



For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 4 8 5 4 8 8 5

Company name in full Brinklow Marina Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Administrator's name

Full forename(s) Gareth

Surname Harris

### 3 Administrator's address

Building name/number Central Square, 5th Floor

Street 29 Wellington Street

Post town Leeds

County/Region

Postcode L S 1 4 D L

Country

### 4 Administrator's name ①

Full forename(s) Lee Van

Surname Lockwood

#### ① Other administrator

Use this section to tell us about  
another administrator.

### 5 Administrator's address ②

Building name/number Central Square, 5th Floor

Street 29 Wellington Street

Post town Leeds

County/Region

Postcode L S 1 4 D L

Country

#### ② Other administrator

Use this section to tell us about  
another administrator.

# AM10

## Notice of administrator's progress report

**6**

### Period of progress report

From date

<sup>d</sup>	<sup>d</sup>	<sup>m</sup>	<sup>m</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>
1	3	0	7	2	0	2	3

To date

<sup>d</sup>	<sup>d</sup>	<sup>m</sup>	<sup>m</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>
1	2	0	1	2	0	2	4

**7**

### Progress report

☒ I attach a copy of the progress report**8**

### Sign and date

Administrator's  
signature

Signature

X



X

Signature date

<sup>d</sup>	<sup>d</sup>	<sup>m</sup>	<sup>m</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>	<sup>y</sup>
0	8	0	2	2	0	2	4

**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 **Oliver Anderson**

Company name **RSM UK Restructuring Advisory  
LLP**

Address **Third Floor  
2 Sempole Street**

Post town **Edinburgh**

County/Region

Postcode **E H 3 8 B L**

Country

DX

Telephone **0131 659 8300**

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

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**BRINKLOW MARINA LTD  
IN ADMINISTRATION**  
JOINT ADMINISTRATORS' PROGRESS REPORT  
FOR THE SIX MONTH PERIOD TO 12 JANUARY 2024

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



# INTRODUCTION

## Contact details

The key contacts at RSM in connection with this report are:

Primary office holder	Case manager
Gareth Harris	Sarah Clarke
RSM UK Restructuring Advisory LLP	RSM UK Restructuring Advisory LLP
Central Square, 5th Floor, 29 Wellington	Suite A, 7 <sup>th</sup> Floor, East West Building, 2
Street, Leeds, LS1 4DL	Tollhouse Hill, Nottingham, NG1 5FS
Tel: 0131 659 8300	Tel: 0115 964 4450

## Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the Administration. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Joint Administrators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report. The Joint Administrators act as agents of the Company and without personal liability.

## General guidance on the Administration process

You can find guidance on the different insolvency processes at the R3 website . R3 is the trade association for the insolvency profession.

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## KEY ACTIONS AND DECISIONS REQUESTED FROM CREDITORS

### Decisions requested from unsecured creditors

The Joint Administrators' are seeking a decision of the creditors:

- approving an increase in the quantum of the Joint Administrators' fees; and
- that a creditors' committee will not be appointed.

### Creditors' committee

#### Establishment and guidance

Legislation requires the Joint Administrators to invite creditors to decide whether to establish a committee because a decision is being sought. However, it is proposed that a creditors' committee will not be appointed. If you want a creditors' committee, sufficient creditors will need to both reject the proposed decision and consent to act as a representative on the committee. At least three creditors must consent to act before a committee can be formed; a maximum of five can be represented. If you do want a committee, please contact this office as soon as possible.

Please note that, if a creditors' committee is established, it would be their responsibility to approve the Joint Administrators' fees, costs and expenses.

Guidance on acting as a committee member can be found at the R3 website, [www.R3.org.uk](http://www.R3.org.uk). A hard copy can be requested by telephone, email or in writing to this office.

### Key actions required by unsecured creditors

Formal notice of a Qualifying Decision Procedure to consider the above decisions is attached at Appendix E, together with other relevant documentation and guidance.

If you wish to vote in respect of the decisions requested above, please complete and sign:

- a Proof of Debt form (Appendix I) and return it with evidence of your claim (if you have not previously done so); and
- a Voting form (Appendix F).

These must be received at RSM UK Restructuring Advisory LLP, Suite A, 7th Floor, East West Building, 2 Tollhouse Hill, Nottingham, NG1 5FS or by email to [restructuring.eastmidlands@rsmuk.com](mailto:restructuring.eastmidlands@rsmuk.com), on or before the decision date (29 February 2024) for you to vote.

### Small debts

Creditors whose debts are treated as a small debt in accordance with Rule 14.31(1) of the Insolvency (England and Wales) Rules 2016 must still deliver a proof of debt if they wish to vote. Rule 14.31(1) states that Office Holders may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the company, as if it were proved for the purposes of paying a dividend. Small debts are defined in Rule 14.1(3) as a debt (being the total amount owed to a creditor) which does not exceed £1,000.

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## CONDUCT OF THE ADMINISTRATION

### Realisation of assets

#### Bank Interest

During the period £5,074 has been realised in respect of the bank interest accruing on the funds held in the account set up by the Joint Administrators.

#### Land and Property

As disclosed in the previous report, the Company owned several parcels of land adjacent to the Marina that were being marketed by Watling Real Estate ("Watling"). In addition to the marketing of the land, the Joint Administrators have finalised the terms of a grazing license to increase the marketability of the land during the period. The legal terms of the licence were conducted with assistance from Gateley Plc ("Gateley") and dialogue with the occupant was managed by Watling. The license was signed by the occupant during the period and under the terms of the license the Joint Administrators have received a fee of £480.

The marketing process has been ongoing throughout the period of the report. Watling received significant interest following targeted marketing focused specifically on the agricultural sector. Marketing material was distributed to over 700 parties and c.30 parties contacted Watling to express interest and seek further details.

A deadline for offers of 7 November 2023 was given to all interested parties, following which five offers were received. An offer of £260,100 from F I & E J Barnes & Sons was deemed the highest value and most commercially viable and after further negotiations this offer was increased to £265,100. This was duly accepted by the Joint Administrators following advice from the appointed agents. Once the sale price was agreed, Gateley assisted with the legal work associated with the land sale. The agents and legal costs incurred during the sale process are set out later in the report.

