

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number	0	7	3	2	1	4	3	6
Company name in full	Jamats Activity Centre Limited							

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

### 2 Liquidator's name

Full forename(s)	Gemma Louise
Surname	Roberts

### 3 Liquidator's address

Building name/number	The Manor House
Street	260 Ecclesall Road South
Post town	Sheffield
County/Region	
Postcode	S 1 1 9 P S
Country	

### 4 Liquidator's name ①

Full forename(s)	Robert Neil
Surname	Dymond

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


### 5 Liquidator's address ②

Building name/number	The Manor House
Street	260 Ecclesall Road South
Post town	Sheffield
County/Region	
Postcode	S 1 1 9 P S
Country	

② **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	<sup>d</sup>	1	<sup>d</sup>	9	<sup>m</sup>	0	<sup>m</sup>	2	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	1	
To date	<sup>d</sup>	1	<sup>d</sup>	8	<sup>m</sup>	0	<sup>m</sup>	2	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	
<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	<div>Signature</div> <div>  </div>																
Signature date	<sup>d</sup>	0	<sup>d</sup>	4	<sup>m</sup>	0	<sup>m</sup>	4	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	

**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 **Charlotte Bilby**

Company name **Wilson Field Limited**

Address  
**The Manor House**  
**260 Ecclesall Road South**

Post town  
**Sheffield**

County/Region

Postcode **S 1 1 9 P S**

Country

DX

Telephone  
**01142356780**

**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)**

**Jamats Activity Centre Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 19/02/2021 To 18/02/2022 £	From 19/02/2020 To 18/02/2022 £
	<b>ASSET REALISATIONS</b>		
	Bank Interest Gross	NIL	21.23
32,885.58	Cash Held by Liquidator	NIL	32,885.58
150.00	Fixed assets	NIL	150.00
Uncertain	Goodwill	NIL	NIL
	Investigation settlement	28,000.00	28,000.00
Uncertain	Overpaid Corporation Tax	NIL	NIL
Uncertain	VAT - Gloucester County Council	NIL	NIL
		28,000.00	61,056.81
	<b>COST OF REALISATIONS</b>		
	Accountancy Fees	400.00	400.00
	Document Upload Fees	NIL	150.00
	Land Registry Fees	6.00	6.00
	Legal Fees	4,200.00	4,200.00
	Liquidators Fees	27,975.18	49,753.59
	Mileage	NIL	144.90
	Postage, stationery, photocopying	NIL	26.86
	Room Hire	NIL	100.00
	Specific Bond	90.00	210.00
	Statement of Affairs Fee	NIL	5,000.00
	Statutory Advertising	NIL	246.75
	Subsistence	NIL	5.42
		(32,671.18)	(60,243.52)
	<b>UNSECURED CREDITORS</b>		
(1,165.00)	Abacus Accounting Solutions	NIL	NIL
(37,425.00)	HM Revenue & Customs - Penalty	NIL	NIL
(250,826.10)	HM Revenue and Customs - VAT	NIL	NIL
(619.93)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(3.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(257,003.45)</b>		<b>(4,671.18)</b>	<b>813.29</b>
	<b>REPRESENTED BY</b>		
	Vat Control Account		813.29
			<b>813.29</b>



Gemma Louise Roberts  
Joint Liquidator

# Joint Liquidators' Annual Progress Report to Creditors & Members

Jamats Activity Centre Limited (**“the Company”**) - In  
Liquidation

4 April 2022

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- 2** Receipts & Payments
- 3** Progress of the Liquidation
- 4** Creditors
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- 6** Creditors' rights
- 7** Next report

## APPENDICES

- A** Receipts and Payments Account ("R&P") for the period 19 February 2021 to 18 February 2022 ("the Period"), including a cumulative R&P for the period from the date of the Joint Liquidators' appointment to the end of the Period
- B** Time analysis for the Period
- C** Cumulative time analysis for the period from the date of the Joint Liquidators' appointment to the end of the Period
- D** Additional information in relation to the Liquidators' Fees, Expenses & the use of Subcontractors

