

WU07

Notice of progress report in a winding-up by the court



Companies House

FRIDAY



A99007FI

A05

10/07/2020

#28

COMPANIES HOUSE

1 Company details

Company number 06816500
Company name in full FRESH START LIVING LIMITED

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

2 Liquidator's name

Full forename(s) Elliot
Surname Green

3 Liquidator's address

Building name/number Dephna House
Street 24-26 Arcadia Avenue
Post town London
County/Region
Postcode N3 2JU
Country

4 Liquidator's name

Full forename(s)
Surname

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

5 Liquidator's address

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

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

WU07

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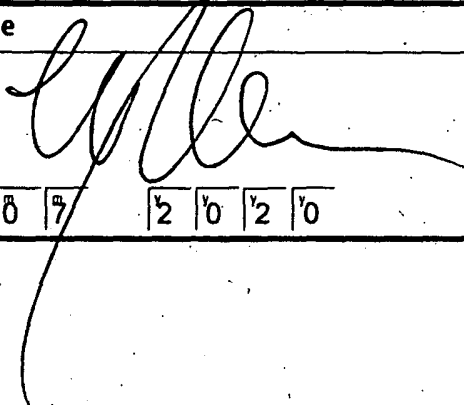
6 Period of progress report

From date	^d 1 ^d 9	^m 0 ^m 5	^y 2 ^y 0 ^y 1 ^y 9	
To date	^d 1 ^d 8	^m 0 ^m 5	^y 2 ^y 0 ^y 2 ^y 0	

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
---------------------------------------------------------------------	--

8 Sign and date

Liquidator's signature	Signature X		X	
Signature date	^d 1 ^d 0	^m 0 ^m 7	^y 2 ^y 0 ^y 2 ^y 0	



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**TO ALL KNOWN CREDITORS AND MEMBERS OF
FRESH START LIVING LIMITED - (In Liquidation)**

**LIQUIDATOR'S ANNUAL PROGRESS REPORT FOR THE YEAR ENDING 19 May
2020**

10 July 2020

Our Ref: EG1029/EG

Dear Sirs

FRESH START LIVING LIMITED (In Liquidation) ("the Insolvent Estate")

Court: Manchester County Court No 2058 of 2014

Insolvent Estate Company Number: 06816500

Registered Office: Dephna House, 24-26 Arcadia Avenue, London, N3 2JU

Trading Address: 2nd Floor, Oak Court, Wynne Avenue, Manchester, M27 8FF

Contents

INTRODUCTION	2
REALISATION OF ASSETS	3
INVESTIGATIONS	3
OUTSTANDING MATTERS	4
STATUTORY AND PROFESSIONAL COMPLIANCE	5
CREDITORS AND ESTIMATED RETURN	5
Tasks in relation to creditors' claims	5
ADMINISTRATION	5
Annual Statutory and Professional Compliance	6
Closing Statutory and Professional Compliance	6
TIME COSTS AND EXPENSES SUMMARY	7
Fees	7

Oliver Elliot Limited. Trading as "Oliver Elliot". Company Number: 11746967. Registered in England and Wales. VAT Number: 324072435
Registered Office: Dephna House, 24/26 Arcadia Avenue, London, N3 2JU. Director: Elliot Green FCA. Insolvency Practitioner Number: 9260
Elliot Green is licensed as an insolvency practitioner in UK by the Institute of Chartered Accountants in England and Wales



Time Records.....	7
Expenses.....	7
NET FINANCIAL BENEFIT.....	8
RECEIPTS AND PAYMENTS ACCOUNT	8
CREDITOR RIGHTS.....	8
Creditors' Rights to Challenge Office-Holder's Remuneration and Expenses.....	9
Adjudication of Creditors' Claims.....	9
Prescribed Part for Unsecured Creditors	9
Opting-out by Creditors	9
STATUTORY AND COMPLIANCE INFORMATION.....	10
Insolvent Estate information.....	10
Office-Holder's details.....	10
QUALITY OF SERVICE, DATA PRIVACY AND CODE OF ETHICS.....	10
NEXT REPORT	11

INTRODUCTION

I was appointed Liquidator ("the Office-Holder") of the Insolvent Estate on 19/05/2014, following a Winding-up Order being made on 09/12/2013. Reference in this report to the Insolvent Estate may also be to 'the Company'.

