

## CCM SYSTEMS LIMITED - IN COMPULSORY LIQUIDATION

Liquidators' Annual Progress Report to Creditors and Members for the period 13<sup>th</sup> August 2015 to 12<sup>th</sup> August 2016

### STATUTORY INFORMATION

Name of Company	CCM SYSTEMS LIMITED
Registered Office	Floor D, Milburn House, Dean Street, Newcastle upon Tyne, NE1 1LE
Former Registered Office	Unit 121 Cannon Workshops, Cannon Drive, London, E14 4AS
Registered Number	07173581
Court Name and Number	HIGH COURT OF JUSTICE NO. 5010 OF 2013
Liquidator's Name	James Richard Duckworth
Liquidator's Address	Freeman Rich Floor D Milburn House Dean Street Newcastle upon Tyne NE1 1LE
Date of Winding-up Order	11 <sup>th</sup> November 2013
Liquidator's Date of Appointment	13 <sup>th</sup> August 2014 - R A Upton 15 <sup>th</sup> December 2015 - J R Duckworth See note below

TUESDAY



A15 11/10/2016 #38  
COMPANIES HOUSE

Please note that Robin Andrew Upton of Robin Upton Insolvency ("Mr Upton") was initially appointed as Liquidator in this matter on 13<sup>th</sup> August 2014. Following his retirement, Mr Upton is no longer the Liquidator in this matter. I was appointed in his place by Order of the Court on 15<sup>th</sup> December 2015. Please see attached copy Order.

Following my appointment amendments had to be made to bonding on the case and advertising my appointment. No fee has been charged to the estate for the advertising.

This report relates to the whole of the period of the liquidation and relates to the work carried out by either of the Liquidators.

### ASSETS

There were no assets disclosed in this matter. The Official Receiver had not interviewed the Directors at the time the Report to Creditors was prepared.

### SUMMARY OF LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Enquiries have identified the following assets:

#### Overdrawn Director's Loan Account

As you are aware from the previous report a number of enquiries and investigations have been undertaken and a claim against the Directors was identified, being an overdrawn directors' loan account in the sum of £130,856, with £65,728 allocated to each Director. Further investigations showed that this had increased to £134,240 for Mr Osenton and £118,631 for Mr Rhodes. Solicitors were instructed and offers were received from both parties to settle for the sum of £30,000 each, which were being considered.

## **Payment Protection Insurance ("PPI") and Interest Rate Hedging Claims ("IRH")**

Enquiries have been made to identify any potential PPI claims however these enquiries have been concluded and there is no redress due

## **LIQUIDATORS' ACTIONS SINCE LAST REPORT**

This is the second Annual Progress Report and should be read in conjunction with the previous Annual Progress Report

Time has been spent in the reporting period as follows -

Preparing and issuing the last Annual Progress Report

Carrying out periodic reviews of the case

Completing statutory matters

Carrying out ongoing cashing work

Enquiries into Interest Rate Hedging claims have been made

In addition to the above the assets have been dealt with in this period as follows

### **Overdrawn Director's Loan Account**

The offer of £30,000 payable by way of a lump sum was accepted from Mr Rhodes and payment has been received. Consideration is still being given to Mr Osenton's offer of £30,000 payable by instalments and further information is awaited

## **Interest Rate Hedging Claims ("IRH")**

Enquiries have been made to identify any potential IRH claims however these enquiries have been concluded and there is no redress due.

## **RECEIPTS AND PAYMENTS ACCOUNT**

The Receipts & Payments Account for the period from 13<sup>th</sup> August 2015 to 12<sup>th</sup> August 2016 is attached. All amounts in the Receipts & Payments Account are shown net of VAT

## **LIABILITIES**

### **Secured Creditors**

There are provisions of the insolvency legislation that require a Liquidator to set aside a percentage of a Company's assets for the benefit of the unsecured creditors in cases where the Company gave a "Floating Charge" over its assets to a lender on or after 15<sup>th</sup> September 2003. This is known as the "prescribed part of the net property" ("prescribed part"). A Company's net property is that left after paying the preferential creditors, but before paying the lender who holds a Floating Charge. Any costs of the liquidation that are payable before the Liquidator has reached a position to make a distribution to the Floating Charge Holder have to be deducted from Floating Charge realisations before arriving at an amount for the "net property" of the Company. As a result, the costs associated with realising Floating Charge assets, paying preferential claims in full, the general costs of winding-up and the costs of confirming the validity of the Floating Charge will have to be deducted before the "net property" is calculated. The prescribed part that the Liquidator then has to set aside for unsecured creditors is