## 1 Introduction and statutory information

- 1.1 I, Gemma Louise Roberts, together with my colleague Robert Neil Dymond, of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS, was appointed as Joint Liquidator of the Company on 19 February 2020. This progress report covers the Period and should be read in conjunction with any previous progress reports which have been issued.
- 1.2 Information about the way that we use and store personal data on insolvency appointments can be found at <https://www.wilsonfield.co.uk/not-so-small-print>. If you are unable to download this, please contact my office and a hard copy will be provided to you.
- 1.3 The principal trading address of the Company was 49A London Road, Gloucester, GL1 3HF.
- 1.4 Following the Joint Liquidators' appointment, the registered office of the Company was changed from 4 Oak Drive, Rodborough, Stroud, Gloucestershire, GL5 3ST to Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS. Its registered number is 07321436.

## 2 Receipts and Payments

- 2.1 At Appendix A is my Receipts and Payments Account covering the Period. Also attached at Appendix A, is a cumulative Receipts and Payments Account for the period from the date of my appointment as Joint Liquidator to the end of the Period.
- 2.2 In Section 3 below, you will find an update on the progress made during the Period in realising the Company's assets and dealing with its affairs.

## 3 Progress of the Liquidation

- 3.1 This section of the report provides creditors with an update on the progress made in the Liquidation during the Period and an explanation of the work done by the Liquidators and their staff.

### Administration (including statutory compliance & reporting)

- 3.2 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated would need to be done in this area was outlined in my initial fees estimate/information.
- 3.3 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because the duration of the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidators.
- 3.4 As noted in my initial fees estimate/information, this work will not necessarily bring any financial benefit to creditors but is required on every case by statute.

### Realisation of Assets

#### VAT Debtor

- 3.5 As previously reported, in August 2019, the Company became aware that it should have been registered for VAT and therefore attempted to recover VAT that should have been charged to its main client, Gloucestershire County Council ("GCC").

The Joint Liquidators have previously taken steps to recover this amount however, no funds have been forthcoming. During the current period, the Joint Liquidators have instructed

accountants, Hawsons Limited ("Hawsons") to provide advice in relation to the position and the matter remains ongoing. A further update will be provided in my next Progress Report.

#### Overpaid Corporation Tax

- 3.6 As detailed within the SIP6 Report, in order to assist with the Company's cashflow, attempts were made by the Company to recover overpaid Corporation Tax and although amended accounts were submitted, HMRC have failed to respond. In the previous period, the Joint Liquidators instructed solicitors, MD Law to provide advice in relation to this matter.
- 3.7 Due to the large liability owed to HMRC, it is not expected that any realisations will be made. This matter is yet to be concluded and a further update will be provided to creditors in future progress reports.

#### Investigation Settlement

- 3.8 As detailed in my previous report, the Joint Liquidators have recovered the sum of £28,000 in respect of an investigation settlement which was brought against the directors in respect of illegal dividends.
- 3.9 The full amount has been received and no further sums are due.
- 3.10 The work undertaken but the Liquidators and their staff to date in realising the Company's assets has been necessary in order to maximise the likelihood of a return to creditors being made. Where assets remain to be realised, these will be dealt with as the Liquidation progresses and further updates will be provided to creditors in my progress reports.

#### Creditors (including claims and distributions)

- 3.11 The Liquidators are not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.
- 3.12 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.
- 3.13 The above work will not necessarily bring any financial benefit to creditors generally, however a Liquidator is required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Liquidator in dealing with those claims.
- 3.14 At this stage, I consider the following matters worth bringing to the attention of creditors:
- There are approximately 10 unsecured creditor claims in this case with a value per the director(s) statement of affairs of £290,036.

#### Investigations

- 3.15 You may recall from my first progress report to creditors that some of the work the Liquidators are required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 ("CDDA 1986") and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidators can pursue for the benefit of creditors.



