

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1	Company details	
Company number	0 4 0 8 8 9 4 9	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Support Solutions Limited	
2	Liquidator's name	
Full forename(s)	Chris	
Surname	Ferguson	
3	Liquidator's address	
Building name/number	RMT	
Street	Gosforth Park Avenue	
Post town	Newcastle Upon Tyne	
County/Region	Tyne and Wear	
Postcode	N E 1 2 8 E G	
Country		
4	Liquidator's name ^①	
Full forename(s)		① Other liquidator Use this section to tell us about another liquidator.
Surname		
5	Liquidator's address ^②	
Building name/number		② Other liquidator Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

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6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7 Final account

☒ I attach a copy of the final account.

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d²

d³

m¹

m¹

y²

y⁰

y²

y¹

LIQ14

Notice of final account prior to dissolution in CVL



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	Christopher John Ferguson
Company name	RMT Accountants and Business Advisors Ltd
Address	Gosforth Park Avenue Newcastle Upon Tyne
Post town	NE12 8EG
County/Region	
Postcode	
Country	
DX	
Telephone	0191 256 9500



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

Support Solutions Limited – In Creditors' Voluntary Liquidation

LIQUIDATOR'S FINAL ACCOUNT TO CREDITORS AND MEMBERS

STATUTORY INFORMATION

Company name:	Support Solutions Limited
Company number:	04088949
Trading address:	Media House 3 Drayton Road Kings Heath Birmingham B14 7LP
Registered office:	RMT, Gosforth Park Avenue, Newcastle, NE12 8EG
Former registered office:	Media House 3 Drayton Road Kings Heath Birmingham B14 7LP
Principal trading activity:	Management Consultants
Liquidator's name:	Linda Farish 16 February 2015, ceased to act 4 June 2020 Christopher John Ferguson, 4 June 2020
Liquidator's address:	RMT Gosforth Park Avenue, Newcastle Upon Tyne, NE12 8EG
Date of appointment	16 February 2015

LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

Since my last progress report I have raised my final fees and submitted my final VAT reclaim.

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is contained in Appendix 3.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 16 February 2015 to 28 September 2021 and for the period since 15 February 2021 is attached at Appendix 1. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

ASSET REALISATIONS

Freehold Property

Following my appointment, I instructed an alternative agent to deal with the marketing and sale of the property. The agents suggested that the property should be marketed at £195,000. Several offers were received for the property since the new agents were instructed in July 2016 ranging from £150,000 to £205,000. Our agents received two offers of £195,000 and £201,100. They recommended acceptance of the higher offer on the basis that the offer would provide the best return to the Bank and the purchaser was in a position to proceed with the sale promptly. Details were sent to the Bank and I received the Bank's authority to proceed with the sale at £201,100 and solicitors had been instructed, however, in the early stages this offer fell away. The property was remarketed and an offer of £200,000 was accepted and proceeded to sale. This completed on 17 May 2017.

Book Debts

Book debts were estimated to realise £21,313.11 and to date £21,075.63 has been recovered. No further realisations are anticipated.

Cash on Hand

At the date of the Liquidator's appointment £12,030.00 was held in RMT's Insolvency Client Account following the sale of the motor vehicles.

Support Solutions (UK) Limited contribution to fees

The Company director, Mr Patterson, was a director of Support Solution (UK) Limited ("SSUK") until he resigned on 15 January 2015. SSUK made a contribution towards the liquidators' fees in the sum of £3,314.80.

Director's Loan Account

At the date of appointment there was an overdrawn director's loan account of £313,039. The director continued to make monthly repayments of £2,500 to March 2019. A total of £141,102.00 has been repaid.

As set out in my previous report a compromise of £40,000 has been agreed in full and final settlement of the remaining balance due, and was subject to:-

1. The director waiving any claim he may have in the liquidation (if any);
2. There being no other creditor claims;
3. The shareholders consenting to the proposed settlement; and
4. Formal agreement being provided by the director.

A third party provided funds to enable the old loan account to be settled under the terms of the compromise referred to above. The settlement concluded on 7 July 2020 and the settlement funds have been received in full.

Fixtures & Fittings and Motor Vehicles

The company's chattel assets were disposed of by agents acting on behalf of the liquidator at auction and realised £12,428.00, compared to £25,845 in the Statement of Affairs.

