

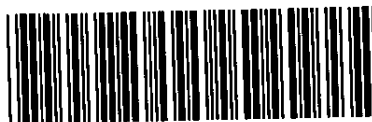
LIQ03

Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



A20 *A7F9U0IA* #11
26/09/2018
COMPANIES HOUSE

1 Company details

Company number 0 6 0 4 5 9 9 3
Company name in full B Howarth Properties Limited

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Andrew
Surname Bland

3 Liquidator's address

Building name/number 41 Greek Street
Street Stockport
Post town Cheshire
County/Region
Postcode S K 3 8 A X
Country

4 Liquidator's name ①

Full forename(s)
Surname

① Other liquidator
Use this section to tell us about
another liquidator.


5 Liquidator's address ②

Building name/number
Street
Post town
County/Region
Postcode
Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

| | | | | | | | | | | | | |
|---|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|--|--|--|
| 6 | Period of progress report | | | | | | | | | | | |
| From date | ^d 2 | ^d 8 | ^m 0 | ^m 6 | ^y 2 | ^y 0 | ^y 1 | ^y 7 | | | | |
| To date | ^d 2 | ^d 7 | ^m 0 | ^m 6 | ^y 2 | ^y 0 | ^y 1 | ^y 8 | | | | |
| 7 | Progress report | | | | | | | | | | | |
| <input checked="" type="checkbox"/> The progress report is attached | | | | | | | | | | | | |
| 8 | Sign and date | | | | | | | | | | | |
| Liquidator's signature | Signature  | | | | | | | | X | | | |
| Signature date | ^d 1 | ^d 3 | ^m 0 | ^m 8 | ^y 2 | ^y 0 | ^y 1 | ^y 8 | | | | |

LIQ03

Notice of progress report in voluntary winding up



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 | Andrew Mark Bland |
| Company name | DMC Recovery Limited |
| | |
| Address | 41 Greek Street |
| | Stockport |
| | |
| Post town | Cheshire |
| County/Region | |
| Postcode | S K 3 8 A X |
| Country | |
| DX | |
| Telephone | 0161 474 0920 |



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

Liquidator's Fifth Progress Report to Creditors

B Howarth Properties Limited ("the company") Creditors' Voluntary Liquidation

Period of report: 28 June 2017 to 27 June 2018

Contents

1. Introduction
2. Statutory Information
3. Background
4. Investigations
5. Asset Realisations
6. Sale to Connected Parties
7. Liabilities
8. Dividends
9. Costs and Expenses
10. Outstanding Matters

Appendices

- A. Receipts and payments account for the current accounting period to 27 June 2018
Cumulative receipts and payments account to the current accounting period
- B. Advice on creditor rights
- C. SIP9 fee summary

This report has been prepared for the sole purpose of updating the creditors on progress to date. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

If you are unable to obtain to download this report you may ask for a copy free of charge as follows:

Contact **Ellen Gordon** ☎ **(0161) 474 0920** ✉ **creditors@dmcrecovery.co.uk**

Address **DMC Recovery Limited, 41 Greek Street, Stockport, Greater Manchester, SK3 8AX**

Information about the update of our privacy policy can be obtained at www.dmcrecovery.co.uk

B Howarth Properties Limited ("the company")
Creditors' Voluntary Liquidation

1. Introduction

I am required to report on the progress of the case within two months of my appointment anniversary. The purpose of this report is to detail my acts and dealings as Liquidator for this period.

As such, this report should be read in conjunction with previous progress reports that have been issued.

It should give sufficient information to enable you to understand what has been achieved in the period, however, any creditor that may require additional details on costs should refer to Appendix B of this report for details.

All rule references relate to Insolvency (England and Wales) Rules 2016 unless otherwise stated.

