

TO ALL MEMBERS AND ALL CREDITORS

17 December 2020

Ref: RHK/CGJK/AS/AN/D11.1
Email: crawshawgroup@uk.ey.com

Dear Sirs

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 Group on 30 October 2019. Accordingly, I now write to provide you with our report on the progress of the liquidations for the period from 30 October 2019 to 29 October 2020.

At Appendix A of this report we provide information about the Companies and the Liquidators. Copies of our receipts and payments accounts for the period from 30 October 2019 to 29 October 2020 are attached at Appendix B.

Progress during the period of the report

Finalising trading liabilities

Work has continued to finalise any outstanding liabilities due in relation to services provided from key suppliers (i.e. landlords, rating authorities and utility suppliers) during the Administration trading period.

Licence to occupy

During the Administrations, the Joint Liquidators (formerly the Joint Administrators) granted Sterling Meat Company Limited (formerly known as Loughanure Limited) ('Sterling') temporary licences to occupy 18 of the Group's leasehold properties. The temporary licences were intended to allow Sterling a period of occupation whilst negotiations were undertaken with each of the landlords regarding the long term future of the premises.

Where Sterling entered into new leases or took assignments of the existing leases, the unsecured landlord claims in each of the relevant entities have been reduced, which is beneficial to the remaining creditors.

As outlined in the Joint Administrators' final progress report, work had continued with the assistance of

our lawyers Squire Patton Boggs (UK) LLP ('SPB'), to assign or surrender the relevant leases of the above-mentioned properties to mitigate the level of unsecured landlord claims.

As no properties remain occupied by Sterling at the date that the Companies entered liquidation, the Joint Liquidators have undertaken a final reconciliation of licence fees received against total payments required to be made to landlords in respect of Sterling's occupation of the leasehold properties (under the former licence of occupy agreement). The position was agreed with Sterling and excess licence fees of c.£23k were returned to Sterling during the period of this report.

Disclaiming leases

The Joint Liquidators have also disclaimed the leases to any remaining premises in the Group's property portfolio that were unable to be assigned, surrendered or terminated, in order to further mitigate the level of unsecured landlord claims against the Group.

Long leasehold property in Grimsby

As outlined in the Joint Administrators' final progress report, the long leasehold property in Grimsby was auctioned on 17 October 2019 and sold for £125,000 plus VAT. Complexities of the existing lease delayed the completion of sale for several months and the sale fell through in March 2020 due to the purchasers inability to transact due to the impact of Covid-19 on the purchaser's business. As an exchange of contracts had already taken place, the Joint Liquidators were able to negotiate a settlement of c.£18k to abandon the sale and mitigate the additional holding costs incurred.

The Joint Liquidators remarketed the property in summer 2020 and completed a sale of the property for £100,000 plus VAT in October 2020.

Prior to the final completion of the sale in October 2020, the Joint Liquidators and their agents had continued to maintain the property to comply with insurance requirements. A number of break-ins and the occupation of travellers in January 2020 had resulted in the incurring of additional costs to enhance security on site to safeguard the property until sale.

RGV Refrigeration partnership

As outlined in the Joint Administrators' final progress report, Butchers holds a 50% shareholding in an unincorporated joint venture, RGV Refrigeration ('RGV').

RGV held £63,500 in its bank account on 31 December 2018. However, work independent of the Joint Liquidators was required to clarify the extent of RGV's liabilities to HMRC. The Joint Liquidators understand that a settlement has been reached with HMRC and will now review the affairs of RGV to establish its financial position and the value available to Butchers.

If the assets held by RGV exceed its liabilities, Butchers will be entitled to a 50% share of the net assets.

Tax position

During the period of this report, work has been completed to submit corporation tax returns for the administration periods (trading and non-trading, if appropriate) of Butchers, Plc, EYB and GFRL. The Joint Liquidators have also continued to submit quarterly VAT returns in respect of Butchers, Plc and GFRL and chase the receipt of outstanding VAT refunds due (in respect of pre-insolvency and

administration VAT returns). As EYB has no further assets to realise, we have requested that EYB is deregistered for VAT purposes and await confirmation from HMRC.

Work which remains to be done

Distributions to preferential creditors

Additional work is required to be undertaken to complete the remaining distributions to the preferential creditors of Butchers and Plc. The remaining preferential claims are in respect of the holiday pay of redundant employees where the balances due exceeded the amounts that the Insolvency Service had already advanced and are in the region of £116,000 for Butchers and £17,000 for Plc.

