

LIQ03

Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



A21 *A8K34RBL* 11/12/2019 #379
COMPANIES HOUSE

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1 Company details

Company number 0 6 3 4 9 1 5 3

Company name in full Derwent Solutions Limited (Formerly Data Solutions
International Limited).

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

2 Liquidator's name

Full forename(s) Andrew J

Surname Cordon

3 Liquidator's address

Building name/number Church House

Street 13-15 Regent Street

Post town Nottingham

County/Region

Postcode N G 1 5 B S

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

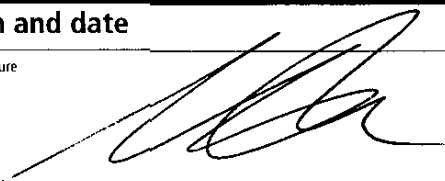
Postcode

Country

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

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Notice of progress report in voluntary winding up

6	Period of progress report											
From date	^d 1	^d 0	^m 1	^m 0	^y 2	^y 0	^y 1	^y 8				
To date	^d 0	^d 9	^m 1	^m 0	^y 2	^y 0	^y 1	^y 9				
7	Progress report											
<input type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	Signature X 								X			
Signature date	^d 0	^d 5	^m 1	^m 2	^y 2	^y 0	^y 1	^y 9				

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 **Janette Eckloff**

Company name **CFS Restructuring LLP**

Address
Church House
13-15 Regent Street

Post town **Nottingham**

County/Region

Postcode **N G 1 5 B S**

Country

DX

Telephone **0115 838 7330**



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

ANNUAL PROGRESS REPORT

**Derwent Solutions Limited
(Formerly Data Solutions International Limited)
IN CREDITORS' VOLUNTARY LIQUIDATION**

For the period 10 October 2018 to 9 October 2019

Presented by



**Corporate
Financial Solutions**

Church House, 13-15 Regent Street, Nottingham, NG1 5BS

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Content

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Fees and Expenses
- Creditors' Rights
- EC Regulations
- Conclusion

Appendices

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period 10 October 2018 to 09 October 2019
- Appendix III - Detailed list of work undertaken in the period
- Appendix IV - Time cost information for period 10 October 2018 to 09 October 2019
- Appendix V - Time costs summary for period, cumulative and comparison with estimate
- Appendix VI - Expenses summary for period, cumulative and comparison with estimate
- Appendix VII – CFS restructuring LLP's charge-out rates and disbursements policy

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

Asset	Estimated realise Statement Affairs	to per of	Realisations to date	Anticipated future realisations	Total anticipated realisations
Book Debts	13,138		13,464	-	13,464
Cash at Bank	6,609		8,764	-	8,764
Bank Interest Gross	-		30	-	30

Expenses

Expense	Amount fees expenses estimates	per and	Expense incurred to date	Anticipated further expense to closure	Total anticipated expense
Statement of Affairs Fee	6,000		6,000	-	6,000
Liquidator's Fee	13,410		6,500		6,900
Office Holders Expenses	1,139		552		500
All other expenses	-		14		-

Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	none	none
Preferential creditors	none	100p in the £
Unsecured creditors	none	none

Summary of key issues outstanding

- HMRC clearance to close

Closure

Based on current information, it is anticipated that the liquidation will be concluded within the next 6 months.

ADMINISTRATION AND PLANNING

Statutory information

Statutory information may be found at Appendix I.

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 in Appendix III.

Other administration tasks

During the Review Period, the following material tasks in this category were carried out:

- Case reviews

ENQUIRIES AND INVESTIGATIONS

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 director(s) (and senior employees) by means of questionnaires (and interviews); 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.

The directors provided the books and records as well as a Statement of Affairs.

The information gleaned from this process enabled the Joint Liquidators to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

This work was also 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.

REALISATION OF ASSETS

Prior to our appointment we requested the advice of John Pye & Sons Limited of Nottingham, (who are professional independent agents with adequate professional indemnity insurance), about the value of the few items of office furniture and equipment that remained in the Company's trading premises. We were advised that the collection costs and auction fees for selling these items would far outweigh any realisable value and consequently, we took the view that these goods would have to remain in the Company's former trading premises.

