

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

MONDAY



A13 \*A85VPXPC\* #61  
20/05/2019  
COMPANIES HOUSE

### 1 Company details

Company number 0 6 9 1 7 4 9 3

Company name in full A&A Care Homes Limited

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

### 2 Liquidator's name

Full forename(s) Catherine

Surname Lee-Baggaley

### 3 Liquidator's address

Building name/number 1st Floor

Street Consort House

Post town Waterdale

County/Region Doncaster

Postcode D N 1 3 H R

Country

### 4 Liquidator's name ●

Full forename(s) Ian Michael

Surname Rose

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

### 5 Liquidator's address ●

Building name/number 1st Floor

Street Consort House

Post town Waterdale

County/Region Doncaster

Postcode D N 1 3 H R

Country

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

LIQ03

Notice of progress report in voluntary winding up

<b>6</b>		<b>Period of progress report</b>																														
From date	d		2		d		1		m		0		m		3		y		2		y		0		y		1		y		8	
To date	d		2		d		0		m		0		m		3		y		2		y		0		y		1		y		9	
<b>7</b>		<b>Progress report</b>																														
		<input checked="" type="checkbox"/> The progress report is attached																														
<b>8</b>		<b>Sign and date</b>																														
Liquidator's signature	Signature		<div style="display: flex; align-items: center;"> <span style="font-size: 2em; margin-right: 10px;">X</span> <span style="margin-left: 10px; font-size: 2em;">X</span> </div>																													
Signature date	d		1		d		7		m		0		m		5		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	Jodie Norris
Company name	Wilkin Chapman Silke Limited T/A
	Silke & Co
Address	1st Floor
	Consort House
Post town	Waterdale
County/Region	Doncaster
Postcode	D N 1 3 H R
Country	
DX	admin@silkeandco.co.uk
Telephone	01302 342875



**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

**A&A Care Homes Limited T/A Chiltingtons Residential Home**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 21/03/2018 To 20/03/2019 £	From 21/03/2017 To 20/03/2019 £
	<b>ASSET REALISATIONS</b>		
Uncertain	Book Debts	NIL	2,989.20
	Cash at bank	NIL	4,532.45
NIL	Goodwill	NIL	1,100.00
750.00	Plant & Machinery	NIL	3,500.00
75.00	Stock	NIL	500.00
		NIL	12,621.65
	<b>OTHER REALISATIONS</b>		
	Bank interest, gross	0.57	3.12
		0.57	3.12
	<b>COST OF REALISATIONS</b>		
	Irrecoverable VAT	NIL	2,068.00
	Liquidator's fees	NIL	5,065.00
	Preparation of Statement of affairs	NIL	5,000.00
	Room Hire	NIL	275.00
	Specific bond	NIL	100.00
		NIL	(12,508.00)
	<b>UNSECURED CREDITORS</b>		
(40,000.00)	Associated Creditor (E Charnley)	NIL	NIL
(68,277.00)	Director's Loan Account (A Charnley)	NIL	NIL
(68,000.00)	HM Revenue & Customs	NIL	NIL
(3,000.00)	HSBC Bank Plc (Overdraft)	NIL	NIL
(27,413.17)	Landlord (Y Ahmet)	NIL	NIL
(17,902.04)	Trade & Expense	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(2.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(223,769.21)</b>		<b>0.57</b>	<b>116.77</b>
	<b>REPRESENTED BY</b>		
	Estate Account		116.77
			<b>116.77</b>

Note:

**A&A Care Homes Limited T/A Chiltingtons Residential Home  
(In Liquidation)  
Supplementary Information**

**Registered Office / Home Address**

C/o The Offices of Silke & Co Ltd 1st Floor  
Consort House  
Waterdale  
Doncaster  
DN1 3HR

**Registered Number**

06917493

**Appointment Details**

First Partner - Catherine Lee-Baggaley  
1st Floor, Consort House, Waterdale, Doncaster, DN1 3HR  
Appointment Date - 21/03/2017

Second Partner - Ian Michael Rose  
1st Floor, Consort House, Waterdale, Doncaster, DN1 3HR  
Appointment Date - 21/03/2017

**Changes to Office Holders**

None

**Additional Information**

**Dividends / Distributions / Consigned Funds : E = Equalising**

Dividend Type	Date	Admitted	Number	Paid	p in £
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No Dividends Paid

**Unrealisable Assets**

None.