In accordance with Rules 18.3 and 18.8 of the Insolvency (England & Wales) Rules 2016 ("IR 2016"), I now provide an annual progress report for the year ended 19 May 2020 ("the Period"), which should be read in conjunction with any previous report(s). Additional information in respect of the Insolvent Estate and Office-Holder(s) is detailed below.

This report provides the following information:

- The work undertaken in the period covered by the report.
- Remuneration and Expenses.
- An explanation of anticipated future work that remains to be done and why it is required.
- Details of time costs and expenses for dealing with these matters during the period covered by this report for my administration of the Insolvent Estate and to date; both simplified and detailed breakdowns.
- An explanation of my statutory and professional compliance duties as the Office-Holder.

REALISATION OF ASSETS

Asset realisations have arisen of £43,16 in the period covered by this report in respect of bank interest.

The Time & Cost Summaries enclosed with this report refer to this category of work having incurred time costs of £270. This has resulted from time spent engaged with my instructed solicitors, Ellisons.

I have been attempting to come to an agreement with my instructed solicitors for them to act for me to enable the proposed claims ("the Prospective Claims") against the relevant Directors of the Company to be brought, referred to in the Investigations section of this report. As the Company has few funds available to fund the Prospective Claims and I have incurred substantial time costs unscrambling the affairs of the Company, it is necessary to instruct solicitors on a Conditional Fee Agreement ("CFA") basis and I am hoping to finalise such a position shortly.

INVESTIGATIONS

Claims

Charles Cunningham ("CC") was a Director of the Company on 14 September 2012, having worked with the Company since around March 2012. He remained a director until the date of the Company's liquidation on 9 December 2013.

The Company was operated as part of a group of companies. The parent of the Company appears to have been Empirical Property Group Limited ("EPG"). CC appears to have informed me that he was the CEO of EPG. It appears that the records at Companies House show that he was appointed a director of EPG on 14 September 2012 and that he remained a director of EPG at the material times.

It appears that the business of the Company was such that many of the administrative costs and expenses for the other group companies were incurred by the Company and then recharged to the group entities. This included staff and accounts functions for the wider group, as well as marketing functions for the whole group.

It appears that the Company also had a sales role but that ceased in or around December 2012, shortly after CC was appointed a director. Although the Company was not wound up until 9 December 2013, CC stated in his interview with me that the Company ceased taking on any new business in around June/July 2013.

CC appears to have accepted during the Interview that, outside of the Company's sales role, it provided services to the rest of the group as an administrative function that needed to be recharged to the other group companies.

The books and records delivered up to me in this case appear somewhat lacking for a company with the turnover that the Company had and for a business of this nature.

Duty

In the period from 31 July 2012 up to the liquidation on 9 December 2013, the Company appears to have incurred expenses of £1,417,356.80 but only recharged the sum of £80,992.94 to other group companies.

As such, there appears a shortfall to the Company in the sum of £1,336,363.86 that does not appear to have been recharged.

Both CC and Mr Philip Wright ("PW"), who was a director of the Company from 21 January 2011 until 23 July 2013, appear to have confirmed that there was a history of the Company recharging these costs to the other group companies, as the services were provided by the Company for the benefit of the other group companies. Whilst the Company may not have made a profit on those services, it seems that its costs ought to have been covered by the group companies to which it provided these services.

At his interview with me CC appears to have referred to the Company being "loss making". It appears that the Company ought not have been loss-making because the Company should always have been able to recharge its costs to the other group companies. It seems that this position was confirmed by PW to me.

It appears that, during the period of CC's directorship, the Company recharged only some of the total costs of the Company for that period, allowing the Company to trade for the benefit of the rest of the group.

There does not appear to have been benefit to the Company in incurring the expenses that it did without recharging the same to the group companies to which the same was incurred.

I have taken advice and it appears based on that advice that there seems to be a claim against the relevant Directors accordingly. This claim is currently estimated to amount to £1,336,363.86.