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III. The Joint Liquidators formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Cash at Bank

The funds held in the Company's Bank account, in the sum of £8,763.51, were transferred to the liquidation account immediately following our appointment as joint liquidators of the Company.

Book debts

The Company's sales ledger, at the date of cessation of trade, indicated total outstanding book debts in the sum of £17,518. After making a general provision of 25% it was anticipated that they would realise the sum of approximately £13,136. We can confirm that the sum of £13,463.91 has been received to date and we do not anticipate collecting any further sums from this source.

Bank Interest Gross

A small sum of interest has been received in respect of the funds held in the liquidation account at Yorkshire Bank.

Payments

Expenses

A detailed analysis of the additional office holder's expenses that have been incurred during the reporting period can be found at appendix VI.

CREDITORS

The Joint Liquidators have met their statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- The report (on the creditors' S100 decision);
- This progress report;

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

Secured creditors

The Company has not granted any charges over its assets.

Preferential creditors

Employee claims

5 employees were made redundant on 28 September 2018. The relevant information for employees to submit claims has been made to the Redundancy Payments Office and information and help has been given to employees to enable them to submit their claims online.

Employees were shown to be owed £42,811. Claims of £38,016.43 have been received of which £1,445.34 is claimed preferentially.

The Joint Liquidators anticipate being able to pay a distribution of 100p in the £ in respect of known preferential claims.

Unsecured creditors

HMRC was shown to be owed £7,618. A claim of £11,199.48 has been received.

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

The trade and expense creditors as per the statement of affairs totalled £869. Please be advised that the total value of unsecured claims is not known at present.

Dividend prospects

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

FEES AND EXPENSES

Pre-Appointment Costs

Fixed fee agreed with the Directors and ratified by creditors.

The creditors authorised the fee of £6,000 for assisting the directors with placing the Company in Liquidation and with preparing the Statement of Affairs on 10 October 2018.

The fee (was paid from first realisations on appointment and is shown in the enclosed receipts and payments account).

The Joint Liquidators' fees

The basis of the Joint Liquidators' fees was approved by creditors on 10 October 2018 in accordance with the following resolution:

"THAT the basis of the Joint Liquidators' fees be fixed by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by the firm at the time when the work is performed."

The time costs for the period 10 October 2018 to 09 October 2019 total £9,791.50, representing 47.2 hours at an average hourly rate of £207.45. The sum of £6,500 has been drawn on account of time costs incurred. The time costs for the period are detailed at Appendix IV.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Joint Liquidators consider(s) that:

- the original fees estimate is unlikely to be exceeded; and
- the original expenses estimate is unlikely to be exceeded.

Disbursements

The disbursements that have been incurred and not yet paid during the period are detailed on Appendix VI. Also included in Appendix VI is a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses are likely to exceed that estimate.

The category 1 disbursements paid for in the period 10 October 2018 to 09 October 2019 total £324.35 are detailed at Appendix VI and represent the simple reimbursement of actual out of pocket payments made in relation to the assignment.

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

The category 2 disbursements for the period 10 October 2018 to 09 October 2019 total £227.80. The basis of calculation of this category of disbursement was disclosed to creditors prior to their approval, which was given on 10 October 2019 and are also detailed at Appendix VI.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' may be found at www.r3.org.uk/media/documents/publications/professional/Creditors_CVL.pdf.

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 Office Holder'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 Office Holder'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)

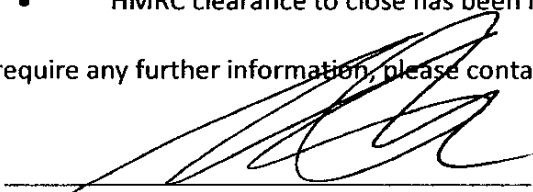
The Company's centre of main interest was in the UK as their registered office address was 7 Derwent Business Centre, Clarke Street, Derby, DE1 2BU and their trading address was 7 Derwent Business Centre, Clarke Street, Derby, DE1 2BU and therefore it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation.