**Details of Basis of Remuneration**

Time costs.

**Statement of Remuneration / Expenses  
For period 21/03/2018 to 20/03/2019**

Account	Incurred In Period	Accrued In Period For Last Period	Accrued In Period	Total In Period
	0.00	0.00	0.00	0.00

**Statement on Fee / Expenses Estimates**

Our Ref: AJ6QC/CLB/IMR/JN/S7  
Date: 17 May 2019

1st Floor  
Consort House  
Waterdale

Doncaster DN1 3HR

TEL: 01302 342875

FAX: 01302 342986

EMAIL: [office@wilkinchapman.co.uk](mailto:office@wilkinchapman.co.uk)

[www.wilkinchapman.co.uk/business-solutions](http://www.wilkinchapman.co.uk/business-solutions)

Please Contact: Jodie Norris

Email: [jodie.norris@wilkinchapman.co.uk](mailto:jodie.norris@wilkinchapman.co.uk)

**TO ALL CREDITORS AND MEMBERS**

Dear Sir/Madam

**A&A CARE HOMES LIMITED T/A CHILTINGTONS RESIDENTIAL HOME – IN LIQUIDATION**

Please note that Wilkin Chapman Business Solutions Ltd was formerly known as Wilkin Chapman Silke Ltd and traded as Silke & Co. The appointment of the Insolvency Practitioner and Office Holder is not affected by this and remain the same.

This is the Joint Liquidators second annual report upon this matter. This report should be read in conjunction with the report of the initial meeting of creditors and subsequent annual report.

**1. RECEIPTS AND PAYMENTS ACCOUNT**

We attach an account of receipts and payments for the current period 21 March 2018 to 20 March 2019 and cumulatively from the commencement of the winding up to the end of the anniversary.

**2. REALISATIONS**

**Assets**

The assets of the Company, being plant and machinery, stock and goodwill were sold to Merlin Care Homes Ltd. The plant and machinery and stock were purchased for the sum of £4,000.00 plus VAT and the goodwill for £6,000.00. Payment for the plant and machinery and stock has been received in full, with the sum of £1,100.00 being received to date in respect of the goodwill. However as previously reported, the director has advised the Joint Liquidators that the purchasing company has ceased trading and was subsequently dissolved and therefore are not in a position to make payment in respect of the goodwill. No further payments will be received.

**Book debts**

As detailed previously, the director was to assist with the collection of the book debts; however it transpired that they had been received by the associated company. As a result, the sum of £5,500.00 was payable into the liquidation. Payments totalling £2,989.20 were received, however due to the dissolution of the associated company, the Joint Liquidators have written off the remaining balance as uncollectable.

**Other Assets**

An amount of £4,532.45 has been received, being the cash at bank at the date of liquidation.

**3. JOINT LIQUIDATORS' REMUNERATION**

A Statement of Affairs fee of £5,000.00 was approved at the initial meeting of creditors held on 21 March 2017 which has been drawn by us, as Joint Liquidators.

This is a fixed fee and was considered to be fair, reasonable and proportionate with the work carried out as detailed in the fee estimate and agreed by creditors.

In the pre appointment period, category 2 disbursements of £27.40 were incurred and allocated to the case, which have not been drawn, leaving unbilled disbursements of £27.40 during the post appointment period. The disbursements that have been incurred are detailed in Appendix II.

The Joint Liquidators' remuneration stated in the Receipts and Payments account is based on hourly costs at scale rates calculated on the time properly spent in the course of the liquidation and was approved at the initial meeting of creditors held on 21 March 2017 and is capped at £22,975.00.