- 50% of the first £10,000 of the net property, and
- 20% of the remaining net property,

up to a maximum of £600,000

A charge was registered over the assets of the Company prior to 15<sup>th</sup> September 2003, however there was no debt outstanding at the date of liquidation, therefore the prescribed part provisions will not apply

## **Unsecured Creditors**

The Official Receiver's Report to Creditors included unsecured creditors with an estimated total liability of £148,478 00 To date claims have been received from three creditors in the total sum of £211,184 22 Claims have not yet been received from seven further creditors of an unknown sum

The claims submitted by ASD Metal Services Ltd, C G & A Di Piazza and HM Revenue & Customs were significantly greater than the original estimated amounts

## **DIVIDEND PROSPECTS**

The payment of a dividend in this matter will be largely dependent upon the extent of realisations and the costs of realisation I am unable at this stage to comment any further on the prospects of a dividend

## **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

Further enquiries were made with the Company's accountant to obtain a breakdown of the debtors shown in the accounts to 31<sup>st</sup> March 2012 This has been provided and no further action was required

## **LIQUIDATORS' REMUNERATION**

The Liquidators' remuneration was previously authorised by creditors at a creditors' meeting held on 29<sup>th</sup> October 2014 The remuneration has been fixed by reference to the time properly given in attending to matters arising in the liquidation

Remuneration of £11,023 29 has been drawn by Mr Upton, all of which was drawn in the period between 13<sup>th</sup> August 2015 to 12<sup>th</sup> August 2016

A copy of 'A Creditor's Guide to Liquidator's Fees' published by the Association of Business Recovery Professionals, together with an explanatory note which shows Mr Upton's firm's fee policy has been sent to you previously, however if you require an additional copy please contact this office A copy of 'A Creditor's Guide to Liquidator's Fees' can also be viewed online at <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees> There are different versions of these Guidance Notes and in this case please refer to the November 2011 version

Time to be charged on all cases is in 5 minute units and hourly billing rates for the periods since the date of Mr Upton's appointment are as follows (plus VAT) -

	From April 2011	
See note below	A	B
Insolvency Practitioners	255 00	425 00
Chartered Accountants/Solicitor	240 00	320 00
Associates	220 00	330 00
Managers	175 00	225 00
Senior Professionals	150 00	225 00
Administrator	120 00	180 00
Cashier	100 00	
Assistants	90 00	120 00
Support Staff	85 00	115 00

A Basic Charge out rates

B Charge out rates for special investigation work undertaken in complex cases

I will continue to apply the same rates

A schedule of Mr Upton's time costs incurred in the period from 13<sup>th</sup> August 2015 to 15<sup>th</sup> December 2015 is shown in the analysis attached at Analysis I

A schedule of my time costs incurred in the period from 15<sup>th</sup> December 2015 to 12<sup>th</sup> August 2016 is shown in the analysis attached at Analysis II

A schedule of the total time costs of Mr Upton for the period from the date of his appointment to 15<sup>th</sup> December 2015 is shown in the analysis attached at Analysis III

A schedule of the total time costs of both Mr Upton and myself for the period from 13<sup>th</sup> August 2014 to 12<sup>th</sup> August 2016 is shown in the analysis attached at Analysis IV

A description of the routine work undertaken is as follows -

#### Administration

- Case planning – devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case
- Setting up physical and electronic case files
- Setting up the case on the practice's electronic case management system and entering data
- Issuing the statutory notifications to creditors and others required on appointment as office holder, including gazetting the office holder's appointment
- Obtaining a specific penalty bond (this is insurance required by statute that every insolvency office holder has to obtain for the protection of each estate)
- Convening and holding a general meeting of creditors
- Seeking a resolution from creditors for the fixing of the basis of the Liquidator's remuneration and expenses
- Dealing with all routine correspondence and e-mails relating to the case
- Cashiering – creating, maintaining and managing the office holder's cashbook
- Logging and banking of estate receipts
- Undertaking regular reconciliations of the bank account containing estate funds
- Reviewing the adequacy of the specific penalty bond on a quarterly basis
- Undertaking periodic reviews of the progress of the case
- Overseeing and controlling the work done on the case by case administrators
- Preparing, reviewing and issuing Annual Progress Reports to Creditors and Members
- Ongoing Due Diligence and consideration of threats to fundamental principles
- Pension enquiries
- Filing Returns at Companies House
- Preparing and filing VAT Returns
- Preparing and filing Corporation Tax Returns

#### Investigations

- Obtaining books and records
- Reviewing books and records
- Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, solicitors etc
- Detailed bank analysis
- Detailed instructions to solicitors
- HM Land Registry searches
- Companies House searches
- Bankruptcy searches

