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**HARBOUR 2011 LIMITED ("THE COMPANY") (IN LIQUIDATION)**

**Company Number: 07321587**

**Registered Office: 2 Mountview Court, 310 Friern Barnet Lane,  
Whetstone, London, N20 0YZ**

**Trading Address: 467-469 Brixton Road, London, SW9 9HH**

**Leeds District Registry 1735 of 2012**

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Progress Report pursuant to Rule 4.49B of The Insolvency Rules  
1986

Period: 19 April 2015 to 18 April 2016

THURSDAY



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05/05/2016

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COMPANIES HOUSE

## **Important Notice**

This progress report has been produced by the Liquidator of the Company solely to comply with his statutory duty to report to creditors on the progress of the liquidation. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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## **TO ALL CREDITORS OF HARBOUR 2011 LIMITED ("THE COMPANY") (IN LIQUIDATION)**

I refer to my appointment as Liquidator of the Company taking over the administration from the Official Receiver with effect from 19 April 2013 and write in order to provide a Progress Report pursuant to Rule 4 49B of the Insolvency Rules 1986

This Progress Report covers the period 19 April 2015 to 18 April 2016 ("the Period") The Progress Report for the Period is broken down as follows

- 1 Progress during the Period
- 2 Liquidator Remuneration
- 3 Disbursements
- 4 Creditor Rights to Challenging Liquidator Remuneration and Expenses
- 5 Liquidator's Duties and Execution of Functions
- 6 Other Matters
- 7 Enclosures

To assist creditors by affording greater transparency as to my duties and the way in which I would typically execute the same, at section 5 of the Progress Report the same is set out in some detail

To set this report in context, I would stress to creditors that a Liquidator enters office as a relative stranger He or she has a duty to be efficient, vigorous and unbiased Further, a Liquidator owes fiduciary duties to the creditors as a whole

### **1. PROGRESS DURING THE PERIOD**

#### **1 1 Asset Realisation**

##### **(a) Realisation of known disclosed assets**

The Official Receiver's report to creditors dated 31 March 2013 indicated the Company did not have any assets capable of recovery

##### **(b) Further Asset Realisation**

Please see the attached Receipts and Payments account for the Period

There have been no realisations during the Period

The benefit to creditors of time spent realising assets assists to potentially increase funds which may be available for creditors

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7 2 of this report

#### **1 2 Information Gathering**

As any Liquidator enters office as a relative stranger one of the significant aspects of the case will have been to obtain and where necessary reconstruct the books, papers and records of the Company The benefit to creditors of this is explained in detail in Section 5 of this report as well as being necessary to assist with the investigations detailed below

(a) Books and records

Prior to the Period I sought to retrieve the Company's books and records from the directors in order to review the same to investigate the Company's affairs. Books and records have been delivered to my office and the same has been reviewed to further investigate the Company's affairs.

(b) Accountants' files

Prior to the Period I requested the files of Harris Lipman LLP and Harley Street Computing in order to review the same to investigate the Company's affairs. Prior to the Period the files have been received and have been reviewed to investigate the Company's affairs.

(c) Solicitors' files

Prior to the Period I requested the files of Southcombe and Hayley in order to review the same to investigate the Company's affairs. Prior to the Period the files have been received and have been reviewed to investigate the Company's affairs.

(d) Banks' files

Prior to the Period I entered into correspondence with Barclays Bank to request the closure of the Company's bank accounts and for any closing balance to be remitted to the Liquidation estate. I have also requested the Company's transaction schedule, as well as any further correspondence the bank holds in respect of the Company.

Prior to the Period the information has been received from the bank.

The time costs incurred in undertaking this work in the period can be seen in the enclosure at Section 7.2 of this report.

### 1.3 Investigations

The Company's last statutory accounts appear to have been filed for the period ended 30 November 2011. It would appear that statutory accounts for the Company have not been undertaken for the periods since until the date of liquidation.

I have carried out an analysis of the transaction schedule provided by the Company's former bank, to review the Company's transactions.