In the current period the Joint Liquidators' have incurred time costs of £4,271.25 representing 19.25 hours at an average hourly charge-out rate of £221.88. Total time spent to date on this assignment amounts to 107.65 hours at an average composite rate of £189.46 per hour resulting in total time costs to date of £20,395.00. Joint Liquidators' fees of £5,065.00 plus VAT have been drawn to date leaving outstanding time costs of £15,330.00.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Joint Liquidators original fees estimate is unlikely to be exceeded, see comparison below:

Classification	Estimated Number of Hours	Estimated Total Time Costs	Actual Number of Hours	Actual Total Time Costs
Administration & Planning	26.00	£5,012.50	21.35	£3,630.00
Creditors & Distributions	14.50	£3,225.00	8.45	£1,580.00
Investigations	38.00	£7,500.00	53.90	£9,923.75
Floating Charge Assets	27.00	£4,975.00	7.40	£1,480.00
Employees	0.00	£0.00	1.10	£220.00
Statutory & Compliance	10.00	£2,262.50	15.45	£3,561.25
<b>Estimated Totals</b>	<b>115.50</b>	<b>£22,975.00</b>	<b>107.65</b>	<b>£20,395.00</b>

Please refer to Appendix I for a detailed breakdown of the work undertaken.

**Administration & Planning** – Administration and Planning relates to the cashiering functions required throughout the duration of the liquidation, which included the bank account reconciliations, the submission of annual Corporation Tax returns, and the maintaining of the estate account. It also included the time allowed for case reviews to be undertaken, the filing and maintaining of internal documents relating to the case, dealing with any pension schemes and archiving the Company records. The time incurred amounts to 21.35 hours at a total cost of £3,630.00; the estimated time was 26.00 hours totalling £5,012.50. This is lower than anticipated, however further costs will be incurred until the conclusion of the liquidation.

**Creditors & Distribution** – Time spent on Creditors & Distribution amounts to 8.45 hours, totalling £1,580.00. The estimated time was 14.50 hours at a total cost of £3,225.00. This relates to communication with creditors regarding the liquidation and logging claims received. This is lower than originally estimated as communication with creditors has been lower than anticipated.

**Investigations** – The time spent on Investigations amounts to 53.90 hours, totalling £9,923.75. The estimated time was 38.00 hours, totalling £7,500.00. This is higher than anticipated due to the level of investigation required which was not anticipated at the outset of the liquidation. No further time will be incurred as the Joint Liquidators have concluded their investigations.

**Floating Charge Assets** – The time spent amounts to 7.40 hours at a total cost of £1,480.00. The estimated time was 27.00 hours, totalling £4,975.00. This category of time includes liaising with valuers in relation to the sale of the assets and pursuing the director in respect of the funds due into the liquidation. No further time will be incurred.

**Employees** – The time spent amounts to 1.10 hours at a total cost of £220.00, no time was estimated in respect of employees. Further details can be found in Section 4.

**Statutory & Compliance** – Statutory & Compliance involves the preparation and circulation of the Joint Liquidators report to creditors upon appointment, preparing annual reports to creditors, filing the relevant documents to Companies House, including annual receipts and payments accounts, advertising throughout the liquidation in accordance with statutory requirements and bonding the case for the value of the assets. The time spent amounts to

15.45 hours at a total cost of £3,561.25; the estimated time was 10.00 hours totalling £2,262.50. This is higher than anticipated and further costs will be incurred until the conclusion of the liquidation.

Post Appointment category 2 disbursements of £269.80 have been allocated to the case from the commencement of the liquidation up to the anniversary which have not been drawn leaving unbilled disbursements of £269.80 together with pre appointment category 2 disbursements of £27.40. The disbursements that have been incurred are detailed in Appendix II.

Wilkin Chapman Business Solutions Limited chargeout rates and disbursements policy is attached at Appendix III.

All payments have been made in accordance with the rules and regulations generally as to the payment of costs and expenses in the liquidation, details of which can be found below:

#### **Other Costs**

The sum of £100.00 has been incurred and drawn, which relates to the insurance bond on the case, this is a statutory requirement under the guidelines produced by the Joint Liquidators regulatory body, this amount has been drawn in full.

The sum of £150.00 has been paid to the agents, Lahar Consultants Limited, in respect of a valuation of the assets undertaken, prior to the liquidation.

The sum of £150.20 has been incurred and paid by Silke & Co, this relates to the statutory advertising of the liquidation and the appointment of the Joint Liquidators in addition to the advertising of the members and creditors meetings.