2. Statutory Information

Company Details

| | |
|---------------------------|---|
| Registered number: | 06045993 |
| Company name: | B Howarth Properties Limited |
| Former name: | No change of registered name filed within the last 12 months of appointment |
| Trading name(s): | None |
| Registered office: | DMC Recovery Limited, 41 Greek Street, Stockport, SK3 8AX |
| Former registered office: | Edwards Veeder (Oldham) LLP, Brunswick Square, Union Street, Oldham, OL1 1DE |
| Trading address: | Woodstock Business park, Meek Street, Oldham, OL2 6LH |

Appointment Details

| | |
|-----------------------|--|
| Liquidator's name: | Andrew Mark Bland |
| Liquidator's address: | DMC Recovery Limited, 41 Greek Street, Stockport, SK3 8AX |
| Office holder number: | 9472 |
| Contact number: | (0161) 474 0920 |
| Date of appointment: | 28 June 2013 |
| Appointed by: | Members and creditors |
| Former Liquidator: | None |

3. Background

At a board meeting held on 18 June 2013, I was instructed to prepare the relevant notices in order to wind up the company.

I was consequently appointed Liquidator of the company by a written resolution of the members on 28 June 2013. Creditors later ratified this appointment.

The board state the reasons for the company's failure as being the result of the economic downturn coupled with the company's banker's desire to no longer finance property development.

4. Investigations

As part of my statutory duties, I performed 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 into account issues such as public interest, potential recovery and the costs involved.

I can confirm that I have submitted the relevant documentation to the Secretary of State for his consideration and that the contents of this submission are confidential

Rights in Action

During my investigation into the company's affairs, I may identify a right in action, pursuable under the relevant sections of Insolvency Act 1986 (as amended).

In performing my statutory duties in the investigation of the company's affairs, I can confirm that I have not identified any right in action, as defined by statute.

5. Asset Realisations

All assets detailed in the company's original Statement of Affairs are shown below.

The assumed realisable value at the time of appointment, together with actual realisations made is shown in the attached cumulative receipts and payments account for the entire period.

While the contents are largely self-explanatory, I would comment as follows:

Book Debts

There was a debtor balance in the accounts to 30 April 2011 due from Hacienda Casa SL, a company in which the director held a material interest.

At the date of appointment, the director believed that the amount was not recoverable due to the downturn in the Eurozone economy. During my investigations, I have established that the whole project is insolvent and there is no prospect of recovery in this regard.

Remaining Assets

The following assets have proved unrealisable for the following reasons.

Investments

The fixed assets of the company, according to the accounts extract from 30 April 2011 had a book value of £4,404,689 made up of tangible assets £31,997 and investments of £4,369,718.

The investments represented property of £4.118m which was realised pre-liquidation and an investment in a subsidiary of £251,250 with no realisable value as it is now in liquidation, with no realistic prospect of a dividend.

Other Assets

During my administration of the company's affairs to date, I have identified additional assets, which were not originally included in the company's Statement of Affairs.

Mis-selling Compensation

As detailed in previous reports we were successful in pursuing a mis-selling claim against Clydesdale Bank PLC for the sale of an interest rate hedging product to the company prior to liquidation.

My solicitors, Freeman Fisher LLP, advised that a consequential loss claim was inappropriate and this matter is now satisfied, having achieved a settlement amount was £313,718.61.

This was subject to corporation tax at the appropriate rates.

Overdrawn Loan Account

The Statement of Affairs detailed an overdrawn director's loan account in the sum of £173,379, which the director disputed as paid in full.

We have received information from Grundy Anderson and Kershaw the directors' accountants and continue to attempt to resolve the matter. We believe the amount due to be a minimum of £91,217 and have instructed SAS Daniels LLP to issue a letter before action.

Equitable Charge

Details of the equitable charge have been provided in previous reports.

Following further investigations it appeared that the asset under consideration was of limited sale value as it was partially complete and not in a habitable state.

Further investigations with the director resulted in him offering a full and final settlement in the sum of £40,000, which would be paid initially at the rate of £500 p/w to our solicitor's client account and a balance lump sum once the directors own house sale has been completed. To protect our position a charge was granted over the director's property, and registered at the land registry on 17 January 2017.

To date the sum of £34,500 has been received by our solicitors.

6. Sale to Connected Parties

Where I am involved in the sale or transfer of the company's assets to a party who is connected legally to the company by way of common director and/or shareholdings, I am required to provide specific information in relation to that sale.