As stated in my previous progress report dated 14 May 2015 I had instructed solicitors on a time costs basis in relation to payments from the Company to an apparent connected company and to a director of the Company prior to liquidation. Furthermore the Company appeared to have been insolvent for some time prior to liquidation and as such I was considering the impact of the same.

During the Period my solicitors have been in extensive correspondence with Terrence Drew, a director of the Company who also is the solicitor representing the other director, in relation to the above mentioned claims. Furthermore I have been in extensive correspondence with my solicitors and counsel.

The rationale for the investigations is explained in some detail in Section 5 of this report in terms of the potential benefit to creditors.

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

#### 1.4 Litigation

There has been no litigation in this case to date

The benefit to creditors from any litigation (if applicable) would be to either assist in the investigations or alternatively to swell the assets of the liquidation

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

#### 1.5 Statutory and Administrative Work

During the Period I have carried out a number of statutory duties which will usually have included the following

- (a) Calculating the insolvency practitioners bond and submitting the Bordereau in accordance with Section 390 of the Insolvency Act 1986 and reviewing and updating the level of bond when necessary
- (b) Preparing for submission to HM Revenue & Customs form VAT769
- (c) Carrying out investigations as required by the Insolvency Act 1986 and as set out in the Best Practice Guidelines of SIP2
- (d) Administering six monthly case reviews to monitor case progression
- (e) Carrying out all necessary investigations in order to enable me to prepare reports to creditors on an annual basis

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

#### 1.6 Creditor Claims

All claims that have been received have been noted on the case and creditors should note that adjudication will take place when I am in a position to issue a dividend to such a class of creditor. Time has been spent in dealing with creditors enquiries both by correspondence and by telephone

#### **Secured Creditors**

The Company has no secured creditors

#### **Prescribed Part**

As the Company has no secured creditors, there is no prescribed part applicable

#### **Preferential Creditors**

The Company appears to have preferential creditors of £5,726.86

#### **Unsecured Creditors**

Unsecured creditors' claims have been received totalling £312,357.75 compared to the Official Receiver's report to creditors which disclosed £242,118.46 in the way of known liabilities

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

The benefit to creditors of this work is, amongst other things, to ensure that creditors in the correct amounts have the prospect of benefitting from any distribution to creditors

I can advise that my investigations are continuing into the Company's affairs

## **1 7 Unrealised Assets**

I am not aware of any assets that remain to be realised

## **2. LIQUIDATOR REMUNERATION**

At a meeting of creditors convened on 19 June 2013 the Company's creditors approved my remuneration on a time costs basis

Enclosed with this Progress Report is a breakdown of time costs incurred by my staff and I in attending to the administration of the Company's estate during the Period. These time costs total £7,205.60 in respect of 34.5 hours at an average hourly rate of £208.86

I have also attached a breakdown of my time costs since the date of my appointment on 19 April 2013. These costs total £70,083.70 in respect of 303.5 hours at an average hourly rate of £230.92

There have been insufficient realisations for me to draw any remuneration to date

I attach to this report a detailed breakdown of my time costs to date by category of work undertaken. The following table illustrates how the time shown on this detailed breakdown is categorised

<b>Category</b>	<b>Category Code</b>
Administration and Planning	100-199
Investigations	200-299
Realisation of Assets	300-399
Creditors	500-599

A summary of the work carried out in each category is provided below

### **2 1 Administration & Planning**

This category would include such tasks as general correspondence, correspondence with banks, accountants and other third parties to retrieve their files in respect of the Company, the preparation of the Company's corporation tax returns and cashing matters as well as statutory requirements that I am obliged to undertake pursuant to the Insolvency Act 1986 and associated legislation

This category will also include the day-to-day administration of the liquidation estate, the performance of bank reconciliations and compliance reviews, the banking of cheques and maintenance of accurate financial records for the estate and the filing and retrieval of documents from archive

"Emails" will involve a wide number of matters across many work categories including but not limited to correspondence with agents, solicitors, directors, accountants and banks as well as internal correspondence relating to the planning of the case and delegation of tasks

