

**Liquidator's Progress Report****S.192**

Pursuant to Sections 92A, 104A and 192 of the  
Insolvency Act 1986

To the Registrar of Companies

Company Number

07296130

Name of Company

(a) Insert full name of  
company

(a) ICA DESIGN LIMITED

(b) Insert full name(s) and  
address(es)

I (b)

Darren Edwards of Aspect Plus Limited, 40a Station Road, Upminster, Essex, RM14 2TR.

the Liquidator of the Company attach a copy of my Progress Report under section 192 of the  
Insolvency Act 1986.

The Progress Report covers the period from 10 February 2016 to 9 February 2017.

Signed



Date

Presenter's name, address  
and reference (if any)

Darren Edwards  
Aspect Plus Limited  
40a Station Road  
Upminster  
Essex  
RM14 2TR

FRIDAY



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24/03/2017

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COMPANIES HOUSE

**IN THE MATTER OF  
ICA DESIGN LIMITED - IN LIQUIDATION**

**AND**

**THE INSOLVENCY ACT 1986**

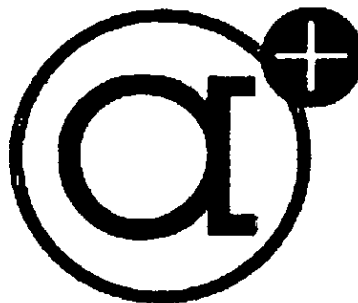
**THE LIQUIDATOR'S FIRST ANNUAL PROGRESS REPORT**

**PURSUANT TO SECTION 104A OF THE INSOLVENCY ACT 1986**

**AND**

**RULE 4.49C OF THE INSOLVENCY RULES 1986**

**FOR THE YEAR ENDED 9 FEBRUARY 2017**



**Aspect Plus Limited  
40a Station Road  
Upminster  
Essex  
RM14 2TR**

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**(a) Introduction**

The Company was placed into Liquidation by a Special Resolution of the members followed by a meeting of the creditors convened under Section 98 of the Insolvency Act 1986, on 10 February 2016. This report provides an update on the progress in the Liquidation for the year ended 9 February 2017.

**Rule 4.49C-CVL(5): Progress Report**

**(b) Statutory Information**

Company Name: ICA Design Limited  
Registered Office: 40a Station Road, Upminster, Essex RM14 2TR  
Company Number: 07296130  
Trading Address: 4 Dent Street, Fulwell, Sunderland, Tyne & Wear, SR6 9BQ

**(c) Liquidator's name and address**

Liquidator Name: Darren Edwards  
Liquidator Firm: Aspect Plus Limited  
Liquidator Address: 40a Station Road, Upminster, Essex RM14 2TR  
Appointment Date: 10 February 2016

**(d) Basis of Liquidator's remuneration**

*Pre-appointment costs*

- 1.1 I can advise that a fixed fee of £3,000.00 plus VAT and disbursements was agreed and paid prior to the S98 meeting of creditors by Ian Christopher Atkinson, who is associated to the Company due to his appointment as a Director of the Company.
- 1.2 This fee relates to the assistance given to the Director of the Company in notifying and convening the members and creditors meetings under Section 98 of the Insolvency Act 1986; and the preparation of the statement of affairs and Directors' report to creditors. This fee was a fixed fee and was approved at the first meeting of creditors.

*Basis of remuneration*

- 1.3 From 1 October 2015, where an Insolvency Practitioner is seeking approval of his fees on a time costs basis, he is required to provide an estimate of his fees and expenses at the outset.
- 1.4 The Director's Estimated Statement of Affairs reflected that the Company was devoid of assets. Consequently, I have deferred seeking approval of my fees to circumvent the incurrance of unnecessary costs, given the uncertainty of any recoveries.
- 1.5 Notwithstanding the above, I have concluded my post appointment investigations and advise that the Liquidator is seeking resolution by correspondence pursuant to Rule 4.63A of the Insolvency Rules 1986 to seek agreement of the basis and amount of my remuneration as Liquidator. Details of the resolution are provided within this report.
- 1.6 I can advise that there has been no change in the charge-out rates during this appointment and current and previous rates are detailed at Appendix 3. I can confirm that this firm's current hourly charge-out rates, exclusive of VAT, as from 1 January 2016 are as follows:-