Delivery up of Company property

In its last filed accounts, for the period ending 30 July 2012, the Company had tangible assets valued at £199,956, made up, largely of computer, TV and other electronic equipment. These items have not been delivered up to me and no satisfactory explanation has been provided for the failure to do so.

The failure to deliver up these items to me may give rise to a further claim amounting to the sum which is currently considered on a book value basis in the amount £199,956 in respect of the Company's tangible assets.

The detailed time and cost summary shows that I have incurred time costs on Investigations amounting to £1,125. For the Period this Investigations work has concentrated on instructions to my solicitors.

OUTSTANDING MATTERS

The following matters are outstanding:

The investigations of the Insolvent Estate are a developing matter given I enter office as a stranger. A definitive outstanding matters list is impractical at this time. However, the notable outstanding matters are:

- Reaching an agreement on a CFA with my instructed solicitors or another suitable firm.
- Bringing the Prospective Claims against the relevant Directors.

STATUTORY AND PROFESSIONAL COMPLIANCE

I am required to meet a considerable number of statutory and regulatory obligations. This work does not provide a direct financial benefit to creditors but is a necessary requirement of the liquidation process.

Whilst these tasks do not have a direct benefit in enhancing realisations for the Insolvent Estate, they assist in the efficient and compliant progression of the liquidation.

In order that creditors can have an informed understanding of these matters, they are listed below in the Administration section of this report.

CREDITORS AND ESTIMATED RETURN

I am required, as Office-Holder, to undertake certain tasks in relation to creditors' claims. This work does not provide a direct financial benefit to the liquidation estate but is essential to the administration of the case.

Tasks in relation to creditors' claims

- Ensure that all creditors' claims are listed with the correct addresses and references.
- Enter proof of debt forms/claims as and when they are received.
- Before paying a dividend if the same is available, review the level of funds available and ensure that all costs and expenses have been paid in accordance with the rules of priority.
- Assignment of the right to dividend, where notice is given to the Office-Holder by a person entitled to a dividend that he wishes the dividend to be paid to another person.
- Deal with enquires from creditors.

I have not adjudicated on any creditor claims as yet.

Estimated Return to Creditors: Dividend prospects are presently uncertain

The detailed time and cost summary shows that I have incurred time costs on Creditor matters amounting to £1,333. For the Period this work has been concentrated on dealing with the annual progress report and with a litigation claim that has been brought against the Company by Kinder Interiors Limited which is currently proceeding in the Business and Property Court in Leeds. It seems that the matter will be the subject of a Trial next year. However, in the circumstances of the case I am not defending the proceedings having no funds to do so.

ADMINISTRATION

The detailed time and cost summary shows that I have incurred time costs on Administration matters amounting to £3,465.40. For the Period Administration work has been spread over a number of routine tasks scheduled in the detailed time cost and expenses summary enclosed with this report. In this instance as shown in the detailed time costs report it can be seen that time spent on Administration matters has been spread over a range of routine matters along with the solicitors communications and case reviews.

I am required, as Office-Holder, to undertake the following Administration tasks (reference to the Official Receiver and the Court will apply only in case of Compulsory Liquidation not Creditors Voluntary Liquidations):

- On appointment, set the case up on our insolvency database and maintain and separately record all financial records on the case, including the recording of creditors and employees.
- Notify creditors of my appointment.
- When applicable return to the Official Receiver a signed undertaking to pay out of the first realisations of assets, both the balance currently appearing in their account and those monies, including fees, guarantees and advances paid by the Official Receiver, becoming due in future and payable under Insolvency Act 1986 and the IR 2016.
- Obtain a Specific Penalty bond for a sum equal to the Insolvent Estate's assets subject to the statutory provisions. This bond covers any losses to the estate for any possible fraud or dishonesty of the Office-Holder whether acting alone or in collusion with one or more persons and/or the fraud and dishonesty of any person committed with the connivance of the Office-Holder.
- To provide creditors with the opportunity to establish a Liquidation Committee when a decision procedure is required.
- If a Liquidation Committee is established prepare a certificate of constitution and hold the first Committee meeting.
- Obtain the Insolvent Estate's books and records.
- Establish whether the Insolvent Estate has an occupational pension scheme.