The sum of £8.40 has been incurred and paid by Silke & Co, this relates to searches being conducted pre appointment in order to comply with Anti Money Laundering regulations.

The sum of £275.00 has been incurred and drawn, in respect of room hire. It was necessary to hold members and creditors meetings in order to place the Company into liquidation, and in order to make the meeting accessible to all creditors.

A Creditors' Guide to Liquidators' Fees can be found on the portal or on our website, which includes creditors' rights to further information and to challenge.

### **4. CREDITORS' CLAIMS AND DIVIDEND PROSPECTS**

#### **Secured Creditors**

The Company has not granted any charges over its assets.

#### **Preferential Creditors**

There were no preferential creditors in the liquidation.

#### **Unsecured Creditors**

Ordinary unsecured claims have been received amounting to £100,624.33, the director's Statement of Affairs estimated unsecured claims of £224,592.21. Please be advised that claims may still be received and therefore the total value of unsecured claims is not known as present.

At this stage although creditors' claims have been lodged we have not taken steps to formally agree the claims of unsecured creditors, as it appears unlikely there will be a dividend payable to unsecured creditors until and unless further assets are realised.



## **5. OTHER RELEVANT INFORMATION**

### **Investigation**

As reported previously, the Joint Liquidators assessment revealed matters that the Joint Liquidators considered merited further investigation, with the Company bank account statements highlighting transactions which required further clarification. The Joint Liquidators have been in contact with both the director and the Company accountant, to which a full response has been received in respect of the queries.

As the information provided was sufficient to answer the queries and as no further matters for investigations have arisen, the Joint Liquidators have concluded their investigations.

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

## **6. EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)**

The Company's centre of main interest was in the UK and therefore it is considered that the EC Regulations will apply. These proceedings are main proceedings as defined in Article 3 of the EC Regulation.

## **7. CREDITORS' RIGHTS**

Any unsecured creditors 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 Joint Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Joint Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

If there are any matters which you consider we should be aware of regarding the way in which the Company's business has been conducted, and on any potential recoveries for the estate, we shall be pleased to hear from you. This request for information is standard practice and does not imply any criticism or cause of action against any person concerned in the management of the Company's affairs.

Further information on the insolvency process may be found on our website or on the portal.

Please be advised that we are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

## **8. CONCLUSION**

As all outstanding matters have been dealt with, the Joint Liquidators are in the process of concluding their administration of the case.

We will report again at the conclusion of the winding up.

Yours faithfully



Catherine Lee-Baggaley  
Joint Liquidator

**A&A Care Homes Limited T/A Chiltons Residential Home  
(In Liquidation)  
JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT**

	Statement of affairs £	From 21/03/2018 To 20/03/2019 £	From 21/03/2017 To 20/03/2019 £
<b>RECEIPTS</b>			
Plant & Machinery	750.00	0.00	3,500.00
Stock	75.00	0.00	500.00
Book Debts	Uncertain	0.00	2,989.20
Goodwill	NIL	0.00	1,100.00
Cash at bank		0.00	4,532.45
Bank interest, gross		0.57	3.12
		<u>0.57</u>	<u>12,624.77</u>
<b>PAYMENTS</b>			
Specific bond		0.00	100.00
Preparation of Statement of affairs		0.00	5,000.00
Liquidator's fees		0.00	5,065.00
Irrecoverable VAT		0.00	2,068.00
Room Hire		0.00	275.00
Trade & Expense	(17,902.04)	0.00	0.00
Director's Loan Account (A Charnley)	(68,277.00)	0.00	0.00
HSBC Bank Plc (Overdraft)	(3,000.00)	0.00	0.00
Associated Creditor (E Charnley)	(40,000.00)	0.00	0.00
HM Revenue & Customs	(68,000.00)	0.00	0.00
Landlord (Y Ahmet)	(27,413.17)	0.00	0.00
Ordinary Shareholders	(2.00)	0.00	0.00
		<u>0.00</u>	<u>12,508.00</u>
Net Receipts/(Payments)		<u>0.57</u>	<u>116.77</u>
<b>MADE UP AS FOLLOWS</b>			
Estate Account		0.57	116.77
		<u>0.57</u>	<u>116.77</u>

Note:

