

# Liquidators' Progress Report

Pursuant to Sections 92A, 104A and 192 of the  
Insolvency Act 1986

## S.192

To the Registrar of Companies

Company Number

02043649

Name of Company

(a) Insert full  
name of company

(a) ABACUS (COLOUR PRINTERS) LIMITED

(b) Insert full  
name(s)  
and  
address(es)

We (b) Andrew Poxon and Michael Finch

of Leonard Curtis, Hollins Mount, Hollins Lane, Bury, Lancashire BL9 8DG and Moore  
Stephens LLP, 3-5 Rickmansworth Road, Watford, Hertfordshire WD18 0GX

the liquidators of the company attach a copy of our Progress Report  
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 6 July 2013 to 5 July 2014

Signed



Date 1 September 2014

Presenter's  
name, address  
and reference (if  
any)

Leonard Curtis,  
Hollins Mount,  
Hollins Lane,  
Bury,  
Lancashire  
BL9 8DG  
Ref K/20/JH/SA553D/115

FRIDAY



A30 \*A3FR6I2H\* #128  
05/09/2014  
COMPANIES HOUSE



**LEONARD CURTIS**  
BUSINESS RESCUE & RECOVERY

**MOORE STEPHENS**

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**Abacus (Colour Printers) Limited  
(In Creditors' Voluntary Liquidation)**

Company Registration Number: 02043649

Former Registered Office and Trading Address:

Lowick House Workshop, Lowick, Near Ulverston LA12 8DX

**Joint Liquidators' Third Progress Report  
prepared pursuant to Section 104A of the Insolvency Act 1986  
(as amended) and Rule 4.49C of the Insolvency Rules 1986 (as amended)**

**1 September 2014**

Leonard Curtis  
Hollins Mount  
Hollins Lane  
Bury  
BL9 8DG

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**TO ALL MEMBERS, CREDITORS, DIRECTORS AND THE REGISTRAR OF COMPANIES**

**1 INTRODUCTION**

- 1 1 Jonathan Timmis of J M Marnott and Co (North West) Limited and Michael Finch of Moore Stephens LLP were appointed joint liquidators of Abacus (Colour Printers) Limited ("the Company") at meetings of members and creditors held on 6 July 2011
- 1 2 Messrs Timmis and Finch are licensed in the UK by the Institute of Chartered Accountants in England and Wales
- 1 3 On 16 May 2012, Mr Timmis entered into an agreement to transfer the management of his insolvency caseload to Leonard Curtis. Following that agreement, and in accordance with Rules 7 10A-D of the Insolvency Rules 1986 (as amended), an application was made to Court for an Order to remove Mr Timmis as Insolvency Practitioner on each of his cases and replace him with Andrew Poxon of Leonard Curtis
- 1 4 Mr Poxon was granted permission to make the application and the Order was granted by the Court on 18 June 2012. Accordingly, Mr Timmis ceased to act as liquidator of this case on 18 June 2012, and Mr Poxon was appointed in his place. Mr Poxon is licensed in the UK by the Institute of Chartered Accountants in England and Wales
- 1 5 This report provides an update on the conduct of the liquidation for the period from 6 July 2013 to 5 July 2014, as required by Section 104A of the Insolvency Act 1986 (as amended) ("the Act"). It contains details of the progress made, the expected outcome for creditors and other information that the joint liquidators are required to disclose and should be read in conjunction with the previous progress report dated 5 September 2013
- 1 6 All figures are stated net of VAT

**2 CONDUCT OF THE LIQUIDATION**

- 2 1 The Company's registered office was changed to Church House, 96 Church Street, Lancaster, Lancashire LA1 1TD on 14 July 2011. Following the appointment of Mr Poxon as joint liquidator, the Company's registered office was changed to Hollins Mount, Hollins Lane, Bury, Lancashire BL9 8DG on 10 July 2012