Annual Statutory and Professional Compliance

In addition to the tasks identified above, each year I am required to undertake the following statutory tasks:

- Prepare and issue an Annual Report to creditors.
- Statutory duties have been undertaken; consider any ethical, money laundering and Bribery Act 2010 issues pertaining to the case and ensure that any identified matters are addressed.
- Submit VAT returns to HM Revenue and Customs, to ensure that any VAT refunds or payments are received or paid.
- Submit annual Tax returns to HM Revenue and Customs.
- Maintain the case cash book, by undertaking ISA reconciliations.

Closing Statutory and Professional Compliance

After concluding all case related matters, I am required to:

- Prepare and submit a letter to HM Revenue and Customs requesting clearance to close the case.
- Reconcile the cash book ready for closure.
- Prepare and issue the Final Account to creditors.
- Send the final receipts and payments account where applicable to the Court, the Official Receiver and the Insolvency Service and confirmation that I have received my release.
- If the creditors have so resolved, obtain my release from the Secretary of State.
- When applicable obtain authorisation from the Official Receiver to destroy the books, papers and other records of the Insolvent Estate.
- Retain and store the liquidation records for a minimum of 6 years after the vacation of office.

TIME COSTS AND EXPENSES SUMMARY

Fees

The basis of the Office-Holder's remuneration has been fixed by Time and Expenses following creditor approval on 31/07/2014. There is not fee estimate that has been approved to date in this case as it is a case that pre-dates the new fee estimate regulations.

Time costs are recorded at the prevailing charge out rate of the member of staff on the date that the time is recorded. The current hourly rates applicable are:

Director £450, Manager £300, Senior Administrator £200

These rates are based inter alia on the level of skill and experience required to carry out the different tasks and prevailing market conditions and are subject to change. Oliver Elliot staff charge their time in 6 minute units. Oliver Elliot is currently a sole practitioner firm operated solely by the Office-Holder, who has since 1 July 2019 undertaken all of the case work. Certain tasks that might be considered not to require the skills of an Office-Holder have been identified and charged where appropriate at the Manager and Senior Administrator rate. All other work has been undertaken at the Director rate. This is considered to be a fair and reasonable approach in view of the speed, efficiency and experience that comes with having the Office-Holder undertaking all the case work.

Time Records

Enclosed are tables in simplified and detailed forms relating to my time costs for the period covered by this report and where this is not the first anniversary of my appointment, for my administration of the Insolvent Estate as a whole. It also provides details of the activity costs to date incurred by me and my staff, by grade, together with details of the hourly charge-out rates.

In the period covered by this report, my staff and I have recorded time costs of £6,193.40. A summary of total time costs which amount to £203,454.80 is also enclosed. I have drawn fees of £0 to date and £0 during the period covered by this report. These summaries include details of average hourly rates across categories of work and also shows breakdowns of my cumulative time costs. Due to the complexity of the case the average hourly rate is £366.47 which is due to the attention that the office-holder has had to give to the case.

A narrative explanation of the time records is provided within the relevant sections of this report. They match those headings in the time records summaries but for the avoidance of doubt such explanations can be found in the above categories of work in the sections for Realisation of Assets, Investigation, Creditors and Administration.

A copy of the guide for creditors can be requested from my office and includes details on office holder remuneration and is available at the following link: www.oliverelliott.co.uk/statements-of-insolvency-practice/. In addition, creditors can find more information on the insolvency process at <http://www.creditorinsolvencyguide.co.uk/>.

Expenses

'Expenses' are amounts properly payable by the Office-Holder from the estate. These may include, but are not limited to, legal and agents' fees.

'Disbursements' are expenses met by the Office-Holder and reimbursed to the Office-Holder in connection with an insolvency appointment and will fall into two categories, category 1 and category 2. Where category 1 and category 2 disbursements are 'incurred' they will have been recorded but not necessarily paid by the Insolvent Estate. These expenses and disbursements incurred and or paid are as follows:

- Expenses incurred to date total £68,537.68 and during the period of this report are £11,149.77. The Official Receiver's Fee and Secretary of State Fees (inclusive of banking fees) arise automatically and do not result from my instruction of agents and or subcontractors. During the Period those expenses incurred by me are £10,726.17 in respect of legal fees and £8.64 in respect of Corporation Tax.
- Category 1 disbursements incurred during the period of this report are £0.61 in respect of postage.
- Category 2 disbursements of £0 have been drawn since my appointment.

