

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 0 2 0 3 2 9 1

Company name in full A.J. Schofield Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Steven Edward

Surname Butt

3 Liquidator's address

Building name/number 6

Street Snow Hill

Post town London

County/Region

Postcode E C 1 A 2 A Y

Country

4 Liquidator's name ①

Full forename(s) James Douglas Ernle

Surname Money

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 6

Street Snow Hill

Post town London

County/Region

Postcode E C 1 A 2 A Y

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ03

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6 Period of progress report

From date	^d 2	^d 6	^m 0	^m 3	^y 2	^y 0	^y 2	^y 3
To date	^d 2	^d 5	^m 0	^m 3	^y 2	^y 0	^y 2	^y 4

7 Progress report

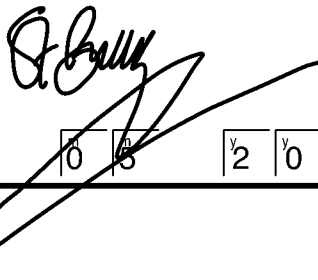
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 0	^d 2	^m 0	^m 3	^y 2	^y 0	^y 2	^y 4
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**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 **Ali Yarwood**

Company name **Rollings Butt LLP**

Address **6 Snow Hill**

Post town **London**

County/Region

Postcode **E C 1 A 2 A Y**

Country

DX

Telephone **020 7002 7960**

**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

A.J. Schofield Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 26/03/2023 To 25/03/2024 £	From 26/03/2021 To 25/03/2024 £
ASSET REALISATIONS			
247.00	Intercompany receivable	NIL	NIL
		NIL	NIL
247.00		NIL	NIL
	REPRESENTED BY		
			NIL

Joint Liquidators' Annual Progress Report to Members

**A.J. Schofield Limited
Baseflame Limited
Camec (southern) Limited
City Tote Limited
Concession Bookmakers Limited
Deluxe Online Limited
Evenmedia Limited
Goodfigure Limited
Vickers Bookmakers Limited
Vynplex Limited
William Hill (course) Limited
William Hill (supplies) Limited
William Hill (products) Limited
William Hill (northern) Limited
William Hill (strathclyde) Limited**

- All In Liquidation (the “Companies”)

02 May 2024

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APPENDICES

- A** Time Analyses for the Period from 26 March 2023 to 25 March 2024 together with cumulative Time Analyses for the period from the Joint Liquidators' Appointment to 25 March 2024
- B** Additional Information in Relation to Liquidators' Fees, Expenses & the use of Subcontractors

1 Introduction and Statutory Information

1.1 On 26 March 2021, Derek Hyslop and Colin Dempster of EY Partheon LLP, 1 More London Place, London, SE1 2AF, United Kingdom (the "Previous Liquidators"), were appointed as Joint Liquidators of the following companies:

- A.J. Schofield Limited
- Baseflame Limited
- Camec (southern) Limited
- City Tote Limited
- Concession Bookmakers Limited
- Deluxe Online Limited
- Evenmedia Limited
- Goodfigure Limited
- Vickers Bookmakers Limited
- Vynplex Limited
- William Hill (course) Limited
- William Hill (supplies) Limited
- William Hill (products) Limited
- William Hill (northern) Limited
- William Hill (strathclyde) Limited

1.2 The Previous Liquidators were required to resign their position as Joint Liquidators following identification of a subsequently arising conflict.

1.3 Thereafter, I, Steven Edward Butt, together with my partner James Douglas Ernle Money, of Rollings Butt LLP, 6 Snow Hill, London, EC1A 2AY, United Kingdom, was appointed as Joint Liquidator of the Companies on 23 December 2021.

1.4 The Joint Liquidators can be contacted by telephone on 020 7002 7960 or via email at mail@rollingsbutt.com.

1.5 This report provides an update on the progress in the liquidation for year ended 25 March 2024 (the "Period") and should be read in conjunction with our previous progress reports dated 26 April 2023 and 29 April 2022 (the "Previous Reports").

1.6 Information about the way that we will use, and store personal data on insolvency appointments can be found at www.rollingsbutt.com/legal. If you are unable to download this, please contact us and a hard copy will be provided.