**Assets Realised**

**Settlement Monies**

- 2 2 Investigations into the affairs of the Company resulted in actions being brought against the Company's former directors and shareholders in respect of illegal dividends paid to the shareholders. A settlement was agreed in July 2013 whereby the secured creditor claims of Abacus (Colour Printers) Limited 1990 Retirements Death Benefit Scheme and John and Margaret Sutcliffe were both waived and additionally an amount of £90,000 was paid into the insolvent estate

**Bank Interest**

- 2 3 Bank interest of £71 has been received in the period

**Assets Still to be Realised**

- 2 4 There are no assets still to be realised

**3 RECEIPTS AND PAYMENTS ACCOUNT**

- 3 1 A summary of the joint liquidators' receipts and payments in the liquidation from 6 July 2013 to 5 July 2014 is attached at Appendix A

**4 OUTCOME FOR CREDITORS**

**Secured Creditors**

- 4 1 Abacus (Colour Printers) Limited 1990 Retirements Death Benefit Scheme holds a debenture comprising a floating charge which was created on 18 June 2010 and registered on 26 June 2010. The statement of affairs estimated that Abacus (Colour Printers) Limited 1990 Death Benefit Scheme was owed £21,500 at the date of liquidation. This claim was waived as detailed at 2 2 above.
- 4 2 John and Margaret Sutcliffe hold a debenture comprising a floating charge created on 21 June 2010 and registered on 26 June 2010. The statement of affairs estimated that Mr and Mrs Sutcliffe were owed £44,300 at the date of liquidation. This claim was waived as detailed at 2 2 above.
- 4 3 National Westminster Bank PLC holds a debenture comprising fixed and floating charges created on 29 June 2010 and registered on 2 July 2010. The statement of affairs estimated that National Westminster Bank PLC was owed £64,803 at the date of liquidation.
- 4 4 There are insufficient realisations to enable a distribution to be made to the remaining secured creditor under the terms of its security.

**Preferential Creditors**

- 4 5 As at the date of liquidation, no preferential claims were anticipated.
- 4 6 No claims have been received.

**Ordinary Unsecured Creditors**

- 4 7 As at the date of liquidation, there were 68 unsecured creditors, with estimated claims totalling £204,422.
- 4 8 The funds realised have already been distributed or used or allocated for defraying the expenses of the liquidation. As a result, there will be no dividend to the ordinary unsecured creditors.
- 4 9 The joint liquidators have collated and acknowledged (where requested) the claims of the ordinary unsecured creditors, although, in view of the fact that there will be no distribution to this class of creditor, unsecured claims have not been formally agreed.

**5 INVESTIGATIONS**

- 5 1 As previously stated, an appropriate report/return on the actions of the directors of the Company was submitted to the Disqualification Unit of the Department for Business, Innovation and Skills in accordance with the joint liquidators' statutory duties.

- 5 2 Investigations into the affairs of the Company and the conduct of its directors resulted in actions being brought against the Company's former directors and shareholders in respect of illegal dividends paid by the Company contrary to certain sections of the Companies Act 2006. Through the joint liquidators' solicitors, a settlement of £90,000 was agreed and this was paid on a deferred basis. After legal costs and VAT associated with recovery, net settlement monies of £57,040 were received into the liquidation.