Unless referred to otherwise then solicitors and agents will be instructed on a contingency basis. Liability for costs will only crystallise upon a recovery being made. In this case both Debenhams Ottaway historically have been and Ellisons were instructed by me in such similar terms. Both firms have been selected as firm of solicitors with dedicated teams of solicitors and other persons specialising in providing insolvency legal services. I have prior experience of the persons whom I have instructed and the rates that they charge appear to me to be competitive. However, I have also selected them not merely by virtue of their hourly rates but also my confidence in their ability to undertake such works on an efficient and effective basis. Unless otherwise suggested solicitors are instructed not as sub-contractors but their skills are deployed to enable provision of advice and enforcement of obligations that appear reasonably required for the administration of the insolvent estate.

In respect of the £10,726.17 payment to Debenhams Ottaway ("DO"), that resulted from a compromise agreement between DO and myself after they had been originally instructed on historic matters such as those referred to in the Investigations section of this report, an application under Section 127 of the Insolvency Act 1986 against CC which was successful and a Section 236 application for disclosure from CC which was also successful. The compromise meant that DO wrote off their residual work in progress.

NET FINANCIAL BENEFIT

The net financial benefit to the liquidation estate will currently mean that a return to creditors will depend upon realisations exceeding the current level of my time costs and other expenses of the liquidation as referred to above. At this time it appears uncertain as to the extent of a net financial benefit to creditors.

RECEIPTS AND PAYMENTS ACCOUNT

An account of my actual (not accrued) receipts and payments for the period of this report is enclosed. Expenses may be recharged to the estate as and when funds become available.

CREDITOR RIGHTS

If you are aware of any matters, which I should be aware of in relation to the Liquidation, please let me know.

Creditors' Rights to Challenge Office-Holder's Remuneration and Expenses

Within 21 days of the receipt of a progress report (secured creditor or an unsecured creditor with concurrence of at least 5% in value of the unsecured creditors or any unsecured creditor with the permission of the court) to request further information from me regarding my remuneration and expenses which have been detailed in a progress report.

Any creditor (secured creditor or an unsecured creditor with concurrence of at least 10% in value of the unsecured creditors or any unsecured creditor with the permission of the court) may within 8 weeks of receipt of progress report have a right to challenge my remuneration and expenses via application to Court on the grounds that the remuneration charged or the expenses incurred by me as set out in such a report are, in all the circumstances, excessive or, the basis fixed for remuneration is inappropriate.

These rights are set out in full at the following link: <https://www.oliverelliott.co.uk/creditors-rights/>

Adjudication of Creditors' Claims

Creditors who submit proof of debt will have their claims lodged within the liquidation but formal adjudication of the claims will not ordinarily be undertaken until there are funds available to enable me to discharge a dividend and a decision has been taken to declare an interim or final dividend. At such a time creditors will be notified accordingly.

Prescribed Part for Unsecured Creditors

The Company did not grant fixed or floating charges over the Company's assets. The provisions to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part) do not therefore apply

Opting-out by Creditors

Creditors may opt out of receiving further documents relating to this matter.

The matter refers to Liquidation of the Insolvent Estate for which the Office-Holder is Elliot Harry Green of Oliver Elliot, Dephna House, 24/26 Arcadia Avenue, London, N3 2JU. Contact details for the Office-Holder is telephone number 020 3925 3613. When calling, please ask to speak to Elliot Green.

Any creditor has the right to elect to opt out of receiving further documents about this matter. However, this will not apply to any document that the Insolvency Act 1986 requires me to deliver to all creditors without excluding any of the opted-out creditors, it does not apply to any notice relating to any change (if applicable) of the Office-Holder and/or the Office-Holder's contact details if the document is a notice of a dividend or post dividend or notice which the Court orders to be sent to all creditors or all creditors of a particular category to which the creditor belongs.