Telephone Lines and Website

Support Solutions (UK) Limited offered to purchase the telephone lines and website for £100. I advised that it would not be cost effective to proceed with a sale at that level. An increased offer of £500 was received and accepted.

Refunds

We have received various sundry refunds amounting to £1,345.82.

LIABILITIES

Secured Creditors

HSBC Bank plc were granted a debenture by the Company on 9th September 2005 (Registered 10th September 2005) creating a fixed and floating charge over the assets and undertaking of the Company. HSBC Bank plc also hold a Legal Mortgage over the trading premises on 14th December 2012 (Registered 21st December 2012)

The shortfall from the sale of the Company's property has been settled by the director under the terms of his personal guarantee. This formed part of the director's proposal to settle his overdrawn director's loan account, as set out above.

Preferential Creditors

The statement of affairs anticipated £448.82 in respect of preferential creditors. Claims totaling £227.84 have been received.

Crown Creditors

The statement of affairs included £64,402.00 owed to HMRC. HMRC's final claim of £50,417.96 has been received.

Non-Preferential Unsecured Creditors

The statement of affairs included 16 unsecured creditors with an estimated total liability of £449,370.00. I have received claims from 18 creditors at a total of £458,822.57, of which 9 had not been identified at the date of appointment amounting to £6,004.75. I have not received claims from 6 creditors with original estimated claims in the statement of affairs of £7,077.87.

As previously detailed two of the major creditors withdrew their claims in the Liquidation totalling £399,205.93. The director also agreed not to submit a claim for the amounts paid to HSBC under his personal guarantees which totalled £67,511.36.

Twelve creditors' claims totalling £63,628.63 were admitted for dividend purposes.

DIVIDEND PROSPECTS AND ALLOCATION OF COSTS

Fixed charge creditors

The following costs are those incurred to date that are directly attributable to the realisation of the company's assets subject to a fixed charge. As such they have been paid from fixed charge realisations as follows:

Details of Expenditure	Amount paid £	Amount allocated, yet to be paid £
Chivers Commercial – Estate Agents	200.00	Nil
Sanderson Weatherall – Estate Agents	5,354.00	Nil
Marsh – Insurance of Assets	9,657.29	Nil
Muckle LLP	1,328.24	Nil
Davidson's Property Maintenance – Drain Down etc	80.00	Nil

Land Registry - Searches	11.00	Nil
British Gas – Electricity	1,131.25	Nil
RMT – Liquidators property related costs	3,500	Nil

A dividend of 100p in the £ was declared to preferential creditors on 8 July 2016 and the amount paid was £227.84.

The following dividends were declared to non-preferential unsecured creditors:-

5 July 2019 48p in the £, the total amount paid was £30,541.73.

9 December 2020 52p in the £, the total amount paid was £45,322.24 including statutory interest of £12,235.34.

PRESCRIBED PART

As previously advised, the Company gave a floating charge to HSBC Bank Plc on 9 September 2005. HSBC Bank plc also hold a Legal Mortgage over the trading premises on 14th December 2012 (Registered 21st December 2012) The prescribed part provisions applied.

The prescribed part in this matter is estimated at NIL given there were no floating charge creditors in the liquidation, the shortfall from the sale of the Company's property has been settled by the director under the terms of the director's personal guarantee. This formed part of the director's proposal to settle his overdrawn director's loan account, as set out above.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. Specifically, I recovered, listed and reviewed the Company's accounting records; obtained and reviewed copy bank statements for the 6 months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for the changes.

Matters requiring further investigation that may lead to potential recovery actions were identified, and the work outlined above was undertaken to further those investigations with a view to making recoveries for the benefit of the creditors.

Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of a fee of £8,700 plus VAT and Disbursements for my assistance with preparing the statement of affairs and convening and holding the meeting of creditors at a meeting held on 16th February 2015, together with £1,400 plus VAT to be paid to Murray & Lamb Accountants for their assistance with the preparation of the statement of affairs.

The fee for preparing the statement of affairs and convening and holding the meeting of creditors was paid from first realisations on appointment and is shown in the enclosed receipts and payments account.

My time costs for undertaking the pre-appointment work were £8,940 plus VAT. The additional £240 in time costs resulted from the directors meeting running on longer than anticipated.

