

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 05673505

Company name in full Autobahn Network Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Gary

Surname Birchall

3 Liquidator's address

Building name/number Skull House Lane

Street Appley Bridge

Post town Wigan

County/Region

Postcode WN6 9DW

Country

4 Liquidator's name ①

Full forename(s) Anthony Benjamin

Surname Fisher

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Skull House Lane

Street Appley Bridge

Post town Wigan

County/Region

Postcode WN6 9DW

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ14
Notice of final account prior to dissolution in CVL

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

^d6

^m1

^m1

^y2

^y0

^y2

^y0

**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 **Gary Birchall**

Company name **Debtfocus**

Address
Skull House Lane
Appley Bridge

Post town **Wigan**

County/Region

Postcode **W N 6 9 D W**

Country

DX

Telephone **01257 257030**

**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**

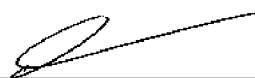
For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Autobahn Network Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 19 November 2019 To 25 November 2020

Statement of Affairs £		£	£
	ASSET REALISATIONS		
	Cash at Bank	299.34	
	Bank Interest Gross	0.59	
	Deposit for Costs	3,000.00	
			3,299.93
	COST OF REALISATIONS		
	Specific Bond	20.00	
	Preparation of S. of A.	2,500.00	
	Irrecoverable VAT	558.66	
	Stationery & Postage	52.66	
	Statutory Advertising	240.60	
			(3,371.92)
	PREFERENTIAL CREDITORS		
(442.00)	Employee Arrears/Hol Pay	NIL	
			NIL
	UNSECURED CREDITORS		
(118.42)	Trade & Expense Creditors	NIL	
(5,856.50)	Employees	NIL	
(4,000.00)	Directors	NIL	
(11,669.25)	HM Revenue & Customs - Corporation	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(22,186.17)			(71.99)
	REPRESENTED BY		
	Office		(71.99)
			(71.99)

Note:



 Gary Birchall
 Joint Liquidator

Our ref: X19122/GB/RW

23 September 2020

Private & Confidential

To All Creditors and Shareholders

Dear Sirs

Autobahn Network Limited – In Liquidation ("the Company")

Registered Address: c/o Focus Insolvency Group, Skull House Lane, Appley Bridge, Wigan, WN6 9DW
Previous Registered Address: 62 Fitzroy Court, 6 Whitehorse Road, Croydon, Surrey, CR0 2AX
Trading Address: 62 Fitzroy Court, 6 Whitehorse Road, Croydon, Surrey, CR0 2AX
Registered number: 05673505
Joint Liquidators: Gary Birchall and Anthony Benjamin Fisher
Joint Liquidators' Address: Skull House Lane, Appley Bridge, Wigan, WN6 9DW
Date of Appointment: 19 November 2019

Further to my appointment as Joint Liquidator of the above-named Company, my final report to shareholders and creditors pursuant to the Insolvency Rules 2016 is now available to view and download. This includes:

- Notice of no dividend;
- Notice that the Company's affairs are fully wound up; and
- My final account of the Liquidation.

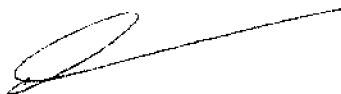
The report is available to creditors and shareholders on the website set out below:

Website: www.ips-docs.com
Username: X19122
Password: Auto191119

Further information on the insolvency process may be found on the R3 Creditors website: <http://www.creditorinsolvencyguide.co.uk/>.

If you require any further information please do not hesitate to contact Rebekah Winstanley-McCoy of my office.

Yours faithfully



Gary Birchall, MIPA, MABRP
Joint Liquidator

01257 257030 / 01257 251319 01257 369074
enquiries@debtfocusl.co.uk www.focusinsolvencygroup.co.uk
focus insolvency group . skull house lane . appley bridge . wigan . wn6 9eu

NOTICE OF NO DIVIDEND

Company Name: Autobahn Network Limited (In Liquidation) ("the Company")
Company Number: 05673505

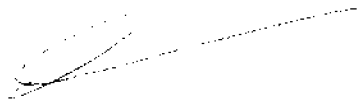
This Notice is given under Rule 14.36 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidator of the Company, Gary Birchall, of Focus Insolvency Group, Skull House Lane, Appley Bridge, Wigan, WN6 9DW (telephone number: 01257 257030), who was appointed by the members and creditors.