If any creditor wishes to opt out, this will not affect their entitlement to receive dividends should any be paid to creditors. Save where the position set out in the Insolvency Rules 2016 provides otherwise, opting-out will not affect the right that any creditor may have to vote in a decision procedure or to participate in a deemed consent procedure. However, if a creditor opts out then in such circumstances they will not receive notification of such a procedure.

Please note that any creditor who opts out will be treated as having opted out in respect of any consecutive insolvency proceedings of a different kind in respect of the Insolvent Estate. If any creditor

opts out but wishes to change their mind and revoke that position at any time of their choosing can do so.

The procedure by which a creditor may opt out and/or revoke their decision to opt out, must be by way of a notice in writing, authenticated and dated by the creditor and delivered to the Office-Holder. The effect of the notice in either event will come into effect when the notice is delivered to the Office-Holder.

Any creditor who has opted out of receiving notices but still wishes to vote on the Proposed Decisions is entitled to do so. However, they must have delivered a completed Voting Form, together with a proof in respect of their claim (unless a proof has already been submitted) to the Convener, whose contact details are below, by no later than the Decision Date, failing which their votes will be disregarded.

STATUTORY AND COMPLIANCE INFORMATION

Insolvent Estate information

- Insolvent Estate name: FRESH START LIVING LIMITED
- Insolvent Estate Number: 06816500
- Registered Office: Dephna House, 24-26 Arcadia Avenue, London, N3 2JU
- Trading Address: 2nd Floor, Oak Court, Wynne Avenue, Manchester, M27 8FF
- Trading name: Fresh Start Living Limited
- Nature of business: Property Administration
- Court name: Manchester County Court
- Court reference: 2058 OF 2014
- Petitioning creditor: Roger Walters
- Former registered office: Herschel House 58 Herschel Street Slough Berkshire SL1 1PG
- Winding-up order: 09/12/2013

Office-Holder's details

- Name: Elliot Green
- IP number: 9260
- Name of firm: Oliver Elliot Chartered Accountants
- Firm's address: Depha House, 24/26 Arcadia Avenue, London, N3 2JU
- Date of Appointment: 19/05/2014

QUALITY OF SERVICE, DATA PRIVACY AND CODE OF ETHICS

As I am an insolvency practitioner, by virtue of Statement of Insolvency Practice Number 1, which can be viewed here www.oliverelliot.co.uk/statements-of-insolvency-practice/ I should inform creditors that I am bound by the Insolvency Code of Ethics, which can also be viewed on the same link.

Our privacy policy explains the measures we take to protect your data and the legal basis for doing so. Please review our updated Privacy Policy on our website: <https://www.oliverelliot.co.uk/privacy-notice/>. If you have any queries please email the privacy officer at contact@oliverelliot.co.uk.

I am bound by Code of Ethics for Insolvency Practitioners when carrying out all professional work relating to insolvency appointments. Further the Institute of Chartered Accountants in England and Wales also has

code of ethics that apply to Insolvency Practitioners which is applicable to me and which can be seen here:
<https://www.icaew.com/-/media/corporate/files/members/regulations-standards-and-guidance/ethics/code-of-ethics-part-d-insolvency-practitioners-1-jan-2011.ashx?la=en>

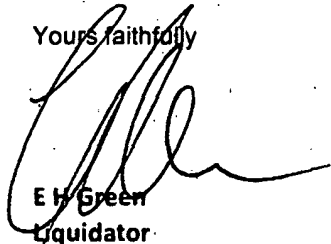
If you would like to make any comments, suggestions, raise a query or make a complaint about the service you have received, please contact me. On the firm's website there is a page which sets out its complaints procedures heading "Making a Complaint".

In the unfortunate event that it is not possible for Oliver Elliot to resolve your complaint, you can refer the complaint to The Insolvency Complaints Gateway, "www.gov.uk/complain-about-insolvency-practitioner".

NEXT REPORT

I will report again following the next anniversary of my appointment or sooner if the administration is complete.