"Internal Memo" involves correspondence between members of my office relating to the administration and investigation of the Company's affairs

## **2 2 Investigations**

This category will include correspondence with banks, accountants and other third parties in relation to their dealings with the Company and the review of any files or information received which may relate to the Company's affairs. It will also involve correspondence with the Company's directors and their solicitors, where relevant

This category will also include the review of the Company's bank records for payments made to or on behalf of any connected entities, including directors, and will where applicable include correspondence with solicitors instructed by me

## **2 3 Realisations of Assets**

This category would include work undertaken in order to attempt to realise any assets of the Company, including correspondence with agents and solicitors under my instruction

## **2 4 Creditors**

This category would include preparing statutory progress reports, taking telephone calls from creditors, dealing with incoming correspondence from creditors, and holding any creditor meetings

A copy of the guide for creditors can be requested from my office and includes details on office holder remuneration. Alternatively this guide may also be accessed along with the latest version of Statement of Insolvency Practice Number 9 ("SIP 9") (England and Wales) at the R3 website

<https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w>

SIP 9 can also be accessed at our website <http://www.ocinsolvency.com/> in the Technical Information section. If for any reason neither of those links work, then alternatively you should be able to obtain the SIP 9 from the following <http://www.icaew.com/technical/insolvency/insolvency-regulations-and-standards/statements-of-insolvency-practice-sips-england>

## **3. DISBURSEMENTS**

I have incurred the following disbursements on account in the Period, these have not been drawn from estate funds

3 1 Statutory Bonding	£3 00
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## **4. CREDITOR RIGHTS TO CHALLENGING LIQUIDATOR REMUNERATION AND EXPENSES**

Creditors are entitled under Rule 4.49E of the Insolvency Rules 1986, within 21 days of the receipt of this report (secured creditor or an unsecured creditor with concurrence of at least



5% in value of the unsecured creditors or any unsecured creditor with the permission of the court) to request further information from me regarding my remuneration and expenses which have been detailed in this progress report

Pursuant to Rule 4.131 of the Insolvency Rules 1986 creditors (secured creditor or an unsecured creditor with concurrence of at least 10% in value of the unsecured creditors or any unsecured creditor with the permission of the court) have a right to challenge my remuneration and expenses via application to Court on the grounds that the remuneration charged or the expenses incurred by me as set out in this report are, in all the circumstances, excessive or, the basis fixed for remuneration is inappropriate

## **5. LIQUIDATOR'S DUTIES AND EXECUTION OF FUNCTIONS**

### **5.1 Liquidator Duties**

I have a number of statutory duties which apply as follows

5.1.1 Duty to call meetings when requisitioned in accordance with the Insolvency Rules

5.1.2 Duty of notification via advertisement of the appointment and the convening of creditors meetings

5.1.3 Duty to provide annual progress reports to creditors and file the same at Companies House

5.1.4 Duty to provide information to the Official Receiver

5.1.5 Duty to collect the Company's assets

5.1.6 Duty to realise assets and discharge liabilities

5.1.7 Duty to discover who the creditors of the Company are and the amount of their claims

5.1.8 Duty to meet the prescribed requirements for the provision of security (referred to as a bond) for certain types of losses in relation to the insolvent estate

5.1.9 Duty to manage and administer the insolvent estate and its funds

It is the primary duty of a liquidator of a company to collect its assets with a view to discharging its liabilities to the extent the assets permit. To perform that function the liquidator needs information. The companies legislation has for many years given a liquidator power to obtain it from those who can be expected to have relevant information.

I am obliged under Section 144 of the Insolvency Act 1986 to take into my custody and control the Company's property, which includes its books, papers and records as defined in Section 436 of the Insolvency Act 1986.