We can confirm that the sale completed at the end of the period covered by the report. The relevant proceeds were received after the period end and are therefore not reflected in the Receipts and Payments account.

In addition, the Company owns a third small parcel of land. This was not included in the sale discussed above due to its location. The Joint Administrators continue to liaise with Watling and Gateley regarding the most appropriate and commercial course of action to take in this regard. Further information will be provided in the next report.

The time costs incurred to date in respect of asset realisations are shown on the attached analysis of time costs.

### Investigations

In accordance with legislation the appropriate documentation in relation to the conduct of the directors has been filed. The work done only leads to a financial return to creditors if any rights of action become visible during the course of the investigation, which lead to a recovery for the benefit of the estate.

In this instance, no further investigations were deemed necessary as the lack of recent trading meant no claims could be identified which may be pursued for the benefit of the Administration.

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs. This time is linked to the director matters discussed further below.

### Case specific matters

We have continued to investigate the current whereabouts of the Company's sole Director and Shareholder, Adrian Hallam. As disclosed previously, the Joint Administrators have sought professional assistance to locate Adrian along with frequent communication with Adrian's family. Our advertisements placed in local publications did not result in any further information.

During the period we have remained in contact with Adrian's family to discuss how best to proceed should we be unable to locate him. We have sought legal advice as to our strategy to deal with the surplus funds and have considered several options available. This has included seeking Counsel's advice where necessary to determine legality and commerciality of the possible courses of action.

Furthermore, given the complexities of these legal matters and the sale of the Company's freehold property it was necessary to seek a 12 month extension.

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

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### Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively. Key work done in the period included:

#### Statutory requirements

- summoning and holding a qualifying decision procedure and associated formalities; including reporting the outcome to prescribed parties;
- preparing, review and issuing a progress report to creditors and other prescribed parties;
- obtaining an extension to the period of the Administration, including all associated formalities; and
- taxation matters, post appointment VAT, pre-appointment VAT & Tax returns, corporation and other post appointment tax returns and payments.

#### Case management matters

- client take on evaluation, engagement, guidance, advice;
- periodic case reviews, ongoing case planning and strategy, liaising with joint office holders;
- maintaining and updating computerised case management records;
- dealing with routine correspondence not attributable to other categories of work; and
- maintenance of cashiering records, bank accounts, receipts and payments, billing.

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

#### Receipts and payments

A summary of receipts and payments is attached. Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

# OUTSTANDING MATTERS

## Assets remaining to be realised

The following assets remain to be realised. Details of the work still required, and the anticipated costs are set out in the 'Conduct of the Administration' section above, and below.

Nature of asset	Book value (£)	Estimated to realise (£)	Estimated future costs (£)
Freehold Land	Uncertain <sup>1</sup>	265,100	10,000

<sup>1</sup>Due to lack of records, the book value of the remaining land owned by the Company is uncertain.

## Other outstanding matters

Aside from the above assets, the key outstanding matter remains determining the most appropriate method of exiting the Administration. This will necessarily include liaising with the family of Adrian Hallam, and determining how the anticipated surplus funds can be dealt with due to the absence of the sole shareholder.

In addition, the Joint Administrators will continue to deal with the ongoing pre appointment tax affairs to enable an accurate claim to be submitted by HM Revenue and Customs ("HMRC"). Additionally, there will be post appointment taxation matters arising from the sale of freehold land.

Work is ongoing in relation to agreement of claims to allow for a dividend as set out in the Creditors' Claims and Dividend Prospects section below.

## Extension of the Administration

The Administration was extended on 16 November 2023 to 12 January 2025 by the creditors.

The Joint Administrators do not consider that a further extension to the period of the Administration will be required.

## End of the Administration

The Joint Administrators are currently considering and seeking legal advice regarding the most appropriate method of exiting the Administration. As it is anticipated that there will be sufficient funds to enable repayment in full of all creditors, a Court order is likely to be sought to enable the unsecured dividend to be paid from the Administration. The application to Court is also likely to seek directions regarding the exit route from the Administration and the most suitable method for dealing with the surplus funds which are anticipated after all creditor dividends have been paid. Due to the unique circumstances surrounding the Administration and the absence of the sole director / shareholder, legal advice has been necessarily sought, and will continue to be sought going forward, while the exit route is considered and determined. The outcome of this process will be reported on in due course.

# CREDITORS' CLAIMS AND DIVIDEND PROSPECTS

## Dividend prospects

	Owed (£'000)	Paid to date	Estimated future prospects
Secured creditor – Clydesdale Yorkshire Bank	Nil	Nil	None – paid in full prior to the Joint Administrator' appointment by the Receivers
Preferential creditors	Nil <sup>1</sup>	Nil	Nil
Secondary preferential creditors – HMRC	19 <sup>2</sup>	Nil	Payment in full
Unsecured creditors	88 <sup>3</sup>	Nil	Payment in full
Estimated Net Property	N/A		
Estimated 'Prescribed Part' available for creditors	N/A		

<sup>1</sup>The Company has no known employees or pension scheme so it is not anticipated that there will be any preferential claims. None have come to light during the period of this report or in any period prior.

<sup>2</sup>The initial proof of debt submitted by HMRC is based on assessments. As such, the outstanding pre-appointment returns have been completed and submitted. The above reflects the anticipated position once HMRC's claim has been revised.

<sup>3</sup>Based on correspondence received at the Marina by the Receivers.

## Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The Prescribed Part is calculated on a sliding scale up to a maximum of £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

Whilst there is a QFCH, it is estimated that they will receive no money and there is therefore no requirement to calculate the amount of the Prescribed Part.

## Agreement of claims

Creditors' claims are usually only agreed if there is a likelihood of a dividend being made to that particular class of creditor.

As set out above, it is anticipated that a dividend will be paid to preferential and unsecured creditors, such that they are paid in full. Consequently, in the period, work has been undertaken reviewing preferential claim position. Although an initial claim has been received from HMRC, this is based on assessments and therefore does not accurately reflect the pre-appointment liability. Correspondence has been ongoing with HMRC to bring the Company's pre-appointment accounts up to date and ensure the appropriate claim is submitted in the Administration.