	£
Partners	325
Managers / Senior Managers	250
Senior Administrators	190
Administrators	150
Other professional Staff	90

*Staff allocation and the use of subcontractors*

1.7 The general approach to this firm's resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager, Senior Administrator and an Administrator. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and additional staff may be allocated to meet the demands of the case.

1.8 I have not utilised the services of any subcontractors in this case.

**(e) Basis of Liquidator's remuneration (continued)**

1.9 As detailed above, the Liquidator is seeking a resolution by correspondence pursuant to Rule 4.63A of the Insolvency Rules 1986. The resolutions being sought are set out below and the time limit for voting is 12:00pm on Thursday 20 April 2017.

That the Liquidator's time costs for the period from 10 February 2016 to 9 February 2017 totalling £4,250.00 be approved.

That the basis of the Liquidator's fees from 10 February 2017 onwards be fixed by reference to the time properly given by the Liquidators and their staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by Aspect Plus Limited at the time when the work is performed;

That the Liquidator be authorised to draw "Category 2" disbursements to be fixed as set out in appendix 2;

That the Liquidator's fee estimate is approved; and

That the Liquidator be authorised to draw funds on account of remuneration and disbursements fixed as above without further recourse to creditors.

I set out below a narrative description of the work anticipated to be carried out in relation to the Liquidation which should be read in conjunction with the fee estimate at appendix 6.

**Administration and Planning**

This covers all general administrative and statutory work in relation to the Liquidation. The tasks undertaken are as listed below: -

- Monthly review of the adequacy of the specific penalty bond
- Dealing with periodical increases to specific penalty bond as required.
- Maintaining case files and electronic details on VisionBlue case management system
- Opening, maintaining and managing office holders cash book and case bank account



- Undertaking statutory notifications to Companies House and Creditors
- Filing returns at Companies House
- Preparing and filing Corporation Tax and VAT returns
- Ensuring statutory lodgements and tax lodgement obligations are met
- Case planning and case strategy
- Case reviews every six months
- Overseeing and monitoring work on the case undertaken by the case administrators
- Attending to correspondence and telephone calls with other parties including HM Revenue & Customs
- Statutory investigations into the affairs of the Company and dealings of the directors
- Preparation of statutory reports to creditors on an annual basis and further reports in addition if required.
- Obtaining closure clearance from government departments
- Preparing and issuing final report
- Holding final meetings and preparing minutes of the same
- Preparing and sending final returns to Companies House/the Court

The above list is not exhaustive, but provides an overview of the work anticipated to be carried out in the Liquidation. Such work may not always necessarily provide a direct financial benefit to creditors, however, is a requirement which is either required by Statute or necessary to perform the basic duties of an Office Holder.

### **Investigations**

Tasks that will be required to be undertaken are listed below: -

- Liaising with third parties in respect of requests for information to assist with realisation of assets
- Continued investigations into suspicious transactions

### **Creditors**

Based on information detailed in the Statement of Affairs, I can advise that there is one creditor. As part of the Liquidation I will be reporting to creditors and dealing with queries as they arise. I set out below a list of tasks that I anticipate will be required: -

- Attending to correspondence and telephone calls with creditors
- Reviewing proof of debt forms.
- Agreeing claims
- If necessary, advertising notice of an intended dividend.

This firm's time costs for the year under review are £4,250.00. This represents 23.70 hours at an average rate of £179.32 per hour. I attach at Appendix 2 a Time Analysis which provides details of the activity during the year, analysed by staff grade.