#### Realisation of Assets

- Corresponding with Directors, accountants and solicitors regarding the recovery of potential claims

- Corresponding with solicitors regarding the recovery and collection of the agreed settlement monies
- Enquiries relating to Payment Protection Insurance
- Interest Rate Hedging enquiries

#### Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims
- Maintaining up to date creditor information on the case management system
- Reviewing proofs of debt received from creditors, adjudicating on them and formally admitting them
- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims

### **LIQUIDATORS' DISBURSEMENTS**

#### Category 1 Disbursements

The expenses to date amount to £660 00 of which £424 00 was incurred during this period

The sum of £660 00 has been paid in this period

The following expenses have been incurred -

Type of expense	Amount incurred in this period £	Amount incurred to date £	Amount unpaid £
HM Land Registry charges	0 00	15 00	0 00
Bordereau	424 00	496 00	0 00
Advertising	0 00	149 00	0 00

The following agents or professional advisors have been utilised in this matter -

#### **Professional Advisor    Nature of work    Fee Arrangement**

Clarke Mairs LLP                      Solicitors                      Time Costs on informal Conditional Fee Arrangement

The choice of professionals was based on Mr Upton's perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of his fee arrangement with them. Clarke Mairs LLP have been instructed to advise on and assist in the recovery of the overdrawn directors' loan account. They estimated their time costs up to issuing proceedings would be in the region of £15,000. If proceedings are required they will provide a further estimate. The costs incurred to date amount to £5,156 00 of which £4,550 00 has been paid. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances of this case.

#### Category 2 Disbursements

My expenses were approved by creditors at a creditors meeting held on 29<sup>th</sup> October 2014

The following Category 2 Disbursements have been incurred and will be paid, if sufficient funds are available, at the finalisation of my administration -

Type of Category 2 Disbursement	Amount incurred in this period £	Amount incurred to date £	Amount unpaid £
Room Hire	0 00	75 00	75 00
Storage	21 60	43 20	43 20

A policy decision has been made not to charge postage

## **FURTHER INFORMATION**

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 Liquidators' 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 Liquidators' 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.

## **SUMMARY**

The liquidation will remain open until such time as all enquiries and investigations are concluded and any claims have been settled. I shall then proceed to finalise the liquidation and my files will be closed.

## **COMPLAINTS PROCEDURE**

At Freeman Rich we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case, then in the first instance you should contact me at the address given in this Report.

If you consider that I have not dealt with your comments or complaint appropriately you may then put details of your concerns in writing to our complaints officer, Jonathan Turley, at this office. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior member of staff unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at [www.gov.uk/complain-about-insolvency-practitioner](http://www.gov.uk/complain-about-insolvency-practitioner), or you can e-mail [insolvency.enquiryline@insolvency.gov.uk](mailto:insolvency.enquiryline@insolvency.gov.uk), or you may phone 0300 678 0015.

Should you have any queries regarding this report, or the liquidation in general, please contact either myself or Mrs Burley at this office.

Dated this 10<sup>th</sup> day of October 2016



J R DUCKWORTH  
Liquidator

**CCM Systems Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**

Statement of Affairs	From 13/08/2015 To 12/08/2016	From 11/11/2013 To 12/08/2016
<b>ASSET REALISATIONS</b>		
Unpaid Council Tax	NIL	NIL
Directors Loan Account	30,000 00	30,000 00
Deposit on Petition	NIL	1,165 00
Tax Refund	NIL	NIL
Bank Interest Gross	18 58	18 58
	<u>30,018 58</u>	<u>31,183 58</u>
<b>COST OF REALISATIONS</b>		
HM Land Registry charges	NIL	15 00
Official Receivers Disbursements	NIL	2,310 60
ISA Banking Fees	88 00	176 00
ISA Cheque Fees	3 30	3 30
Secretary of State Fees	6,139 78	6,139 78
Petitioners Costs	NIL	1,995 00
Bordereau	424 00	496 00
Office Holders Fees	11,023 29	11,023 29
Advertising	NIL	149 00
Legal Fees	4,550 00	4,550 00
Corporation Tax	3 72	3 72
	<u>(22,232 09)</u>	<u>(26,861 69)</u>
	<u><b>7,786 49</b></u>	<u><b>4,321 89</b></u>
<b>REPRESENTED BY</b>		
Insolvency Services Account		4,321 89
		<u><b>4,321 89</b></u>