This information is given as required by the Statement of Insolvency Practice 13 ("SIP13")

I would advise you that the provisions of SIP13 do not apply in this case.

7. Liabilities

Secured Creditors

Prior to appointment, the company had granted five separate charges to both Royal Bank of Scotland plc and Clydesdale Bank

The Director advised that all mortgages have been satisfied and the corresponding properties sold prior to appointment. I can confirm that the Registrar of Companies have formally recorded this.

Consequently no claim shall be made by the respective charge-holders.

Preferential Creditors

There were no employees of the company, therefore; no liability in respect of preferential creditors was anticipated

Non-Preferential Creditors

The Statement of Affairs estimated the total liability to non-preferential creditors as that shown in the abstract of receipts and payments.

I can confirm that I have received non-preferential claims in this matter that are materially different from that anticipated in the Statement of Affairs as a consequence of a provisional claim made by HM Revenue and Customs ("HMRC")

Prescribed Part Calculation

I am required to disclose amounts that have been distributed under section 176(a) of the Insolvency Act 1986, being a prescribed part calculation

A prescribed part calculation is required when

- the company has a qualifying floating charge that remains outstanding in full or part at the date of liquidation,
- the charge is not repaid in full during the liquidation; and
- the net floating charge estate (which is the balance of realisations after necessary costs) exceeds £10,000.

I confirm that the company does not have an outstanding qualifying floating charge and as such, no such calculation is required

8. Distribution Matters

Non-preferential trade and expense creditors have received a prior distribution of 15P/£ on their agreed claim, details of which are shown in the abstract of receipts and payments.

A Notice of exclusion has been advertised in the London Gazette and formal notice of exclusion has been expressly issued to:

Epingham Limited on 17 July 2017 who are now formally excluded in the matter; and

A Howarth Limited and Howarth Group Limited who were shown only as contingent creditors, on 7 August 2017.

I can confirm that a further final distribution shall be available to non-preferential unsecured creditors in this matter subject to the finalisation of costs and expenses. Appropriate notices will be issued once realisations have been finalised.

Small Claims

No claims have been admitted under the small claims procedure.

9. Costs and Expenses

Authority to Draw Remuneration

In the absence of a duly constituted committee of creditors, sanction to draw fees was given by those creditors present and represented at a meeting of creditors held on 28 June 2013.

Pre-Appointment Fees

Sanction to draw a pre appointment fee of £5,000, plus VAT at the prevailing rate, was agreed by the relevant authority as detailed above

From this amount, I paid £500 plus VAT to Edwards Veeder (Oldham) LLP, for their assistance with the Statement of Affairs.

As detailed in the attached abstract of receipts and payment, this fee has been discharged in full

Liquidator's Fees

As Liquidator, I am authorised to draw fees based on time costs properly incurred by him and his staff in accordance with the fee policy provided to creditors summoning the first meeting of creditors, plus VAT at the prevailing rate.

Fees in the liquidation have accrued fees as follows:

| | Fees Accrued (£) | Hours Accrued | Average Charge (£) |
|-----------------|------------------|---------------|--------------------|
| Previous Period | £28,875 00 | 111.80 | £258 27 |
| Current Period | £2,875 00 | 9 95 | 288 94 |
| Total | £31,750 00 | 121 75 | 260 78 |

The total sum of £26,095.00 has been drawn in fees. No fees have been drawn in the current period.

Creditors have already received details of the DMC Recovery Limited's fee policy under separate cover

A description of the work undertaken in the liquidation for this period is as follows:

| | |
|-----------------------|--|
| Administration | <ul style="list-style-type: none"> • Dealing with statutory obligations of appointment to the date of this report. • Dealing with case planning and routine correspondence. • Providing the statutory progress report • Maintaining case estate account and dealing with taxation |
| Creditors | <ul style="list-style-type: none"> • Dealing with creditor correspondence and telephone calls. • Pursuing, reviewing and admitting claims and all associated documentation • Dealing with the HM Revenue and Customs to agree their claim • Maintaining creditor information as appropriate. |
| Realisation of Assets | Works undertaken in the realisation of assets as detailed at section 5 above. |

A summary of time costs is attached

A copy of "A Creditors Guide to Liquidators Fees" published by the Association of Business Recovery Professionals is available on request or from the following site: <https://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides>.

