

In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



A04

A7CFQARD

16/08/2018

#432

COMPANIES HOUSE

1 Company details

Company number 0 0 7 3 3 8 1 4
Company name in full Hudson and Pearson Limited

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

2 Liquidator's name

Full forename(s) Kerry
Surname Bailey

3 Liquidator's address

Building name/number 3 Hardman Street
Street Spinningfields
Post town Manchester
County/Region
Postcode M 3 3 A T
Country

4 Liquidator's name ●

Full forename(s)
Surname

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

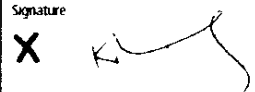
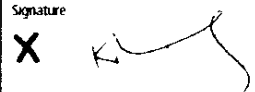
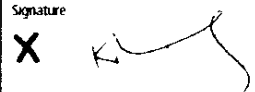
5 Liquidator's address ●

Building name/number
Street
Post town
County/Region
Postcode
Country

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

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Notice of progress report in voluntary winding up

6	Period of progress report																	
From date	<table border="1"><tr><td>^d</td><td>^d</td><td>^m</td><td>^m</td><td>^y</td><td>^y</td><td>^y</td><td>^y</td></tr><tr><td>1</td><td>7</td><td>0</td><td>6</td><td>2</td><td>0</td><td>1</td><td>7</td></tr></table>	^d	^d	^m	^m	^y	^y	^y	^y	1	7	0	6	2	0	1	7	
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7	Progress report																	
	<input checked="" type="checkbox"/> The progress report is attached																	
8	Sign and date																	
Liquidator's signature	<table border="1"><tr><td colspan="8">Signature</td></tr><tr><td colspan="8"></td></tr></table>	Signature																
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1	5	0	8	2	0	1	8											

LIQ03

Notice of progress report in voluntary winding up

**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	Kerry Bailey
Company name	BDO LLP
Address	3 Hardman Street
	Spinningfields
Post town	Manchester
County/Region	
Postcode	M 3 3 A T
Country	
DX	
Telephone	01512 374 500

**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

Hudson and Pearson Limited
(In Liquidation)
Joint Liquidator's Abstract of Receipts & Payments

Statement of Affairs	From 17/06/2017 To 16/06/2018	From 17/06/2016 To 16/06/2018
ASSET REALISATIONS		
Administration Surplus	NIL	234,481.65
Book Debts	10,464.00	10,464.00
Bank Interest Gross	246.26	510.46
Sundry - Refund	NIL	159.60
	10,710.26	245,615.71
COST OF REALISATIONS		
Professional Advice	NIL	320.66
Legal Fee	6,000.00	6,000.00
Legal Disbursements	200.00	200.00
VAT	NIL	65.99
Stationery & Postage	NIL	1,313.11
Pension Scheme Fees	NIL	135.00
Statutory Advertising	NIL	169.06
Bank Charges	NIL	1.75
Administrators CT Liability	NIL	77.60
	(6,200.00)	(8,283.17)
PREFERENTIAL CREDITORS		
Redundancy Payments Service	NIL	32,543.44
Preferential Wages & Holiday Pay	(334.08)	8,221.81
	334.08	(40,765.25)
	4,844.34	196,567.29
REPRESENTED BY		
Vat Input		1,625.36
Bank 2 Current		194,941.93
		196,567.29

Note:

The statement of affairs figures were recorded in the prior Administration and the surplus of £234,481.65 transferred into the liquidation as shown above.



Tel: +44 (0)151 237 4500
Fax: +44 (0)151 237 4545
www.bdo.co.uk

5 Temple Square
Temple Street
Liverpool
L2 5RH

TO ALL KNOWN MEMBERS AND CREDITORS

15 August 2018

Our Ref KFB/SC/00242844/A6

Please ask for
Shahna Connor
0151 237 4444
Email BRCMT@bdo.co.uk

Dear Sirs

Hudson and Pearson Limited - In Creditors' Voluntary Liquidation ('the Company')
Registered number: 00733814

This is my annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period 17 June 2017 to 16 June 2018 ('the Period') and should be read in conjunction with my previous reports.