A Liquidator enters office as a relative stranger to the Company and I am required pursuant to SIP 2 to investigate and reconstitute knowledge of the Company. SIP 2 states as follows:

*" an office holder has a duty to investigate what assets there are (including potential claims against third parties including the directors) and what recoveries can be made locate the company's books and records (in whatever form), and ensure that they are secured "*

A full copy of SIP 2 can be downloaded from the Technical section of [www.ocinsolvency.com](http://www.ocinsolvency.com)

In the satisfaction of reconstituting knowledge of the Company I am obliged to consider any claims capable of swelling the Company's assets. I would therefore need to seek to identify, discover and recover the Company's property. To undertake that exercise I will need to obtain the books and records for the Company from its Officers and if relevant its agents. Whilst there are many and varied statutory functions of a liquidator, obtaining the books and records is arguably one of the most important duties as without the same it can be impossible to identify the assets with sufficient specificity to enable their recovery.

This is a compulsory liquidation and therefore pursuant to Section 143 of the Insolvency Act 1986 I have a duty to furnish and assist the Official Receiver with such information as may be reasonably required for the purposes of carrying out his or her functions in relation to the winding up. I am also obliged pursuant to Section 218 of the Insolvency Act 1986 to report to the Official Receiver any apparent criminal offences in relation to the Company by any past or present officer or any member of the Company.

## 5.2 Books and Records

By virtue of Section 386(3) of the Companies Act 2006 the Company's accounting records should have contained daily entries confirming details of all monies received and paid by the Company. In addition the same should have contained a record of the assets and liabilities of the Company.

Without this information I may be unable to independently verify what assets both exist and or should exist and only be in a position to collect disclosed assets.

## 5.3 Fulfilling the Liquidator's Functions

As this is a compulsory liquidation I have not had any prior dealings and or introduction to the Company through its Directors. In light of the same it will be / have been necessary for me to conduct an information gathering exercise to obtain the books and records and also where possible to obtain the Director's cooperation via completion of a questionnaire to obtain data on the Company.

There are usually a number of sources of the Company's books, papers and records as follows:

- 5.3.1 the Company's officers such as its Directors,
- 5.3.2 the Company's accountants who may and often will have acted as its tax agents;
- 5.3.3 the Company's bankers who may and often will have acted as its agents in the processing of transactions,
- 5.3.4 the Company's solicitors who may have acted as agents.

Accordingly, I intend to or will have sought to call up the files of the Company from those typical sources. Often the information gathering process is time consuming with entitlement to information being the focus of some debate.

Once the information has been obtained it would need to be collated, catalogued and then reviewed to investigate the Company's affairs, dealings and property.

If there are any matters that arise from a review of the same that lead me to not have a satisfactory understanding of the Company's financial affairs or information is incomplete, then it may be necessary for me to interview some or all of the Directors. Investigations generally may involve contacting third parties as part of the process of unscrambling the Company's dealings.

My investigations into the Company's affairs will generally have regard to any transactions or trading that appear capable of giving rise to greater realisations for creditors. The provisions under the Insolvency Act 1986 and Companies Act 2006 which may enable me as Liquidator to effect the same would include but not necessarily be limited to the following:

- Section 212 of the Insolvency Act 1986 - Misfeasance and Breach of Duty
- Section 213 of the Insolvency Act 1986 - Fraudulent Trading
- Section 214 of the Insolvency Act 1986 - Wrongful Trading
- Section 238 of the Insolvency Act 1986 - Transactions at an Undervalue
- Section 239 of the Insolvency Act 1986 - Preferences
- Section 423 of the Insolvency Act 1986 - Transactions defrauding creditors
- Section 847 of the Companies Act 2006 - Unlawful Dividends

Directors owe companies fiduciary duties and as a result of their duty of loyalty, to act within their powers, avoid conflicts of interest and to promote the success of the Company, they have a duty to disclose any of the above that give rise to a breach of those duties.

If any creditor is aware or becomes aware of the existence of any transactions or trading that they consider to be consistent with the above or of concern generally, then please contact my office to afford me details of the same for my consideration.

## **6 OTHER MATTERS**

Should any Creditor reasonably require further particulars in relation to any aspect of the conduct of my administration then please submit such requests in writing to this office. The same will be considered and if appropriate further information may be furnished such that you may reasonably require the same.