Yours faithfully



E H Green
Liquidator

*Licensed by the Institute of Chartered Accountants in England & Wales
(Insolvency Practitioner Number 9260)*

FRESH START LIVING LIMITED
(In Liquidation)
Liquidator's Summary of Receipts and Payments

	Statement of affairs £	From 19/05/2019 To 18/05/2020 £	From 19/05/2014 To 18/05/2020 £
RECEIPTS			
Costs Order		0.00	6,852.92
Cash at Bank		0.00	865.10
Judgement Debt		0.00	67,973.87
Bank Interest Gross		43.16	97.38
		<u>43.16</u>	<u>75,789.27</u>
PAYMENTS			
Legal Fees		10,726.17	50,559.83
Legal Disbursements		0.00	13,081.00
Official Receiver's Fee		0.00	470.00
Secretary of State Fee		414.96	4,407.35
Corporation Tax		8.64	19.50
		<u>11,149.77</u>	<u>68,537.68</u>
BALANCE - 18 May 2020		<u>(11,106.61)</u>	<u>7,251.59</u>

MADE UP AS FOLLOWS

ISA	1,764.79	7,251.59
Solicitor Client Account	(12,871.40)	0.00
	<u>(11,106.61)</u>	<u>7,251.59</u>


 Elliot Green
 Liquidator

Time Entry - SIP9 Time & Cost Summary

EG1029 - FRESH START LIVING LIMITED
All Post Appointment Project Codes
From: 19/05/2019 To: 18/05/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	8.90	0.00	0.00	1.10	10.00	3,455.40	345.54
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	2.50	0.00	0.00	1.30	3.80	1,333.00	350.79
Investigations	2.50	0.00	0.00	0.00	2.50	1,125.00	450.00
Realisations of Assets	0.60	0.00	0.00	0.00	0.60	270.00	450.00
Statutory Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	14.50	0.00	0.00	2.40	16.90	6,193.40	366.47
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

EG1029 - FRESH START LIVING LIMITED

From: 19/05/2019 To: 18/05/2020

All Post Appointment Project Codes

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)
100 : Admin & Planning	0.00	0.00	0.00	0.10	0.10	16.00	160.00	3.70	556.00
** 101 : Reviewing Incoming Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.70	667.00
102 : Telephone Calls	1.50	0.00	0.00	0.00	1.50	675.00	450.00	28.80	5,326.00
103 : Bank Reconciliations (D3)	0.20	0.00	0.00	0.20	0.40	72.00	180.00	1.30	210.00
104 : Reviews (D2)	1.60	0.00	0.00	0.60	2.20	720.40	327.45	30.95	6,724.30
** 105 : General Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.60	6,227.40
** 107 : Case Opening (D3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.80	2,420.80
** 109 : Opening Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	1,800.00
110 : IPS Diary Update (D3)	0.20	0.00	0.00	0.20	0.40	72.00	180.00	2.90	400.80
111 : Other	0.60	0.00	0.00	0.00	0.60	270.00	450.00	1.30	366.20
** 112 : Incoming correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	56.20
113 : Our solicitors correspondence	1.70	0.00	0.00	0.00	1.70	765.00	450.00	17.80	6,888.60
** 115 : Instructions to solicitors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	50.00
** 116 : Official Receiver correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	201.60
** 117 : Internal Memo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	6,671.80
118 : Cashbook (D3) / Cashier / Cheque / Bank	0.60	0.00	0.00	0.00	0.60	120.00	200.00	10.70	1,749.00
** 119 : Correspondence with Debtor/Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.90	2,177.00
120 : Emails	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	1,862.30
** 121 : Filing and Scanning (D3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.55	6,238.30
123 : WIP and SIP9 (D3) Breakdown Reconciliation	0.20	0.00	0.00	0.00	0.20	90.00	450.00	1.30	406.00
** 124 : Internal discussion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	2,052.50
125 : Corporation Tax Return (D2)	0.30	0.00	0.00	0.00	0.30	90.00	300.00	5.30	932.00
** 126 : VAT Returns (D2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	64.00
127 : VAT426 (D2) / VAT1833 / VAT7 Forms	1.50	0.00	0.00	0.00	1.50	450.00	300.00	1.50	450.00
** 128 : Review of case administrators work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.30	1,705.00
** 130 : Archiving (D3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.50	375.00
** 131 : Amend Audio Typing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	160.00
** 132 : Employee (D2) Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	75.00
133 : Specific Bond (D3)	0.40	0.00	0.00	0.00	0.40	80.00	200.00	0.80	144.00
** 135 : HMRC Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.80	1,974.20
136 : Companies House (D3) Correspondence	0.10	0.00	0.00	0.00	0.10	45.00	450.00	1.00	330.00
Administration & Planning	8.90	0.00	0.00	1.10	10.00	3,485.40	346.64	275.30	58,871.60
** 800 : Other Work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	90.00
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	90.00
** 500 : Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	32.00
** 501 : Proofs Of Debt (D3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.50	400.00
** 502 : Proxies (D2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.40	210.00
503 : Creditors Reports (D2)	0.80	0.00	0.00	1.30	2.10	568.00	270.48	32.30	6,847.00
** 504 : Telephone (D2) - Calls With Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.40	1,114.80
505 : Creditors Enquiries/Response	0.50	0.00	0.00	0.00	0.50	225.00	450.00	1.30	415.00
** 506 : Creditor Decisions Procedures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30	645.00
508 : Other	1.00	0.00	0.00	1.00	2.00	450.00	450.00	1.10	495.00
512 : Correspondence with creditors	0.20	0.00	0.00	0.00	0.20	90.00	450.00	13.10	3,024.80
** 521 : Creditor Committee Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	20.80
Creditors	2.50	0.00	0.00	1.30	3.80	1,333.00	350.79	58.80	13,004.40