The Joint Liquidators intend to issue Notices of intended dividends for the remaining preferential creditor claims against Butchers in early 2021.

For avoidance of doubt, preferential creditors were paid in full in November 2018 in respect of arrears of wages and pensions, totalling c.£133,000 for Butchers, and £1,600 for Plc. The remaining preferential distributions of Plc will take place once it is in receipt of its unsecured dividend from Butchers.

GFL, GFRL and EYB do not have any preferential creditors.

Distributions to non-preferential creditors – all companies

Following the completion of the sale of the long leasehold property in Grimsby, the Joint Liquidators are now able to commence their preparations to make a distribution to the non-preferential creditors of Butchers. This process will be completed alongside a distribution to the non-preferential creditors of EYB.

As the funds available to distribute to non-preferential creditors in GFRL, GFL and Plc are dependent upon non-preferential intercompany dividends received from Butchers, distributions to non-preferential unsecured creditors of GFRL, GFL and Plc will follow thereafter.

As creditor claims continue to be submitted, and landlord claims in particular will have been mitigated by actions taking during the period of this report to disclaim any remaining leases in the Group's property portfolio, it is not possible to provide an accurate estimate of non-preferential creditor claims in any of the Companies at this stage.

As outlined in the Joint Administrators' final progress report, depending on the value of landlord claims admitted in Butchers and Plc, there is a possibility that the non-preferential unsecured creditors of Plc and EYB may receive full repayment. If this is the case, there may be a surplus available for distribution to shareholders. However, there is no certainty regarding this and creditors will be updated in future reports from the Joint Liquidators once the non-preferential creditor claims agreement is more advanced.

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. Details of the basis of remuneration fixed and time costs incurred for the period of this report are outlined in the table below.

As the fees approved by creditors did not consider work to be completed in the liquidations, the Joint Liquidators' are seeking decisions of creditors by correspondence on the value of the Joint Liquidators' remuneration in respect of Butchers, EYB and GFL. Formal notice of the decisions to be sought by correspondence are being issued to the relevant creditors of Butchers, EYB and GFL alongside this progress report. Further detail is provided in the table below and in the formal notices issued to the creditors of Butchers, EYB and GFL on 17 December 2020 ('Liquidation fee and expenses estimate – 17 December 2020').

For avoidance of doubt, no Joint Liquidators remuneration has been paid during the period of this report (and therefore to date in the liquidations). Time is recorded in units of six minutes.

| Company | Basis of remuneration (fixed in the administrations) | How the basis of remuneration was fixed | Basis and quantum of Joint Liquidators' remuneration being sought | Time costs incurred during the period of this report (and to date) (£) |
|----------|---|--|---|--|
| Plc | 10% of realisations | Resolution of creditors on 18 January 2019 | 18 As per the basis fixed in the administration (10% of realisations). | 12,846.30 |
| Butchers | Time-cost basis (fully drawn during the administration) | Resolution of creditors on 18 January 2019 | 18 Time-cost basis (fee estimate of £198,173.40) | 128,680.90 |
| EYB | Fixed sum of £50,000 plus VAT (fully drawn during the administration) | Resolution of creditors on 18 January 2019 | 18 Fixed sum of £20,000 plus VAT | 18,525.30 |
| GFL | No remuneration will be drawn. | Written correspondence on 1 April 2019 | Fixed sum of £15,000 plus VAT | 8,892.00 |
| GFRL | Fixed sum of £25,000 plus VAT | Resolution of creditors on 18 January 2019 | 18 As per the basis fixed in the administration (fixed sum of £25,000 plus VAT) | 8,791.30 |

At Appendix C to this report there is an analysis of the time spent and a comparison with the fee estimate dated 17 December 2020 for Butchers. The Joint Liquidators' remuneration is not expected to exceed the amount provided for in the Butchers fee estimate dated 17 December 2020 (issued with this report). In any case, the Joint Liquidators' will not draw remuneration in accordance with and in excess of the fee estimate dated 17 December 2020 without the approval of creditors.

A narrative explanation of work done to date and why it was necessary to be done is provided at Appendix D in respect of all companies within the Group.