1.7 The registered office of the following companies was changed to c/o Rollings Butt LLP, 6 Snow Hill, London, EC1A 2AY and their registered numbers are below:

• A.J. Schofield Limited	00203291
• Baseflame Limited	03722014
• Camec (southern) Limited	00532389
• City Tote Limited	00291981
• Concession Bookmakers Limited	03063560
• Deluxe Online Limited	06326516
• Evenmedia Limited	04009424
• Goodfigure Limited	04009356
• Vickers Bookmakers Limited	02164355
• Vynplex Limited	01060349
• William Hill (course) Limited	00732682
• William Hill (supplies) Limited	03272450
• William Hill (products) Limited	03760422

- 1.8 The registered office for the following companies remained at Atria One, 144 Morrison Street, Edinburgh, EH3 8EX and their registered numbers are below:

- William Hill (northern) Limited SC036694
- William Hill (strathclyde) Limited SC022899

2 Progress of the Liquidation

- 2.1 During the Period, we complied with certain statutory obligations under the Insolvency Act 1986 and other related legislation. This work included circulation of the annual progress report for the year ended 25 March 2023.

Intercompany Receivables

- 2.2 As disclosed in the Previous Reports, the Declarations of Solvency for each of the Companies excluding City Tote Limited, disclosed Intercompany Receivables due from other members of the William Hill Group. The Declaration of Solvency of City Tote Limited showed no assets.
- 2.3 To date, there have been no realisations of intercompany receivables on any of the Companies and it is envisaged that these will be distributed in specie at the end of the liquidations.

HM Revenue & Customs Clearance

- 2.4 Within the Period, HM Revenue & Customs ("HMRC") issued pre-appointment clearance to close the liquidations of all the companies except for William Hill (strathclyde) Limited due to an outstanding penalty payment incurred for late filing of a pre-appointment corporation tax return submitted by the Company.
- 2.5 On 6 December 2023, HMRC advised that they would no longer provide pre- and post- tax clearances in members' voluntary liquidation (MVL) cases, effective from that date. In the absence of clearance being provided by HMRC, it may be necessary to request an indemnity from the member with respect to any potential liabilities arising in the future.

Lease

- 2.6 During the Period, we were informed that William Hill (strathclyde) Limited remains a party to a lease dated 23 February 2001. As the company is in liquidation, the Liquidators are instructing solicitors to take steps to serve notice of termination of the lease on the landlord of the property. Following discussions with the member, the costs of dealing with this, and any resulting claim, will continue to be dealt with by the member or other parts of the wider group.

3 Creditors' Claims

- 3.1 The directors made Declarations of Solvency to the effect that all of the Companies' debts would be paid in full, together with statutory interest, within 12 months of the commencement of the Liquidation.
- 3.2 Whilst the directors were of the opinion that there were no creditors of the Companies, consideration was given to the possibility of potential claims.
- 3.3 A Notice to creditors to prove their debts was advertised in the London Gazette on 6 April 2021, and potential creditors were requested to deliver their proofs on or before 21 May 2021.

Secured Creditors

- 3.4 There are no unsatisfied charges registered at Companies House for any of the Companies.

Preferential Creditors

- 3.5 No preferential creditors' claims were anticipated, and none have been received.

Unsecured Creditors

- 3.6 No unsecured creditors' claims were anticipated, and none have been received.

4 Distributions to Members

- 4.1 No distributions to members have been made for any of the Companies since the commencement of the liquidations.

5 Joint Liquidators' Remuneration

- 5.1 The members approved that the basis of the Liquidators' remuneration be fixed by reference to the time properly spent by them and their staff in managing the liquidations.
- 5.2 The fee was agreed at £15,000 (in respect of the pre and post appointment time incurred in respect of the Companies) plus VAT and disbursements on the basis that the liquidations could be concluded within one calendar year. As the liquidations did not conclude within one calendar year, then a fixed fee of £750 per company plus VAT was also applied for each of the first and second years of the liquidations. A similar principle will apply for the third year of the liquidations.
- 5.3 Attached as Appendix A are separate Time Analyses providing details of the activity costs incurred by staff grade during this period in respect of the costs fixed by reference to time properly spent by us in managing the liquidations for each of the Companies.
- 5.4 The total value of the time that we have incurred for the Period in respect of the Companies are £20,042. This represents 62.40 hours at an average rate of £321.19 per hour.
- 5.5 Also attached as Appendix A are Cumulative Time Analyses for the period from the date of our appointment to 25 March 2024 which provides details of the total time costs incurred since the date of liquidation. Our total time costs for the Companies since the date of liquidation are £61,649.50, representing 197 hours at an average rate of £312.94 per hour.
- 5.6 Further discussions will need to be held with the shareholders in relation to additional time costs that have been incurred as a consequence of the extended period of time for which the liquidations have continued and out of scope work that it has been necessary to carry out during the liquidations to date.
- 5.7 We can advise that since our last progress report on the liquidation dated 26 April 2023, we have been paid £11,253.18 and expenses of £3.18 plus VAT for the previous period.
- 5.8 A contractual arrangement exists with a connected company in respect of the Liquidators' remuneration and as such the payment of such costs may not be made from the assets of the liquidation estates. Details of amounts paid, the name of the payor and the relationship between the payor and the Companies are available to shareholders upon request to the Liquidators at mail@rollingsbutt.com.
- 5.9 Attached as Appendix B is additional information in relation to the Liquidators' fees and expenses including where relevant, information on the use of subcontractors and professional advisers.
- 5.10 A copy of 'A Shareholders' Guide to Liquidators' Fees' is available on request.

