

Liquidator's Progress Report

S.192

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

To the Registrar of Companies

Company Number

05189942

Name of Company

Complete Pipework Limited

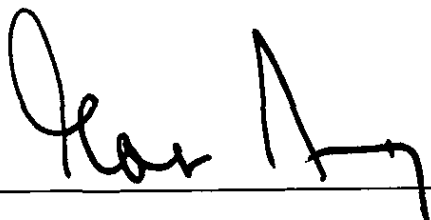
I / ~~We~~

Martin C Armstrong FCCA FABRP MIPA, Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA

the liquidator(s) of the company attach a copy of my/~~our~~ Progress Report
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 03/12/2012 to 02/12/2013

Signed



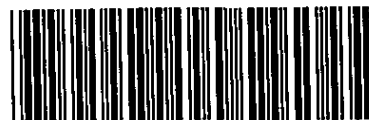
Date

15/01/14

Turpin Barker Armstrong
Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Ref XC0270/IR/RR

FRIDAY



A11

A2ZRHGLU

17/01/2014

#131

COMPANIES HOUSE

Complete Pipework Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs		From 03/12/2012 To 02/12/2013	From 03/12/2010 To 02/12/2013
	ASSET REALISATIONS		
1,500 00	Tangible Assets	NIL	1,200 00
157,144 00	Book Debts	2,500 00	92,224 29
	Gross Bank Interest	46 37	237 95
		<u>2,546 37</u>	<u>93,662 24</u>
	COST OF REALISATIONS		
	Agents'/Valuers' Fees	625 00	12,039 58
	Legal Fees	2,500 00	2,500 00
		<u>(3,125 00)</u>	<u>(14,539 58)</u>
	COST OF ADMINISTRATION		
	Specific Bond	NIL	330 00
	Preparation of S of A	NIL	7,500 00
	Pre Advice Fee	NIL	5,000 00
	Statutory Advertising	NIL	247 52
	Petitioning Creditors	NIL	6,254 04
	Redirection of Post	NIL	25 96
	PAYE & NIC	NIL	973 65
	Corporation Tax	9 25	47 55
	Liquidator's Remuneration	NIL	43,982 00
		<u>(9 25)</u>	<u>(64,360 72)</u>
	PREFERENTIAL CREDITORS		
	Department of Employment	NIL	2,169 96
Uncertain	Employees' Wage Arrears	NIL	887 27
Uncertain	Employees' Holiday Pay	NIL	1,279 92
		<u>NIL</u>	<u>(4,337 15)</u>
	FLOATING CHARGE CREDITORS		
(49,969 00)	Barclays Bank Plc	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(348,110 00)	Trade & Expense Creditors	NIL	NIL
Uncertain	Employees	NIL	NIL
(2,406 00)	Directors	NIL	NIL
(84,981 00)	HM Revenue & Customs - PAYE/NI	NIL	NIL
(24,108 00)	HM Revenue & Customs - CT	NIL	NIL
(172,994 00)	HM Revenue & Customs - VAT	NIL	NIL
(161,329 00)	HM Revenue & Customs - SC60	NIL	NIL
(1,872 00)	Landlord - Rent	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(2 00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(687,127.00)		(587 88)	10,424 79

REPRESENTED BY

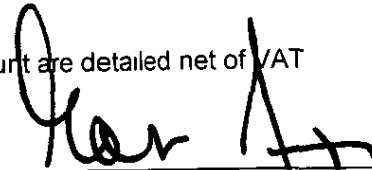
Input VAT
Bank - Current a/c

625 00
9,799 79

10,424 79

Note

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT



Martin C Armstrong FCCA FABRP MIPA
Liquidator



turpin barker armstrong

Corporate Recovery and Insolvency

Allen House
1 Westmead Road
Sutton Surrey SM1 4LA
Tel 020 8661 7878
Fax 020 8661 0598
E-mail tba@turpinba.co.uk
Internet www.turpinba.co.uk
Also at Sevenoaks

To all known members and creditors

Our Ref RAR/MCA/XC270

15th January 2014

Dear Sirs

Complete Pipework Limited ("the Company") - in Creditors' Voluntary Liquidation

This is my report to members and creditors following the 3rd anniversary of my appointment as Liquidator. This report should be read in conjunction with my previous annual progress reports.