LIQUIDATOR'S REMUNERATION

My remuneration was previously authorised by creditors at a meeting held on 16 February 2015 to be drawn on a time cost basis. My total time costs to 28 September 2021 amount to £103,997.50, representing 514.65 of hours work at an average charge out rate of £202.07 per hour, of which £4,490.00, representing 24.70 of hours work, was charged in the period between 16 February 2021 and 28 September 2021, at an average charge out rate of £181.78 per hour.

I have drawn £98,422.83 to date of which £23,301.33 was drawn in the period between 16 February 2021 and 28 September 2021.

A schedule of my time costs incurred to date is attached.

A description of the routine work undertaken in the Liquidation to date is attached at Appendix 3.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <https://www.r3.org.uk/what-we-do/publications/professional/fees>. There are different versions of these Guidance Notes, and in this case please refer to the most recent version. Please note that we have also provided further information about an office holder's remuneration and expenses in our practice fee recovery sheet, which is enclosed at Appendix 4.

LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

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

I have incurred total expenses of £1,718.11, of which I incurred £79.84 in the period since 15 February 2021. I have drawn £1,508.35, of which £353.49 was drawn in the period since 15 February 2021.

I have not used any professional advisors in the period since my last progress report.

I have incurred the following expenses in the period since the last progress report:

Type of expense	Amount incurred/ accrued in the reporting period
Oasis - Storage	£79.84

Details of the category 1 expenses that I have paid to date in the reporting period are included in the receipts and payments account attached.

Nature of expense	Expenses Incurred
Land Registry - Searches	£17.00
Marsh / Aon - Insolvency Bond	£647.20
Courts Advertising - Adverts	£341.28
Travel – Category 2	£3.00
Royal Mail – Mail Re-direction	£120
Oasis – Storage of records	£589.63
Total	£1,718.11

I have not incurred any category 2 expenses in the period since my last progress report. Details of the category 2 expenses that I have paid to date and in the reporting period are included in the receipts and payments account attached.

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Liquidator's remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

In order to comply with the Provision of Services legislation, we inform you that the Practice's Professional Indemnity Insurance is provided by Prosure Solutions. This professional indemnity insurance provides worldwide coverage.

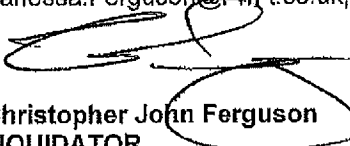
At RMT we always strive to provide a professional and efficient service, however we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. If you should have cause to complain about the way that we are acting, you should, in the first instance, put details of your complaint in writing to our complaints officer Mike Pott, Managing Director. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior director unconnected with the appointment.

To comply with the Provision of Services Regulations, some general information about RMT Accountants and Business Advisors Ltd can be found at www.r-m-t.co.uk.

SUMMARY

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself as Liquidator of the Company. Creditors and members should note that provided no objections to my release are received we shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

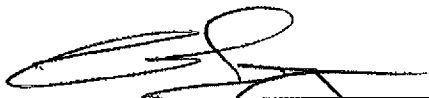
If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Vanessa Ferguson by email at Vanessa.Ferguson@r-m-t.co.uk, or by phone on 0191 256 9500 before my release.