Once the position has been confirmed and agreed regarding the secondary preferential creditors, the Joint Administrators will be in a position to review and adjudicate the unsecured claims received. It is anticipated that a Court Order will be sought to enable the payment of the unsecured creditors to be made out of Administration, to avoid the need for a move to Creditors' Voluntary Liquidation.

If you have not already submitted a Proof of Debt, a copy of the form can be obtained at <https://rsmuk.ips-docs.com> or by request to this office.

Creditors whose debts are treated as a small debt in accordance with Rule 14.31(1) of the Insolvency (England and Wales) Rules 2016 must still deliver a proof of debt if they wish to vote. Rule 14.31(1) states that Office Holders may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the company, as if it were proved for the purposes of paying a dividend. Small debts are defined in Rule 14.1(3) as a debt (being the total amount owed to a creditor) which does not exceed £1,000.

## Dividend payments

The timing of any future dividend to preferential and unsecured creditors is dependent on receiving HMRC's updated claim following submission of the outstanding returns for pre-appointment periods. The timeframe for this is uncertain.

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### Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It is also necessary to enable a dividend to be paid:

- review of preferential and unsecured claims, for voting and dividend purposes;
- dealing with communication with creditors;
- maintenance of schedules of creditors' claims; and
- dealing with HMRC.

Creditors only derive an indirect financial return from this work on cases where a dividend has been, or will be, paid.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.

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# JOINT ADMINISTRATORS' FEES, COSTS AND EXPENSES

## Guide to Administrator's fees and expenses

A Guide to Administrator's Fees, which provides information for creditors in relation to the fees and expenses of an Administrator, can be accessed at [www.liquidation.co.uk](#) under 'general information for creditors'. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

### Relevant Approving Body

The unsecured creditors are the Relevant Approving Body responsible for approving the Joint Administrators' post appointment fee basis and, where applicable, 'Category 2' expenses. However, if a creditors' committee is established at any stage, this will become its responsibility and it will be the Relevant Approving Body.

### Post Appointment fees, costs and expenses

#### Basis of Remuneration

Insolvency legislation allows an Administrator to charge fees on one of, or a combination of, the following bases:

- as a percentage of the value of the property the Administrator has to deal with (percentage basis);
- to the time spent by the Administrator or their staff on the administration of the case (time cost basis);
- as a set amount (fixed fee basis); or
- a combination of the above (mixed fee basis).

The Relevant Approving Body approved the Joint Administrators' fees on a time cost basis, limited to the sum of £98,687 in accordance with the fee estimate provided to creditors on 8 March 2023. The fee estimate was prepared for the life of the appointment. The total sum that the Joint Administrators can draw without further approval is £98,687.

#### Fee estimate increase

##### Reasons for increase in fee estimate

Although the Joint Administrators' original fee estimate has not yet been exceeded, it is anticipated that this will be exceeded prior to the Administration closing. The original fee

estimate is likely to be exceeded because of the following matters which proved to be more complex and time consuming to deal with than originally anticipated:

- the original estimate assumed that the case would be concluded within 12 months. However, due to ongoing issues arising from the missing director / shareholder and the sale of the Company's land becoming protracted, an extension was necessarily sought. This has led to additional statutory matters which will need to be completed to comply with the insolvency legislation during the lifetime of the case, including preparing and issuing progress reports to creditors, ongoing taxation requirements and case review and management work;
- it was anticipated that the Company's land could be disposed of within four months of appointment. Due to issues surrounding occupation and a protracted marketing process, this could not be achieved. This required additional work from the Joint Administrators in liaising with advisors to determine the most appropriate realisation strategy;
- the original budget assumed that the director / shareholder could be located within four months of appointment. However, this could not be achieved, despite the Joint Administrators seeking professional advice and assistance. The ongoing absence of raised queries surrounding the exit strategy of the Administration. The Joint Administrators' Proposals anticipated that the Administration would exit via either dissolution or Creditors' Voluntary Liquidation. Ongoing advice is required to determine the available options in this regard and a Court application is likely to be required to finalise this process; and
- there have also been delays regarding correspondence with HMRC to enable the Company's pre-appointment tax position to be agreed.

A further fee estimate is therefore attached, and the Joint Administrators are currently seeking an increase to their fees of £48,804. Please note that the additional fees being sought reflect the additional work detailed above (which exceeded the original estimate) and the remaining work that is anticipated will be done during the life of the appointment.

If fees are approved as set out above, the total sum that the Joint Administrators can draw, without further approval, will be £147,491.

Remuneration Charged

Legislation requires that 'remuneration charged' is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Joint Administrators' fees have been paid. Amounts paid to date, if any, are shown in the attached receipts and payments account.

During the period, the fees charged by the Joint Administrators, on the basis set out above, totalled £25,727. An analysis of time incurred in the period is attached. Time costs incurred since appointment total £74,081. Please note that where fees are based on time costs, remuneration charged will be limited to the amount approved.

Fee scope and assumptions

The Joint Administrators' basis and revised estimate of fees is based on the attached scope and assumptions and reflects the work we anticipate will be required. Should these prove to be inaccurate, additional costs may be incurred. Should such circumstances arise, the Joint Administrators may need to request a further increase and revise the fee estimate.

Further fee approval

The amount of fee that can be drawn is limited to the amount approved by the Relevant Approving Body, whether calculated on the basis of time in accordance with a fee estimate, or for a fixed amount or a percentage rate. It cannot be further increased or the percentage rates changed, without their approval.

The Joint Administrators do not anticipate that it will be necessary to seek any further approval for additional fees.

Expenses and professional costs

The total costs and expenses estimated to be incurred by the Joint Administrators are set out below together with details of those incurred in the period. Amounts incurred in the period may include estimates where actual invoices have not been received. Amounts paid to date are shown in the attached receipts and payments account. The quantum of costs and expenses is higher than the estimate previously provided to creditors due to agents and legal fees that were not originally envisaged or have exceeded the original estimate due to matters becoming more complex and protracted than originally anticipated.

Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They do not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Total estimated (£)	Incurred in period (£)	Total incurred (£)
Bond	80	-	80
Statutory advertising	207	-	218
Newspaper Advertising	3,000	381	3,180
Insurance	5,000	620	1,120
Books & records collection & storage	500	-	95
Postage	100	-	1
Land registry search	-	-	51
Total	8,887	1,001	4,745

Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Office Holder, firm, or any associate has an interest, are also treated as 'Category 2' expenses. These expenses require the specific approval of the Relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body has approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)	Total incurred (£)
Room hire (£165)	-	-	-
Mileage (42.5p per mile)	100	-	-
Tracker reports (£10 per report)	-	-	-
Subsistence (£25 per night)	-	-	-
Total	100	-	-

#### Other professional costs

The office holders retained the following advisers based on their experience and expertise. These costs are not subject to approval by the Relevant Approving Body. However, they are subject to review and approval by the Joint Administrators.

Party	Nature of advice	Total estimated (£)	Incurred in period (£)	Total incurred (£)
Gateley Plc	Legal advice and conveyancing matters	30,000	26,929	40,295
NC Investigation Services (NCIS) Ltd	Assistance regarding the location of the Company's absent Director	5,000	-	3,691
Watling Real Estate	Agency fees incurred in the marketing and sale of and	-	14,082	27,317
LDJ Solicitors	Legal costs incurred by the occupier of the land to enable completion of the grazing licence	-	-	657
N M Signs Limited	Other Property expenses	-	385	385
C D Harrison & Sons	Other Property expenses	-	540	540
Total		35,000	27,423	72,885

#### Creditors' right to information and ability to challenge fees

Creditors have a right to request further information about fees or expenses (other than pre-Administration costs) and to challenge such fees or expenses.

If you wish to make a request for further information it must be made in writing within 21 days of receipt of this report either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question).

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court that the fees charged, the basis fixed or expenses incurred by the Administrator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of fees or incurring of the expenses in question.



Gareth Harris  
RSM UK Restructuring Advisory LLP  
Joint Administrator

Gareth Harris is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales  
Lee Van Lockwood is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales

Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

The affairs, business and property of the company are being managed by the Joint Administrator who act as agents of the company and without personal liability

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APPENDICES



APPENDIX A - STATUTORY INFORMATION

Company information		Administration information		
Company name:	Brinklow Marina Ltd	Court reference:	High Court of Justice Business and Property Court in Leeds Insolvency & Companies List (ChD) No 001037-of 2022	
Company number:	04854885	Joint Administrators:	Gareth Harris and Lee Van Lockwood	
Date of incorporation:	4 August 2003	Date of appointment:	13 January 2023	
Trading name:	As above	Joint Administrators:	Primary office holder Gareth Harris RSM UK Restructuring Advisory LLP Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL 0113 285 5000 IP Number: 14412	Joint office holder Lee Van Lockwood RSM UK Restructuring Advisory LLP Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL 0113 285 5000 IP Number: 13050
Trading address:	Brinklow Marina, Cathiron Lane, Rugby, CV23 0JH			
Principal activity:	Buying and selling of own real estate			
Registered office:	RSM UK Restructuring Advisory LLP, Central Square, 5 <sup>th</sup> Floor, 29 Wellington Street, Leeds, LS1 4DL Previously Brinklow Marina Cathiron Lane, Cathiron, Rugby, CV23 0JH			
Previous company names:	Cathiron Marina Ltd			
Directors:	Adrian Hallam			
Secretary:	Adrian Hallam			

# APPENDIX B - RECEIPTS AND PAYMENTS SUMMARY

**Brinklow Marina Ltd**  
**In Administration**  
**Joint Administrators' Summary of Receipts & Payments**

Statement of Affairs £		From 13/07/2023 To 12/01/2024 £	From 13/01/2023 To 12/01/2024 £
	ASSET REALISATIONS		
	Bank Interest Gross	5,073.76	8,084.37
676,215.00	Cash at Bank	NIL	676,215.42
Uncertain	Freehold Land & Property	NIL	NIL
	Grazing Licence Fee	480.00	480.00
		<u>5,553.76</u>	<u>684,779.79</u>
	COST OF REALISATIONS		
	Joint Administrators' Expenses	NIL	131.00
	Joint Administrators' post-apt fees	NIL	45,000.00
	Joint Administrators' pre-apt fees	NIL	1,255.00
	Legal Disbursements	1,331.00	1,331.00
	Legal Fees	23,202.70	29,445.20
	Other Advertising	381.00	3,179.64
	Other Property Expenses	925.00	925.00
	Pre Appointment Legal Disbursements	NIL	2,407.25
	Pre Appointment Legal Fees	NIL	16,716.50
	Professional Fees	NIL	3,690.86
	Statutory Advertising	NIL	218.16
		<u>(25,839.70)</u>	<u>(104,299.61)</u>
	SECONDARY PREFERENTIAL CREDITORS		
(81,800.00)	HMRC	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(87,806.00)	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<b>506,609.00</b>		<b><u>(20,285.94)</u></b>	<b><u>580,480.18</u></b>
	REPRESENTED BY		
	RBS - Interest Bearing		76,959.58
	RBS - Investment of funds		500,000.00
	VAT Receivable		3,520.60
			<u><b>580,480.18</b></u>

APPENDIX C(I) - POST-APPOINTMENT TIME ANALYSIS (PERIOD)

Joint Administrators' post appointment time cost analysis for the period 13 July 2023 to 12 January 2024