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 issued with this report are attached at Appendix E.

| Company | Plc (£) | Butchers (£) | EYB (£) | GFL (£) | GFRL (£) |
|---|----------|-------------------|---------------|----------|----------|
| Payments made from the estate which are not disbursements | - | 120,161.74 | 926.92 | - | - |
| Category 1 disbursements | - | 42.12 | - | - | - |
| Category 2 disbursements | - | - | - | - | - |
| Total | - | 120,203.86 | 926.92 | - | - |

The Joint liquidators' expenses are not expected to exceed the amounts provided for in the estimates provided to creditors dated 17 December 2020 (issued with this report). For avoidance of doubt, no disbursements have been drawn to date and the Joint Liquidators will not draw Category 2 disbursements in accordance with and in excess of the estimates issued 17 December 2020 without the approval of creditors.

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

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

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

Investigations

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.

Other matters

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

Yours faithfully
for the Companies



C G J King
Joint Liquidator

R H Kelly is licensed in the United Kingdom to act as an Insolvency practitioner by the Institute of Chartered Accountants of Scotland and CGJ King is licensed in the United Kingdom to act as an insolvency practitioner 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 General Data Protection Regulation 2016/679, depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Companies 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) ('the Company')

Information about the Company and the Joint Liquidators

| | |
|--|---|
| Registered office address of the Company: | c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Registered number: | 04755803 |
| Date of appointment of the Joint Liquidators: | 30 October 2019 |
| Details of any changes of liquidator: | None |
| Full names of the Joint Liquidators: | Robert Hunter Kelly and Charles Graham John King |
| Office holder numbers: | 8582 and 8985 |
| Liquidators' addresses: | Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Telephone number: | 0113 298 2522 |
| Name of alternative person to contact with enquiries about the case: | Alex Nicholls |

Crawshaw Butchers Limited (in Creditors' Voluntary Liquidation) ('the Company')

Information about the Company and the Joint Liquidators

| | |
|--|---|
| Registered office address of the Company: | c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Registered number: | 02399681 |
| Date of appointment of the Joint Liquidators: | 30 October 2019 |
| Details of any changes of liquidator: | None |
| Full names of the Joint Liquidators: | Robert Hunter Kelly and Charles Graham John King |
| Office holder numbers: | 8582 and 8985 |
| Liquidators' addresses: | Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Telephone number: | 0113 298 2522 |
| Name of alternative person to contact with enquiries about the case: | Alex Nicholls |

**East Yorkshire Beef Limited (in Creditors' Voluntary Liquidation)
('the Company')**

Information about the Company and the Joint Liquidators

| | |
|--|---|
| Registered office address of the Company: | c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Registered number: | 04390139 |
| Date of appointment of the Joint Liquidators: | 30 October 2019 |
| Details of any changes of liquidator: | None |
| Full names of the Joint Liquidators: | Robert Hunter Kelly and Charles Graham John King |
| Office holder numbers: | 8582 and 8985 |
| Liquidators' addresses: | Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Telephone number: | 0113 298 2522 |
| Name of alternative person to contact with enquiries about the case: | Alex Nicholls |

Gabbotts Farm Limited (in Creditors' Voluntary Liquidation) ('the Company')

Information about the Company and the Joint Liquidators

| | |
|--|---|
| Registered office address of the Company: | c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Registered number: | 03955177 |
| Date of appointment of the joint liquidators: | 30 October 2019 |
| Details of any changes of liquidator: | None |
| Full names of the Joint Liquidators: | Robert Hunter Kelly and Charles Graham John King |
| Office holder numbers: | 8582 and 8985 |
| Liquidators' addresses: | Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Telephone number: | 0113 298 2522 |
| Name of alternative person to contact with enquiries about the case: | Alex Nicholls |

**Gabbotts Farm (Retail) Limited (in Creditors' Voluntary Liquidation)
('the Company')**

Information about the Company and the Joint Liquidators

| | |
|--|---|
| Registered office address of the Company: | c/o Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Registered number: | 03953569 |
| Date of appointment of the Joint Liquidators: | 30 October 2019 |
| Details of any changes of liquidator: | None |
| Full names of the Joint Liquidators: | Robert Hunter Kelly and Charles Graham John King |
| Office holder numbers: | 8582 and 8985 |
| Liquidators' addresses: | Ernst & Young LLP, 1 Bridgewater Place Water Lane, Leeds, LS11 5QR |
| Telephone number: | 0113 298 2522 |
| Name of alternative person to contact with enquiries about the case: | Alex Nicholls |

Crawshaw Group PLC (in Creditors' Voluntary Liquidation) ('the Company')