CONCLUSION

The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- HMRC clearance to close has been received

If you require any further information, please contact this office.

Signed 
Andrew J Gordon
Liquidator
5 December 2019

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix I

Statutory Information

Company Name	Derwent Solutions Limited
Former Trading Name	Data Solutions International Limited
Company Number	06349153
Registered Office	Church House, 13-15 Regent Street, Nottingham, NG1 5BS
Former Registered Office	7 Derwent Business Centre, Clarke Street, Derby, DE1 2BU
Office holders	Andrew J Cordon
Change in office holder:	Due to his forthcoming retirement, a Court Order was granted on 15 November 2018 to remove Richard A B Saville as Joint Liquidator of the Company.
Office holders' address	CFS Restructuring LLP, Church House, 13-15 Regent Street, Nottingham, NG1 5BS
Date of appointment	10 October 2018

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix II

Receipts and Payments account for the period 10 October 2018 to 09 October 2019

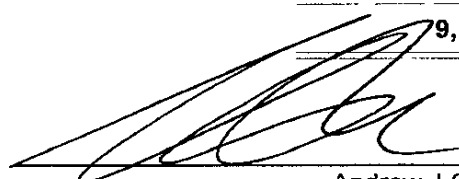
Derwent Solutions Limited (Formerly Data Solutions International Limited).
(In Liquidation)
Joint Liquidator's Summary of Receipts & Payments
To 09/10/2019

S of A £		£	£
	ASSET REALISATIONS		
13,138.00	Book Debts	13,463.91	
6,609.00	Cash at Bank	8,763.51	
	Bank Interest Gross	30.02	
			22,257.44
	COST OF REALISATIONS		
	Preparation of S. of A.	6,000.00	
	Office Holders Fees	6,500.00	
	Office Holders Expenses	552.15	
	Bank Charges	14.00	
			(13,066.15)
	PREFERENTIAL CREDITORS		
(1,148.00)	DE Arrears & Holiday Pay	NIL	
(822.00)	Employee Arrears/Hol Pay	NIL	
			NIL
	UNSECURED CREDITORS		
(869.00)	Trade & Expense Creditors	NIL	
(3,101.00)	Employees	NIL	
(37,740.00)	DE	NIL	
(803,353.00)	Questar Data Systems Inc	NIL	
(523,225.00)	Total Data Solutions Inc	NIL	
(7,292.00)	Inland Revenue	NIL	
(326.00)	Customs & Excise	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(1,358,229.00)			9,191.29

REPRESENTED BY
Bank 1 Current

9,191.29

9,191.29



Andrew J Cordon
Joint Liquidator

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix III

Detailed list of work undertaken for Derwent Solutions Limited (Formerly Data Solutions International Limited). in Creditors' Voluntary Liquidation for the review period 10 October 2018 to 09 October 2019

Below is detailed information about the tasks undertaken by the Joint Liquidators.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Pension scheme	Identifying whether there is a pension scheme Submitting the relevant notices if a pension scheme is identified Instructing agents to wind up any pension scheme Liaising and providing information to be able to finalise winding up the pension scheme
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation and general reports to creditors Disclosure of sales to connected parties
Creditors' decisions	Preparation of decision procedure notices, proxies/voting forms and advertisements Notice of decision procedure to all known creditors Collate and examine proofs and proxies/votes to conclude decisions For virtual or physical meetings: preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting Responding to queries and questions following decisions
Investigations	
SIP 2 Review	Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary information if required Assisting the Insolvency Service with its investigations
Realisation of Assets	
Freehold/Leasehold Property	Liaising with s landlords