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
<strong>Statutory Requirements</strong>									
Creditors/shareholders decisions, meetings & reports	2.1	0.0	4.1	0.3	13.9	0.0	20.4	£ 6,062.50	297.18
Taxation	0.2	3.2	1.5	0.0	5.5	0.0	10.4	£ 3,572.50	343.51
Total	2.3	3.2	5.6	0.3	19.4	0.0	30.8	£ 9,635.00	312.82
<strong>Realisation of Assets</strong>									
Assets - general/other	0.0	0.0	0.0	0.0	0.9	0.0	0.9	£ 202.50	225.00
Land and Property	1.1	0.0	6.6	0.0	0.0	0.0	7.7	£ 3,052.50	396.43
Stock and WIP	0.0	0.0	0.1	0.0	0.0	0.0	0.1	£ 35.00	350.00
Total	1.1	0.0	6.7	0.0	0.9	0.0	8.7	£ 3,290.00	378.16
<strong>Investigations</strong>									
Investigations/CDDA	0.0	0.0	0.0	0.0	0.5	0.0	0.5	£ 112.50	225.00
Total	0.0	0.0	0.0	0.0	0.5	0.0	0.5	£ 112.50	225.00
<strong>Case Specific Matters</strong>									
Director(s)/Debtor/Bankrupt	0.0	0.0	3.6	0.0	0.0	0.0	3.6	£ 1,260.00	350.00
Legal Matters	2.0	0.0	5.2	0.0	0.1	0.0	7.3	£ 3,187.50	436.64
Total	2.0	0.0	8.8	0.0	0.1	0.0	10.9	£ 4,447.50	408.03
<strong>Creditors</strong>									
Preferential Creditors	0.7	0.0	5.4	0.0	0.8	0.0	6.9	£ 2,542.50	368.48
Unsecured Creditors	0.0	0.0	0.7	0.0	0.0	0.0	0.7	£ 245.00	350.00
Total	0.7	0.0	6.1	0.0	0.8	0.0	7.6	£ 2,787.50	366.78
<strong>Administration and Planning</strong>									
Case Management	3.9	0.0	2.7	0.0	2.0	0.0	8.6	£ 4,027.50	468.31
Cashiering	0.0	0.0	1.4	0.6	3.0	1.7	6.7	£ 1,427.00	212.99
Total	3.9	0.0	4.1	0.6	5.0	1.7	15.3	£ 5,454.50	356.50
Total Hours	10.0	3.2	31.3	0.9	26.7	1.7	73.8	£ 25,727.00	348.60
Total Time Cost	£ 6,750.00	£ 1,760.00	£ 10,955.00	£ 262.50	£ 5,812.50	£ 187.00	£ 25,727.00		
Average Rates	675.00	550.00	350.00	291.67	217.70	110.00	348.60		

# APPENDIX C(II) - POST-APPOINTMENT TIME ANALYSIS (CUMULATIVE)

Joint Administrators' post appointment time cost analysis for the period 13 January 2023 to 12 January 2024

Hours Spent		Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements										
(statutory)	Appointment documentation	1.0	0.0	0.0	3.3	4.8	0.0	9.1	£ 2,422.50	266.21
	Meetings/corres/tel	0.4	0.0	0.3	0.5	2.6	0.0	3.8	£ 967.50	254.61
	Statutory filing/advertising	0.0	0.1	0.4	0.8	4.5	0.0	5.8	£ 1,215.00	209.48
										246.26
Administration extension (report, notice, filing)	Administration extension (report, notice, filing)	0.0	0.0	1.8	0.3	6.0	0.0	8.1	£ 2,062.50	254.63
	Administrators' Proposals	1.9	0.0	5.8	0.5	9.6	0.0	17.8	£ 4,815.00	270.51
	Fee approval requests (court, creditors, committee)	0.0	0.0	0.0	0.1	0.0	0.0	0.1	£ 27.50	275.00
	Preparing progress & final reports (inc. R&Ps)	1.6	0.0	2.3	0.0	7.9	0.0	11.8	£ 3,662.50	310.38
	Qualifying decisions / meeting documentation / advert / agenda / minutes / report	0.7	0.0	1.1	0.0	1.4	0.0	3.2	£ 1,102.50	344.53
										284.63
General	General	0.0	0.0	0.0	0.1	0.0	0.0	0.1	£ 27.50	275.00
										275.00
Clearance / closure / other matters	Clearance / closure / other matters	0.0	17.0	1.7	0.6	1.1	0.0	20.4	£ 10,449.50	512.23
	CT/IT/CGT post-appointment returns	0.0	0.0	1.3	0.0	0.7	0.0	2.0	£ 592.50	296.25
Post-appointment VAT	Post-appointment VAT	0.2	0.0	0.8	0.0	5.9	0.0	6.9	£ 1,577.50	228.62
	Pre-appointment VAT & Tax returns	0.2	4.9	0.5	0.0	3.9	0.0	9.5	£ 3,460.00	364.21
										414.42
Total		6.0	22.0	16.0	6.2	48.4	0.0	98.6	£ 32,382.00	328.42

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**Realisation of Assets**

Other (e.g. rates, insurance pre-payments etc)	1.5	0.0	0.0	0.0	1.1	0.0	2.6	£ 1,250.00	480.77
									480.77
CT/IT/CGT pre-appointment refunds (terminal loss relief etc)	2.0	0.0	0.0	0.0	0.0	0.0	2.0	£ 1,350.00	675.00
VAT pre-appointment refunds / Bad Debt Relief Claims	0.6	0.0	0.0	0.0	0.0	0.0	0.6	£ 405.00	675.00
									675.00
Agent liaison	1.2	0.0	3.4	2.2	0.0	0.0	6.8	£ 2,605.00	383.09
Insurance	0.0	0.0	0.6	0.5	0.3	0.0	1.4	£ 400.00	285.71
Legal matters / Risk Board clearance	0.9	0.0	6.4	1.6	0.0	0.0	8.9	£ 3,272.50	367.70
Other major land & property issues	1.9	0.0	1.2	0.3	1.7	0.0	5.1	£ 2,075.00	406.86
									376.24
Meetings/corres/tel with purchaser	0.0	0.0	0.0	0.0	0.2	0.0	0.2	£ 35.00	175.00
									175.00
Agent liaison	0.0	0.0	0.1	0.0	0.0	0.0	0.1	£ 35.00	350.00
									350.00
Total	8.1	0.0	11.7	4.6	3.3	0.0	27.7	£ 11,427.50	412.55