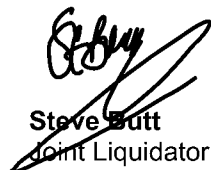
6 Members' Rights

- 6.1 Within 21 days of the receipt of the report, members with either at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company or with the permission of the court, may request in writing that the liquidators provide further information about their remuneration or expenses which have been itemised in the progress report.
- 6.2 Any members with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company may within 8 weeks of receipt of the progress report, make an application to court on the grounds that, in all the circumstances, the basis fixed for the liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the liquidators, as set out in the progress report, are excessive.

7 Next Report

- 7.1 We are required to provide a further report on the progress of the liquidation within six weeks of the end of the anniversary of the liquidation, unless we have concluded matters prior to this, in which case we will write again with our proposed final account.

Yours faithfully
For the Companies



Steve Butt
Joint Liquidator

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Appendix A

Time Analysis for the Period from 26 March 2023 to 25 March 2024 together with cumulative Time Analyses for the period from the Joint Liquidators' Appointment to 25 March 2024

A.J. Schofield Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.20	2.20	0.00	3.50	966.50	276.14	14.20	4,393.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	136.00
Creditors	0.00	1.00	0.10	0.00	1.10	386.50	351.36	2.80	853.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.90	354.00
Shareholders	0.00	0.30	0.00	0.00	0.30	109.50	365.00	0.40	139.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	2.70	2.30	0.00	5.10	1,535.50	301.08	18.70	5,876.00

Baseflame Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.20	1.50	1.50	0.00	3.20	993.00	310.31	11.70	3,579.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	40.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.20	2.30	1.50	0.00	4.00	1,285.00	321.25	13.60	4,208.50

Camec (southern) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.20	1.60	1.50	0.00	3.30	1,029.50	311.97	11.20	3,468.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.70	0.00	0.00	0.70	255.50	365.00	1.30	527.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.30	0.00	0.00	0.30	109.50	365.00	0.40	139.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.20	2.80	1.50	0.00	4.50	1,467.50	326.11	13.40	4,297.00

City Tote Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.60	1.50	0.00	3.20	962.00	300.63	10.50	3,239.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.50	0.00	0.00	0.50	182.50	365.00	0.90	330.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.30	0.00	0.00	0.30	109.50	365.00	0.40	139.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	2.60	1.50	0.00	4.20	1,327.00	315.95	12.30	3,871.50

Concession Bookmakers Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.70	1.20	0.00	3.00	937.00	312.33	10.80	3,374.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.90	328.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.30	103.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	2.50	1.20	0.00	3.80	1,229.00	323.42	12.50	3,968.00

Deluxe Online Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.70	1.30	0.00	3.10	955.50	308.23	10.70	3,269.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.30	103.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	2.50	1.30	0.00	3.90	1,247.50	319.87	12.30	3,828.50

Evenmedia Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.20	1.60	1.20	0.00	3.00	965.00	321.67	11.00	3,383.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.20	2.40	1.20	0.00	3.80	1,257.00	330.79	12.70	3,972.00

Goodfigure Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.20	1.50	1.20	0.00	2.90	928.50	320.17	10.90	3,345.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.20	2.30	1.20	0.00	3.70	1,220.50	329.86	12.60	3,934.00