# Time Entry - Detailed SIP9 Time & Cost Summary

AJ6QC - A&A Care Homes Limited  
From: 21/03/2018 To: 20/03/2019  
Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
AP-ADMIN : Administration & Planning	0.20	0.00	3.50	0.70	4.40	825.00	187.50
CR-CRED : Creditors & Distributions	0.00	0.00	0.00	0.40	0.40	40.00	100.00
IN-INV : Investigations	0.00	5.70	0.50	0.00	6.20	1,455.00	234.68
RA-FLTG : Floating Charge Assets/Contributions	0.00	0.00	1.20	0.00	1.20	240.00	200.00
S3-STAT : Statutory & Compliance	0.80	3.00	3.25	0.00	7.05	1,711.25	242.73
Productive Time	1.00	8.70	8.45	1.10	19.25	4,271.25	221.88
Total Hours	1.00	8.70	8.45	1.10	19.25	4,271.25	221.88
Total Fees Claimed						0.00	

# Time Entry - Detailed SIP9 Time & Cost Summary

AJ6QC - A&A Care Homes Limited

To: 20/03/2019

Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
AP-ADMIN : Administration & Planning	0.95	0.00	11.60	8.80	21.35	3,630.00	170.02
CR-CRED : Creditors & Distributions	0.30	0.00	6.60	1.55	8.45	1,580.00	186.98
IN-INV : Investigations	0.40	7.00	45.45	1.05	53.90	9,923.75	184.11
RA-FLTG : Floating Charge Assets/Contributions	0.00	0.00	7.40	0.00	7.40	1,480.00	200.00
S1-EMP : Employees	0.00	0.00	1.10	0.00	1.10	220.00	200.00
S3-STAT : Statutory & Compliance	1.10	5.50	8.85	0.00	15.45	3,561.25	230.50
<b>Productive Time</b>	<b>2.75</b>	<b>12.50</b>	<b>81.00</b>	<b>11.40</b>	<b>107.65</b>	<b>20,395.00</b>	<b>189.46</b>
<b>Total Hours</b>	<b>2.75</b>	<b>12.50</b>	<b>81.00</b>	<b>11.40</b>	<b>107.65</b>	<b>20,395.00</b>	<b>189.46</b>
<b>Total Fees Claimed</b>						<b>0.00</b>	

## Appendix I

### Detailed list of work undertaken for A&A care Homes Limited T/A Chiltingtons Residential Home in Creditors' Voluntary Liquidation for the review period 21 March 2018 to 20 March 2019.

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

General Description	Includes
<b>Administration &amp; Planning</b>	
General Administration / Cashiering	Annual corporation tax returns 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 General Communication
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 Periodic file reviews documenting strategy
Document maintenance/file review/checklist	Filing of documents 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
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 Communication with regard to pension scheme
<b>Creditors and Distributions</b>	
Creditor Communication	Receive and follow up creditor enquiries Review and prepare correspondence to creditors and their representatives
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
<b>Investigations</b>	
SIP 2 Review	Taking control of 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
<b>Floating Charge Assets / Contributions</b>	
EG: Plant & Machinery / Office Equipment ETC	Liaising with director, valuers and interested parties Reviewing asset listings Liaising with agents to agree disposal strategy Dealing with potential purchasers Negotiating sales Collecting sales consideration

General Description	Includes
Debtors	Collecting supporting documentation Correspondence with debtors Reviewing and assessing debtors' ledgers Receiving updates Liaising with director Dealing with disputes, including communicating with directors
Other assets: EG: Rent Deposit Deeds / Corporation Tax or VAT Refunds / Intellectual Property / Goodwill ETC	Examining company records
Stock	Conducting stock takes Reviewing stock values Liaising with agents and potential purchasers
<b>Employees</b>	
Employee Communication	Receive and follow up employee enquiries via telephone Review and prepare correspondence to employees
<b>Statutory &amp; Compliance</b>	
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report to creditors
Statutory/Advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Creditors' decisions Advertising Filing statutory documents, bonding.	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

## Appendix II

### Expenses summary for period, cumulative & comparison with estimate for A&A care Homes Limited T/A Chiltingtons Residential Home in Creditors' Voluntary Liquidation