**Investigations**

CDDA report/return/checklist	0.9	0.0	1.7	0.0	4.1	0.0	6.7	£ 1,920.00	286.57
Collect / schedule / general review of books & records & other papers	0.3	0.0	2.1	1.1	2.1	0.0	5.6	£ 1,450.00	258.93
Other general matters	0.0	2.1	0.0	0.0	5.4	0.0	7.5	£ 2,250.00	300.00
									283.84
Total	1.2	2.1	3.8	1.1	11.6	0.0	19.8	£ 5,620.00	283.84

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Case Specific Matters

Correspondence/tel/meeting - directors	0.0	0.0	5.4	1.8	0.0	0.0	7.2	£ 2,385.00	331.25
									331.25
General advice (e.g. non litigation / asset realisation)	1.6	0.0	1.5	0.0	0.0	0.0	3.1	£ 1,605.00	517.74
Other major issues (e.g. litigation to reduce claims etc)	0.4	0.0	4.0	0.0	0.1	0.0	4.5	£ 1,672.50	371.67
									431.25
Other – HSE/Environmental Health/SOA etc	0.0	0.0	0.0	0.0	1.2	0.0	1.2	£ 210.00	175.00
									175.00
Total	2.0	0.0	10.9	1.8	1.3	0.0	16.0	£ 5,872.50	367.03

Creditors

Agreement / Rejection of claims	0.4	0.0	6.8	0.0	0.0	0.0	7.2	£ 2,650.00	368.06
Meetings/corres/tel	0.8	0.0	0.6	0.0	0.8	0.0	2.2	£ 930.00	422.73
									380.85
Meetings/corres/tel	0.5	0.0	0.0	0.0	0.0	0.0	0.5	£ 337.50	675.00
									675.00
Agreement / Rejection of claims	0.0	0.0	0.2	0.0	0.0	0.0	0.2	£ 70.00	350.00
Correspondence/tel	0.5	0.0	1.6	1.3	0.0	0.0	3.4	£ 1,225.00	360.29
									359.72
Total	2.2	0.0	9.2	1.3	0.8	0.0	13.5	£ 5,212.50	386.11

Administration and Planning

Case planning/strategy	0.0	0.0	0.0	0.0	0.5	0.0	0.5	£ 112.50	225.00
									225.00
Billing	0.5	0.0	1.2	0.0	0.0	0.0	1.7	£ 757.50	445.59
Case review / KPI reports	1.2	0.0	1.4	0.5	4.6	0.0	7.7	£ 2,277.50	295.78
Diary updates / checklists	0.0	0.0	0.2	0.4	1.1	0.0	1.7	£ 382.50	225.00
Ongoing case planning/strategy	6.0	0.5	3.8	2.3	4.2	0.0	16.8	£ 7,102.50	422.77
									377.06
Bank Reconciliations	0.0	0.0	0.1	0.0	0.2	1.8	2.1	£ 268.00	127.62
Cashiering / TPS transaction posting	0.2	0.0	0.0	0.3	5.1	3.6	9.2	£ 1,543.50	167.77
Investment of funds - review	0.0	0.0	0.3	0.5	0.0	0.0	0.8	£ 255.00	318.75
Journals	0.0	0.0	0.3	0.0	0.5	0.0	0.8	£ 202.50	253.13
Receipts and Payments	0.0	0.0	1.9	0.0	0.0	0.0	1.9	£ 665.00	350.00
									198.24
Total	7.9	0.5	9.2	4.0	16.2	5.4	43.2	£ 13,566.50	314.04
Total Hours	27.4	24.6	60.8	19.0	81.6	5.4	218.8	£ 74,081.00	338.58
Total Time Cost	£ 18,495.00	£ 13,687.50	£ 20,782.00	£ 5,240.00	£ 15,282.50	£ 594.00	£ 74,081.00		
Average Rates	675.00	556.40	341.81	275.79	187.29	110.00	338.58		