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 receipt of this report. 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

If members or creditors have any queries regarding this report or the conduct of the Liquidation in general, they should contact Ryan Russell on 020 8661 7878.

Yours faithfully


Martin C Armstrong FCCA FABRP FIPA MBA
Liquidator

Encs

We are pleased to support



www.straphaels.org.uk

M C Armstrong FCCA FABRP FIPA MBA, A W Payne FFA DipPFS PMA D C Clark FCCA, J E Patchett FCCA FABRP
D A Payne BA (Hons) FCA B I Suckling BSc (Hons) FCCA
Consultant J S Penfold FCA

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants

M C Armstrong and J E Patchett are licensed to act as Insolvency Practitioners in the United Kingdom by the Association of Chartered Certified Accountants

Also at The Old Town Jail, 14-18 London Road Sevenoaks, Kent TN13 1AJ Tel 01732 450251



Complete Pipework Limited – in Creditors' Voluntary Liquidation
Liquidator's Progress Report to Creditors and Members
For the year ending 2nd December 2013

STATUTORY INFORMATION

Company name	Complete Pipework Limited
Registered office	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Former registered office	A3 Broomsleigh Business Park Worsley Bridge Road London SE26 5BN
Registered number	05189942
Liquidator's name	Martin C Armstrong FCCA FABRP FIPA MBA
Liquidator's address	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Liquidator's date of appointment	3 rd December 2010

LIQUIDATOR'S ACTIONS SINCE LAST REPORT

Since my last report, I have been in communications with DAL Commercial Consultants Limited and SGH Martineau LLP in respect of the remaining debts/retentions. Further information in this regard can be found in the "Assets" section overleaf.

Myself and my staff have also spent further time dealing with statutory duties, creditor enquiries and general administration of the liquidation.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Accounts for the periods from 3rd December 2010 to 2nd December 2013 and 3rd December 2012 to 3rd December 2013 are attached.

ASSETS

Tangible Assets

Messrs James Owen & Co, a firm of professional, independent valuation agents were instructed to provide a desktop valuation of the company's minimal tangible assets for the purposes of the Estimated Statement of Affairs.

Based on the foregoing valuation, the company's tangible assets were understood to be worth £1,500. A connected company, namely Excel Pipework Limited, offered to purchase the company's assets and submitted an offer of £1,200. In view of the minimal value of the assets, the potential costs of marketing/disposing of the same and on the advice of James Owen & Co, this offer was accepted.

Accordingly, the sum of £1,200 has been received in respect of tangible assets.



Book Debts/Retentions

At the date of liquidation, the directors advised that £448,450 was owed to the company by way of outstanding book debts/retentions, with circa £157,444 estimated by the directors to be collectible (due to ongoing contractual disputes)

Following my appointment, I instructed specialist debt collection agents, namely DAL Commercial Consultants Limited ("DAL"), to assist in collecting the outstanding debts. With the assistance of DAL, the sum of £92,224.24 has been realised in respect of these debts/retentions (of which £2,500 was realised in the period covered by this report)

Due to disputes over the company's larger debts (totalling circa £220k), and on the advice of DAL, I instructed solicitors, namely SGH Martineau LLP ("SGH"), to review the position and write to the foregoing debtors. The debtors claimed substantial contra charges and SGH have advised that it would not be cost effective to pursue these debts further. No further recoveries are anticipated and therefore the uncollected debts/retentions have been written off.