3.16 My report on the conduct of the directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986 was submitted during the first year of the Liquidation and is confidential.

3.17 Since my last progress report I would advise that no further asset realisations have come to light that may be pursued by me for the benefit of creditors.

Matters still to be dealt with

3.18 As detailed above, the Joint Liquidators are yet to conclude the position in relation to the VAT which should have been charged to "GCC" and the overpaid Corporation Tax following the submission of the amended accounts. The Joint Liquidators will continue to liaise with Hawsons and MD Law and a further update will be provided in due course.

## **4 Creditors**

Secured creditors

4.1 There are no secured creditors in this matter.

Preferential creditors

4.2 There are no known preferential creditors in this matter.

Unsecured creditors

4.3 The Company's statement of affairs indicated there were 10 creditors whose debts totalled £290,036. To date, I have received claims totalling £327,436 from 4 creditors.

4.4 The Company did not grant any floating charges to a secured creditor. Accordingly, there is no requirement to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part), which only applies to charges created on or after 15 September 2003.

4.5 Further updates on the anticipated outcome to creditors will be provided in subsequent reports, however you will note that it is currently anticipated there will be insufficient funds realised after defraying the expenses of the liquidation to pay a dividend to unsecured creditors

## **5 Joint Liquidators' Remuneration**

5.1 The creditors approved that the basis of the Liquidators' remuneration be fixed by reference to the time properly spent by them and their staff in managing the Liquidation. My fees estimate/information was originally provided to creditors when the basis of my remuneration was approved and was based on information available to me at that time.

5.2 A copy of my approved fees estimate is reproduced below:

Category of work	Estimated Number of Hours	Average charge out rate £	Estimated cost £
Administration (inc statutory compliance & reporting)	66.00	300.30	19,820.00
Case specific matters (where applicable)	0.50	240.00	120.00
Creditors (claims & distributions)	14.50	308.97	4,480.00
Investigations	41.00	293.90	12,050.00
Realisation of assets	46.50	314.41	14,620.00
Trading (where applicable)	0.00	0.00	0.00
<b>Total</b>	<b>168.50</b>	<b>303.20</b>	<b>51,090.00</b>

- 5.3 My time costs for the Period are £23,572.50. This represents 69.0 hours at an average rate of £341.63 per hour. Attached as Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by me in managing the Liquidation.
- 5.4 During the Period £27,975.18 plus expenses as shown in the enclosed Receipts and Payments Account has been drawn, bring the cumulative Liquidators fees drawn to £49,753.59.
- 5.5 Also attached as Appendix C is a cumulative time analysis for the period from 19 February 2020 to 18 February 2022 which provides details of my time costs incurred since my appointment. The cumulative time costs incurred to date are £53,708. This represents 167.50 hours at an average rate of £320.64 per hour.
- 5.6 At the date of this report, I would confirm that my fees estimate for the liquidation remains unchanged as I currently consider my fees estimate to be sufficient based on the uncertainty of future realisations. I will write to creditors at an appropriate time, should it become necessary to seek further approval.
- 5.7 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <https://www.icaew.com/en/technical/insolvency/understanding-business-restructuring-and-insolvency/creditors-guides>
- 5.8 Attached as Appendix D is additional information in relation to the Liquidators' fees and expenses including where relevant, information on the use of subcontractors and professional advisers.

## **6 Creditors' rights**

- 6.1 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 Liquidators provide further information about their remuneration or expenses which have been itemised in this progress report.
- 6.2 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, in all the circumstances, the basis fixed for the Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidators, as set out in this progress report, are excessive.

**7** Next report

- 7.1 I am required to provide a further report on the progress of the Liquidation within two months of the next anniversary of the Liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final account.
- 7.2 If you have any queries in relation to the contents of this report, I can be contacted by telephone on 0114 2356780 or by email at [ce.bilby@wilsonfield.co.uk](mailto:ce.bilby@wilsonfield.co.uk).

