

# LIQ14

## Notice of final account prior to dissolution in CVL



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 9 3 3 3 0 9 9

Company name in full No.77 Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Sarah

Surname Cook

### 3 Liquidator's address

Building name/number 4 Beaconsfield Road

Street St Albans

Post town Hertfordshire

County/Region

Postcode A L 1 3 R D

Country

### 4 Liquidator's name ①

Full forename(s) Miles

Surname Needham

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 4 Beaconsfield Road

Street St Albans

Post town Hertfordshire

County/Region

Postcode A L 1 3 R D

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ14  
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**6** Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

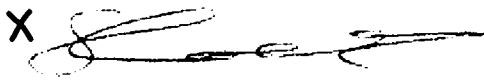
**7** Final account

☒ I attach a copy of the final account.

**8** Sign and date

Liquidator's signature

Signature

X  X

Signature date

<sup>d</sup>2<sup>d</sup>6    <sup>m</sup>0<sup>m</sup>5    <sup>y</sup>2<sup>y</sup>0<sup>y</sup>2<sup>y</sup>1

**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	Rachel Lunan
Company name	FRP Advisory Trading Limited
Address	4 Beaconsfield Road
	St Albans
Post town	Hertfordshire
County/Region	
Postcode	A L 1 3 R D
Country	
DX	cp.stalbans@frpadvisory.com
Telephone	01727 811111

**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)

No.77 Ltd  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 01/07/2020 To 26/03/2021 £	From 01/07/2019 To 26/03/2021 £
38,126.36	SECURED ASSETS Book Debts	NIL NIL	NIL NIL
(32,380.17)	SECURED CREDITORS Advantage Commercial Finance Limite	NIL NIL	NIL NIL
	ASSET REALISATIONS		
4,800.00	Bank Interest Gross	0.05	4.85
88.00	Book Debts	2,000.00	10,400.00
	Cash at Bank	NIL	86.53
		2,000.05	10,491.38
	COST OF REALISATIONS		
	Joint Liquidators' Disbursements	172.86	172.86
	Joint Liquidators' Remuneration	3,615.77	3,615.77
	Pre appointment accountancy fees	NIL	2,500.00
	Preparation of Statement of Affairs	202.75	4,202.75
		(3,991.38)	(10,491.38)
(5,913.19)	PREFERENTIAL CREDITORS Preferential Creditors	NIL NIL	NIL NIL
(32,380.17)	FLOATING CHARGE CREDITORS	NIL NIL	NIL NIL
	UNSECURED CREDITORS		
(28,017.81)	Employees - Redundancy Pay & PILO	NIL	NIL
(103,245.69)	HM Revenue & Customs	NIL	NIL
(81,432.42)	Unsecured Creditors	NIL	NIL
		NIL	NIL
(100.00)	DISTRIBUTIONS Ordinary Shareholders	NIL NIL	NIL NIL
(240,455.09)		(1,991.33)	NIL
	REPRESENTED BY		
			NIL

**FRP**

No.77 Ltd (In Liquidation) ("the Company")

The Liquidator's Final Account pursuant to section 106 of the Insolvency Act 1986 and The Insolvency Rules

26 March 2021

Contents and abbreviations



Section	Content
1.	Overview of the Liquidation
2.	Final outcome for the creditors
3.	Liquidator’s remuneration, disbursements and expenses
Appendix	Content
A.	Statutory information about the Company and the Liquidation
B.	Liquidator’s receipts & payments account for the Period and cumulatively
C.	A schedule of work
D.	Details of the Liquidator’s time costs and disbursements for the Period and cumulatively
E.	Statement of expenses incurred in the Period

The following abbreviations may be used in this report:	
The Company	No.77 Ltd (In Liquidation)
FRP	FRP Advisory Trading Limited
HMRC	HM Revenue & Customs
The Liquidator(s)	Sarah Cook and Miles Needham of FRP Advisory Trading Limited
The Period	The reporting period 1 July 2021 – 26 March 2021
QFCH	Qualifying Floating Charge Holder
SIP	Statement of Insolvency Practice

## 1. Overview of the Liquidation

**FRP**

### Introduction

Following my appointment as Liquidator of the Company on 1 July 2019 I set out herein my final account of the Liquidation and confirm that the affairs of the Company are now fully wound up. This report provides an overview of the Liquidation and details work done and expenses incurred during the period since my last progress report to date.

Following my appointment I wrote to creditors on 9 July 2021, notifying them of my appointment and to set out a summary of the information I had regarding the Company's assets and liabilities and the likely anticipated outcome for creditors.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

This report has been prepared from information available at the time of its preparation. Due to the global outbreak of Covid 19 and the UK's response to this, requiring working from home and necessarily a lack of access to physical files or other information, we should advise that we may not have all the information required to ensure this report is both complete and accurate. Where there are errors and/or omissions we will endeavour to correct these where possible and notify you accordingly.

### Work undertaken by the Liquidator(s) during the Period

A schedule of work undertaken during the Period is attached at **Appendix C**.

### Receipts and Payments Account

Attached, at **Appendix B**, is a receipts and payments account detailing both transactions for the Period and also cumulatively since my appointment as Liquidator, together with the costs and expenses in dealing with this Liquidation which are further discussed in section 3 below.