NAME OF CASE

CCM SYSTEMS LIMITED - IN LIQUIDATION

Analysis I

COST ANALYSIS FOR PERIOD

13TH AUGUST 2015 TO 15TH DECEMBER 2015

PERIOD WHILST ROBIN ANDREW UPTON WAS LIQUIDATOR

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof Hours	Admin Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg Hrly Rate £
<b>Administration and planning</b>										
Open	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Planning	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Statutory	0 00	0 00	0 00	2 42	0 00	0 00	1 67	4 08	518 75	
Maintenance of Records	0 08	0 00	0 00	0 00	0 00	0 00	0 17	0 25	36 25	
General Admin	0 00	0 00	0 50	0 67	0 00	0 00	4 00	5 17	568 75	
VAT & TAX	0 00	0 00	0 00	0 42	0 00	0 00	0 00	0 42	62 50	
Review	0 08	0 00	0 00	3 42	0 00	0 00	0 08	3 58	547 50	
Cashiering	0 00	0 00	0 00	0 00	0 00	0 75	0 00	0 75	74 99	
Closing	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 17	0 00	0 50	6 92	0 00	0 75	5 92	14 25	1808 74	127
<b>Investigations</b>										
Initial Investigation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
HMLR Enquires/Searches	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Bank Enquires	0 00	0 00	0 00	0 67	0 00	0 00	0 00	0 67	100 00	
Books and Records	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Asset Realisations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Antecedent Transactions	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Enquiry Financial Advisors	0 00	0 00	0 00	0 58	0 00	0 00	0 00	0 58	87 50	
Instructing Solicitors/Notes to assist	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 00	0 00	0 00	1 25	0 00	0 00	0 00	1 25	187 50	150
<b>Realisation of assets</b>										
Directors Loan Accounts	0 00	0 00	0 00	0 83	0 00	0 00	0 17	1 00	140 00	
Book Debts	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Dispositions/Antecedent Trans	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Vehicles	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Property	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
PPI	0 00	0 00	0 00	0 00	0 00	0 00	0 33	0 33	30 00	
Policies/Pensions/Shares	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Cash at Bank	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 00	0 00	0 00	0 83	0 00	0 00	0 50	1 33	170 00	128
<b>Creditors</b>										
Agreeing Creditors Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
General Correspondence	0 00	0 00	0 00	0 92	0 00	0 00	0 50	1 42	182 50	
	0 00	0 00	0 00	0 92	0 00	0 00	0 50	1 42	182 50	129
<b>Total hours</b>	<b>0 17</b>	<b>0 00</b>	<b>0 50</b>	<b>9 92</b>	<b>0 00</b>	<b>0 75</b>	<b>6 92</b>	<b>18 25</b>	<b>2348 74</b>	
<b>Total Costs (£)</b>	<b>42 50</b>	<b>0 00</b>	<b>110 00</b>	<b>1500 00</b>	<b>0 00</b>	<b>74 99</b>	<b>621 25</b>		<b>2348 74</b>	<b>129</b>



NAME OF CASE

CCM SYSTEMS LIMITED - IN LIQUIDATION

Analysis II

COST ANALYSIS FOR PERIOD

16TH DECEMBER 2015 TO 12TH AUGUST 2016

PERIOD FROM APPOINTMENT OF JAMES RICHARD DUCKWORTH AS LIQUIDATOR

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof Hours	Admin Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg Hrly Rate £
<b>Administration and planning</b>										
Open	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Planning	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Statutory	0 00	0 00	0 00	0 50	0 00	0 00	0 83	1 33	158 33	
Maintenance of Records	0 33	0 00	0 00	0 17	0 00	0 00	0 42	0 92	147 50	
General Admin	0 00	0 00	0 00	0 08	0 00	0 00	3 17	3 25	297 08	
VAT & TAX	0 00	0 00	0 00	1 08	0 00	0 00	0 00	1 08	162 50	
Review	0 00	0 00	0 00	1 58	0 00	0 00	0 25	1 83	262 08	
Cashiering	0 00	0 00	0 00	0 00	0 00	1 75	0 00	1 75	174 96	
Closing	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 33	0 00	0 00	3 42	0 00	1 75	4 67	10 17	1202 45	118
<b>Investigations</b>										
Initial Investigation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
HMLR Enquiries/Searches	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Bank Enquiries	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Books and Records	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Asset Realisations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Antecedent Transactions	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Enquiry Financial Advisors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Instructing Solicitors/Notes to assist	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	#DIV/0!
<b>Realisation of assets</b>										
Directors Loan Accounts	1 58	0 00	0 00	0 17	0 00	0 00	0 00	1 75	428 75	
Book Debts	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Dispositions/Antecedent Trans	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Vehicles	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Property	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
PPI	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Policies/Pensions/Shares	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Cash at Bank	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	1 58	0 00	0 00	0 17	0 00	0 00	0 00	1 75	428 75	245
<b>Creditors</b>										
Agreeing Creditors Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 50	0 50	45 00	
General Correspondence	0 00	0 00	0 00	1 17	0 00	0 00	0 00	1 17	175 00	
	0 00	0 00	0 00	1 17	0 00	0 00	0 50	1 67	220 00	132
<b>Total hours</b>	<b>1 92</b>	<b>0 00</b>	<b>0 00</b>	<b>4 75</b>	<b>0 00</b>	<b>1 75</b>	<b>5 17</b>	<b>13 58</b>	<b>1851 20</b>	
<b>Total Costs (£)</b>	<b>488 75</b>	<b>0 00</b>	<b>0 00</b>	<b>722 91</b>	<b>0 00</b>	<b>174 96</b>	<b>464 58</b>		<b>1851 20</b>	<b>136</b>