The Joint Liquidator gives notice confirming that no dividend will be declared in the Liquidation of the Company.

Only nominal assets have been realised.

The Joint Liquidator will now proceed to conclude the Liquidation and therefore any claims against the assets of the Company are required to be established by 26 October 2020.

Signed:



Gary Birchall, MIPA, MABRP
Joint Liquidator

Dated: 23 September 2020

NOTICE THAT THE COMPANY'S AFFAIRS ARE FULLY WOUND UP

Company Name: Autobahn Network Limited (In Liquidation) ("the Company")
Company Number: 05673505

This Notice is given under Rule 6.28 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidator of the Company, Gary Birchall, of Focus Insolvency Group, Skull House Lane, Appley Bridge, Wigan, WN6 9DW (telephone number: 01257 257030), who was appointed by the members and creditors.

The Joint Liquidator gives notice that the Company's affairs are fully wound up.

Creditors have the right:

- (i) to request information from the Joint Liquidator under Rule 18.9 of the Rules;
- (ii) to challenge the Joint Liquidator's remuneration and expenses under Rule 18.34 of the Rules; and
- (iii) to object to the release of the Joint Liquidators by giving notice in writing below before the end of the prescribed period to:

Gary Birchall
Debtfocus
Skull House Lane, Appley Bridge, Wigan, WN6 9DW

Objections to be received by **25 November 2020**


The prescribed period ends at the later of: (i) eight weeks after delivery of this notice, or (ii) if any request for information under Rule 18.9 of the Rules or any application to court under that Rule or Rule 18.34 of the Rules is made, when that request or application is finally determined.

The Joint Liquidators will vacate office under Section 171 of the Insolvency Act 1986 ("the Act") on delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to release.

The Joint Liquidators will be released under Section 173 of the Act at the same time as vacating office unless any of the Company's creditors objected to release.

Relevant extracts of the Rules referred to above are provided overleaf.

Signed:


Gary Birchall, MIPA, MABRP
Joint Liquidator

Dated: 23 September 2020

**RELEVANT EXTRACTS OF RULES 18.9 AND 18.34 OF
THE INSOLVENCY (ENGLAND & WALES) RULES 2016**

Rule 18.9

- (1) The following may make a written request to the office-holder for further information about remuneration or expenses set out in a final report under rule 18.14:
- a secured creditor;
 - an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question); or
 - any unsecured creditor with the permission of the court.
- (2) A request or an application to the court for permission by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one creditor.

Rule 18.34

- (1) This rule applies to an application in a winding-up made by a person mentioned in paragraph (2) on the grounds that:
- the remuneration charged by the office-holder is in all the circumstances excessive;
 - the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:
- a secured creditor; or
 - an unsecured creditor with either
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court.
- (3) The application by a creditor must be made no later than eight weeks after receipt by the applicant of the final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.

Gary Birchall and Anthony Benjamin Fisher were appointed Joint Liquidators on 19 November 2019

AUTOBAHN NETWORK LIMITED – IN LIQUIDATION

Final account of the Joint Liquidators Pursuant to Sections 106 of the Insolvency Act 1986 respectively

Period: 19 November 2019 to 23 September 2020

Contents

- Receipts and payments account
- Asset realisations
- Creditor claims
- Distribution
- Other relevant information
- Creditors Rights
- EC Regulations
- Conclusion

Appendices

1. Joint Liquidators' account of receipts and payments for the period from 19 November 2019 to 23 September 2020 with Statement of Affairs comparative.
2. Creditor Claims Summary Report.
3. Joint Liquidators' time costs and expenses.

RECEIPTS AND PAYMENTS ACCOUNT

Attached at Appendix 1 is my final account of receipts and payments from the commencement of the winding-up to 23 September 2020.

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found within this report.

My comments on items appearing in the account are as follows:-

ASSET REALISATIONS

Deposit for Costs

The directors paid £3,000 personally as a deposit for costs towards the agreed Statement of Affairs fee in the sum of £2,500 plus VAT.

Cash at Bank

Upon the appointment of the Joint Liquidators, the Company's account was closed and the credit balance in the sum of £299.34 was forwarded to this office for the benefit of the Liquidation estate.

No further realisations will be achieved from this source.

My investigations as Liquidator have not revealed any undisclosed assets.