### **Insolvency Code of Ethics**

As I am an insolvency practitioner, by virtue of Statement of Insolvency Practice Number 1, which can be viewed with reference to <https://www.gov.uk/government/collections/statements-of-insolvency-practice-for-insolvency-practitioners>, I should inform creditors that I am bound by the Insolvency Code of Ethics, which can be viewed with reference to <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> when carrying out all professional work relating to an insolvency appointment. I should if requested, provide details of any threats identified to compliance with the fundamental principles (Integrity, Objectivity, Professional competence and due care, Confidentiality and Professional behaviour) and safeguards applied. If any creditor considers that there is any threat (perceived or otherwise) to such compliance then I would be grateful if they could contact me in writing and notify me accordingly of their considered view in respect of the same.

A liquidator has a duty to be efficient, vigorous and unbiased.

In relation to any internet links identified above which appear for any reason to be out of date please contact my office and I shall be happy to afford creditors details of any updated link in order that such documents can be reviewed and downloaded.

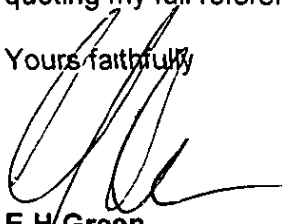
## **7 ENCLOSURES**

The following are enclosed for your attention

- 7 1 Receipts and Payments Account
- 7 2 Breakdown of time costs for the Period
- 7 3 Detailed breakdown of time costs by category of work undertaken for the Period
- 7 4 Breakdown of time costs incurred since my appointment
- 7 5 Detailed breakdown of time costs by category of work undertaken since my appointment

Any queries with regard to this Progress Report must be submitted in writing to this office quoting my full reference

Yours faithfully



**E H Green**

Liquidator

*Licensed by the Institute of Chartered Accountants in England & Wales*

4 May, 2016

**Harbour 2011 Limited**  
**(In Liquidation)**

**Liquidator's Abstract Of Receipts And Payments**

Statement of affairs £	From 19/04/2015 To 18/04/2016 £	From 19/04/2013 To 18/04/2016 £
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**RECEIPTS**

0 00	0 00
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**PAYMENTS**

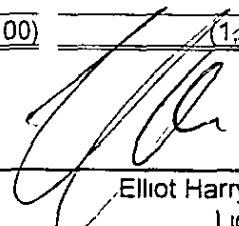
Official Receiver's Fee	0 00	1,070 00
Secretary of State Fee	66 00	242 00
	66 00	1,312 00

**BALANCE - 18 April 2016**

<u>(66.00)</u>	<u>(1,312.00)</u>
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**MADE UP AS FOLLOWS**

ISA	(66 00)	(1,312 00)
	<u>(66 00)</u>	<u>(1,312 00)</u>

  
\_\_\_\_\_  
Elliot Harry Green  
Liquidator

**SIP 9 - Time & Cost Summary**

Period 19/04/15 18/04/16

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	1 00	0 00	0 00	7 40	8 40	1,468 80	174 86
Investigations	6 70	0 00	0 00	9 90	16 60	4,219 40	254 18
Realisations of assets	0 30	0 00	0 00	0 40	0 70	176 60	252 29
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 10	0 00	0 00	8 70	8 80	1,340 80	152 36
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
<b>Total Hours</b>	<b>8 10</b>	<b>0 00</b>	<b>0 00</b>	<b>26 40</b>	<b>34 50</b>	<b>7 205 60</b>	<b>208 86</b>
<b>Total Fees Claimed</b>						<b>0 00</b>	