NAME OF CASE

CCM SYSTEMS LIMITED - IN LIQUIDATION

Analysis III

COST ANALYSIS FOR PERIOD 13TH AUGUST 2014 TO 15TH DECEMBER 2015

TOTAL TIME WHILST ROBIN ANDREW UPTON WAS LIQUIDATOR

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof Hours	Admin Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg Hrly Rate £
<b>Administration and planning</b>										
Open	0 00	0 00	0 00	0 00	0 00	0 00	3 50	3 50	315 00	
Planning	0 00	0 00	0 00	0 67	0 00	0 00	0 00	0 67	100 00	
Statutory	0 00	0 00	0 00	2 83	0 00	0 00	3 67	6 50	767 50	
Maintenance of Records	0 25	0 00	0 08	0 08	0 00	0 00	0 58	1 00	147 08	
General Admin	0 00	0 00	0 50	5 50	0 00	0 00	20 42	26 42	2766 25	
VAT & TAX	0 00	0 00	0 00	1 17	0 00	0 00	0 00	1 17	175 00	
Review	0 08	0 00	0 00	4 75	0 00	0 00	0 67	5 50	800 00	
Cashiering	0 00	0 00	0 00	0 00	0 00	1 83	0 00	1 83	183 30	
Closing	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 33	0 00	0 58	15 00	0 00	1 83	28 83	46 58	5254 13	113
<b>Investigations</b>										
Initial Investigation	0 00	0 00	0 00	0 25	0 00	0 00	0 00	0 25	37 50	
HMLR Enquires/Searches	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Bank Enquires	0 00	0 00	0 00	8 42	0 00	0 00	0 00	8 42	1262 50	
Books and Records	0 00	0 00	0 00	4 08	0 00	0 00	0 00	4 08	612 50	
Asset Realisations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Antecedent Transactions	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Enquiry Financial Advisors	0 00	0 00	0 00	1 33	0 00	0 00	0 00	1 33	200 00	
Instructing Solicitors/Notes to assist	10 17	0 00	0 00	0 00	2 42	0 00	0 00	12 58	3082 50	
	10 17	0 00	0 00	14 08	2 42	0 00	0 00	26 67	5195 00	195
<b>Realisation of assets</b>										
Directors Loan Accounts	0 00	0 00	0 00	1 25	0 00	0 00	0 17	1 42	202 50	
Book Debts	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Dispositions/Antecedent Trans	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Vehicles	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Property	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
PPI	0 00	0 00	0 00	0 00	0 00	0 00	2 75	2 75	247 50	
Policies/Pensions/Shares	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Cash at Bank	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 00	0 00	0 00	1 25	0 00	0 00	2 92	4 17	450 00	108
<b>Creditors</b>										
Agreeing Creditors Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 42	0 42	37 50	
General Correspondence	0 00	0 00	0 00	1 25	0 00	0 00	1 17	2 42	292 50	
	0 00	0 00	0 00	1 25	0 00	0 00	1 58	2 83	330 00	116
<b>Total hours</b>	10 50	0 00	0 58	31 58	2 42	1 83	33 33	80 25	11229 13	
<b>Total Costs (£)</b>	2877 50	0 00	128 33	4768 75	290 00	183 30	2981 25		11229 13	140