## **6 JOINT LIQUIDATORS' REMUNERATION, EXPENSES AND DISBURSEMENTS AND CREDITORS' RIGHTS**

### **Remuneration**

- 6 1 A fee of £4,500 in respect of the preparation of the statement of affairs was approved by creditors at the meeting of creditors held on 6 July 2011. The sum of £4,500 has been drawn in this respect.
- 6 2 At meetings held on 6 July and 5 August 2011, it was resolved that the joint liquidators' remuneration be payable by reference to time properly given by them and their staff in attending to matters arising in the liquidation. The joint liquidators' total time costs from 6 July 2013 to 5 July 2014 are £5,818, which represents 22.9 hours at an average hourly rate of £254. Total time costs from the commencement of the liquidation amount to £65,853 and include time costs incurred by J M Marriott and Co (North West) Limited, Moore Stephens LLP and Leonard Curtis.
- 6 3 Attached at Appendix B (ii) is a time analysis which provides details of the activity costs incurred by staff grade at Leonard Curtis during the period from 6 July 2013 to 5 July 2014. The time costs are £2,710 which represents 9.7 hours at an average hourly rate of £279.
- 6 4 Attached at Appendix B (iii) is a time analysis which provides details of the activity costs incurred by staff at Moore Stephens LLP during the period from 6 July 2013 to 5 July 2014. The time costs are £3,109 which represents 13.2 hours at an average hourly rate of £236.
- 6 5 Further guidance in relation to the joint liquidators' time costs incurred by Leonard Curtis may be found in "A Creditors' Guide to Liquidators' Fees," which may be downloaded from <http://www.leonardcurtis.co.uk/resources/creditorsguides>. If you would prefer to receive this in hard copy, please contact James Hall on 0161 767 1250.
- 6 6 Further guidance in relation to the joint liquidators' time costs incurred by Moore Stephens LLP may be found in "A Creditors' Guide to Liquidators' Fees," which may be downloaded from <http://www.moorestephens.co.uk/SE/Document.aspx?id=6B5A75400B1C6E09C3CAA8427A571D0C>. If you would prefer to receive this in hard copy, please contact Ian Wilmott on 01923 236 622.
- 6 7 To date, no fees have been drawn in respect of the joint liquidators' remuneration.

### **Description of Time Costs Incurred by Category**

#### **Statutory and Review**

- 6 8 Time incurred in this category involved undertaking regular reviews of the case file to ensure all matters were being progressed and statutory requirements were met. This also includes time expended in case planning, administrative set-up, appointment notification and maintenance of records.

**Assets**

- 6 9 Time has been incurred realising the assets of the Company This included liaising with valuation agents, solicitors and corresponding with various other parties as required

**Liabilities**

- 6 10 Time has been incurred in dealing with claims from creditors, general creditor queries and correspondence Time has also been incurred preparing and circulating the annual progress reports to creditors

**General Administration**

- 6 11 This includes engaging in general correspondence and undertaking general day to day tasks during the liquidation

**Investigations**

- 6 12 Significant investigations have been conducted as regards the Company's financial affairs to identify any antecedent transactions, specifically including the following
- Completion of internal investigation checklist
  - Reviewing directors' and creditors' questionnaires
  - Completion of D Return/Report
  - Investigation into and information gathering in relation to antecedent transactions
  - Correspondence with directors, shareholders and solicitors acting for the same
  - Instructing solicitors to continue prosecution of the liquidators' claims
  - Assisting solicitors with further information gathering to assist in their correspondence with solicitors acting for directors and shareholders
  - Monitoring solicitors' progress in negotiations towards settlement

**Expenses and Disbursements**

- 6 13 The joint liquidators have incurred expenses and Category 1 disbursements (independent third party expenses paid and reimbursed to the joint liquidators, which do not require creditors' consent) as follows

	Total amount incurred to date £	Amount incurred in this period £	Amount reimbursed £	Amount still to be reimbursed £
<b>Expenses</b>				
Asset Valuation and Sale	1,183 33	-	1,183 33	-
Legal Fees and Disbursements	27,526 00	27,526 00	27,526 00	-
Bordereau Fee	30 00	-	30 00	-
Statutory Advertising	229 50	-	229 50	-
Software Licence	75 00	-	75 00	-
<b>Disbursements - Leonard Curtis</b>				
Companies House Searches	2 00	-	2 00	-
Legal Fees	34 31	-	34 31	-
Land Registry Searches	36 00	-	36 00	-
Online Reporting	13 00	7 00	6 00	7 00
Bordereau Fee	10 00	-	10 00	-
Statutory Advertising	88 13	-	88 13	-
Mail Redirection	27 20	-	27 20	-
<b>Disbursements - Moore Stephens</b>				
Land Registry Searches	31 00	-	-	31 00
Bordereau Fee	20 00	-	-	20 00
<b>Total</b>	<b>29,305 47</b>	<b>27,533 00</b>	<b>29,247 47</b>	<b>58 00</b>