Other

In accordance with SIP 13 I would advise that there have been no related party transactions.

I have earned bank interest of 59p for the period 19 November 2019 to 23 September 2020.

PAYMENTS

An estimate of anticipated expenses and disbursements was provided by the Joint Liquidator prior to their appointment. The table below provides details of the Category 1 disbursements paid to date against the estimate provided:

Description	Professional Advisor	Estimated £	Paid to Date £
Statutory Advertising (net)	Courts Advertising	241	240.60
Specific Bond	AON Risk Solutions	18	20.00
IT Costs	Limes Financial Services	150	-
Storage Costs	B & J Solutions	200	-
Postage Services (net)	Pemberton Business Services	36	52.66
	Total	645	313.26

All other payments have been made in accordance with the rules and regulations generally as to the payment of costs and expenses in the Liquidation and are detailed within Appendix 1.

Details of the Liquidator's Remuneration are detailed in Section 4 below.

FUTURE ANTICIPATED EXPENSES/CATEGORY 1 DISBURSEMENTS

The Joint Liquidator anticipates the following expenses/Category 1 disbursements will be incurred finalising the administration of this matter, subject to sufficient funds being available:

<u>Description</u>	£
Limes Financial Services (net)	150.00
Limes Financial Services (net)	60.00
B & J Storage Solutions	192.00
Total	402.00

Payment of £150 + VAT to Limes Financial Services in relation to software costs together with a £5 + VAT monthly maintenance cost estimated over 12 months. This relates to the initial set up and ongoing maintenance costs of the software operated by the Liquidator to hold and record information on the Insolvency Estate.

An estimated £192 will be paid to B & J Storage Solutions in relation to the storage of the Liquidator's case files for a period of 6 years as required by law.

CREDITOR CLAIMS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Secured Creditor Claims

There were no charges registered against the Company at Companies House and there will be no prescribed part in this Liquidation.

Preferential Creditor Claims

Preferential claims as per the Statement of Affairs were estimated at £442. These claims were in relation to amounts due to the company's former employees for outstanding wages and holiday pay.

I am awaiting the preferential claim from the Redundancy Payment Office in respect of the employee claims for arrears of pay and outstanding holiday pay.

A dividend payment will not be available to preferential creditors in this matter.

Unsecured Creditor Claims

Attached at Appendix 2 is a schedule of agreed claims to date.

A dividend payment will not be available to unsecured creditors in this matter.

Distributions

A dividend will not be available to any class of creditor in this matter.

OTHER RELEVANT INFORMATION

Investigation

You may be aware that a Liquidator has a duty to investigate generally the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a Liquidator is also required to consider the conduct of the Company's Directors and to make an appropriate submission to the Directors Disqualification Unit of the Department for Business, Innovation & Skills as required.

During the Review Period, the Joint Liquidators carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the directors and senior employees by means of questionnaires, making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

This work was carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment has been completed and the Joint Liquidators did not identify any further assets or actions which might lead to a recovery for creditors.

Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

I can confirm that I have discharged my duties in this regard. However, if any creditor wishes to raise any concerns which they have not already, then please do so in writing within the next 14 days.

Joint Liquidators' remuneration

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and Insolvency Practitioner then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a senior manager or Insolvency Practitioner.

At the meeting of creditors held on 19 November 2019 my Statement of Affairs fee was agreed at £2,500 plus VAT. Payment has been received in full.

Creditors will recall that at the same meeting of creditors a resolution was passed authorising the Joint Liquidators to be remunerated on a time cost basis, capped at £10,000 plus VAT.

Total time spent to date on this assignment amounts to 40.90 hours at an average charge out rate of £221.72 per hour resulting in total time costs to date of £9,068.50. To date the Liquidator has not drawn any remuneration. The cash at bank will be used to pay the outstanding Liquidator's fees and expenses and the balance of fees will be written off. An estimate of the time costs was provided by the Joint Liquidator prior to appointment, the table below provides a comparison of time charged to date against the original estimate:

Classification of Work Function	Total Hours (Estimate)	Time Cost, £ (Estimate)	Total Hours (To date)	Time Cost, £ (To Date)	Average Hourly Rate, £
Statutory & Compliance	11	2,750	6.00	1,292.50	215.42
Administration & Planning	9	2,250	3.10	615.00	198.39
Realisation of Assets	-	-	6.10	1,892.50	310.25
Creditors & Employees	8	2,000	5.50	1,097.50	199.55
Investigations	10	2,500	20.00	4,121.00	206.05
Cashiering	2	500	0.20	50.00	250.00
Total	40	10,000	40.90	9,068.50	221.72

The time costs incurred to date are in line with the original estimate provided.