NAME OF CASE

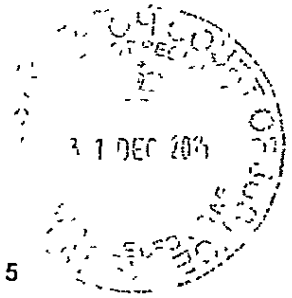
CCM SYSTEMS LIMITED - IN LIQUIDATION

Analysis IV

COST ANALYSIS FOR PERIOD . 13TH AUGUST 2014 TO 12TH AUGUST 2016

TOTAL TIME FOR BOTH LIQUIDATORS

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof Hours	Admin Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg Hrly Rate £
<b>Administration and planning</b>										
Open	0 00	0 00	0 00	0 00	0 00	0 00	3 50	3 50	315 00	
Planning	0 00	0 00	0 00	0 67	0 00	0 00	0 00	0 67	100 00	
Statutory	0 00	0 00	0 00	3 33	0 00	0 00	4 50	7 83	925 83	
Maintenance of Records	0 58	0 00	0 08	0 25	0 00	0 00	1 00	1 92	294 58	
General Admin	0 00	0 00	0 50	5 58	0 00	0 00	23 58	29 67	3063 33	
VAT & TAX	0 00	0 00	0 00	2 25	0 00	0 00	0 00	2 25	337 50	
Review	0 08	0 00	0 00	6 33	0 00	0 00	0 92	7 33	1062 08	
Cashiering	0 00	0 00	0 00	0 00	0 00	3 58	0 00	3 58	358 26	
Closing	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	0 67	0 00	0 58	18 42	0 00	3 58	33 50	56 75	6456 58	114
<b>Investigations</b>										
Initial Investigation	0 00	0 00	0 00	0 25	0 00	0 00	0 00	0 25	37 50	
HMLR Enquires/Searches	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Bank Enquires	0 00	0 00	0 00	8 42	0 00	0 00	0 00	8 42	1262 50	
Books and Records	0 00	0 00	0 00	4 08	0 00	0 00	0 00	4 08	612 50	
Asset Realisations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Antecedent Transactions	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Enquiry Financial Advisors	0 00	0 00	0 00	1 33	0 00	0 00	0 00	1 33	200 00	
Instructing Solicitors/Notes to assist	10 17	0 00	0 00	0 00	2 42	0 00	0 00	12 58	3082 50	
	10 17	0 00	0 00	14 08	2 42	0 00	0 00	26 67	5195 00	195
<b>Realisation of assets</b>										
Directors Loan Accounts	1 58	0 00	0 00	1 42	0 00	0 00	0 17	3 17	631 25	
Book Debts	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Dispositions/Antecedent Trans	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Vehicles	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Property	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
PPI	0 00	0 00	0 00	0 00	0 00	0 00	2 75	2 75	247 50	
Policies/Pensions/Shares	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Cash at Bank	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
	1 58	0 00	0 00	1 42	0 00	0 00	2 92	5 92	878 75	149
<b>Creditors</b>										
Agreeing Creditors Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 92	0 92	82 50	
General Correspondence	0 00	0 00	0 00	2 42	0 00	0 00	1 17	3 58	467 50	
	0 00	0 00	0 00	2 42	0 00	0 00	2 08	4 50	550 00	122
<b>Total hours</b>	<b>12 42</b>	<b>0 00</b>	<b>0 58</b>	<b>36 33</b>	<b>2 42</b>	<b>3 58</b>	<b>38 50</b>	<b>93 83</b>	<b>13080 33</b>	
<b>Total Costs (£)</b>	<b>3366 25</b>	<b>0 00</b>	<b>128 33</b>	<b>5491 66</b>	<b>290 00</b>	<b>358 26</b>	<b>3445 83</b>		<b>13080 33</b>	<b>139</b>



IN THE HIGH COURT OF JUSTICE

NO 708 OF 2015

BO2NE611

CHANCERY DIVISION

NEWCASTLE UPON TYNE DISTRICT REGISTRY

IN THE MATTER OF GRAHAM MELVYNN GREEN IN BANKRUPTCY (AND OTHERS)

AND IN THE MATTER OF PATHWAYS THROUGH TRAUMA – IN COMPULSORY  
LIQUIDATION (AND OTHERS)

AND IN THE MATTER OF THE INSOLVENCY ACT 1986

AND IN THE MATTER OF RULE 7.10A – RULE 7.10D AND 7.11 OF THE INSOLVENCY  
RULES 1986

BETWEEN.