Professional information regarding the Liquidator

The Liquidator is Kerry Bailey (officeholder No: 8780) of BDO LLP, 3 Hardman Street, Spinningfields, Manchester, M3 3AT. The Company moved from Administration to Creditors' Voluntary Liquidation on 17 June 2016.

Receipts & Payments

I attach for your information a summary of my Receipts and Payments account, analysed to show activity in the last year compared to the whole of the Liquidation. The account shows a balance in hand of £196,567.

Receipts

The Receipts shown are largely self-explanatory, although I would comment specifically on:

Book Debts

As previously reported, at the date of the Liquidator's appointment, the Company's remaining debtor ledger was £43,322.

The Liquidator instructed solicitors DWF LLP ("DWF") to assist in pursuing the collection of the remaining debtors. DWF have achieved book debt realisations in the sum of £10,465, which have been transferred to the Liquidation bank account in the Period.

The remaining book debts are either disputed or deemed uneconomical to pursue further. These debts will now be written off.

Bank Interest

The Company received gross bank interest totalling £246 in the Period.

Payments

There have been no payments in the Period other than professional fees and expenses, which are detailed below.

Costs in the Liquidation***Legal Fees***

Legal fees and disbursements of £6,200 have been paid to DWF in the Period of the report.

DWF's fees have exceeded their original estimate of £5,000. They have advised the increase is due to additional work required on reviewing the Company's pension scheme and amending the deeds of appointment and retirement.

Agents Fees

20-20 Trustee Services Limited ("20-20 Trustee") were instructed to undertake the winding up of the Company's Pension Scheme. I can confirm that winding up was formally completed on 6 July 2018.

Fees of £6,000 have paid to 20-20 Trustee. However, as it was after the period covered by this report, the payment is not reflected on the Receipts and Payments account attached.

The fees are in line with the original estimate provided to creditors on 8 November 2016.

Progress of the Liquidation

There are sufficient funds available to make a dividend payment to unsecured creditors.

A notice of intended dividend will shortly be sent to the unsecured creditors. The quantum of the dividend will be dependent on the final level of creditor claims received.

Assets

As detailed above, the remaining book debts will now be written off.

There are no other assets to be realised. I can confirm that there are no assets of a peculiar or special nature, which cannot be sold. Consequently, there has been no distribution of unsold assets to creditors, as mentioned in Rules 18.10/14.13 of the Insolvency (England & Wales) Rules 2016.

Prospects for Creditors***Secured Creditors***

As stated in the previous report, National Westminster Bank Plc ('The Bank') was repaid in full during the Administration in respect of its lending to the Company in the sum of £563,747.

Preferential Creditors

A dividend of 100 pence in the pound was declared and paid on 1 June 2017 to preferential creditors. The total amount distributed to preferential creditors was £41,099.

Unsecured creditors and the Prescribed Part

Unsecured creditor claims of £708,083 have been received to date. A notice of intended dividend will shortly be sent to the unsecured creditors.

Under Section 176A of the Insolvency Act 1986, where after 15 September 2003 a company has granted a floating charge to a secured creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors.

The Company has not granted a floating charge to any creditor after the 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

Investigations

The Liquidator has a duty to investigate the affairs of the Company and the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed a review of the Company's affairs and assets to establish whether there are any actions that can be investigated for the benefit of the creditors and concluded there are no causes of action to be pursued.

Liquidator's Remuneration

Pursuant to the Rules, the Liquidator is obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Liquidator and the staff have spent attending to matters in the Liquidation; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

Creditors approved the Liquidator's remuneration on 9 December 2016 based on time properly spent in dealing with issues in the Liquidation and in accordance with my fee estimate of £51,917 dated 8 November 2016.

To date, the Liquidator has not drawn any fees in respect of remuneration.

I attach two schedules detailing the time costs incurred to date. The first schedule covers the Period. This records time costs of £6,350, which represents 43 hours, spent at an average charge out rate of £148 per hour.

The second schedule covers the whole period of appointment and records time costs of £50,774, which represents 237 hours spent at an average charge out rate of £214 per hour.