## Sub Analysis in Period

100	Admin & Planning	0 40	60 00
102	Telephone Calls	1 10	165 00
104	Reviews	0 80	139 40
106	General Correspondence	0 20	55 40
113	Our solicitors correspondence	0 20	20 80
117	Internal Memo	0 90	335 80
121	Filing	1 60	226 20
125	Corporation Tax Return	0 20	30 00
128	Review of case administrators work	2 70	405 00
135	HMRC Correspondence	0 30	31 20
202	Correspondence With Solicitors	7 40	2,119 00
206	Review Company Records	3 10	525 00
212	Conference With Counsel	1 90	578 20
215	Our solicitors correspondence	0 90	135 00
219	Internal Memo	0 20	90 00
220	Correspondence with Debtor / Director	1 50	156 00
226	Internal Discussion	0 20	90 00
229	Enquiry and Investigation Correspondence	0 10	45 00
236	Administrator Instruction on Investigation Matters	1 30	481 20
308	Other	0 40	41 60
310	Our solicitors correspondence	0 30	135 00
503	Creditors Reports	8 70	1,295 80
512	Correspondence with creditors	0 10	45 00
		34 50	7,205 60

**SIP 9 - Time & Cost Summary**

Period 19/04/13 18/04/16

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	21 10	4 20	0 80	86 00	112 10	21,597 50	192 66
Investigations	62 00	23 10	0 00	71 20	156 30	41,255 80	263 95
Realisations of assets	0 50	0 00	0 00	0 40	0 90	266 60	296 22
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	6 10	2 40	0 00	25 70	34 20	6,963 70	203 62
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Hours	89 70	29 70	0 80	183 30	303 50	70,083 70	230 92
Total Fees Claimed						0 00	



## Sub Analysis in Period

100	Admin & Planning	4 30	607 20
101	Reviewing Incoming Correspondence	1 90	285 00
102	Telephone Calls	13 70	2,097 10
104	Reviews	4 40	991 00
105	Statutory Receipts And Payments	0 20	20 80
106	General Correspondence	33 30	5,755 90
107	Case Opening	12 90	1,772 20
110	IPS Diary Update	0 20	32 50
111	Other	1 30	257 60
112	Incoming correspondence	1 60	397 50
113	Our solicitors correspondence	1 10	351 10
116	Official Receiver correspondence	3 40	681 50
117	Internal Memo	7 60	3,035 50
118	Cashbook / Cashier / Cheque Matters	1 50	235 00
119	Correspondence with Debtor/Director	4 60	1,068 20
120	Emails	5 10	1,522 30
121	Filing	9 40	1,363 40
123	WIP and SIP9 Breakdown Reconciliations	0 10	25 00
125	Corporation Tax Return	0 60	90 00
128	Review of case administrators work	4 30	902 50
131	Amend Audio Typing	0 30	75 00
135	HMRC Correspondence	0 30	31 20
201	Correspondence With Banks	3 40	883 80
202	Correspondence With Solicitors	25 20	7,874 00
203	Correspondence With Accountants	4 90	1,090 60
205	Review Accountants Files	2 50	1,042 50
206	Review Company Records	29 90	5,402 90
209	Interview Company Directors	34 30	6,107 10
210	Interview Of Others	2 60	650 00
212	Conference With Counsel	2 10	668 20
213	Other	1 50	469 70
214	Incoming correspondence	1 00	245 00
215	Our solicitors correspondence	10 40	3,829 00
218	Official Receiver correspondence	1 00	450 00
219	Internal Memo	0 20	90 00
220	Correspondence with Debtor / Director	22 50	7,846 50
221	Telephone Calls	10 00	2,974 50
224	Drafting 236 or 366 proceedings	1 20	540 00
226	Internal Discussion	0 40	137 50
227	Review of case administrators work	0 10	22 50
228	Internal Emails	0 20	79 00
229	Enquiry and Investigation Correspondence	1 60	371 90
236	Administrator Instruction on Investigation Matters	1 30	481 20
308	Other	0 40	41 60
310	Our solicitors correspondence	0 30	135 00
319	Book Debt recovery	0 20	90 00
501	Proofs Of Debt	0 30	45 00
503	Creditors Reports	17 50	2,725 80
504	Telephone Calls With Creditors	0 30	45 80
505	Creditors Enquiries/Response	1 20	280 40
506	Creditors Meetings	0 80	160 60
509	Incoming correspondence	0 10	22 50
512	Correspondence with creditors	14 00	3,683 60
		303 50	70,083 70