Due to numerous changes in best practice since 2010, kindly use the following guide for appointments from 1 November 2011 to 30 September 2015.

Copies of the relevant guides are available in hard copy upon request via the information contained at the front of this report. I can confirm that there has been no uplift in the DMC Recovery Limited charge out rates during the period of my appointment.

Liquidator's Disbursements and Professional Costs

Category 1 disbursements are payments to independent third parties where there is specific expenditure directly referable to the liquidation. These can be drawn without prior approval, although these should be disclosed in the same way as any other expenses. Disbursements incurred to date are as follows:

| Provider | Nature | This Period (£) | Prior Period (£) | Outstanding (£) |
|----------------|-----------------------|-----------------|------------------|-----------------|
| Marsh | Bordereau | £0 00 | £480 00 | £0 00 |
| Royal Mail | Postage | £0.00 | £120 00 | £0 00 |
| London Gazette | Statutory advertising | £68 70 | £260 00 | £13 30 |
| * Plus VAT | | £68 70 | £860.00 | £13.30 |

Category 1 expenses for the period are as follows:

| Provider | Nature | Prior Period (£) | This Period (£) | Outstanding (£) |
|-----------------------------|-----------------------|------------------|-----------------|-----------------|
| SAS Daniels LLP | Legal fees | £45,334 90 | £0 00 | £0 00 |
| Freeman Fisher LLP | Legal fees | £2,316 00 | £0 00 | £0 00 |
| BVC Associates | Specialist VAT Advice | £0 00 | £800 00 | £800.00 |
| Grundy Anderson and Kershaw | Accountancy | £0 00 | £500 00 | £0 00 |
| Harts Accountants Ltd | Accountancy | £550 00 | £0.00 | £0 00 |
| | | £48,200 90 | £1,300 00 | £800 00 |

I would advise that further fees have been incurred by SAS Daniels, but I have yet to receive formal detail

While authority for category 2 disbursements was sought and granted, none have been drawn.

Professional Agents

It has been necessary to instruct the following professional advisors to assist in the administration of this case:

| Provider | Nature | Fee Basis | | |
|-----------------------------------|-------------|-----------|-------|------------|
| | | Time (£) | Fixed | Percentage |
| SAS Daniels Solicitors | Legal fees | ✓ | | |
| Freeman Fisher | Legal fees | ✓ | | |
| BVC Associates | Accountancy | | ✓ | |
| Grundy Anderson & Kershaw Limited | Accountancy | | ✓ | |
| Harts Accountants | Accountancy | | ✓ | |

The choice of professional agents 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 the fee arrangement with them. I have reviewed the fees charged for the work undertaken and I am satisfied that the fees are reasonable in the circumstances of this case.

(*) These fees were to be charged on a contingency basis dependent upon realisations. As such, no formal WIP is available to include within this report.

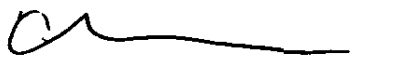
10 Outstanding Matters

Despite the progress made in the period, I do not consider that the affairs of the company are capable of being fully wound up.

Specifically, I need to finalise the directors' loan account issue.

I shall report to creditors on my progress either at the next anniversary of my appointment or earlier if the case is capable of closure before this time.

I trust that this report is sufficient; however, should you require anything further, please do not hesitate to contact me



Andrew Mark Bland
Liquidator

Andrew Mark Bland is licensed to act as an Insolvency Practitioner in UK by Institute of Chartered Accountants in England & Wales under office holder number 9472

**B Howarth Properties Limited
(In Liquidation)**

Liquidator's Summary of Receipts and Payments

| RECEIPTS | Statement of Affairs (£) | From 28/06/2013 To 27/06/2017 (£) | From 28/06/2017 To 27/06/2018 (£) | Total (£) |
|---------------------------------|--------------------------------|---|---|-------------------|
| Book Debts | 3,165,104.00 | 0.00 | 0.00 | 0.00 |
| Directors contribution to costs | | 6,000.00 | 0.00 | 6,000.00 |
| Mis-selling compensation | | 313,718.61 | 0.00 | 313,718.61 |
| Bank Interest Net of Tax | | 781.52 | 0.00 | 781.52 |
| | | 320,500.13 | 0.00 | 320,500.13 |


