 0113 2531445, or by email at info@mph4recovery.com.

Dated this 8th day of August 2022



M P Halligan

Liquidator