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

Expenses	Original estimate expenses £		Actual incurred expenses in the Review Period £		Actual incurred to date expenses £		Reason for any difference
	Pre	Post	Pre	Post	Pre	Post	
<b>Category 1 Expenses</b>							
Bonding	0.00	296.00	0.00	0.00	0.00	100.00	A lower bond level was used as it was unknown how much would be realised in respect of the book debts.
Agents' / Valuers' Fees	0.00	0.00	0.00	0.00	150.00	0.00	This was not included in the original fee estimate but relates to the instruction of Lahar Consultants Limited to value the Company's assets pre appointment.
Advertising	0.00	360.00	0.00	0.00	0.00	150.20	The estimate included provision for notices which have not been required. The notices are in respect of the liquidation and the appointment of the Joint Liquidators in the London Gazette.
AML Searches	0.00	0.00	0.00	0.00	8.40	0.00	This was not included in the original fee estimate but relates to statutory searches being conducted pre appointment in order to comply with Anti Money Laundering regulations.
Room Hire	0.00	0.00	0.00	0.00	275.00	0.00	This was not included in the original fee estimate but relates to the hire of a conference room in order for the meetings of members and creditors to be held.
<b>Total Category 1 Expenses</b>	<b>0.00</b>	<b>656.00</b>	<b>0.00</b>	<b>0.00</b>	<b>433.40</b>	<b>250.20</b>	
<b>Category 2 Expenses</b>	<b>Pre</b>	<b>Post</b>	<b>Pre</b>	<b>Post</b>	<b>Pre</b>	<b>Post</b>	
Telephone / Printing / Fax	0.00	0.00	0.00	16.65	5.55	11.10	
Stationary & Postage	0.00	0.00	0.00	0.00	21.85	48.70	
Storage Charges	0.00	0.00	0.00	36.00	0.00	135.00	
Software Charges	0.00	0.00	0.00	18.75	0.00	75.00	
<b>Total Category 2 Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71.40</b>	<b>27.40</b>	<b>269.80</b>	

**WILKIN CHAPMAN BUSINESS SOLUTIONS LIMITED  
(FORMERLY WILKIN CHAPMAN SILKE LIMITED T/A SILKE & CO)  
DISBURSEMENT AND CHARGEOUT RATES  
EFFECTIVE FROM 1 OCTOBER 2018**

**Disbursements**

**Definitions**

Category 1 - approval not required - specific expenditure that is directly related to a particular insolvency case, where the cost of the expense incurred is referable against an independent external supplier's invoice or published tariff of charges.

Category 2 - approval required - all other items of expenditure. Which cannot, or cannot easily, be directly related to a particular insolvency case because there is an element of shared or allocated cost, and/or where the cost of the expense incurred is an estimated, utilised cost with the estimate based on external costs or opportunity costs.

**Charging Policy of Wilkin Chapman Business Solutions Limited**

Category 1 expenses are recharged to the particular insolvency case at the rate incurred by Wilkin Chapman Business Solutions Limited and as they are incurred.

Category 2 expenses, the following items are recharged at the following rates:

- Where meeting rooms of Wilkin Chapman Business Solutions Limited are used for the purpose of statutory meetings of creditors the room hire is recharged to the individual insolvency case at £150 per meeting.
- Car mileage is recharged to the individual insolvency case at the rate of 45p per mile.
- The storage of books and records (when not charged as a Category 1 expense) is recharged at the rate of £1.50 per box per month.
- Printing and photocopying is charged at 15p per sheet.
- Faxes are charged at 50p per sheet.
- Postage is charged at the relevant prevailing rate.
- IPS computer charge £6.25 per month, up to a maximum of £200 per case. (Not applicable from 1 October 2018).
- Stationery charged at £5.00 per file.

**Chargeout Rates**

The hourly rates for the different levels of staff are shown below:

Insolvency Practitioner	£350
Manager	£275
Assistant Manager	£225
Senior Administrator	£200
Administrator	£175
Cashier	£150
Assistants and Support Staff	£100

Time is charged to the individual insolvency case in 6 minute units.

Please note that the above disbursements and chargeout rates are the same as they were for Silke & Co Limited and have not changed since 1 October 2013.