PAYMENTS

| | | | | |
|--------------------------------------|--|-------------------|------------------|-------------------|
| Specific Bond | | 480.00 | 0.00 | 480.00 |
| Accountancy - Specialist VAT Advice | | 0.00 | 800.00 | 800.00 |
| Preparation of S. of A. | | 4,500.00 | 0.00 | 4,500.00 |
| Assistance with S of A | | 500.00 | 0.00 | 500.00 |
| Liquidators Fees | | 26,095.00 | 0.00 | 26,095.00 |
| Accountancy Advice - Corporation Tax | | 550.00 | 0.00 | 550.00 |
| Legal Fees (1) | | 47,650.90 | 0.00 | 47,650.90 |
| Corporation Tax | | 64,756.90 | 0.00 | 64,756.90 |
| Re-Direction of Mail | | 120.00 | 0.00 | 120.00 |
| Statutory Advertising | | 260.00 | 68.70 | 328.70 |
| Bank Charges | | 57.65 | 10.70 | 68.35 |
| Trade & Expense Creditors | | 0.00 | 66,230.49 | 66,230.49 |
| | | 144,970.45 | 67,109.89 | 212,080.34 |

| | | | |
|--------------------------------|-------------------|--------------------|-------------------|
| Net Receipts/(Payments) | 175,529.68 | (67,109.89) | 108,419.79 |
|--------------------------------|-------------------|--------------------|-------------------|

MADE UP AS FOLLOWS

| | | | |
|----------------------------|-------------------|--------------------|-------------------|
| Bank 1 Current | 160,891.74 | (52,632.39) | 108,259.35 |
| Office | (13.30) | 0.00 | (13.30) |
| VAT Receivable / (Payable) | 14,651.24 | (14,477.50) | 173.74 |
| | 175,529.68 | (67,109.89) | 108,419.79 |


 Andrew Bland
 Liquidator

Creditors' and members' requests for further information in administration, winding up and bankruptcy
Insolvency Rule 18.9 IR2016

- (1) The following may make a written request to the Liquidator for further information about remuneration or expenses set out in the report:
 - a secured creditor;
 - an unsecured creditor with at least 5% in value of the unsecured creditors (including the creditor in question) and/or with the permission of the court;
- (2) A request, or an application to the court for permission, must be made and/or filed with the court within 21 days of receipt of the report by the person(s), (or by the last of them in the case of an application by more than one member or creditor.)
- (3) Within 14 days of this request, the Liquidator must respond to the relevant person(s) by:
 - providing some or all of the information requested; or
 - declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
 - the time or cost of preparation of the information would be excessive;
 - disclosure of the information would be prejudicial to the conduct of the proceedings;
 - disclosure of the information might reasonably be expected to lead to violence against any person; or
 - the office-holder is subject to an obligation of confidentiality in relation to the information
- (5) A Liquidator who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
 - the office-holder giving reasons for not providing all of the information requested, or
 - the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

Insolvency Rule 18.34 IR2016

- (1) This rule applies to an application in an administration, a winding-up or a bankruptcy 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
 - an unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) and/or the permission of the court;
- (3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14, which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

B004 - B Howarth Properties Limited
From 28/06/2013 To 27/06/2018
Project Code POST