- 6 14 Creditors also approved the basis for recharging disbursements that include payments to outside parties in which the joint liquidators, Moore Stephens LLP or Leonard Curtis have an interest, also known as Category 2 disbursements. In this case, the following costs have been incurred

	Total amount incurred to date £	Amount incurred in this period £	Amount reimbursed £	Amount still to be reimbursed £
<b>Leonard Curtis</b>				
Photocopying	114 30	-	114 30	-
Postage Costs	299 22	-	293 42	5 80
<b>Moore Stephens</b>				
Storage Costs	1,046 50	358 80	-	1,046 50
Photocopying	241 95	1 35	-	241 95
<b>Total</b>	<b>1,701 97</b>	<b>360 15</b>	<b>407 72</b>	<b>1,294 25</b>

- 6 15 Attached at Appendices C (i) and C (ii) is additional information in relation to the Moore Stephens LLP and Leonard Curtis policies on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade

- 6 16 During the liquidation, the following professional advisors and / or subcontractors have been used

Name of Professional Advisor	Service Provided	Basis of Fees
DLA Piper UK LLP	Legal Services	Time Costs
JPS Surveyors	Asset Valuation and Sale	Percentage of Realisations and Time Costs



**Creditors' Rights**

- 6 17 Within 21 days of receipt of this report, a creditor may request the joint liquidators to provide further information about the remuneration and expenses set out in this report. A request must be in writing, and may be made by a secured creditor, or an unsecured creditor with the concurrence of at least five per cent in value of the creditors (including that creditor), or the permission of the court.
- 6 18 Any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the creditors (including that creditor) or the permission of the court, may apply to the court, on the grounds that the basis fixed for the joint liquidators' remuneration is inappropriate, or the remuneration or expenses charged by the joint liquidators is excessive.
- 6 19 The application must, subject to any order of the court under paragraph 6 18 above, be made no later than eight weeks after receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question.
- 6 20 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation.

Yours faithfully  
for and on behalf of

**ABACUS (COLOUR PRINTERS) LIMITED**



**A. FOXON**  
**JOINT LIQUIDATOR**

Licensed in the UK by the Institute of Chartered Accountants in England and Wales

## APPENDIX A

## SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 6 JULY 2013 TO 5 JULY 2014

	Estimated to Realise £	As at 5 July 2013 £	Movements in the Period £	Cumulative £
<b>RECEIPTS</b>				
Plant and Machinery	7,000	4,500 00	-	4,500 00
Office Furniture and Equipment	100	1,500 00	-	1,500 00
Motor Vehicles	100	1,200 00	-	1,200 00
Book Debts	2,728	801 99	-	801 99
	<u>2,728</u>	<u>8,001 99</u>	-	<u>8,001.99</u>
Settlement Monies		-	90,000 00	90,000 00
Website		760 00	-	760 00
Insurance Refund		356 30	-	356 30
Cash at Bank		1,762 29	-	1,762 29
Bank Interest		4 00	70 98	74 98
Postage on Account		2 16	-	2 16
		<u>10,886.74</u>	<u>90,070.98</u>	<u>100,957 72</u>
<b>PAYMENTS</b>				
Software Licence		75 00	-	75 00
Category 1 Disbursements		167 64	36 00	203 64
Category 2 Disbursements		407 72	-	407 72
Bordereau Fee		30 00	-	30 00
Statement of Affairs Fee		4,500 00	-	4,500 00
Agent's Fees and Expenses		1,183 33	-	1,183 33
Legal Fees and Expenses		-	27,526 00	27,526 00
Statutory Advertising		229 50	-	229 50
<b>TOTAL COSTS AND CHARGES INCURRED</b>		<u>6,593 19</u>	<u>27,562.00</u>	<u>34,155 19</u>
<b>BALANCE IN HAND</b>		<u>4,293 55</u>	<u>62,508 98</u>	<u>66,802 53</u>
<b>MADE UP AS FOLLOWS</b>				
Balance at Bank		4,181 31	57,003 78	61,185 09
VAT Receivable		112 24	5,505 20	5,617 44
		<u>4,293 55</u>	<u>62,508 98</u>	<u>66,802 53</u>