# APPENDIX D - REVISED FEE ESTIMATE, SCOPE AND ASSUMPTIONS

	Staff Grade									
	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants / Support Staff	Other			
Charge out rate	£675	£525	£350	£275	£175	£145	£0			
	Budgeted hours							Total Hours	Total Cost (£)	Average Hourly Rate (£)
	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants / Support Staff	Other			
<b>STATUTORY REQUIREMENTS</b>										
Appointment documentation (statutory)	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence	-	-	-	0.5	2.6	-	-	3.1	475	153
SoA Preparation	-	-	-	-	-	-	-	-	-	-
Statutory filing / advertising	-	-	0.4	1.0	4.5	-	-	5.9	1,125	191
Swearing statement of affairs	-	-	-	-	-	-	-	-	-	-
Appointment & SoA	-	-	0.4	1.5	7.1	-	-	6.5	1,600	246
Case Management	-	-	-	-	-	-	-	-	-	-
Committee	-	-	-	-	-	-	-	-	-	-
Administration extension (report, notice, filing)	-	-	1.8	0.3	6.0	-	-	8.1	1,913	236
Administrators' Proposals	-	-	-	-	-	-	-	-	-	-
Court reports (Scotland)	-	-	-	-	-	-	-	-	-	-
Fee approval requests (court, creditors, committee)	0.5	-	-	-	0.5	-	-	1.0	438	438
Preparing progress & final reports (inc. R&Ps)	2.0	-	6.0	-	7.0	-	-	15.0	4,850	323
Qualifying decisions / meeting documentation / advert / agenda / minutes / report	0.5	-	1.0	-	1.0	-	-	2.5	888	355
SIP 16 statement	-	-	-	-	-	-	-	-	-	-
Creditors/shareholders decisions, meetings & reports	3.0	-	8.8	0.3	14.5	-	-	26.6	8,088	304
Pension scheme	-	-	-	-	-	-	-	-	-	-
Pre-appointment and background	-	-	-	-	-	-	-	-	-	-
Clearance / closure / other matters	-	18.5	2.0	-	-	-	-	20.5	9,710	474
CT/IT/CGT post-appointment returns	-	-	1.5	-	-	-	-	1.5	525	350
Post-appointment VAT	2.0	-	5.0	-	6.0	-	-	13.0	4,300	331
Pre-appointment VAT & Tax returns	1.0	5.0	1.0	-	4.0	-	-	11.0	4,260	387
Taxation	3.0	23.5	9.5	-	10.0	-	-	46.0	18,795	409
<b>Statutory Requirements Total</b>	<b>6.0</b>	<b>23.5</b>	<b>18.7</b>	<b>1.8</b>	<b>31.6</b>	<b>-</b>	<b>-</b>	<b>79.1</b>	<b>28,482</b>	<b>360</b>
<b>REALISATION OF ASSETS</b>										
Assets general - other	-	-	-	-	-	-	-	-	-	-
Assets - litigation / investigation	-	-	-	-	-	-	-	-	-	-
CT/IT/CGT pre-appointment refunds (terminal loss relief etc)	2.0	-	-	-	-	-	-	2.0	1,350	675
VAT pre-appointment refunds / Bad Debt Relief Claims	0.6	-	-	-	-	-	-	0.6	405	675
Assets - taxation	2.6	-	-	-	-	-	-	2.6	1,755	675
Chattels	-	-	-	-	-	-	-	-	-	-
Debtors & Sales Financing	-	-	-	-	-	-	-	-	-	-
Hire purchase/leasing creditors	-	-	-	-	-	-	-	-	-	-
Agent liaison	1.0	-	2.0	-	-	-	-	3.0	1,375	458
Disclaimer	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Legal matters	1.0	-	1.0	-	-	-	-	2.0	1,025	513
Matrimonial home	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with charge holder(s)	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with directors/debtor	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with Landlord	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with others re tenanted property	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with purchaser	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with spouse/advisers	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with tenants	-	-	-	-	-	-	-	-	-	-
Meetings/correspondence with Utility suppliers	-	-	-	-	-	-	-	-	-	-
Other major land & property issues	-	-	-	-	-	-	-	-	-	-
Rent Collection	-	-	-	-	-	-	-	-	-	-
Sales formalities (contract negotiations)	-	-	-	-	-	-	-	-	-	-
Land & Property	2.0	-	3.0	-	-	-	-	5.0	2,400	480
Retention of Title / Third party assets	-	-	-	-	-	-	-	-	-	-
Sale of Business	-	-	-	-	0.2	-	-	0.2	40	200
Stock & WP	-	-	0.1	-	-	-	-	0.1	35	350
<b>Realisation of Assets Total</b>	<b>4.6</b>	<b>-</b>	<b>3.1</b>	<b>-</b>	<b>0.2</b>	<b>-</b>	<b>-</b>	<b>7.9</b>	<b>4,230</b>	<b>535</b>
<b>INVESTIGATIONS</b>										
DT/DBEIS/Official Receiver	-	-	-	-	-	-	-	-	-	-
Antecedent transactions - other	-	-	-	-	-	-	-	-	-	-
CDDA report/return	-	-	-	-	1.8	-	-	1.8	360	200
Collect / schedule / general review of books & records & other papers	-	-	-	1.1	1.0	-	-	2.1	503	239
Company searches	-	-	-	-	-	-	-	-	-	-
Floating charge avoidance	-	-	-	-	-	-	-	-	-	-
Ms/leasance	-	-	-	-	-	-	-	-	-	-
Other general matters	-	-	-	-	2.5	-	-	2.5	500	200
Preference	-	-	-	-	-	-	-	-	-	-
SIP 2 review	-	-	-	-	-	-	-	-	-	-
Transaction at an undervalue	-	-	-	-	-	-	-	-	-	-
Void dispositions (s127/s284)	-	-	-	-	-	-	-	-	-	-
Wrongful/fraudulent trading	-	-	-	-	-	-	-	-	-	-
Investigations / CDDA	-	-	-	1.1	5.3	-	-	6.4	1,363	213
<b>Investigations Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.1</b>	<b>5.3</b>	<b>-</b>	<b>-</b>	<b>6.4</b>	<b>1,363</b>	<b>213</b>

CASE SPECIFIC MATTERS										
Compliance with IVA / CVA	-	-	-	-	-	-	-	-	-	-
Correspondence/tel	-	-	-	-	-	-	-	-	-	-
Correspondence/tel/meeting - bankrupt / debtor	-	-	-	-	-	-	-	-	-	-
Correspondence/tel/meeting - directors	-	-	3.0	1.8	-	-	-	4.8	1,545	322
Meetings	-	-	-	-	-	-	-	-	-	-
Director(s)/debtor/bankrupt	-	-	3.0	1.8	-	-	-	4.8	1,545	322
Annulment	-	-	-	-	-	-	-	-	-	-
General advice (e.g. non litigation / asset realisation)	2.0	-	2.0	-	-	-	-	4.0	2,050	513
Litigation	-	-	-	-	-	-	-	-	-	-
Meetings	-	-	-	-	-	-	-	-	-	-
Other major issues (e.g. litigation to reduce claims etc)	-	-	2.0	-	1.0	-	-	3.0	900	300
Legal Matters	2.0	-	4.0	-	1.0	-	-	7.0	2,950	421
Other specific matters	-	-	-	-	-	-	-	-	-	-
Shareholders / Members	-	-	-	-	-	-	-	-	-	-
Case Specific Matters total	2.0	-	7.0	1.8	1.0	-	-	11.8	4,495	381
CREDITORS										
Deferred / Postponed creditors	-	-	-	-	-	-	-	-	-	-
Employees	-	-	-	-	-	-	-	-	-	-
Other creditors	-	-	-	-	-	-	-	-	-	-
Agreement / Rejection of claims	-	-	6.0	-	-	-	-	6.0	2,100	350
Distributions / Disapplication of PP	-	-	-	-	-	-	-	-	-	-
Meetings/corres/tel	1.0	-	1.0	-	1.0	-	-	3.0	1,225	408
Reports (non statutory)	-	-	-	-	-	-	-	-	-	-
Preferential creditors	1.0	-	7.0	-	1.0	-	-	9.0	3,325	369
Secured creditors	-	-	-	-	-	-	-	-	-	-
Unsecured creditors	-	-	-	-	-	-	-	-	-	-
Creditors Total	1.0	-	7.0	-	1.0	-	-	9.0	3,325	369
TRADING										
Trading	-	-	-	-	-	-	-	-	-	-
Trading Total	-	-	-	-	-	-	-	-	-	-
ADMINISTRATION AND PLANNING										
Appointment & SoA	-	-	-	-	0.5	-	-	0.5	100	200
Billing	-	-	1.5	-	-	-	-	1.5	525	350
Case review / KPI reports	1.0	-	-	-	-	-	-	1.0	675	675
Communication with Joint office holder	-	-	-	-	-	-	-	-	-	-
Diary updates / checklists	-	-	-	-	1.0	-	-	1.0	200	200
Filing	-	-	-	-	-	-	-	-	-	-
Ongoing case planning/strategy	3.5	0.5	1.0	-	-	-	-	5.0	2,956	591
Post closure administration	-	-	-	-	-	-	-	-	-	-
Redirected mail	-	-	-	-	-	-	-	-	-	-
Case Management	4.5	0.5	2.5	-	1.0	-	-	8.5	4,356	512
Bank Reconciliations	-	-	0.1	-	0.2	1.8	-	2.1	336	160
Cashiering / TPS transaction posting	-	-	-	0.1	2.1	3.6	-	5.8	970	167
Investment of funds - review	-	-	0.3	0.5	-	-	-	0.8	243	303
Journals	-	-	0.3	-	0.5	-	-	0.8	205	256
Receipts & payments	-	-	2.0	-	-	-	-	2.0	700	350
Cashiering	-	-	2.7	0.6	2.8	5.4	-	11.5	2,453	213
Pre-appointment & background	-	-	-	-	-	-	-	-	-	-
Administration & Planning Total	4.5	0.5	5.2	0.6	4.3	5.4	-	20.5	6,909	337
Total Hours										
Total time costs	£12,218	£11,688	£14,560	£1,595	£7,960	£783	£0	£48,804		
Average hourly rate	£675	£487	£355	£301	£183	£0	£0	£356		