During the period under review, no costs have been drawn,

To view an explanatory note concerning Liquidators' remuneration issued by the Joint Insolvency Committee, please contact this office to arrange for a hard copy to be sent to you. Alternatively, you may view the guide to Liquidators' guide to fees online by copying the link below to your web browser:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>



A copy of this firm's charge out rates and disbursement policy is attached at Appendix 3.

I can advise that R3, the Association of Business Recovery Professionals have a website for creditors which provides information to assist those creditors who are unfamiliar with the insolvency process. Please copy the following link in your web browser to access information: -

[www.creditorinsolvencyguide.co.uk](http://www.creditorinsolvencyguide.co.uk)

Included in the work undertaken by me and my staff is the following:-

- Dealing with creditors' enquiries both by correspondence and by telephone and noting their claims.
- Carrying out all necessary investigations, including the examination of the company's statutory books and books of accounts and records in order to enable me to prepare and submit a Liquidator's report on the conduct of the directors pursuant to the requirements of the Company Directors Disqualification Act 1986.
- Corresponding with HM Revenue & Customs regarding pre-appoint VAT and PAYE position, completion of returns, provision of supporting information and liaising with the appointed agent.
- Undertaking a review of movements on the Company's bank account. Isolating payments and enquiring with the Bank as to the beneficiary of each transaction.
- Making enquiries of the Director concerning various payments.
- Preparation of my annual report to creditors and distribution to creditors.
- Correspondence with the Company's bankers, HSBC Bank Plc ("the Bank"), to include investigations regarding possible antecedent transactions relating to the period prior to my appointment.

**(f) Liquidator's expenses**

Expenses incurred in the Liquidation are explained at (g) below in my comments on the Receipts and Payments Accounts

At present, Category 2 disbursements have not been fully reconciled and no payments have been made in this regard. These will include costs which are directly referable to the Liquidation but are not paid to an independent third party and will include shared or allocated costs such as photocopying, internal room hire and business mileage.

Category 1 disbursements relate to specific expenditure directly referable to the Liquidation and paid to an independent third party, such as statutory advertising, storage costs and postage. I can advise that the sum of £423.00 has been incurred and paid by the Company's Director, Ian Atkinson in respect statutory advertising.

I can advise that this firm utilises an IT system in which to maintain records and information regarding the Liquidation. A one off fee of £110.00 per case is charged by the IT provider for the use of this software which has been incurred and paid by the Director personally

In addition to the above, I am required to obtain a specific bond insurance, based on the level of realisations expected to be realised, as required by the Insolvency Practitioners Regulations 2005. This cost has been incurred in the sum of £20.00 and has subsequently been discharged by the Company's Director.



**(g) Other professional costs**

No other professionals have been instructed in the Liquidation.

**(h) Details of progress for the period under review**

According to the Statement of Affairs lodged in these proceedings, the Company was devoid of assets.

Notwithstanding the above, I have undertaken an investigation into the affairs of the Company and its officers to determine if there are any recovery actions which can be taken against the Director / third parties for the benefit of the estate.

Following a review of the company's books and records and having undertaken an analysis of movements on the Company's bank account, I have identified various payments made from the account prior to the onset of the Liquidation.

The payments require further explanation and I have written to the Director requesting details of the beneficiaries and nature of the respective transactions. I do not propose at this stage disclosing details of the same, as this may prejudice ongoing enquiries.

Subject to the response received, it may be necessary to instruct solicitors to provide advice as to the merits of pursuing recovery actions.

A Receipts and Payments Account is attached at Appendix 1, which is further explained below. It should be noted that all figures in the Receipts and Payment Account are shown net of VAT.

**Receipts**

There have been no realisations during the period under review.

**Payments**

There have been no payments during the period under review.

**(i) Details of any assets that remain to be realised and outstanding matters**

Investigations into payments made from the Company's Bank account have not been concluded. I have written to the Company's Director to provide details of the beneficiaries and explain the respective transactions.

Once I am in receipt of a response, I will be in a position to determine whether any legal advice is required with regard to potential recovery actions. Therefore, recoveries in this regard are presently uncertain.