Yours faithfully

A handwritten signature in black ink, consisting of a large, stylized capital 'R' with a vertical line through the center, followed by a horizontal stroke extending to the right.

G L Roberts  
Joint Liquidator

## Appendix A

R&P for the Period from 19 February 2021 to 18 February 2022

Jamats Activity Centre Limited  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 19/02/2021 To 18/02/2022 £	From 19/02/2020 To 18/02/2022 £
	ASSET REALISATIONS		
	Bank Interest Gross	NIL	21.23
32,885.58	Cash Held by Liquidator	NIL	32,885.58
150.00	Fixed assets	NIL	150.00
Uncertain	Goodwill	NIL	NIL
	Investigation settlement	28,000.00	28,000.00
Uncertain	Overpaid Corporation Tax	NIL	NIL
Uncertain	VAT – Gloucester County Council	NIL	NIL
		28,000.00	61,056.81
	COST OF REALISATIONS		
	Accountancy Fees	400.00	400.00
	Document Upload Fees	NIL	150.00
	Land Registry Fees	6.00	6.00
	Legal Fees	4,200.00	4,200.00
	Liquidators Fees	27,975.18	49,753.59
	Mileage	NIL	144.90
	Postage, stationery, photocopying	NIL	26.86
	Room Hire	NIL	100.00
	Specific Bond	90.00	210.00
	Statement of Affairs Fee	NIL	5,000.00
	Statutory Advertising	NIL	246.75
	Subsistence	NIL	5.42
		(32,671.18)	(60,243.52)
	UNSECURED CREDITORS		
(1,165.00)	Abacus Accounting Solutions	NIL	NIL
(37,425.00)	HM Revenue & Customs – Penalty	NIL	NIL
(250,826.10)	HM Revenue and Customs – VAT	NIL	NIL
(619.93)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(3.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(257,003.45)		(4,671.18)	813.29
	REPRESENTED BY		
	Vat Control Account		813.29
			813.29



Gemma Louise Roberts  
Joint Liquidator

## Appendix B

Time analysis for the Period from the 19 February 2021 to 18 February 2022

# Time Entry – Detailed SIP9 Time & Cost Summary

JAMA01C – Jamats Activity Centre Limited  
From: 19/02/2021 To: 18/02/2022  
All Post Appointment Project Codes

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
ADAP : Appointment	0.00	0.30	0.00	0.00	0.30	123.00	410.00
ADCA : Cashiering	0.60	3.70	0.70	3.40	8.40	2,820.50	335.77
ADCR : Case Reviews	0.70	0.50	4.20	0.00	5.40	1,669.00	309.07
ADDI : Directors/Client	0.00	0.00	0.10	0.00	0.10	25.00	250.00
ADGA : File Maintenance	0.30	0.30	1.40	0.40	2.40	634.00	264.17
ADSC : Statutory and Compliance	2.70	0.50	11.90	3.70	18.80	5,405.00	287.50
Admin and Planning	4.30	5.30	18.30	7.50	35.40	10,676.50	301.60
CRTV : Tax and VAT	0.10	0.00	0.30	0.00	0.40	132.00	330.00
Creditors	0.10	0.00	0.30	0.00	0.40	132.00	330.00
INAT : Antecedent Transactions	0.20	0.00	0.00	0.00	0.20	100.00	500.00
INRE : Investigation and Review	1.80	1.00	0.50	0.00	3.30	1,430.00	433.33
Investigations	2.00	1.00	0.50	0.00	3.50	1,530.00	437.14
REDC : Debt Collection	3.80	15.20	0.30	0.00	19.30	8,207.00	425.23
REIS : Identifying,Securing and Insuring	0.50	3.50	5.50	0.20	9.70	2,740.00	282.47
REPB : Property, Business and Asset Sales	0.00	0.70	0.00	0.00	0.70	287.00	410.00
Realisation of Assets	4.30	19.40	5.80	0.20	29.70	11,234.00	378.25
Total Hours	10.70	25.70	24.90	7.70	69.00	23,572.50	341.63
Total Fees Claimed						49,753.59	