Joint Liquidators' receipts and payments account for the period from 30 October 2019 to 29 October 2020

| Note | Receipts | In this report period and cumulative total (£) |
|------|-------------------------|--|
| | Administrators' surplus | 4,241.67 |
| | Bank interest | 13.17 |
| | Total receipts | 4,254.84 |
| | Payments | |
| | Total payments | - |
| | Total funds held | 4,254.84 |
| | Represented by: | |
| 2 | Cash at bank | 4,254.84 |
| | | 4,254.84 |

Notes

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

**Crawshaw Butchers Limited (in Creditors' Voluntary Liquidation)
('the Company')**

**Joint Liquidators' receipts and payments account for the period from 30 October 2019 to
29 October 2020**

| Note | Receipts | In this report period and cumulative total (£) |
|------|---|--|
| | Administrators' surplus | 1,920,183.14 |
| | Administration VAT refund | 180,055.71 |
| 2 | Sale of long leasehold property | 100,000.00 |
| | Long leasehold property settlement (collapsed sale) | 17,750.00 |
| | Bank interest | 6,148.12 |
| | Insurance claim | 2,500.00 |
| | Rates refund | 2,489.72 |
| | Sundry income | 42.90 |
| | Total receipts | 2,229,169.59 |
| | Payments | |
| | Legal fees | 59,576.14 |
| | Grimsby freehold property holding costs | 35,187.61 |
| | Insurance | 19,118.40 |
| | Storage charges | 2,800.55 |
| | Rates | 1,795.06 |
| | Electricity | 1,093.41 |
| | Corporation tax | 347.89 |
| | Public notices | 174.96 |
| | Water rates | 54.52 |
| | Bank charges | 13.20 |
| | Total payments | 120,161.74 |
| | Total funds held | 2,109,007.85 |
| | Represented by: | |
| 3 | Cash at bank | 2,108,680.60 |
| | VAT account | (7,806.06) |
| | Administration VAT refund due to GFRL | (300.00) |
| | Unclaimed saving stamp dividends paid in administration | (225.61) |
| | Plc early unsecured dividend paid in administration | 6,769.32 |
| | GFRL early unsecured dividend paid in administration | 1,889.60 |
| | | 2,109,007.85 |

Notes

1. Receipts and payments are stated net of VAT.
2. There was no value attributed to the long leasehold property in the Statement of Affairs.
3. Cash at bank is held in an interest bearing account.



**East Yorkshire Beef Limited (in Creditors' Voluntary Liquidation)
(‘the Company’)**

**Joint Liquidators’ receipts and payments account for the period from 30 October 2019 to
29 October 2020**

| Note | <i>Receipts</i> | In this report period and cumulative total (£) |
|------|--|--|
| | Administrators' surplus | 121,524.59 |
| | Administration and pre-insolvency VAT refund | 11,641.49 |
| | Bank interest | 366.99 |
| | Total receipts | 133,533.07 |
| | <i>Payments</i> | |
| | Legal fees | 718.00 |
| | Corporation tax | 208.62 |
| | Bank charges | 0.30 |
| | Total payments | 926.92 |
| | Total funds held | 132,606.15 |
| | Represented by: | |
| 2 | Cash at bank | 132,462.55 |
| | VAT control account | 143.60 |
| | | 132,606.15 |

Notes

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



**Gabbotts Farm Limited (in Creditors' Voluntary Liquidation)
('the Company')**

**Joint Liquidators' receipts and payments account for the period from 30 October 2019 to
29 October 2020**

| Note | Receipts | In this report period and cumulative total (£) |
|-------------|-------------------------|---|
| | Total receipts | - |
| | Payments | |
| | Total payments | - |
| | Total funds held | - |
| | Represented by: | |
| 2 | Cash at bank | - |
| | | - |

Notes

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



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

Joint Liquidators' receipts and payments account for the period from 30 October 2019 to 29 October 2020

| Note | Receipts | In this report period and cumulative total (£) |
|-------------|---|---|
| | Administrators' surplus | 304.86 |
| | Bank interest | 0.03 |
| | Total receipts | 304.89 |
| | Payments | |
| | Total payments | - |
| | Total funds held | 304.89 |
| | Represented by: | |
| 2 | Cash at bank | 4.89 |
| | VAT refund due from Crawshaw Butchers Limited | 300.00 |
| | | 304.89 |