Further time has been incurred in preparing the final report to members and creditors. Further time will also be incurred in preparing my final Receipts and Payments Account which will be filed at Companies House after the end of the prescribed period. These time costs will be written off as detailed above.

The following further information as regards time costs and expenses is set out at Appendix 3:

- Focus Insolvency Group policy for re-charging expenses and charge out rates.
- Narrative summary of time costs incurred and summary by staff grade and work activity.
- A creditors guide to Liquidator's fees.
- The Liquidator's fees (excluding disbursements) have been capped at £10,000 plus VAT.

As creditors will appreciate the work involved in administering the liquidation has been complex and substantial. A great deal of time has been incurred with dealing with the following matters:-

Statutory Compliance and Reporting – Time has been incurred in performing my statutory duties as Joint Liquidator including such matters as filing appointment documents and returns. I am also required to complete quarterly file reviews. Further time will be incurred in preparing my final report to shareholders and creditors and filing the final return with the Registrar of Companies. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Administration and Planning - Complying with the statutory and regulatory duties as regards filing, maintaining records, monitoring the case progression, managing the bank account and conducting periodic case reviews. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Realisation of Assets – Time has been incurred reviewing the Company's asset position and liaising with the Company's bankers. A great deal of time has been incurred in liaising with the Director and reviewing the books and records in order to reconcile the Director's Loan Account however it was established that no monies were due. This work was performed purely to add value to the liquidation estate.

Creditor Correspondence – Time has been incurred in liaising with the Company's creditors, answering creditor concerns, queries and agreeing creditor claim forms.

Employee Matters – Time has been incurred in relation to claims submitted by the Company's former employees and liaising with The Redundancy Payments Office.

Investigation – I have to investigate the assets and affairs of the Company as part of my duties as Joint Liquidator. Time has been incurred in reviewing the Company's books and records, tracking asset movements and liaising with the Company's Accountants with regards to the assets held by the Company, and reporting my findings to the disqualification unit of the Department for Business Innovation & Skills. This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Cashiering – Time has been incurred in maintaining and managing the Liquidation cashbook and bank account. I am also required to ensure statutory lodgements and tax lodgement obligations are met. Again, this work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Creditors' rights

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 officeholder'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 officeholder'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.

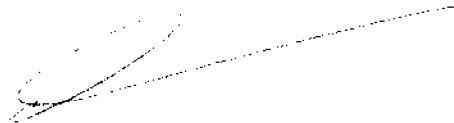
EC Regulations (whether proceedings are main proceedings or territorial)

The Company's centre of main interest was 62 Fitzroy Court, 6 Whitehorse Road, Croydon, Surrey, CR0 2AX and therefore it is considered that the EC Regulations will apply. These proceedings are main proceedings as defined in Article 3 of the EC Regulation.

CONCLUSION

There are no other matters outstanding and the affairs of the company have been fully wound up.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>

A handwritten signature in black ink, appearing to read 'Gary Birchall', written over a horizontal line.

Gary Birchall, MIPA, MABRP
Joint Liquidator

Dated: 23 September 2020

APPENDIX 1

AUTOBAHN NETWORK LIMITED - IN LIQUIDATION

**JOINT LIQUIDATORS' ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 19
NOVEMBER 2019 TO 23 SEPTEMBER 2020 WITH STATEMENT OF AFFAIRS COMPARITIVE.**

Autobahn Network Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 23/09/2020

S of A £		£	£
	ASSET REALISATIONS		
	Cash at Bank	299.34	
	Bank Interest Gross	0.59	
	Deposit for Costs	3,000.00	3,299.93
	COST OF REALISATIONS		
	Specific Bond	20.00	
	Preparation of S. of A.	2,500.00	
	Irrecoverable VAT	558.66	
	Stationery & Postage	52.66	
	Statutory Advertising	240.60	(3,371.92)
	PREFERENTIAL CREDITORS		
(442.00)	Employee Arrears/Hol Pay	NIL	NIL
	UNSECURED CREDITORS		
(118.42)	Trade & Expense Creditors	NIL	
(5,856.50)	Employees	NIL	
(4,000.00)	Directors	NIL	
(11,669.25)	HM Revenue & Customs - Corporation	NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
(22,186.17)			(71.99)
	REPRESENTED BY		
	Bank 1 Current		279.93
	Office		(351.92)
			(71.99)