| Classification of Work Function | Partner | Manager | Other Senior Professionals | Assistants & Support Staff | Total Hours | Time Cost (£) | Avg Hourly Rate (£) | Hours Cum (POST Only) | Time Costs Cum (POST Only) |
|---------------------------------------|---------|---------|----------------------------|----------------------------|-------------|---------------|---------------------|-----------------------|----------------------------|
| 700 Formalities | 0.00 | 0.20 | 0.00 | 0.10 | 0.30 | 55.00 | 183.33 | 0.30 | 55.00 |
| 701 Strategy (incl Sales) | 0.50 | 0.00 | 0.00 | 0.00 | 0.50 | 175.00 | 350.00 | 0.50 | 175.00 |
| Admin & Planning | 0.50 | 0.20 | 0.00 | 0.10 | 0.80 | 230.00 | 287.50 | 0.80 | 230.00 |
| 600 Case Specific | 0.00 | 0.30 | 5.00 | 4.30 | 9.60 | 1,496.50 | 155.89 | 9.60 | 1,496.50 |
| 601 Case Specific 1 | 0.00 | 0.00 | 0.00 | 0.30 | 0.30 | 30.00 | 100.00 | 0.30 | 30.00 |
| 602 Case Specific 2 | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 10.00 | 100.00 | 0.10 | 10.00 |
| Case Specific Matters | 0.00 | 0.30 | 5.00 | 4.70 | 10.00 | 1,536.50 | 153.65 | 10.00 | 1,536.50 |
| 501 Unsecured Creditors | 0.00 | 8.00 | 0.00 | 8.15 | 16.15 | 2,863.00 | 177.28 | 16.15 | 2,863.00 |
| 504 Statutory Reporting to Creditors | 10.70 | 11.50 | 0.00 | 5.90 | 28.10 | 7,045.50 | 250.73 | 28.10 | 7,045.50 |
| Creditors | 10.70 | 19.50 | 0.00 | 14.05 | 44.25 | 9,908.50 | 223.92 | 44.25 | 9,908.50 |
| 506 HMRC CT | 0.00 | 0.50 | 0.00 | 0.10 | 0.60 | 125.50 | 209.17 | 0.60 | 125.50 |
| 507 HMRC VAT | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 | 450.00 | 225.00 | 2.00 | 450.00 |
| HMRC | 0.00 | 2.50 | 0.00 | 0.10 | 2.60 | 575.50 | 221.35 | 2.60 | 575.50 |
| 201 CDDA Reports | 7.80 | 0.00 | 0.00 | 0.00 | 7.80 | 2,730.00 | 350.00 | 7.80 | 2,730.00 |
| 203 Forensic or investigation reports | 7.80 | 0.00 | 0.00 | 0.00 | 7.80 | 2,730.00 | 350.00 | 7.80 | 2,730.00 |
| Investigations | 15.60 | 0.00 | 0.00 | 0.00 | 15.60 | 5,460.00 | 350.00 | 15.60 | 5,460.00 |
| 202 Pursuing Antecedent Transactions | 14.50 | 3.50 | 8.00 | 0.20 | 26.30 | 7,363.50 | 279.98 | 26.30 | 7,363.50 |
| 300 Ident / Securing & Insuring | 0.00 | 0.40 | 0.00 | 0.00 | 0.40 | 90.00 | 225.00 | 0.40 | 90.00 |
| 302 Property | 0.00 | 3.30 | 0.00 | 0.00 | 3.30 | 742.50 | 225.00 | 3.30 | 742.50 |
| 303 Book Debts | 7.80 | 0.00 | 0.00 | 0.00 | 7.80 | 2,730.00 | 350.00 | 7.80 | 2,730.00 |
| 306 Other Assets | 5.50 | 0.30 | 0.00 | 0.20 | 6.00 | 2,012.50 | 335.42 | 6.00 | 2,012.50 |
| Realisation of Assets | 27.90 | 7.50 | 8.00 | 0.40 | 43.80 | 12,938.50 | 295.40 | 43.80 | 12,938.50 |
| 401 Management of Operations | 0.50 | 4.00 | 0.00 | 0.20 | 4.70 | 1,101.00 | 234.26 | 4.70 | 1,101.00 |
| Trading | 0.50 | 4.00 | 0.00 | 0.20 | 4.70 | 1,101.00 | 234.26 | 4.70 | 1,101.00 |
| Total Hours | 56.20 | 34.00 | 13.00 | 19.55 | 121.75 | 31,750.00 | 260.78 | 121.75 | 31,750.00 |
| Total Fees Claimed | | | | | | 0.00 | | | |

**- Denotes codes included in cumulative data that are not present in the period.