** 200 : Investigations

Page 1 of 2

Version 15-03-18

09 July 2020 19:11

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

EG1029 - FRESH START-LIVING LIMITED

From: 19/05/2019 To: 18/05/2020

All Post Appointment Project Codes

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)
** 201 : Correspondence With Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	1,591.00
202 : Correspondence With Solicitors	1.00	0.00	0.00	0.00	1.00	450.00	450.00	86.00	24,746.00
** 203 : Correspondence With Accountants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.20	3,281.80
** 204 : Review Solicitors Files	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.70	2,545.00
** 205 : Review Accountants Files	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.70	2,445.00
** 206 : Review Company Records	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.10	7,985.00
** 209 : Interview Company Directors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.80	6,135.40
** 210 : Interview Of Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	90.00
** 212 : Conference With Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	90.00
213 : Other	0.10	0.00	0.00	0.00	0.10	45.00	450.00	0.10	45.00
** 214 : Incoming correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	115.00
215 : Our solicitors correspondence	1.00	0.00	0.00	0.00	1.00	450.00	450.00	67.70	25,352.00
** 216 : Official Receiver correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.90	1,686.00
** 220 : Correspondence with Debtor / Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.50	7,425.60
** 221 : Telephone Calls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.20	3,184.60
** 222 : Land Registry and Property Searches	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.60	390.00
** 226 : Internal Discussion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	180.00
** 227 : Review of case administrators work	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	75.00
** 228 : Internal Emails	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.80	517.00
** 229 : Enquiry and Investigation Correspondence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.80	3,164.00
** 233 : Bank Account Analysis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	192.00
** 236 : Administrator Instruction on Investigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.30	4,483.60
243 : Telephone call with Lawyers	0.40	0.00	0.00	0.00	0.40	180.00	450.00	0.40	180.00
Investigations	2.50	0.00	0.00	0.00	2.50	1,125.00	450.00	453.20	115,074.00
** 301 : Correspondence With Agents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.80	310.40
** 302 : Telephone Calls In Agents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	60.00
** 305 : Review Of Witness Statements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	540.00
** 308 : Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	41.60
310 : Our solicitors correspondence	0.60	0.00	0.00	0.00	0.60	270.00	450.00	35.10	14,591.60
** 315 : Telephone Calls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.80	728.00
** 316 : Court Attendance / Hearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	83.20
** 321 : Internal Emails	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	40.00
Realisations of Assets	0.60	0.00	0.00	0.00	0.60	270.00	450.00	43.70	16,414.80
Total Hours	14.50	0.00	0.00	2.40	16.90	6,193.40	366.47	831.60	203,454.80
Total Fees Claimed						0.00			

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