## Appendix C

Cumulative time analysis for the period from the date of the Joint Liquidators' appointment to the end of the Period



## Time Entry – Detailed SIP9 Time & Cost Summary

JAMA01C – Jamats Activity Centre Limited  
 From: 19/02/2020 To: 18/02/2022  
 All Post Appointment Project Codes

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
ADAP : Appointment	0.00	0.30	0.00	0.00	0.30	123.00	410.00
ADCA : Cashiering	1.80	6.90	1.10	5.30	15.10	5,219.50	345.66
ADCR : Case Reviews	3.40	3.10	12.90	0.00	19.40	6,037.00	311.19
ADDI : Directors/Client	0.60	0.30	1.00	0.00	1.90	659.50	347.11
ADGA : File Maintenance	1.60	0.30	13.50	2.10	17.50	4,412.00	252.11
ADSC : Statutory and Compliance	4.50	0.70	24.50	4.20	33.90	9,126.50	269.22
ADSO : Strategic Overview	0.30	0.00	0.00	0.00	0.30	150.00	500.00
<b>Admin and Planning</b>	<b>12.20</b>	<b>11.60</b>	<b>53.00</b>	<b>11.60</b>	<b>88.40</b>	<b>25,727.50</b>	<b>291.04</b>
CRCL : Creditors Claims	0.00	0.00	0.50	0.00	0.50	102.00	204.00
CRCO : Communications with Creditors	0.30	0.00	1.10	0.60	2.00	492.00	246.00
CRTV : Tax and VAT	0.60	0.00	1.00	0.00	1.60	553.00	345.62
<b>Creditors</b>	<b>0.90</b>	<b>0.00</b>	<b>2.60</b>	<b>0.60</b>	<b>4.10</b>	<b>1,147.00</b>	<b>279.76</b>
INAT : Antecedent Transactions	0.30	0.00	0.00	0.00	0.30	150.00	500.00
INDR : CDDA Report	1.80	0.00	11.00	0.00	12.80	3,540.00	276.56
INRE : Investigation and Review	12.10	1.00	10.00	0.70	23.80	8,843.00	371.55
<b>Investigations</b>	<b>14.20</b>	<b>1.00</b>	<b>21.00</b>	<b>0.70</b>	<b>36.90</b>	<b>12,533.00</b>	<b>339.65</b>
REDC : Debt Collection	7.20	16.20	1.80	0.00	25.20	10,662.00	423.10
REIS : Identifying, Securing and Insuring	0.50	3.50	6.30	0.20	10.50	2,920.00	278.10
REPB : Property, Business and Asset Sales	0.10	0.80	1.20	0.00	2.10	664.50	316.43
SOLB : Sale of Land & Buildings	0.00	0.00	0.30	0.00	0.30	54.00	180.00
<b>Realisation of Assets</b>	<b>7.80</b>	<b>20.50</b>	<b>9.60</b>	<b>0.20</b>	<b>38.10</b>	<b>14,300.50</b>	<b>375.34</b>
<b>Total Hours</b>	<b>35.10</b>	<b>33.10</b>	<b>86.20</b>	<b>13.10</b>	<b>167.50</b>	<b>53,708.00</b>	<b>320.64</b>
<b>Total Fees Claimed</b>						<b>49,753.59</b>	

## Appendix D

### **Additional Information in Relation to the Liquidator's Fees, Expenses & the use of Subcontractors**

#### Staff Allocation and the use of Subcontractors

The general approach to 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, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.

We have not utilised the services of any subcontractors on this case.