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

General Description	Includes
	Agreeing assignment, surrender or disclaiming property
Debtors	Collecting supporting documentation Reviewing and assessing debtors' ledgers Liaising with debt collectors
Leasing	Reviewing leasing documents Liaising with owners/lessors Tasks associated with disclaiming leases if appropriate
Other assets: VAT/corporation tax refunds	Exchanges with government departments
Creditors and Distributions	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO Corresponding with the PPF and the Pensions Regulator
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend Corresponding with RPO regarding POD when not related to a dividend
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Adjudicating POD

Appendix IV

Time cost information for period 10 October 2018 to 09 October 2019

Time Entry - Detailed SIP9 Time & Cost Summary

DA196CVL - Derwent Solutions Limited (Formerly Data Solutions International Limited).
 From: 10/10/2018 To 09/10/2019
 Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
603 Administration	4.50	0.00	0.00	2.00	6.50	1,627.50	250.38
604 Post Appointment Notifications	1.10	0.00	0.00	8.00	9.10	1,524.50	167.53
Case Specific Matters	5.60	0.00	0.00	10.00	15.60	3,152.00	202.05
500 : Preferential Creditors	0.00	0.00	0.00	5.00	5.00	750.00	150.00
501 : Unsecured Creditors	1.30	0.00	0.00	0.00	1.30	383.50	295.00
502 Employee Matters	0.50	0.00	0.00	4.00	4.50	747.50	166.11
Creditors	1.80	0.00	0.00	9.00	10.80	1,881.00	174.17
201 . CDDA Reports	0.80	0.00	0.00	0.00	0.80	236.00	295.00
204 Investigations	0.70	0.00	0.00	4.00	4.70	808.50	171.60
Investigations	1.50	0.00	0.00	4.00	5.50	1,042.50	189.55
303 Book Debts	9.80	0.00	0.00	5.50	15.30	3,716.00	242.88
Realisation of Assets	9.80	0.00	0.00	5.50	15.30	3,716.00	242.88
Total Hours	18.70	0.00	0.00	28.50	47.20	9,791.50	207.45
Total Fees Claimed						6,500.00	

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix V

Time costs summary for period, cumulative & comparison with estimate for Derwent Solutions Limited (Formerly Data Solutions International Limited). IN CREDITORS VOLUNTARY LIQUIDATION

	Original fees estimate			Actual time costs incurred during the Review Period		
Work category	Number of hours	Blended hourly rate £ per hour	Total fees £	Number of hours	Average hourly rate £ per hour	Total time costs £
Administration	51	173..33	8,860.00	15.6	202.05	3,152.00
Creditors	12	150.00	1,800.00	10.8	174.17	1,881.00
Investigations	13	130.77	1,700.00	5.5	189.55	1,042.50
Realisation of Assets	7	150.00	1,050.00	15.3	242.88	3,716.00

ANNUAL PROGRESS REPORT OF Derwent Solutions Limited (Formerly Data Solutions International Limited) - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix VII

**Expenses summary for period, cumulative & comparison with estimate
for Derwent Solutions Limited (Formerly Data Solutions International Limited). Limited in
Creditors' Voluntary Liquidation**

Below are details of the Joint Liquidators' expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
Category 1 Expenses			
Advertising	163.00	244.35	
Bonding	80.00	80.00	
Category 2 Expenses			
Storage of company books and records (until 15 months after final report)	630	199.00	
Postage and Photocopying	50		
Internal storage of Insolvency Practitioner's working papers	216		
Mileage	43.20	28.80	

CFS RESTRUCTURING LLP CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate, although will delegate tasks to members of staff. Such delegation assists the office holder as it allows him to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- ❑ *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ❑ *Category 2 disbursements (approval required)* - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting;
- Car mileage is charged at the rate of 45 pence per mile;

- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged at the rate of £3 per box per month.

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:

- Telephone and facsimile
- Printing and photocopying
- Stationery

STANDARD CHARGEOUT RATES AND CHARGING POLICY FOR INSOLVENCY CASES

The rates applying as at 1 April 2017:

Senior Partner	395
Partner	295
Senior Manager	250
Manager	225
Senior Administrator	195
Administrator	150
Support	90

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in units of 0.10 of an hour (i.e.6 minute units).