Notes

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

**Crawshaw Butchers Limited (in Creditors' Voluntary Liquidation)
(‘the Company’)**

**Joint liquidators’ time costs for the period from 30 October 2019 to 29 October 2020 and
a comparison with the fee estimate dated 17 December 2020**

| Type of work | Per fee estimate dated 17 December 2020 | | | Actual to 29 October 2020 (and to date) | | |
|-----------------------------|---|----------------------|-------------------------|---|----------------------|-------------------------|
| | Total hours | Total time costs (£) | Average hourly rate (£) | Total hours | Total time costs (£) | Average hourly rate (£) |
| Accounting & Administration | 92.1 | 32,843 | 357 | 86.1 | 30,533 | 355 |
| Creditors | 106.5 | 38,468 | 361 | 28.5 | 7,753 | 272 |
| Employees | 9.5 | 4,011 | 422 | 2.5 | 921 | 368 |
| Legal issues | 2.5 | 2,013 | 805 | 2.5 | 2,013 | 805 |
| Other assets | 1.5 | 578 | 385 | 1.5 | 578 | 385 |
| Property | 84.5 | 37,238 | 441 | 84.5 | 37,238 | 441 |
| Reporting | 43.5 | 15,748 | 362 | 9.5 | 2,343 | 247 |
| Statutory Duties | 58.5 | 23,688 | 405 | 35.5 | 13,743 | 387 |
| Trading | 30.5 | 8,245 | 270 | 27.0 | 6,938 | 257 |
| VAT & Taxation | 82.4 | 35,345 | 429 | 62.4 | 26,625 | 427 |
| Total | 511.5 | 198,173 | 387 | 340.0 | 128,681 | 378 |

Crawshaw Group Plc (in Creditors' Voluntary Liquidation) ('the Company')

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

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

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

Crawshaw Butchers Limited (in Creditors' Voluntary Liquidation) ('the Company')

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, preparations to make distributions to preferential and unsecured creditors including agreeing unsecured claims 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"> In progress | <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"> In progress | <ul style="list-style-type: none"> Statute |
| Legal issues | <ul style="list-style-type: none"> Dealing with any legal issues which may arise during the course of liquidation (from a statutory perspective and to protect value in the estate). | <ul style="list-style-type: none"> In progress | <ul style="list-style-type: none"> Statute |
| Employees | <ul style="list-style-type: none"> Liaising with the RPS regarding employee claims. Receiving and dealing with employee claim queries. | <ul style="list-style-type: none"> In progress In progress | <ul style="list-style-type: none"> For creditor benefit. |
| Property | <ul style="list-style-type: none"> Instruction of SPB to complete the sale of the Grimsby long leasehold property Continued instruction of SPB to assign and surrender leases to mitigate landlord unsecured claims. Liaising with landlords with regards to disclaiming any existing leases to mitigate landlord unsecured claims. Liaising with Sterling Meat Company Limited (formerly known as Loughanure Limited) with regards to returning excess licence fees received. Liaising with rating authorities, utility companies and waste management companies utilised during the administration trading period, or as a supplier to the Grimsby long leasehold property. | <ul style="list-style-type: none"> Work done Work done Work done Work done In progress | <ul style="list-style-type: none"> For creditor benefit (all items with the exception of the below). Statute |
| Creditors | <ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone (including Savings Stamps creditors). Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors (including Savings Stamps creditors). | <ul style="list-style-type: none"> In progress In progress In progress In progress In progress | <ul style="list-style-type: none"> For creditor benefit (all items). |

| Category of work | Detailed description of work | Work done / in progress / to be performed | Work required by statute or for creditor benefit |
|--------------------------------|---|---|---|
| Statutory duties and reporting | <ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required. Completion of internal statutory monitoring system. Preparation for closure of the liquidation. | <ul style="list-style-type: none"> Work done In progress In progress To be performed | <ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit. |
| VAT and taxation | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> Work done In progress In progress Work done In progress | <ul style="list-style-type: none"> Statute (all items). |
| Accounting and administration | <ul style="list-style-type: none"> Opening and closing bank account. Dealing with receipts and payments vouchers. Carrying out bank reconciliations. | <ul style="list-style-type: none"> In progress In progress In progress | <ul style="list-style-type: none"> Statute (all items). |
| 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"> In progress | <ul style="list-style-type: none"> For creditor benefit. |

East Yorkshire Beef Limited (in Creditors' Voluntary Liquidation) ('the Company')