**(j) Investigations**

In accordance with the Company Directors Disqualification Act 1986 a report/return on the conduct of the Directors of the Company has been submitted to the Department for Business Innovation & Skills. As this is a confidential report/return, the Liquidator is not able to disclose the contents.

Shortly after appointment, an initial assessment was made of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate. This assessment took into account information provided by creditors either at the initial meeting or as a response to my request to complete an investigation questionnaire.





The investigations have revealed a number of payments which require further explanation.

**(k) Voting on resolutions**

A voting form is attached for completion and should be returned to Aspect Plus Limited, 40a Station Road, Upminster, Essex, RM14 2TR. The voting form should be accompanied with details of your claim on the enclosed proof of debt form, unless you have already lodged your claim. If you have already submitted a claim form, it is not necessary to send a further copy.

To be considered for voting purposes, votes must be received by 12:00pm on Thursday 20 April 2017.

Please note that you are not obligated to return the attached voting form if you do not wish vote on the resolutions and you will not prejudice your claim entitlement to a dividend should there be one, if you do not vote, or if your claim is submitted after the date mentioned above.

**(l) Creditors' rights to request information under Rule 4.49e and their right to challenge the Liquidator's remuneration and expenses under Rule 4.131**

Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in this progress report.

Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that the basis fixed for the Liquidator's remuneration, the remuneration charged or the expenses incurred by the Liquidator as set out in this progress report are excessive.

**(m) Any other relevant information:**

**Prescribed Part**

As Liquidator, I have a duty to advise whether the prescribed part applies in respect of the amount of funds available for unsecured creditors. This provision only applies where the Company has granted a floating charge to a secured creditor on or after 15 September 2003. I can advise that the Company has not granted any charges and therefore there is no prescribed part in this instance.

**Secured creditors**

There are no secured creditors.

**Preferential creditors**

The Liquidator has not received any preferential claims.

**Unsecured creditors**

Unsecured creditors' claims in the sum of £26,436.23 have been received and noted. Based on current information, it is unlikely that there will be a dividend payable to the unsecured creditors. Notwithstanding this, I attach a proof of debt form at Appendix 4 for those creditors who have not yet submitted a claim in the Liquidation.



**(n) Next report**

The administration of the Liquidation will currently be continuing in order to finalise the outstanding matters at detailed at point (i) which are preventing this case from being closed.

I am required to provide a further report on the progress of the Liquidation within two months of the end of the next anniversary of the Liquidation, unless I have concluded matters prior to that, in which case I will write to all creditors with my final progress report ahead of convening the final meeting of creditors.

I trust you will find this report adequate for your purposes but should you require any further information, please do not hesitate to contact in the first instance Chris Towler at this office.



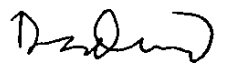
**Darren Edwards**  
**Liquidator of ICA Design Limited**

Date: 20 March 2017

ICA Design Limited - In Creditors Voluntary Liquidation  
Liquidator's Abstract of Receipts & Payments

From 10 February 2016 To 09 February 2017

S of A £	As Previously Reported	10/02/16 to 09/02/17	Total £
<b>RECEIPTS</b>			
NIL			
NIL	NIL	NIL	NIL
<b>PAYMENTS</b>			
	NIL	NIL	(NIL)
<b>CASH IN HAND</b>			
	NIL	NIL	NIL



**Liquidator's Remuneration Schedule**  
**ICA Design Limited**  
**Between 10 February 2016 and 09 February 2017**

Classification of work function	Partner/Director	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost	Average Hourly Rate
Administration & Planning	0.00	0.30	9.10	1.50	10.90	1,607.00	147.43
Investigations	1.40	3.10	7.50	0.00	12.00	2,495.00	207.92
Realisation of Assets	0.00	0.00	0.50	0.00	0.50	95.00	190.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.30	0.00	0.30	53.00	176.67
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total hours</b>	<b>1.40</b>	<b>3.40</b>	<b>17.40</b>	<b>1.50</b>	<b>23.70</b>		
<b>Time costs</b>	<b>455.00</b>	<b>850.00</b>	<b>2,810.00</b>	<b>135.00</b>		<b>4,250.00</b>	
<b>Average hourly rate</b>	<b>325.00</b>	<b>250.00</b>	<b>161.49</b>	<b>90.00</b>			<b>179.32</b>