APPENDIX B (i)

SUMMARY OF JM MARRIOT AND CO (NORTH WEST) LIMITED TIME COSTS FROM 6 JULY 2011 TO 18 JUNE 2012

Wip Description	Grd - Office Holder	Grd - Senior Manager	Grd - Manager	Grd - Supervisor	Grd - Senior Administrator	Grd - Administrator/Cashier	Total Hours	Total	Average Charge/hr
Asset Realisation	4.8	0	0.1	2.9	2.1	0	9.9	1601.5	161767676
Administration & Planning	0	0	0.3	3.2	0	2.5	6	640	106666666
Creditors	0	0	0.8	4.6	0	15.9	21.3	2019.5	94812206
Cashiering	0.6	0	0.2	0.3	0	2.1	3.2	369.5	11546875
Statutory Compliance	0.7	0	2.2	7.6	0.2	5.7	16.4	1884.5	114908538
Investigation	0.3	0	0.5	4.6	0	0	5.4	687.5	127314814
	6.40	0.00	4.10	23.20	2.30	26.20	62.20	7202.50	115109

APPENDIX B (ii)

SUMMARY OF LEONARD CURTIS TIME COSTS FROM 6 JULY 2013 TO 5 JULY 2014

	Director Units	Senior Manager Units	Senior Manager Cost £	Manager 2 Units	Manager 2 Cost £	Administrator 1 Units	Administrator 1 Cost £	Total Units	Total Cost £	Average Hourly Rate £
Statutory and Review Liabilities	-	-	-	-	-	40	935 00	40	935 00	233 75
General Administration	5	10	385 00	29	826 50	-	-	39	1,211 50	310 64
						13	338 00	18	563 00	312 78
Total	5	10	385 00	29	826 50	53	1,273 00	97	2,709 50	
Average Hourly Rate (£) All Units are 6 minutes			385 00		285 00		240 19		279 33	

SUMMARY OF LEONARD CURTIS TIME COSTS FROM 18 JUNE 2012 TO 5 JULY 2014

	Director Units	Senior Manager Units	Senior Manager Cost £	Manager 2 Units	Manager 2 Cost £	Administrator 1 Units	Administrator 1 Cost £	Total Units	Total Cost £	Average Hourly Rate £
Statutory & Review Receipts & Payments	-	13	500 50	8	228 00	40	935 00	61	1,663 50	272 70
Insurance	-	-	-	14	399 00	-	-	14	399 00	285 00
Assets	-	-	-	5	142 50	-	-	5	142 50	285 00
Liabilities	-	42	1,617 00	17	484 50	-	-	59	2,101 50	356 19
Landlords	-	15	577 50	46	1,311 00	-	-	61	1,888 50	309 59
General Administration	-	-	-	18	513 00	-	-	18	513 00	285 00
Appointment	5	-	77 00	37	1,054 50	13	338 00	55	1,617 50	294 09
	-	2	-	-	-	-	-	2	77 00	385 00
Total	5	72	2,772 00	145	4,132 50	53	1,273 00	275	8,402 50	
Average Hourly Rate (£) All Units are 6 minutes			385 00		285 00		240 19		305 55	

APPENDIX B (iii)

SUMMARY OF MOORE STEPHENS LLP TIME COSTS FROM 6 JULY 2013 TO 5 JULY 2014

Summary of Moore Stephens' time-costs from 06/07/2013 to 05/07/2014						
	Partner / Associate	Director / Manager	Admin	Support staff	Total hours	Time cost (£)
Statutory compliance, administration and planning	1 20		6 90	1 60	9 70	2,127.75
Investigations	1 20		2 30		3 50	981.00
Total hours	2 40		9 20	1 60	13 20	
Total time costs £	994 50		1,932 00	182.25		3,108 75