There are no other known assets of the company

LIABILITIES

Secured Creditors

A search of the Register at Companies House has revealed that the following security has been granted over the company's assets

Charge-holder Barclays Bank Plc
Created 11/03/2009, Registered 17/03/2009

This is an 'all monies' Fixed & Floating Charge over the undertaking and all property and/or assets present and future including Goodwill and Book Debts

It was understood that the company owed Barclays Bank Plc £49,968.50 in respect of an overdrawn business account. Barclays Bank Plc have submitted a claim for £46,021.37 in the liquidation. No payments have been made to Barclays Bank Plc under the Fixed & Floating Charge

Preferential Creditors

The statement of affairs anticipated monies owed to preferential creditors in respect of holiday pay and wage arrears. The two directors were the only employees of the company and they submitted claims to the RPO in respect of their outstanding employment entitlements. However, only one claim was agreed and paid, with the other being rejected.

Numerous claims were submitted by subcontractors to the Redundancy Payments Office ("RPO"), however these were rejected on the basis that the RPO did not consider them to have employment status.

A preferential dividend of 100p in the £ (totalling £5,310.80) was declared and paid on 18th July 2012. This includes the preferential claim of the director whose claim was rejected by the RPO.

Crown Creditors

The statement of affairs included £443,412 owed to HMRC. Since my appointment, the following claims (totalling £552,858.70) have been received from HMRC

VAT	£172,994.00
PAYE/NI/CIS/CT	£349,864.70

Non-preferential unsecured Creditors

The statement of affairs included 21 unsecured creditors with an estimated total liability of £352,388.82. I have received claims from 19 creditors at a total of £323,110.94. To date I have not received claims from



6 creditors with original estimated claims in the statement of affairs of £48,918 46

DIVIDEND PROSPECTS

Preferential creditors

As detailed above, a dividend of 100p in the £ has been paid to preferential creditors

Fixed/Floating charge creditors

There is no prospect of a dividend to Barclays Bank Plc under the Fixed & Floating Charge

Ordinary unsecured creditors

There is no prospect of a dividend to unsecured creditors

As previously advised, the Company gave a floating charge to Barclays Bank Plc on 11th March 2009 and the prescribed part provisions will apply. However, on the basis of realisations to date, and after taking into account the costs of the liquidation to date, the net property of the Company is nil and therefore there is no prescribed part of the net property to be calculated.

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.

My initial investigation consisted of a review of the records delivered up by the directors, a review of the company's banking records, and a comparison between the company's last accounts and the asset/liability position as at the date of Liquidation.

I advise that following my initial review of the company's affairs, and after reviewing the company's Crown compliance record, further enquiries were made of HMRC in this regard.

In addition, I undertook further investigations into various transactions from the company's bank account, which were highlighted in the initial review. In this regard we made enquiries of the company's directors and identified a payment of £8,472 41 to a connected company, which I considered may be an antecedent transaction (namely a preference under Section 239 of the Insolvency Act 1986). After making additional enquiries, I am satisfied with the explanations and evidence provided to support these transactions. Accordingly, no recovery action was taken for this payment.

Furthermore, in view of the fact that the company was subject to winding-up petitions from its creditors I had to consider the scope of Section 214 of the Insolvency Act 1986 (Wrongful Trading) with greater scrutiny than normal.

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 him 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 £7,500 for assistance with preparing the statement of affairs, producing and circulating the notices for the meetings of members and creditors prior to my appointment at a meeting held on 3rd December 2010. Of this £2,500 was to be paid to Miller Davies for their assistance with preparing the statement of affairs.

In addition, creditors also authorised the payment of an advice fee of £5,000 for assisting the company with negotiating the withdrawal of the two Winding Up petitions presented against the company (on the basis



the company would be placed into voluntary liquidation) The petitions were subsequently withdrawn (subject to the petitioning costs being paid from the liquidation)

Both the statement of affairs fee and advice fee have been paid from asset realisations and are shown in the enclosed receipts and payments account

LIQUIDATOR'S REMUNERATION

My remuneration was previously authorised by creditors at a meeting held on 3rd December 2010 to be drawn on a time cost basis My total time costs to 2nd December 2013 amount to £57,152 00, representing 198 9 of hours work at an average charge out rate of £287 34 per hour, (of which £3,134 00, representing 14 1 of hours work, was charged in the period between 3rd December 2012 and 2nd December 2013, at an average charge out rate of £222 27 per hour)