Christopher John Ferguson
LIQUIDATOR
28 SEPTEMBER 2021

Support Solutions Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 16/02/2015 To 28/09/2021 £	From 16/02/2015 To 28/09/2021 £
	SECURED CREDITORS	
(187,902.05)	Chargeholder (1)	178,749.22
		(178,749.22)
	ASSET REALISATIONS	
	Bank Interest Gross	450.95
21,313.11	Book Debts	21,075.63
12,030.00	Cash in hand	12,030.00
313,039.00	Director's/Associated Loans	141,102.00
215,000.00	Freehold Land & Property	200,000.00
845.00	Furniture & Equipment	662.33
25,000.00	Motor Vehicles	11,766.00
	Other Refunds	1,345.82
	Sale of Telephone Lines and Website	500.00
		388,932.73
	SSUK Contribution to RMT Fees	
	Contingent Assets	3,314.80
		3,314.80
	COST OF REALISATIONS	
	Agents/Valuers Fees	8,620.35
	Bordereau Premium	647.20
	DTI Cheque Fees	25.75
	Insurance of Assets	9,657.29
	Legal Fees	3,578.24
	Office Holders Expenses	377.05
	Office Holders Fees	98,422.83
	Other Property Expenses	4,722.25
	Preparation of S. of A.	10,340.00
	Professional Fees	500.00
	Statutory Advertising	253.80
	Storage Costs	258.74
	Travel	3.00
		(137,406.50)
	PREFERENTIAL CREDITORS	
(448.82)	Employee Arrears/Hol Pay	227.84
		(227.84)
	UNSECURED CREDITORS	
(39,611.00)	Banks/Institutions	NIL
(449.00)	Deficiency in Security	NIL
(3,120.00)	Employees / Directors / Associated	NIL
(64,402.00)	HMRC	50,417.96
	RPS	1,475.82
(406,639.13)	Trade & Expense Creditors	23,970.19
	Unclaimed Dividends	(64.31)
		(75,799.66)
	DISTRIBUTIONS	
(2.00)	Ordinary Shareholders	NIL
		NIL
(115,346.89)		64.31
	REPRESENTED BY	
	IS Unclaimed Monies Account	64.31
		64.31



Christopher John Ferguson
Liquidator

Support Solutions Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 16/02/2021 To 28/09/2021 £	From 16/02/2015 To 28/09/2021 £
	SECURED CREDITORS	
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		(178,749.22)
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21,313.11	Book Debts	21,075.63
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313,039.00	Director's/Associated Loans	141,102.00
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25,000.00	Motor Vehicles	11,766.00
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	SSUK Contribution to RMT Fees	
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	PREFERENTIAL CREDITORS	
(448.82)	Employee Arrears/Hol Pay	227.84
		(227.84)
	UNSECURED CREDITORS	
(39,611.00)	Banks/Institutions	NIL
(449.00)	Deficiency In Security	NIL
(3,120.00)	Employees / Directors / Associated	NIL
(64,402.00)	HMRC	50,417.96
	RPS	1,475.82
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	Unclaimed Dividends	(64.31)
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	DISTRIBUTIONS	
(2.00)	Ordinary Shareholders	NIL
		NIL
(115,346.89)		64.31
	REPRESENTED BY	
	IS Unclaimed Monies Account	64.31
		64.31

RMT

TIME & CHARGEOUT SUMMARIES - (Post)

Support Solutions Ltd

From 16/02/2015 to 28 September 2021

Appendix 2

HOURS							
Classification Of work Function	Partner	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Statutory	2.00	2.30	1.10	4.80	10.20	2,259.00	221.47
Administration & Planning	22.60	43.00	154.20	31.90	227.70	48,806.00	214.34
Investigations	0.10	4.10	12.60	0.60	17.40	3,379.00	194.20
Realisation of Assets	20.80	32.90	87.75	5.80	147.05	31,259.50	212.58
Trading	4.70	0.00	0.00	0.00	4.70	1,410.00	300.00
Creditors	8.60	12.90	53.20	5.10	79.80	16,228.00	203.36
Preferential Creditors	0.00	0.10	3.50	0.00	3.60	620.00	172.22
Total Fees Claimed £	17,741.00	25,928.00	53,739.50	6,589.00		103,997.50	
Total Hours	58.80	95.30	312.35	48.20	514.65		
Average Rate	301.72	272.06	172.05	136.70			

RMT

SIP9 between Feb 16, 2021 and Sep 28, 2021

Grouped By: Client #

ACCOUNTANTS & BUSINESS ADVISORS
MAKING BUSINESS MAKE SENSE

	Appointed and Director	Manager	Senior Administrator	Admin & Support	Total	Cost	Avg Rate £/hr
Client: Support Solutions Ltd - LS1300							
Currency:							
Entity: Non Cont Fees Ldg							
Assets Hours to date			0.20		0.20	36.00	180.00
Assets Budgeted time			0.00		0.00	0.00	0.00
Creditors Hours to date			0.50		0.50	90.00	180.00
Creditors Budgeted time			0.00		0.00	0.00	0.00
Statutory admin & planning Hours to date	1.60	0.60	18.80	3.00	24.00	4,364.00	181.83
Statutory admin & planning Budgeted time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Post - Insolvency Hours to date	1.60	0.60	19.50	3.00	24.70	4,480.00	181.78
Post - Insolvency Budgeted time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LS1300 - Support Solutions Ltd Hours to date	1.60	0.60	19.50	3.00	24.70	4,480.00	181.78
LS1300 - Support Solutions Ltd Budgeted time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Appendix 3

1. Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the Insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Obtaining a specific penalty bond.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing an annual progress report to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.
- Filing a final return at Companies House.