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"> In progress | <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"> In progress | <ul style="list-style-type: none"> Statute |
| Statutory duties and reporting | <ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation | <ul style="list-style-type: none"> Work done In progress In progress To be performed | <ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit. |

| Category of work | Detailed description of work | Work done / in progress / to be performed | Work required by statute or for creditor benefit |
|-------------------------------|--|---|---|
| Creditors | <ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors. | <ul style="list-style-type: none"> In progress In progress In progress In progress In progress | <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 In progress Work done In progress To be performed | <ul style="list-style-type: none"> Statute (all items). |
| Accounting and administration | <ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations | <ul style="list-style-type: none"> In progress In progress In progress | <ul style="list-style-type: none"> Statute. |

Gabbotts Farm Limited (in Creditors' Voluntary Liquidation)

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

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

| Category of work | Detailed description of work | Work done / in progress / to be performed | Work required by statute or for creditor benefit |
|-------------------|---|---|---|
| Creditors | <ul style="list-style-type: none"> Updating creditor website for delivery of initial and ongoing communications in the liquidation. Receiving and dealing with creditor enquiries via post, email and telephone. Reviewing and preparing correspondence to creditors. Admitting claims for dividend purposes. Making a distribution to preferential and unsecured creditors. | <ul style="list-style-type: none"> In progress In progress In progress In progress To be performed | <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"> To be performed | <ul style="list-style-type: none"> Statute. |

| Category of work | Detailed description of work | Work done / in progress / to be performed | Work required by statute or for creditor benefit |
|--------------------------------|--|--|---|
| Statutory duties and reporting | <ul style="list-style-type: none"> Notification of appointment to relevant parties Annual progress reports as required Completion of internal statutory monitoring system Preparation for closure of the liquidation | <ul style="list-style-type: none"> Work done In progress In progress To be performed | <ul style="list-style-type: none"> Statute (all items). Progress reports for creditor benefit. |
| Accounting and administration | <ul style="list-style-type: none"> Opening and closing bank account Dealing with receipts and payments Carrying out bank reconciliations | <ul style="list-style-type: none"> In progress In progress In progress | <ul style="list-style-type: none"> Statute (all items). |

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

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

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

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

| Category of work | Detailed description of work | Work done / in progress / to be performed | Work required by statute or for creditor benefit |
|-------------------|--|---|--|
| VAT and taxation. | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> Work done Work done In progress | <ul style="list-style-type: none"> Statute (all items). |



Crawshaw Group PLC (in Creditors' Voluntary Liquidation) ('the Company')

Joint Liquidators' statement of expenses incurred

| Payments made from the estate which are not disbursements | Per fee estimate dated 17 December 2020 (£) | Paid in the period of this report (£) | Estimated future expenses to closure (£) | Total (£) |
|---|---|--|--|-----------------|
| Legal Fees and Costs | 6,170.80 | - | 6,170.80 | 6,170.80 |
| Corporation tax | 500.00 | - | 500.00 | 500.00 |
| Insurance | 500.00 | - | 500.00 | 500.00 |
| Bank charges | 500.00 | - | 500.00 | 500.00 |
| Public notices | 169.20 | - | 169.20 | 169.20 |
| Sub total | 7,840.00 | - | 7,840.00 | 7,840.00 |
| Category 1 disbursements | | | | |
| Specific Penalty Bond | 775.00 | - | 775.00 | 775.00 |
| Sub total | 775.00 | - | 775.00 | 775.00 |
| Category 2 disbursements | | | | |
| Internal bulk copying, printing and postage | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Sub total | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Total | 9,615.00 | - | 9,615.00 | 9,615.00 |