Vickers Bookmakers Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.20	1.70	0.00	3.00	859.00	286.33	11.20	3,333.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.20	0.00	0.00	0.20	73.00	365.00	1.00	469.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.30	103.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	1.80	1.70	0.00	3.60	1,078.00	299.44	13.00	4,067.50

Vynplex Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.20	1.20	0.00	2.50	748.50	299.40	10.60	3,174.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.10	0.00	0.00	0.10	36.50	365.00	0.50	184.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	1.70	1.20	0.00	3.00	931.00	310.33	12.00	3,653.50

William Hill (course) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.00	1.30	0.00	2.40	700.00	291.67	9.90	3,019.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	96.00
Creditors	0.00	0.30	0.00	0.00	0.30	109.50	365.00	0.80	287.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	1.70	1.30	0.00	3.10	955.50	308.23	11.80	3,697.50

William Hill (supplies) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.00	1.00	0.00	2.10	635.50	302.62	9.90	3,040.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	1.80	1.00	0.00	2.90	927.50	319.83	11.60	3,629.50

William Hill (products) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.40	1.00	0.00	2.50	781.50	312.60	9.80	3,037.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.80	294.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.50	162.00
Shareholders	0.00	0.20	0.00	0.00	0.20	73.00	365.00	0.40	133.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	2.20	1.00	0.00	3.30	1,073.50	325.30	11.50	3,626.50

William Hill (northern) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.20	2.00	0.00	3.30	923.50	279.85	9.70	2,754.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	3.00	0.10	0.00	3.10	1116.50	360.16	4.20	1507.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.40	0.00	0.00	0.40	146.00	365.00	0.70	235.00
Shareholders	0.00	0.30	0.00	0.00	0.30	109.50	365.00	0.40	139.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.10	4.90	2.10	0.00	7.10	2,295.50	323.31	15.00	4,636.50

William Hill (strathclyde) Limited

Classification of Work Function	Partner	Manager	Senior Associate & Associate	Business Trainee	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours to Date	Total Time Costs to Date (£)
Administration & Planning	0.10	1.20	2.30	0.00	3.60	988.00	274.44	10.50	2,954.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	1.20	0.10	0.00	1.30	459.50	353.46	1.60	545.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.70	0.20	0.00	0.00	0.90	545.50	606.11	1.20	634.50
Shareholders	0.00	0.60	0.00	0.00	0.60	219.00	365.00	0.70	249.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.80	3.20	2.40	0.00	6.40	2,212.00	345.63	14.00	4,383.00

Appendix B

Additional Information in Relation to Joint Liquidators' Fees, Expenses & the use of Subcontractors

Staff Allocation and the use of Subcontractors

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the case team will usually consist of a Partner, a Manager, and an Associate or Business Trainee. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.

We have not used the services of any subcontractors on this case.

Professional Advisors

On this assignment, we have not used any professional advisors.

Joint Liquidators' Expenses

The estimate of expenses which were anticipated at the outset of the liquidations was provided to members when the basis of our fees was approved. The table below compares the anticipated costs against those incurred to date.

Category 1 expenses

These expenses do not require prior approval by members. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate.

Expense	Estimated overall cost £	Paid in Prior Period £	Paid in the Period £	Incurred but not paid to date £
Statutory advertising	696.15	696.15	0.00	0.00
Specific Penalty Bond	300.00	300.00	0.00	0.00
AML electronic searches	319.40	319.40	0.00	0.00
Phone charges	3.50	1.00	2.50	0.00
Postage costs	0.68	0.00	0.68	0.00

Category 2 expenses

These expenses do require approval from members. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Details of Category 2 disbursements charged by this firm (where appropriate) were provided at the time the Liquidators' fees were approved by members.

No Category 2 expenses have been incurred to date.

Charge-Out Rates

Rollings Butt LLP's current charge-out rates effective from 1 April 2023 are detailed below. Please note this firm records its time in minimum units of 6 minutes.

Grade	Rate (£ per hour) 1 April 2021 - 31 March 2022	Rate (£ per hour) 1 April 2022 – 31 March 2023	Rate (£ per hour) 1 April 2023
Partner	595	620	675
Director	480	495	535
Principal Manager	N/A	475	N/A
Senior Manager	425	450	485
Manager	320-375	345-395	415
Assistant Manager	N/A	N/A	365
Senior Associate	N/A	N/A	280-320
Associate	205-280	200-300	215-315
Cashier	205-280	200-300	280
Business Trainee	145-180	130-195	160-205