Included below is a comparison of the Fees Estimate annotated with a column showing the time costs accrued in respect of each activity.

**Fees Estimate as at 8 November 2016
compared to time costs to 16 June 2018**

Appointment title's Fees	Total Hours	Blended Rate £	Estimated Fee £	Actual Time £
B. Steps on Appointment	3.50	276.29	967.00	0.00
C. Planning and Strategy	0.00	0.00	0.00	262.60
D. General Administration	62.20	201.64	12,541.85	16,766.10
E. Assets Realisation/Dealing	70.00	258.89	18,122.51	12,745.80
F. Trading related Matters	0.00	0.00	0.00	0.00
G. Employee Matters	21.18	196.87	4,168.68	6,882.05
H. Creditor Claims	38.38	214.37	8,227.46	9,113.90
I. Reporting	8.87	237.59	2,107.43	4,151.10
J. Distribution and Closure	26.43	218.83	5,782.47	852.60
TOTAL			51,917.40	50,774.15

It is not my intention at this stage, to request approval to draw additional fees in this matter.

For guidance, I enclose a document that outlines the policy of BDO LLP in respect of fees and disbursements.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. I can report that no category 1 disbursements have been paid in the Period.

Some Liquidators recharge expenses, for example printing, photocopying and telephone costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage based on the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. No category 2 disbursements have accrued in the Liquidation.

Creditors' rights

I provide at the end of this report an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the Liquidation. Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at:
<http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

If you require any further information, please contact me or my colleague Shahna Connor at BRCMT@bdo.co.uk.

Yours faithfully
For and on behalf of
Hudson and Pearson Limited



Kerry Bailey
Liquidator
Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Enc

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:**Creditors' and members' requests for further information in administration, winding up and bankruptcy**

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
 - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
- (a) providing all of the information requested;
 - (b) providing some of the information requested; or
 - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
- (a) the time or cost of preparation of the information would be excessive; or
 - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
 - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
 - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
- (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
 - (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
 - (c) in a members' voluntary winding up—
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or

(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report').

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

(2) Where the court has given permission, it must fix a venue for the application to be heard.

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(2) Unless the application is dismissed, the court must fix a venue for it to be heard.

(3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.



Hudson and Pearson Limited - In Liquidation

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm who may be involved in working on the insolvency, follows:

GRADE	£
Partner	533
Manager	314-369
Assistant Manager	200-212
Senior Administrator	200
Administrator	73-180
Other staff	73

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP are reviewed on a regular basis and are adjusted to take account of inflation and the firm's overheads.

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. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories:-

Pre Appointment
Steps upon Appointment
Planning and Strategy
General Administration
Asset Realisation/Management
Trading Related Matters
Employee Matters
Creditor Claims
Reporting
Distribution and Closure
Other Issues.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

1) Other Costs

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories.

2) Category 1

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case the recharge will be reimbursement of a specific expense incurred.

3) Category 2

Insolvency practice additionally provides for the recharge of expenses such as printing, stationery, photocopying charges, telephone, email and other electronic communications eg webhosting, which cannot be economically recorded in respect of each specific case. Such expenses, which are apportioned to cases, must be approved by the creditors in accordance with the Insolvency (England and Wales) Rules 2016, before they can be drawn, and these are known as category 2 disbursements.

A further disbursement under this heading is the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency (England and Wales) Rules 2016 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP
15 August 2018

Hudson and Pearson Limited
(In Liquidation)
Joint Liquidator's Abstract of Receipts & Payments

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Pension Scheme Fees	NIL	135.00
Statutory Advertising	NIL	169.06
Bank Charges	NIL	1.75
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		<u>196,567.29</u>

Note:

The statement of affairs figures were recorded in the prior Administration and the surplus of £234,481.65 transferred into the liquidation as shown above.