1. Creditors

Employees - The office holder needed to deal with the ex-employees in order to ensure that their claims were processed appropriately by the Redundancy Payments Office (RPO). The office holder was required to undertake this work as part of their statutory functions.)

Claims of creditors - the office holder needed to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports could be issued to the creditors. The office holder also needed to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they were received. The office holder was required to undertake this work as part of his statutory functions.

Dividends - the office holder had to undertake certain statutory formalities in order to enable him to pay a dividend to creditors. This included writing to all creditors who had not lodged proofs of debt and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors.

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

PRACTICE FEE RECOVERY POLICY FOR RMT ACCOUNTANTS & BUSINESS ADVISORS LTD**Introduction**

The Insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors via a decision procedure, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <https://www.r3.org.uk/what-we-do/publications/professional/fees>. Alternatively, a hard copy may be requested from RMT Accountants & Business Advisors Ltd of Gosforth Park Avenue, Newcastle upon Tyne, NE12 8EG. Please note that we have provided further details in this policy document.

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

Time cost basis

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

Chargeout Rates

Grade of staff Recovery & Insolvency	Current charge-out rate per hour, effective from 1 st January 2021 £	Current charge-out rate per hour, effective from 1 st July 2020 £
Director	310.00	310.00
Appointee	310.00	290.00
Manager	260.00	260.00
Senior Administrator	180.00	180.00
Junior Administrator	120.00	120.00

Where necessary and appropriate, members of staff from other departments of the practice will undertake work on a case. They will be charged at their normal charge out rate for undertaking such work.

Grade of staff Tax Department	Current charge-out rate per hour, effective from 1 st January 2021 £	Current charge-out rate per hour, effective from 1 July 2019 £
Director	250.00	220.00
Head of Tax	100.00	88.00
Tax Advisor	70.00	50.00

These charge-out rates charged are reviewed on 1st July each year 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. The work is generally recorded under the following categories:

- Administration and Planning.
- Investigations.
- Realisation of Assets.
- Creditors.
- Trading
- Case specific matters.

In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and on new appointments we now only seek time costs for the following categories:

- Investigations
- Distributions
- Trading

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

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

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

Percentage basis

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a percentage basis more often.

A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

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

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

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

Fixed fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a fixed fee basis more often. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

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

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

Members' voluntary liquidations and Voluntary Arrangements

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

All bases

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

Agent's Costs

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

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

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the Insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

Disbursements

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

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or RMT Accountants & Business Advisors Ltd; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate.

These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

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

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

Mileage at HMRC rates

Notice about final dividend position

Support Solutions Limited ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 04088949

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Christopher John Ferguson, the Liquidator, to the creditors of Support Solutions Limited, that no dividend will be declared to unsecured creditors

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at Gosforth Park Avenue, Newcastle Upon Tyne, NE12 8EG, or contact Vanessa Ferguson by telephone on 0191 256 9500, or by email at Vanessa.Ferguson@r-m-t.co.uk.

DATED THIS 28TH DAY OF SEPTEMBER 2021

A handwritten signature in black ink, appearing to read 'Christopher John Ferguson', written over a circular stamp.

Christopher John Ferguson
Liquidator

Notice of Final Account of

Support Solutions Limited ("the Company") – In Creditors' Voluntary Liquidation


Company registered number: 04088949

NOTICE IS GIVEN by the Liquidator, Christopher John Ferguson, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the company's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidator's remuneration and expenses. That request must be made to the Liquidator within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidator will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me at Gosforth Park Avenue, Newcastle Upon Tyne, NE12 8EG, or contact Vanessa Ferguson by telephone on 0191 256 9500, or by email at Vanessa.Ferguson@r-m-t.co.uk.

DATED THIS 28TH DAY OF SEPTEMBER 2021


Christopher John Ferguson
Liquidator