Description	Total Incurred £	Total Recovered £
Statutory Advertising	423.00	423.00
INSOLV IT Software	110.00	110.00
Bordereau	20.00	20.00
<b>Totals</b>	<b>553.00</b>	<b>553.00</b>

**Summary of Fees**

Time spent in administering the Assignment	Hours	23.70
Total value of time spent to 09 February 2017	£	4,250.00
Total Liquidator's fees charged to 09 February 2017	£	0.00

## Estimated Liquidator's Time Costs and disbursements

### Charge-out rates

The Liquidator is seeking agreement from the relevant body of creditors to draw fees on a time cost basis.

Work undertaken by staff is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. Details of charge-out rates effective from 1 January 2016 are as follows.

Partners	£325
Managers	£250
Senior Administrators	£190
Administrators	£150
Junior Administrators	£90

A fee estimate is provided on the following page, from which you will see that we estimate that my time costs for the duration of the appointment will not exceed £8002.5.

My fees estimate details the work that I anticipate will need to be undertaken on this case for the duration of the appointment. This work has been summarised into categories, with details of the types of task to be undertaken for your reference.

### Expenses

Below is an outline of the expenses that may be incurred during the assignment.

Agents and Valuers	There will be a fixed fee for valuations from £150 to £1,000 plus VAT. Marketing will be on a percentage basis from 2% to 10%. Costs incurred will depend on the size and complexity of the assets to be realised
Debt collection Agents	It is anticipated that the agent will be paid a percentage of debtor realisations. This percentage will vary from approximately 5% to 25% depending upon the age and complexity of the debt
Solicitors	If Solicitors are instructed then this will normally be on a time costs basis which will be monitored by the office holder and disclosed to creditors in future progress reports. Where possible, "no win, no fee" type arrangements will be sought to minimise risk to the assignment.
ERA specialists	Time cost basis which would be monitored by the office holder and disclosed to creditors in future progress reports

### Disbursements

Category 1 disbursements are payments to independent third parties where there is specific expenditure directly referable to the case. Specific approval from creditors to draw these expenses incurred is not required and the amount recharged to the case is the exact amount incurred.

Examples of Category 1 disbursements include postage, case advertising, specific bond insurance, company search fees, travel and properly reimbursed expenses incurred by personnel in connection with the case. Also included will be services specific to the case where these cannot practically be provided by Aspect Plus Limited, such as printing and room hire.

An indication of Category 1 disbursements is set out below: -

Insolv Case Management Fee (No VAT)	£110.00
Specific Bond (No VAT)	£20.00
Statutory Advertising (Exc. VAT)	£423.00
External Storage of Insolvency Practitioners working papers	£0.00

Category 2 disbursements are expenses that are directly referable to an insolvency assignment but not paid to an independent third party and include elements of shared or allocated costs incurred by Aspect Plus Limited and recharged to the estate. Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration. Examples of Category 2 disbursements are photocopying, all business mileage, internal room hire and internal storage

An estimate of category 2 disbursements is provided on the following page, from which you will see that we estimate that my total category disbursements incurred on this case will not exceed £519.4.