(1) ROBIN ANDREW UPTON  
(2) JAMES RICHARD DUCKWORTH  
(3) JAMES CAMPBELL GIBSON

Applicants

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ORDER

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UPON reading the witness statements of Robin Andrew Upton, James Richard Duckworth  
and James Campbell Gibson

AND UPON hearing solicitor for the Applicants

IT IS ORDERED THAT:

- 1 The insolvent administrations referred to in the schedules attached to this Order ("the Schedules") are hereby transferred to the High Court of Justice, Chancery Division, Newcastle upon Tyne District Registry for the purposes only of the following paragraphs of this Order and immediately upon the following paragraphs taking effect the insolvency administrations will revert to the respective courts

listed under the distinct reference numbers and it is directed that the court file relating to each insolvent administration shall not be transferred to the Newcastle upon Tyne District Registry whether for the purposes of this Order or otherwise

- 2 In relation to the insolvent administrations listed in Schedule A of the Schedules Robin Andrew Upton be removed as Office Holder of each of the listed insolvent appointments and James Richard Duckworth be appointed in his place
- 3 In relation to the insolvent administrations listed in Schedule B of the Schedules Robin Andrew Upton be removed as Office Holder in respect of each of the listed insolvency appointments and James Campbell Gibson be appointed in his place to act as Office Holder
- 4 All agreements or orders made in the name of or in favour of Robin Andrew Upton in the insolvent estates listed in the schedule to this Order be transferred for the benefit of Mr Duckworth or Mr Gibson as appropriate to the specific case
- 5 The effective date of the removal and appointment in respect of the insolvency administrations listed in the Schedules is the date of this order.
- 6 James Richard Duckworth and James Campbell Gibson ("the Incoming Insolvency Practitioners") shall in respect of any case in which they have been appointed file and serve a copy of this Order on each of the respective courts shown in the Schedules
7. The Incoming Insolvency Practitioners shall place one advert in the London Gazette within 28 days of the date of this Order giving notice of the removal and appointments made by this Order
8. Any creditor who objects to the transfer of an insolvency appointment as provided by this Order shall have a period of 28 days from the date of the advert to apply to court to set aside or vary the terms of this order. However such application shall not affect the transfer of the insolvency appointments by this Order until further or other order by the court.
- 9 Robin Andrew Upton shall receive his release as Liquidator or Trustee 7 days after the advert is placed in the London Gazette, save that such release may be subject to further order in the event of an application by any creditor as referred to at paragraph 7 above for the specific case subject to that application.

- 10 The Incoming Insolvency Practitioner shall attach a copy of this order to the next statutory report for each insolvency administration listed in the Schedules
- 11 The removal and appointments granted by this Order shall not disturb the existing reporting cycle for each of the respective insolvency appointments listed in the Schedules and the current time limit for reporting to creditors on each of the insolvency appointments shall continue irrespective of the removal and appointments made by this Order
- 12 The provisions contained in Insolvency Rules 2.47(3A), 4.49B(5), 4.49C(3) and 6.78A(4) of the Insolvency Rules 1986 or any other such reporting requirements shall not apply and Robin Andrew Upton is not required to produce any progress reports on ceasing to act as office holder of the insolvency appointments listed in the Schedules.
- 13 The Incoming Insolvency Practitioner shall notify the Secretary of State and the Registrar of Companies (for any company insolvency appointment) of the terms of this Order as soon as reasonably practicable
14. The costs of making this application, advertising this Order in the Gazette and carrying out the steps required by this Order shall be apportioned equally between the cases listed in the Schedules and the pro-rata share of the cost shall be payable as an expense of the administration appointment or insolvency proceedings of the insolvency appointments as the case may be

Date, 15 December 2015

IN THE HIGH COURT OF JUSTICE  
NO 708 OF 2015  
BO2NE611  
CHANCERY DIVISION

NEWCASTLE UPON TYNE DISTRICT REGISTRY

IN THE MATTER OF GRAHAM MELVYNN GREEN IN  
BANKRUPTCY (AND OTHERS)

AND IN THE MATTER OF PATHWAYS THROUGH  
TRAUMA – IN COMPULSORY LIQUIDATION (AND  
OTHERS)

AND IN THE MATTER OF THE INSOLVENCY ACT 1986

AND IN THE MATTER OF RULE 7.10A – RULE 7.10D AND  
7.11 OF THE INSOLVENCY RULES 1986

BETWEEN:

- (1) ROBIN ANDREW UPTON
- (2) JAMES RICHARD DUCKWORTH
- (3) JAMES CAMPBELL GIBSON

Applicants

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ORDER

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Clarke Mairs LLP  
One Hood Street  
Newcastle upon Tyne  
NE1 6JQ  
Ref PR LB.46855