Note:

Gary Birchall
Joint Liquidator

APPENDIX 2

AUTOBAHN NETWORK LIMITED – IN LIQUIDATION

CREDITOR CLAIMS SUMMARY REPORT

Debtfocus
Autobahn Network Limited
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CH00	HM Revenue & Customs		0.00	0.00	0.00
CH01	HM Revenue & Customs		11,669.25	0.00	0.00
CL00	Luke Stephen Tarrant		4,000.00	10,298.50	0.00
CY00	Yell.com		118.42	0.00	0.00
ET00	Mr Luke Tarrant		6,298.50	0.00	0.00
RT00	Luke Stephen Tarrant		0.00	0.00	0.00
6 Entries Totalling			22,086.17	10,298.50	0.00

Signature



APPENDIX 3

AUTOBAHN NETWORK LIMITED – IN LIQUIDATION

LIQUIDATOR'S TIME COSTS AND EXPENSES

- a. Focus Insolvency Group policy for re-charging expenses and charge out rates;
- b. Summary of time costs incurred and summary by staff grade and work activity

Time Entry - SIP9 Time & Cost Summary

X19122 - Autobahn Network Limited
All Post Appointment Project Codes
To: 23/09/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.20	0.50	0.00	2.40	3.10	0.00	198.39
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashier/ Backlog	0.00	0.20	0.00	0.00	0.20	50.00	250.00
Creditors	0.00	0.00	0.00	0.60	0.60	105.00	175.00
Employees	0.00	7.80	0.00	3.10	4.90	992.50	202.55
Finalisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	4.30	0.30	0.00	16.40	20.00	4,121.00	206.05
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pensions	0.00	0.00	0.00	0.40	0.40	70.00	175.00
Realisation of Assets	3.60	2.00	0.00	0.50	6.10	1,652.50	270.25
Reviews	1.00	0.00	0.00	3.60	4.60	995.00	216.30
Statutory	0.50	0.00	0.00	0.70	1.20	227.50	227.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	8.40	4.80	0.00	27.70	40.90	9,068.50	221.72
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Focus Insolvency Group

Fee Charging, Expenses and Disbursement Policy Statement – Liquidations Fee Charging Policy

In accordance with the provisions of the Statement of Insolvency Practice 9 ("SIP9"), the firm's current charge out rates applicable to this appointment, exclusive of VAT, are as follows:-

Grade of Staff	UP TO 31.12.2013 (£ per hour)	FROM 01.01.2014 – 31.07.2016 (£ per hour)	FROM 01.08.2016 (£ per hour)
Senior Partner	n/a	n/a	380
Partner	280	320	350
Manager	180	220	250
Administrator / Cashier	120	160	175
Support	n/a	n/a	110

Time is recorded in units of 0.10 of an hour (i.e. 6 minute units). Time billed is subject to Value Added Tax at the applicable rate.

Time spent by partners and insolvency staff in relation to the insolvency estate is charged to the estate.

Expenses and Disbursement Policy

Direct Expenses (Category 1 Disbursements)

Category 1 disbursements as defined by SIP 9, which can be specifically identified as relating to the administration of the case, will be charged to the estate at cost, with no uplift. These include, but are not limited, to such items as advertising, bonding and other insurance premiums and properly reimbursed expenses.

Indirect Expenses (Category 2 Disbursements)

Category 2 disbursements cannot, or cannot easily be directly identified as relating to the administration of the case, usually because there is an element of shared or allocated cost. These include items such as electronic communication facilities i.e. telephone, e-mail and fax etc.

Mileage is recovered at 40p per mile.

A creditors' guide to Office Holder's fees can be downloaded from the following site: -

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>

Should you require a hard copy of this guide, please contact Focus Insolvency Group on 01257 257030.

Anthony Fisher MIPA, FABRP, Gary Birchall, MIPA, MABRP and Jane Hardy MIPA, MABRP are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.