Summary of Time Charged and Rates Applicable for the Period From 17/06/2017 to 16/06/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		W R I
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
D. General Administration	0.10	52.00	2.25	481.70	7.90	1,587.80	0.35	41.00	11.50	807.15	0.35	23.45	22.45	2,993.10	133.3
E. Assets Realisation/Dealing					0.30	60.60							0.30	60.60	202.0
G. Employee Matters									0.40	68.80	0.15	10.05	0.55	78.85	143.3
H. Creditor Claims			1.05	207.25	0.70	144.90			7.25	506.75			9.00	858.90	95.4
I. Reporting			2.00	666.00	6.30	1,304.10							8.30	1,970.10	237.3
J. Distribution and Closure			0.50	100.00	1.00	207.00	0.70	81.20					2.20	388.20	176.4
	0.10	52.00	5.80	1,454.95	16.20	3,304.40	1.05	122.20	19.15	1,382.70	0.50	33.50			

Net Total

Secretarial Expense

Other Disbursements

Billed

Grand Total

42.80	6,349.75
	0.00
	0.00
	0.00
	6,349.75

Detail of Time Charged and Rates Applicable for the Period ending 16/06/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
C. Planning and Strategy														
02 Strategy Planning					1.30	262.60							1.30	262.60
sub total -				0.00	1.30	262.60							1.30	262.60
C. Planning and Strategy														
D. General Administration														
03 Taxation			5.10	1,797.30	5.70	1,153.40			0.20	19.20			11.00	2,969.90
04 Instruct Lease Solicitors					6.40	1,309.30							6.40	1,309.30
06 Conduct Reports			1.00	224.00									1.00	224.00
07 Receipts Payments Accounts	0.10	52.00	1.10	236.10	0.60	82.20	2.80	561.70	14.25	1,308.50	1.70	126.70	20.55	2,367.20
09 Statutory Matters			4.20	940.80					1.70	113.90			5.90	1,054.70
13 General Meetings			1.00	326.00									1.00	326.00
15 Gen Admin Correspondence	0.50	254.50	8.95	2,374.80	19.75	4,002.00	7.28	1,445.60	4.30	288.10			40.78	8,365.00
16 Maintain Internal Files			0.50	150.00									0.50	150.00
sub total -	0.60	306.50	21.85	6,049.00	32.45	6,546.90	10.08	2,007.30	20.45	1,729.70	1.70	126.70	87.13	16,766.10
D. General Administration														
E. Assets Realisation/Dealing														
07 Debt Collection	5.50	2,799.50	13.15	4,144.10	15.95	3,221.90	12.15	2,454.80	3.50	126.00			50.25	12,745.80

Detail of Time Charged and Rates Applicable for the Period ending 16/06/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
sub total -	5.50	2,799.50	13.15	4,144.10	15.95	3,221.90	12.15	2,454.30	3.50	126.00			50.25	12,745.80
E. Assets Realisation/Dealing														
G. Employee Matters														
03 LPA Matters														
04 Pension Issues			22.75	5,453.00	3.05	616.10		616.10			0.15	10.05	0.15	10.05
99 Other Matters			0.45	100.80					0.50	86.00			28.85	6,685.20
sub total -			23.20	5,553.80	3.05	616.10	3.05	616.10	0.50	86.00	0.15	10.05	29.95	6,882.05
G. Employee Matters														
H. Creditor Claims														
03 Preferential Creditors			6.65	1,553.45	3.00	606.00			2.10	361.20	1.25	137.50	13.00	2,658.15
04 Non-Preferential Creditors			6.25	1,604.00	14.60	2,952.70	6.85	1,383.70	7.30	515.35			35.00	6,455.75
sub total -			12.90	3,157.45	17.60	3,558.70	6.85	1,383.70	9.40	876.55	1.25	137.50	48.00	9,113.90
H. Creditor Claims														
I. Reporting														
01 Statutory Reporting			2.00	666.00	6.30	1,304.10							8.30	1,970.10
04 Reporting to Creditors			6.00	1,878.00	1.50	303.00							7.50	2,181.00
sub total -			8.00	2,544.00	7.80	1,607.10							15.80	4,151.10
I. Reporting														
J. Distribution and Closure														
02 Distributions			0.50	100.00	1.00	207.00	0.70	81.20	2.70	464.40			4.90	852.60