#### Professional Advisors

On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
MD Law (Debt collection assistance)	15% of realisations
Charterfields Limited (valuation and disposal advice)	10% asset realisations
Hawsons (tax advice)	£400 plus VAT, plus 10% of realisations

Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

#### **Liquidator's Expenses**

The estimate of expenses which were anticipated at the outset of the liquidation was provided to creditors when the basis of my fees was approved. The table below compares the anticipated costs against those incurred to date.

##### Category 1 expenses

These expenses do not require prior approval by creditors. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate.

Expense	Estimated overall cost £	Paid in Prior Period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total £
Pre-appointment advertisement	76.20	76.20	-	-	76.20
Specific Penalty Bond	148.00	120.00	90.00	-	210.00
Post-appointment advertisements	152.40	152.40	-	-	152.40
Postage, stationery, photocopying etc	49.91	26.86	-	-	26.86

Statement of Affairs fee	5,000.00	5,000.00	-	-	5,000.00
Valuers fees	500.00	500.00	-	-	500.00
Debt collection fees	12,506.30	-	-	-	-
Accountancy fees	5,000.00	-	400.00		400.00
Legal fees	-	-	4,200.00		4,200.00
Search fees	-	-	6.00	-	6.00
Total	23,432.81	5,875.46	4,696.00	-	10,571.46

#### Category 2 expenses

These expenses do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Details of Category 2 expenses charged by this firm (where appropriate) were provided at the time the Liquidator's fees were approved by creditors.

Expense	Estimated overall cost £	Paid in Prior Period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total £
External meeting room hire	100.00	100.00	-	-	100.00
Business mileage	-	150.32	-	-	150.32
External storage costs	400.00	-	-	-	-
Document upload centre	150.00	150.00	-	-	150.00
Total	650.00	400.32	-	-	650.00

#### Charge-out rates

A schedule of Wilson Field Limited's current charge-out rates is attached.

## WILSON FIELD LIMITED CHARGE OUT RATES AND EXPENSES POLICY

In accordance with Statement of Insolvency Practice 9 ("SIP 9") covering fees and expenses, we are required to disclose to you our policy for recovering non-specific expenses, and the charge out rates for the various grades of staff who may be involved in this case.

### Remuneration

The office holder(s) will seek approval from creditors to draw remuneration on a time cost basis, in accordance with the rates detailed below.

	Hourly charge out rate (£)			
Grade	01/11/2017 to 30/06/2018	01/07/2018 to 05/03/2020	06/03/2020 to 31/03/2021	01/04/2021 onwards
Director/Insolvency Practitioner	500	500	500	500
Manager	400	400	395	410
Assistant Manager	395	N/a	N/a	N/A
Team Leader	390	390	N/a	N/A
Senior Administrator	330	395	300	310
Administrator (dependent on experience)	230-300	230 - 300	240-270	180-280
Trainee Administrator	180	180	180	N/A
Assistant & Support staff	130	130	130 - 235	140-250

All time is recorded in 6 minute units.

### Expenses

Expenses are payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder, and then reimbursed to the office holder from the estate. Expenses are divided into those that do not need approval before they are charged to the estate (category 1) and those that do (category 2).

#### Category 1 expenses

These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. These expenses can be paid without prior approval. Examples of these are advertising, insurance, legal fees etc.

#### Category 2 expenses

These are payments to associates or payment which have an element of shared costs. Examples of a category 2 expenses that officeholders may seek creditor approval for would be for mileage costs or for hire of external rooms for physical meetings where the room is used for more than one insolvency, Any such approval will be outlined with documentation for the relevant decision procedure.

Category 2 expenses are charged in accordance with the liquidator's prevailing recovery policy at the time the expense is incurred. However, any Category 2 expenses incurred prior to the 1 April 2021 but for which payment has not been drawn, will not be charged after this date. The rates applicable from 1 April 2021 are detailed below:

Expense	Charge	Period charged
Mileage	As per HMRC's approved mileage rates	On appointment (where appropriate)

In common with all professional firms, our charge out rates increase from time to time. We reserve the right to change the rates without prior notice to you. Any change will be reported in the next statutory report to creditors.