Summary of Moore Stephens' time-costs from 06/07/2011 to 05/07/2014						
	Partner / Associate	Director / Manager	Admin	Support staff	Total hours	Time cost (£)
Statutory compliance, administration and planning	6 85	4 85	39.10	5 45	56.25	12,853 60
Investigations	41 10	8 90	79 90		129.90	35,830.50
Realisation of assets	0 25		0 50		0.75	203.75
Creditors	0 40	1 50	1 50		3 40	1,000 25
Case specific matters	1 00				1 00	360 00
Total hours	49 60	15 25	121 00	5 45	191.30	
Total time costs £	19,850 50	5,350 25	24,443 00	604.35		50,248.10

APPENDIX C (i)

**LEONARD CURTIS CHARGE OUT RATES AND POLICY REGARDING STAFF ALLOCATION, SUPPORT STAFF, THE USE OF SUBCONTRACTORS AND THE RECHARGE OF DISBURSEMENTS**

The following information relating to the policy of Leonard Curtis is considered to be relevant to creditors

**Staff Allocation and Support Staff**

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by resolution of the secured creditors, a creditors' committee or creditors generally, that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters arising in the appointment, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rate given below.

With effect from 6 January 2014, the following hourly charge out rates apply to all assignments undertaken by Leonard Curtis

With effect from 6 Jan 2014	Standard £	Complex £	1 Jan 2012 to 5 Jan 2014	Standard £	Complex £
Director	450	562	Director	425	531
Senior Manager	410	512	Senior Manager	385	481
Manager 1	365	456	Manager 1	330	412
Manager 2	320	400	Manager 2	285	356
Administrator 1	260	325	Administrator 1	230	287
Administrator 2	230	287	Administrator 2	210	262
Administrator 3	210	262	Administrator 3	190	237
Administrator 4	150	187	Administrator 4	135	168
Support	0	0	Support	0	0

**Subcontractors**

Details and the cost of any work which has been or is intended to be sub-contracted out that could otherwise be carried out by the office holders or their staff will be provided in any report which incorporates a request for approval of the basis upon which remuneration may be charged.

**Professional Advisors**

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements. The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

**Disbursements**

- a) Category 1 disbursements. These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) Category 2 disbursements. These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Storage of office files (6 years)	£66.09 per box
Business mileage	45p per mile

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration.

APPENDIX C (ii)

MOORE STEPHENS LLP CHARGE OUT RATES AND POLICY REGARDING THE RECHARGE OF  
DISBURSEMENTS

Charge out rates:-

Rates effective from	1st-Nov-2012	1st-Nov-2010
Partner/ Associate	£370-£530	£355-£510
Manager	£170-£400	£165-£385
Administrator	£55-£210	£53-£200
Support	£30-£115	£30-£110

Time charged in 3 minute units or multiples thereof

Category 2 disbursement rates -

Type	Rate
Car mileage	£0 45 per mile maximum
Photocopying/printing	£0 15 per sheet
Fax	£0 40 per sheet
Storage - standard box	£3 90 per box per quarter (min £30 per quarter)

APPENDIX D

PROOF OF DEBT – GENERAL FORM

Abacus (Colour Printers) Limited

Date of resolution for voluntary winding-up 6 July 2011

1	Name of Creditor (If a company please also give company registration number )	
2	Address of creditor for correspondence (Please include email address)	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation	£
4	Details of any documents by reference to which the debt can be substantiated (Note There is no need to attach them now but the liquidator may call for any document or evidence to substantiate the claim at his discretion as may the chairman or convenor of any meeting )	
5	If amount in 3 above includes outstanding uncapitalised interest please state amount	£
6	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form )	
7	Particulars of any security held, the value of the security, and the date it was given	
8	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates	
9	Signature of creditor or person authorised to act on his behalf <hr/> Name in BLOCK LETTERS <hr/> Position with or relation to creditor <hr/> Address of person signing (if different from 2 above) <hr/>	
Admitted to vote for		Admitted for dividend for
£		£
Date		Date
Liquidator		Liquidator