Anterior Limited	Compulsory Liquidation	High Court of Justice	No 5927 of 2013
Bains Pearson Alexander Ltd	Compulsory Liquidation	High Court of Justice	No 8532 of 2013
Pinxton Utilities Limited	Compulsory Liquidation	Gloucester & Cheltenham County Court	No 55 of 2014
Quickfit Limited	Compulsory Liquidation	High Court of Justice	No 9178 of 2013
Comish Carpentry Ltd	Compulsory Liquidation	Milton Keynes County Court	No 152 of 2013
Orchard Engineering Services Ltd	Compulsory Liquidation	Portsmouth County Court	No 65 of 2014
NJL Project Management Ltd	Compulsory Liquidation	Newport (Isle of Wight) County Court	No 91 of 2013
QRTS Limited	Compulsory Liquidation	Croydon County Court	No 626 of 2013
Skyworkers Limited	Compulsory Liquidation	High Court of Justice	No 2524 of 2014
ALS Removal Services Limited	Compulsory Liquidation	Winchester County Court	No 16 of 2014
CCM Systems Limited	Compulsory Liquidation	Crews County Court	No 56 of 2014
Highbrooke Care Limited	Compulsory Liquidation	High Court of Justice	No 5010 of 2013
Easy Energy Brokers Limited	Compulsory Liquidation	High Court of Justice	No 1017 of 2014
Worldwide Jewellery & Diamonds Ltd	Compulsory Liquidation	High Court of Justice	No 702 of 2014
MZ Consultants Ltd	Compulsory Liquidation	High Court of Justice	No 5923 of 2013
MML (Coventry) Ltd	Compulsory Liquidation	High Court of Justice	No 2793 of 2014
Scarlett Fire Ltd	Compulsory Liquidation	High Court of Justice	No 4717 of 2014
Mina Ltd	Compulsory Liquidation	Colchester County Court	No 186 of 2014
K T Podger Ltd	Compulsory Liquidation	High Court of Justice	No 2686 of 2014
European Commercial Investments Ltd	Compulsory Liquidation	High Court	No 5158 of 2014
CDS Development Services Limited	Compulsory Liquidation	Newcastle Upon Tyne County Court	No 286 of 2014
Atlas UK Engineering (Midlands) Limited	Compulsory Liquidation	Birmingham District Registry	No 6280 of 2010
Enviro-Tek Projects Limited	Compulsory Liquidation	County Court at Walsall	No 161 of 2014
Martins Dryers Limited	Compulsory Liquidation	Tunbridge Wells County Court	No 14 of 2014
Stellar Consulting (UK) Ltd	Compulsory Liquidation	High Court of Justice	No 8173 of 2013
Enterprise Data Solutions Ltd	Compulsory Liquidation	High Court of Justice	No 204 of 2014
Big Dogg Project Solutions Ltd	Compulsory Liquidation	Leicester County Court	No 356 of 2013
R Lyons Electrical & Security Ltd	Compulsory Liquidation	High Court of Justice	No 3605 of 2013
Cross Scaffold Services Ltd	Compulsory Liquidation	Cardiff County Court	No 47 of 2014
Bluestone Developments (Gosswold) Ltd	Compulsory Liquidation	Newcastle Upon Tyne County Court	No 63 of 2015
Hanover Place Securities Ltd	Compulsory Liquidation	Swindon County Court	No 70 of 2014
WFA Consultants Ltd	Compulsory Liquidation	Norwich County Court	No 61 of 2014
Exact Carpentry Ltd	Compulsory Liquidation	High Court of Justice	No 460 of 2014
PI-Comm Ltd	Compulsory Liquidation	Canterbury County Court	No 283 of 2014
The Gallender Consultancy Limited	Compulsory Liquidation	Tameside County Court	No 32 of 2014
Advance Health Care Ltd	Compulsory Liquidation	Croydon County Court	No 9 of 2003
Umbrella Finance Company Ltd	Compulsory Liquidation	Preston County Court	No 566 of 2009
The Development Factory (UK) Ltd	Compulsory Liquidation	Newcastle District Registry	No 602 of 2010
Strawberry Solutions Ltd.	Compulsory Liquidation	Birmingham County Court	No 6091 of 2015
Hightime Consultants Ltd	Compulsory Liquidation	High Court of Justice	No 613 of 2014
Arcpace Ltd	Compulsory Liquidation	High Court of Justice	No 1304 of 2014
Hawkins Building Services Ltd	Compulsory Liquidation	Croydon County Court	No 111 of 2014
Five Talent Solutions Ltd	Compulsory Liquidation	High Court of Justice	No 7699 of 2014
Flexwall Networks Ltd	Compulsory Liquidation	Luton County Court	No 154 of 2014
Ventilation & Ductwork Services Ltd	Compulsory Liquidation	High Court of Justice	No 2533 of 2014
Grasmere Grange Ltd.	Compulsory Liquidation	Milton Keynes County Court	No 145 of 2013
	Compulsory Liquidation	High Court of Justice	No 1901 of 2013