I have drawn £43,982 00 to date (of which all was drawn in the period prior to that covered by this report)

A schedule of my time costs incurred to 2nd December 2013 is attached

A description of the routine work undertaken in the Liquidation to date is as follows

- 1 Administration and Planning
 - Preparing the documentation and dealing with the formalities of appointment
 - Statutory notifications and advertising
 - Preparing documentation required
 - Dealing with all routine correspondence
 - Maintaining physical case files and electronic case details on IPS
 - Review and storage
 - Case bordereau
 - Case planning and administration
 - Preparing reports to members and creditors
 - Convening and holding meetings of members and creditors
- 2 Cashiering
 - Maintaining and managing the Liquidator's cashbook and bank account
 - Ensuring statutory lodgements and tax lodgement obligations are met
- 3 Creditors
 - Dealing with creditor correspondence and telephone conversations
 - Preparing reports to creditors
 - Maintaining creditor information on IPS
 - Reviewing and adjudicating on proofs of debt received from creditors
- 4 Investigations
 - Review and storage of books and records
 - Preparing a return pursuant to the Company Directors Disqualification Act
 - Conducting investigations into suspicious transactions
 - Review books and records to identify any transactions or actions a Liquidator may take against a third party in order to recover funds for the benefit of creditors
- 5 Realisation of Assets
 - Correspondence/meetings with DAL/directors/solicitors relating to the collection of outstanding book debts and retentions
 - Negotiating and agreeing sale of company's tangible assets

In addition to the routine work above, I would comment as follows

Realisation of Assets

The company's debtors appeared substantial and comprised of debts where there had been or was likely to be a prolonged contractual dispute. Whilst I engaged specialist agents with experience in the construction industry, a significant amount of time was expended initially to review/investigate the substantial volumes of debtor files. Thereafter, much time has been spent in liaising with the agents/solicitors in order for me to be able to decide future actions. The time I have spent therefore reflects the complexity of the case and the level of responsibility required by the liquidator in connection with the circumstances of the insolvency. Moreover, I consider that the Partner time charged to the case has been effective in securing existing recoveries that would not otherwise be available had the majority of work been done by staff in other categories.

Investigations

During the initial assessment of the case by my staff (to identify areas for further investigation in respect of both assets and the conduct of the directors), the circumstances of the insolvency again required me to spend relatively more time than I would undertake ordinarily. As previously stated, the company was subject to winding up petitions and had a substantial HMRC liability and further investigation into the company's affairs was deemed necessary.

A copy of 'A Creditors Guide to Liquidators' Fees' published by the Association of Business Recovery Professionals and 'A Statement of Insolvency Practice 9 (Revised)' together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link <http://www.turpinba.co.uk/services/insolvency/fees.htm>. Please note that there are different versions for cases that commenced before or after 6th April 2010 and in this case you should refer to the post-April 2010 version. A hard copy of both documents can be obtained on request from this office.

Turpin Barker Armstrong's charge out rates were increased with effect from 1st April 2013. Details of the current/previous rates are detailed on Turpin Barker Armstrong's fee policy which can be found on the link above.

LIQUIDATOR'S EXPENSES

Details of my expenses accrued and drawn to 2nd December 2013 (and those accrued and drawn in the period since my last report) are as follows:

<u>Type</u>	<u>Total Amount</u>	<u>Accrued since</u> <u>03/12/2012</u>	<u>Drawn in total</u>	<u>Drawn since</u> <u>03/12/2013</u>
Statutory Advertising	£247.52	Nil	£247.52	Nil
Bordereau	£330.00	Nil	£330.00	Nil
Postal Redirection	£25.96	Nil	£25.96	
Report Upload Fee	£10.00	£10.00	Nil	Nil
	£613.48	£10.00	£603.48	Nil

The following agents or professional advisors have been utilised in this matter:

<u>Professional Advisor</u>	<u>Nature of Work</u>	<u>Fee Arrangement</u>	<u>Amount Paid</u> <u>(Exclusive of VAT)</u>
DAL Commercial Consultants Limited	Debt Collection Agents	Percentage of realisations + agreed fee	£12,039.58
SGH Martineau LLP	Solicitors	Agreed fee	£2,500.00

DAL Commercial Consultants Limited ("DAL")

DAL were instructed to review the company's debtor/retention ledger and pursue the outstanding sums.