Activity	Scope and assumptions for work proposed to be done
Statutory Requirements	<p>Work that must be carried out in order to comply with statutory requirements imposed by the insolvency legislation.</p> <p>This includes submission of VAT reclaims and post appointment Corporation Tax returns, preparation and issue of progress reports and associated statutory filing and dealing with correspondence not relating to other specific matters. This additional work is necessary because it was not possible to close the Administration within the first 12 months. As a result, an extension was sought and approved by the Company's creditors.</p> <p>Due to the lack of records, it was necessary to seek specialist tax advice to ensure appropriate submissions were made to HMRC to bring the Company's pre-appointment tax affairs up to date.</p> <p>The budget assumes that the case can be concluded within two years of appointment and that the Company's pre-appointment Corporation Tax.</p> <p>See fee estimate attached.</p>
Realisation of assets	<p>All aspects of the realisation of assets which were not anticipated in the original fee estimate. This includes work relating to the Company's tax accounts to determine the refund / payment position and additional work relating to the management and disposal of the Company's land.</p> <p>This budget assumes that all assets will be realised within 18 months of appointment. It also assumes that there are no unknown assets of the Company.</p> <p>See fee estimate attached.</p>
Investigations	<p>Additional work required regarding collection and review of the Company's records and work required to complete the report on the conduct of the Company's directors. The lack of available records led to this process becoming protracted compared to what was anticipated in the original fee estimate.</p> <p>This budget assumes that there are no further investigation matters which will need to be undertaken</p> <p>See fee estimate attached.</p>
Case specific matters	<p>Additional work regarding the director, particularly due to his absence and the impact on the Administration as a result of his role as sole director and shareholder. This has become protracted as the director has not been located as previously hoped. His continued absence has required additional legal advice to be sought and it is anticipated that a Court application will be required to determine the most appropriate course of action to enable the Company to exit from Administration.</p> <p>This budget assumes that the director will not be located and that the Administration can be concluded within two years of appointment.</p> <p>See fee estimate attached.</p>
Creditors	<p>Additional work relating to creditor queries and agreement of preferential claims, which has become protracted due to the lack of records and ongoing correspondence with HMRC.</p> <p>See fee estimate attached.</p>



Activity	Scope and assumptions for work proposed to be done
Administration and planning	<p>Work that must be carried out in order to deal with the administration of the case. This is additional work that has been required due to the Administration needing to be extended.</p> <p>This includes handling of receipts and payments and other cashiering matters, case planning and strategy, reviews against strategy, billing and maintenance of case files.</p> <p>The budget assumes that the case can be concluded in two years.</p>

# APPENDIX H – PROOF OF DEBT FORM

## Rule 14.4 of the Insolvency (England and Wales) Rules 2016

### Proof of Debt

**In the High Court of Justice Business and Property Court in Leeds Insolvency & Companies List (ChD) No 001037- of 2022**  
**Brinklow Marina Ltd in Administration (“the Company”)**  
**Company No: 04854885**  
**Gareth Harris and Lee Van Lockwood appointed as Joint Administrators to the Company on 13 January 2023**

Relevant date for creditors' claims: 13 January 2023

1	Name of creditor If a company please also give company registration number	
2	Address of creditor for correspondence.	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the relevant date. Less any payments made after that date in relation to the claim, any deduction in respect of discounts and any adjustment by way of mutual dealings and set off in accordance with relevant legislation	£
4	Details of any documents by reference to which the debt can be substantiated. There is no need to attach them now, but you should retain them safely as the Joint Administrators may ask you at a future date to produce any document or other evidence which is considered necessary to substantiate the whole or any part of the claim, as may the chairman or convenor of any qualifying decision procedure.	
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.	£ Date
8	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.	
	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	

Date	
Position with or in relation to creditor	
Address of person signing (if different from 2 above)	

Notes:

1. This form can be authenticated for submission by email, to [restructuring.leeds@rsmuk.com](mailto:restructuring.leeds@rsmuk.com), by entering your name in block capitals and sending the form as an attachment from an email address which clearly identifies you or has been previously notified to the office holder. If completing on behalf of a company, please state your relationship to the company