**Crawshaw Butchers Limited (in Creditors' Voluntary Liquidation)
(‘the Company’)**

Joint Liquidators' statement of expenses incurred

| Payments made from the estate which are not disbursements | Per fee estimate dated 17 December 2020 (£) | 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 | 13.20 | 1,000.00 | 1,013.20 |
| Legal Fees and Costs | 60,576.14 | 59,576.14 | 1,000.00 | 60,576.14 |
| Grimsby Factory Property Costs (including agents fees) | 36,187.61 | 35,187.61 | 1,000.00 | 36,187.61 |
| Corporation Tax | 1,347.89 | 347.89 | 1,000.00 | 1,347.89 |
| Public notices | 259.56 | 174.96 | 84.60 | 259.56 |
| Storage charges | 7,800.55 | 2,800.55 | 5,000.00 | 7,800.55 |
| Contingency for residual trading costs from administration | 9,393.95 | - | 9,393.95 | 9,393.95 |
| Sub total | 138,640.29 | 120,161.74 | 18,478.55 | 138,640.29 |
| Category 1 disbursements | | | | |
| Specific Penalty Bond | 1,280.00 | - | 1,280.00 | 1,280.00 |
| External printing and postage | 250.00 | 35.80 | 214.20 | 250.00 |
| Payroll software subscription (required for preferential claims work) | 18.96 | 6.32 | 12.64 | 18.96 |
| Sub total | 1,548.96 | 42.12 | 1,506.84 | 1,548.96 |
| Category 2 disbursements | | | | |
| Internal bulk copying, printing and postage | 1,500.00 | - | 1,500.00 | 1,500.00 |
| Sub total | 1,500.00 | - | 1,500.00 | 1,500.00 |
| Total | 141,689.25 | 120,203.86 | 21,485.39 | 141,689.25 |



**East Yorkshire Beef Limited (in Creditors' Voluntary Liquidation)
('the Company')**

Joint Liquidators' statement of expenses incurred

| Payments made from the estate which are not disbursements | Per fee estimate dated 17 December 2020 (£) | 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 | 0.30 | 500.00 | 500.30 |
| Insurance | 500.00 | - | 500.00 | 500.00 |
| Corporation tax | 708.62 | 208.62 | 500.00 | 708.62 |
| Public notices | 169.20 | - | 169.20 | 169.20 |
| Telephone and fax | 50.00 | - | 50.00 | 50.00 |
| Sub total | 2,646.12 | 926.92 | 1,719.20 | 2,646.12 |
| Category 1 disbursements | | | | |
| Specific Penalty Bond | 210.00 | - | 210.00 | 210.00 |
| Sub total | 210.00 | - | 210.00 | 210.00 |
| Category 2 disbursements | | | | |
| Internal bulk copying, printing and postage | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Sub total | 1,000.00 | - | 1,000.00 | 1,000.00 |
| Total | 3,856.12 | 926.92 | 2,929.20 | 3,856.12 |



**Gabbotts Farm Limited (in Creditors' Voluntary Liquidation)
('the Company')**

Joint Liquidators' statement of expenses incurred

| Payments made from the estate which are not disbursements | Per fee estimate dated 17 December 2020 (£) | Paid in the period of this report (£) | Estimated future expenses to closure (£) | Total (£) |
|---|---|--|--|-----------------|
| Legal Fees and Costs | 7,270.00 | - | 7,270.00 | 7,270.00 |
| Public notices | 169.20 | - | 169.20 | 169.20 |
| Bank charges | 10.00 | - | 10.00 | 10.00 |
| Sub total | 7,449.20 | - | 7,449.20 | 7,449.20 |
| Category 1 disbursements | | | | |
| Specific Penalty Bond | 30.00 | - | 30.00 | 30.00 |
| Sub total | 30.00 | - | 30.00 | 30.00 |
| Total | 7,479.20 | - | 7,479.20 | 7,479.20 |



**Gabbotts Farm (Retail) Limited (in Creditors' Voluntary Liquidation)
(‘the Company’)**

Joint Liquidators’ statement of expenses incurred

| Payments made from the estate which are not disbursements | Per fee estimate dated 17 December 2020 (£) | Paid in the period of this report (£) | Estimated future expenses to closure (£) | Total (£) |
|--|--|--|---|------------------|
| Legal Fees and Costs | 29,350.00 | - | 29,350.00 | 29,350.00 |
| Corporation tax | 500.00 | - | 500.00 | 500.00 |
| Insurance | 500.00 | - | 500.00 | 500.00 |
| Bank charges | 250.00 | - | 250.00 | 250.00 |
| Public notices | 169.20 | - | 169.20 | 169.20 |
| Sub total | 30,769.20 | - | 30,769.20 | 30,769.20 |
| Category 1 disbursements | | | | |
| Specific Penalty Bond | 210.00 | - | 210.00 | 210.00 |
| Sub total | 210.00 | - | 210.00 | 210.00 |
| Category 2 disbursements | | | | |
| Internal bulk copying, printing and postage | 500.00 | - | 500.00 | 500.00 |
| Sub total | 500.00 | - | 500.00 | 500.00 |
| Total | 31,479.20 | - | 31,479.20 | 31,479.20 |