It was agreed that, for the majority of debts, DAL be paid 25% of realisations in this regard. For the remaining, larger, disputed debts (totalling circa £220k), DAL were paid an agreed fee of £2,500 to review the substantial documentation and comment on the debts. DAL suggested that independent legal advice be obtained in respect of the disputed debts.

SGH Martineau LLP ("SGH")

Following DAL's comments in respect of the disputed debts, I instructed SGH to review the documentation in relation to these debts (including contra claims) and enter into a dialogue with each debtor. As previously reported, the debtors claimed substantial contra charges and SGH advised that it would not be cost effective to pursue these debts further.

The choice of professionals was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances of this case.

As previously reported, the company was subject to two winding up petitions. The petitioning creditors agreed to withdraw their petitions on the basis that the company was going to be placed into Creditors' Voluntary Liquidation (and subject to the petitioning costs being paid from the liquidation). Accordingly, the following petitioning costs have been paid (as authorised by creditors):

- 1 That the petitioning costs of Wolseley UK Limited, which amounted to £3,654.04
- 2 That the petitioning costs of Kimberley Access Limited, which amounted to £2,600.00

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 receipt of this report. 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

SUMMARY

The Liquidation is now complete and I will shortly take steps to close the case. I estimate that this will take approximately 3-6 months and once resolved the Liquidation will be finalised and our files will be closed.

Should you have any queries regarding this report, or the Liquidation in general, please contact Ryan Russell on 020 8661 7878.

At Turpin Barker Armstrong 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 James E Patchett, Turpin Barker Armstrong, Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the



regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, or you may email ip.complaints@insolvency.gov.uk, or you may phone 0845 602 9848 - calls are charged at between 1p and 10.5p per minute from a land line, for mobiles, between 12p and 41p per minute if you're calling from the UK.

A handwritten signature in black ink, appearing to read 'Martin C Armstrong', with a stylized flourish at the end.

Martin C Armstrong FCCA FABRP FIPA MBA
Liquidator

Complete Pipework Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs		From 03/12/2012 To 02/12/2013	From 03/12/2010 To 02/12/2013
	ASSET REALISATIONS		
1,500 00	Tangible Assets	NIL	1,200 00
157,144 00	Book Debts	2,500 00	92,224 29
	Gross Bank Interest	46 37	237 95
		<u>2,546 37</u>	<u>93,662 24</u>
	COST OF REALISATIONS		
	Agents'/Valuers' Fees	625 00	12,039 58
	Legal Fees	2,500 00	2,500 00
		<u>(3,125 00)</u>	<u>(14,539 58)</u>
	COST OF ADMINISTRATION		
	Specific Bond	NIL	330 00
	Preparation of S of A	NIL	7,500 00
	Pre Advice Fee	NIL	5,000 00
	Statutory Advertising	NIL	247 52
	Petitioning Creditors	NIL	6,254 04
	Redirection of Post	NIL	25 96
	PAYE & NIC	NIL	973 65
	Corporation Tax	9 25	47 55
	Liquidator's Remuneration	NIL	43,982 00
		<u>(9 25)</u>	<u>(64,360 72)</u>
	PREFERENTIAL CREDITORS		
	Department of Employment	NIL	2,169 96
Uncertain	Employees' Wage Arrears	NIL	887 27
Uncertain	Employees' Holiday Pay	NIL	1,279 92
		<u>NIL</u>	<u>(4,337 15)</u>
	FLOATING CHARGE CREDITORS		
(49,969 00)	Barclays Bank Plc	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(348,110 00)	Trade & Expense Creditors	NIL	NIL
Uncertain	Employees	NIL	NIL
(2,406 00)	Directors	NIL	NIL
(84,981 00)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
(24,108 00)	HM Revenue & Customs - CT	NIL	NIL
(172,994 00)	HM Revenue & Customs - VAT	NIL	NIL
(161,329 00)	HM Revenue & Customs - SC60	NIL	NIL
(1,872 00)	Landlord - Rent	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(2 00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(687,127.00)</u>		<u>(587 88)</u>	<u>10,424 79</u>
	REPRESENTED BY		
	Input VAT		625 00