### Further information

To view an explanatory note concerning Office Holder's remuneration issued by the Joint Insolvency Committee, please contact this office to arrange for a hard copy to be sent to you. Alternatively, you may view a guide to fees online by copying the link below to your web browser:

<http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>

## Proof of Debt – General Form

ICA Design Limited

Date of resolution for voluntary winding-up 10 February 2016

1.	Name of creditor (If a company please also give company registration number).	
2.	Address of creditor for correspondence.	
3.	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation.	
4.	Details of any documents by reference to which the debt can be substantiated. (Note: There is no need to attach them now but the liquidator may call for any document or evidence to substantiate the claim at his discretion as may the chairman or convenor of any meeting).	
5.	If amount in 3 above includes outstanding uncapitalised interest please state amount.	£
6.	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form).	
7.	Particulars of any security held, the value of the security, and the date it was given.	
8.	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.	
9.	Signature of creditor or person authorised to act on his behalf _____	
	Name in BLOCK LETTERS _____	
	Position with or in relation to creditor _____ Address of person signing (if different from 2 above) _____	
Admitted to vote for		Admitted for dividend for
£		£
Date		Date
Liquidator		Liquidator

**POSTAL RESOLUTIONS**

**ICA DESIGN LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION**

**Name of Creditor**

\_\_\_\_\_

**Address**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Resolutions**

1. That the Liquidator's time costs for the period from 10 February 2016 to 9 February 2017 totalling £4,250.00 be approved. \*For/Against
2. That the basis of the Liquidator's fees from 10 February 2017 onward be fixed by reference to the time properly given by the Liquidators and their staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by Aspect Plus Limited at the time when the work is performed. \*For/Against
3. That the Liquidator be authorised to draw "Category 2" disbursements to be fixed as set out in appendix 2. \*For/Against
4. That the Liquidator's fee estimate is approved. \*For/Against
5. That the Liquidator be authorised to draw funds on account of remuneration and disbursements fixed as above without further recourse to creditors. \*For/Against

\* Please delete as applicable to indicate your voting instructions

**Signature**

\_\_\_\_\_

**Date**

\_\_\_\_\_

**Name in Capitals**

\_\_\_\_\_

This form should be returned either by post to Aspect Plus Limited, 40a Station Road, Upminster, Essex RM14 2TR or by email to [chris@aspectplus.co.uk](mailto:chris@aspectplus.co.uk) or by fax to 01708 202472 by no later than 12pm on Thursday 20 April 2017.

## Estimated Liquidator's Time Costs and disbursements

ICA Design Limited (In Liquidation)  
Appointment Date : 10 February 2016

### Estimated time costs from 10 February 2017

Category	Estimated Total Hours	Average Hourly Rate £	Total Cost (Excl VAT) £
<b>Administration &amp; Planning</b>			
Adjudicating creditor claims			
Cashiering & maintenance of case funds			
Collection & storage of books and records			
Case planning, strategy & management	16.5	£174.70	£2,882.50
Regular case reviews & statutory compliance			
Statutory reporting			
Case closure			
<b>Investigations</b>			
CDDA reporting	6.0	£186.67	£1,120.00
Investigations			
<b>Realisation of Assets</b>			
Identifying, securing & insuring assets			
Dealing with 3rd party assets, including ROT			
Sale of business & assets to purchasers	0.0	£0.00	£0.00
Collection of book debts			
Freehold & leasehold property issues			
<b>Trading</b>			
Day 1 control of trading			
Liaising with employees			
Monitoring trading	0.0	£0.00	£0.00
Ongoing trading			
Closure of trading			
<b>Creditors</b>			
Correspondence & telephone calls with creditors			
Meetings of creditors	4.0	£185.00	£740.00
Adjudicating creditor claims			
Distributions to creditors			
<b>Case Specific Matters</b>			
Litigation			
Tax and VAT matters	6.0	£210.00	£1,260.00
Pension matters			
[other]			
<b>Total</b>	<b>32.5</b>	<b>£184.69</b>	<b>£6,002.50</b>

### Estimated category 2 disbursements incurred on the case

Type of disbursement	Basis	Total Cost (Excl VAT) £
Stationery / fax / postage / telephone	One off cost at £10 per creditor	£10.00
Mileage (own car usage)	45p per mile	£509.40
<b>Total</b>		<b>£519.40</b>