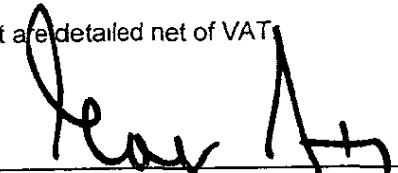
Bank - Current a/c

9,799 79

10,424 79

Note

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.


Martin C Armstrong FCCA FABRP MIPA
Liquidator

Time Entry - Detailed SIP9 Time & Cost Summary

XC0270 - Complete Pipework Limited
From 03/12/2010 To 02/12/2013
Project Code POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
600 Administration	5 50	4 20	3 00	22 50	35 20	7 683 50	218 28
Administration & Planning	5 50	4 20	3 00	22 50	35 20	7 683 50	218 28
601 Case Specific 1	2 10	0 00	0 00	0 00	2 10	920 50	438 33
402 Cashiering	1 40	0 40	0 50	11 70	14 00	2 501 00	178 64
Case Specific Matters	3 50	0 40	0 50	11 70	16 10	3 421 50	212 52
500 Preferential Creditors	0 00	0 00	2 70	0 10	2 80	612 00	218 57
501 Unsecured Creditors	8 90	0 10	0 10	23 30	32 40	8 002 50	246 99
504 Statutory Reporting to Creditors	0 00	0 00	3 10	6 30	9 40	1 368 00	145 53
505 Report / Secured Creditor	0 00	0 00	0 90	3 90	4 80	900 00	187 50
Creditors	8 90	0 10	6 80	33 60	49 40	10 882 50	220 29
201 CDDA Reports	37 10	0 00	0 10	10 20	47 40	17 545 50	370 16
Investigations	37 10	0 00	0 10	10 20	47 40	17 545 50	370 16
202 Pursuing Antecedent Transactions	0 00	0 00	0 00	1 20	1 20	216 00	180 00
303 Book Debts	10 80	0 50	4 40	2 60	18 30	6 191 00	338 31
306 Other Assets	22 40	1 50	0 00	7 40	31 30	11 212 00	358 21
Realisation of Assets	33 20	2 00	4 40	11 20	50 80	17 619 00	346 83
Total Hours	88 20	6 70	14 80	89 20	198 90	57 162 00	287 34
Total Fees Claimed						43 992 00	

Time Entry - Detailed SIP9 Time & Cost Summary

XC0270 - Complete Pipework Limited
From 03/12/2012 To 02/12/2013
Project Code POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
600 Administration	0 00	0 60	1 40	0 40	2 40	496 00	206 67
Administration & Planning	0 00	0 60	1 40	0 40	2 40	496 00	206 67
601 Case Specific 1	0 50	0 00	0 00	0 00	0 50	240 50	481 00
402 Cashiering	0 30	0 40	0 50	1 30	2 50	439 50	175 80
Case Specific Matters	0 80	0 40	0 50	1 30	3 00	680 00	226 67
501 Unsecured Creditors	1 00	0 00	0 10	0 00	1 10	427 00	388 18
504 Statutory Reporting to Creditors	0 00	0 00	3 10	2 00	5 10	762 00	149 41
Creditors	1 00	0 00	3 20	2 00	6 20	1,189 00	191 77
201 CDDA Reports	0 00	0 00	0 10	0 00	0 10	22 00	220 00
Investigations	0 00	0 00	0 10	0 00	0 10	22 00	220 00
303 Book Debits	0 80	0 50	1 10	0 00	2 40	747 00	311 25
Realisation of Assets	0 80	0 50	1 10	0 00	2 40	747 00	311 25
Total Hours	2 60	1 60	8 30	3 70	14 10	3,134 00	222 27
Total Fees Claimed						0 00	