As shown on the account all assets have been realised, apart from a balance of £2,900 from a debtor. In order to enable me to conclude the administration of the

Liquidation I have agreed with this debtor that payment can be made directly into my fee account.

There were insufficient funds available to make a distribution to creditors. The final outcome for creditors is set out in section 2 below.

### Investigations

Part of my duties include carrying out proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by me in my capacity as Liquidator against any party which could result in a benefit to the estate. I have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted.

Further details of the conduct of my investigations are set out in the schedule of work attached. I can confirm that no further investigations or actions were required.

2. Final outcome for the creditors



The final outcome for creditors is set out below:

**Outcome for secured creditors**

Advantage Commercial Finance Limited ("ACFL") held a fixed and floating charge over the Company's assets. The charge is in relation to an invoice factoring agreement entered into by the Company. Upon Liquidation ACFL sought to recover the debt owed by pursuing the Company's outstanding debtor ledger.

Following the collection of their debt the surplus balance was paid into the Liquidation estate.

**Preferential Creditors**

The following preferential creditors' claims have been received.

Employees	£611.13
The Redundancy Payments Service	£4,031.08

There were insufficient funds available to pay a distribution to preferential creditors.

**Unsecured creditors**

I have received claims totalling £183,793.54 from unsecured creditors.

Pursuant to the Insolvency Rules no dividend will be declared to preferential and unsecured creditors as the funds realised will be utilised in defraying the expenses of the Liquidation.

**The Prescribed Part**

In accordance with the Insolvency Act 1986 the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

In this circumstance, as the floating charge realisations will be fully utilised in meeting the costs of realising the assets, there will be insufficient funds to make a prescribed part distribution to unsecured creditors

### 3. Liquidator's remuneration, disbursements and expenses

**FRP**

#### Liquidator's remuneration

As advised in previous correspondence the creditors determined that the Liquidator's remuneration should be calculated on a time cost basis. In accordance with the approval obtained, fees of £3,615.77 excluding VAT have been drawn from the funds available. Furthermore, there is an outstanding amount for £2,900 due from a debtor which will be received directly into my fee account, and an invoice raised in this regard, to enable me to conclude the Liquidation.

A breakdown of my firm's time costs incurred during both the Period and to date is attached at **Appendix D**.

The remuneration recovered by the Liquidator based on time costs has not exceeded the sum provided in the fees estimate previously circulated to creditors

#### Liquidator's disbursements and expenses

The Liquidator's disbursements are a recharge of actual costs incurred by the Liquidator in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory Trading Limited at the HMRC approved mileage rate prevailing at the time the mileage was incurred, as approved by the creditors. Details of disbursements incurred during the Period are set out in **Appendix D**.

#### Expenses of the Liquidation

An estimate of the Liquidator's expenses was set out in the information previously circulated to creditors prior to determining the basis on which the Liquidator's fees could be drawn, further information on these expenses has been provided with each progress report sent to creditors. the expenses incurred in the Period together with the cumulative total for the Liquidation are detailed in **Appendix E**.

I can confirm that expenses incurred were in line with the estimates previously provided.

When instructing third parties to provide specialist advice and services, or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work being undertaken. This is reviewed by the Joint Liquidator periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidator and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

#### Creditors' Rights

You can access and download a Creditors' Guide to Fees using the following link <https://creditors.frpadvisor.com/info.aspx> and select the guide for liquidations. Creditors have a right to request further information from the Liquidator and also have a right to challenge the Liquidator's remuneration and other expenses, which are first disclosed in this report, under the Insolvency Rules. (For ease of reference these are the expenses incurred in the Period as set out in **Appendix E** only). They also have the right to object to the Liquidator's release. Further details, including relevant time limits, are provided in the notice accompanying this final report which is available for viewing and downloading here: <http://creditors.frpadvisor.com> you will be asked for a case code which is N0549STA.

## Appendix A

Statutory information about the Company and the Liquidation

**FRP**

### COMPANY INFORMATION:

Other trading names: N/A

Date of incorporation: 28 November 2014

Company number: 09333099

Registered office: c/o FRP Advisory Trading Limited  
4 Beaconsfield Road  
St Albans  
Hertfordshire  
AL1 3RD

Previous registered office: 5 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

Business address: 5 Jardine House  
Harrovia Business Village  
Bessborough Road  
Harrow  
Middlesex  
HA1 3EX

### LIQUIDATION DETAILS:

Liquidator(s): Sarah Cook & Miles Needham

Address of Liquidator(s): FRP Advisory Trading Limited  
4 Beaconsfield Road  
St Albans  
Hertfordshire  
AL1 3RD

Date of appointment of Liquidator(s): 1 July 2019

Registered office: c/o FRP Advisory Trading Limited  
4 Beaconsfield Road  
St Albans  
Hertfordshire  
AL1 3RD

Court in which Liquidation proceedings were brought: N/A

Court reference number: N/A

## Appendix B

Liquidator's receipts & payments account for the both the Period and cumulatively

**FRP**

No.77 Ltd  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 01/07/2020 To 26/03/2021 £	From 01/07/2019 To 26/03/2021 £
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		NIL	NIL
(100.00)	DISTRIBUTIONS Ordinary Shareholders	NIL NIL	NIL NIL
(240,455.09)		(1,991.33)	NIL
	REPRESENTED BY		NIL

Appendix C  
A schedule of work

**FRP**

**No.77 Ltd (In Liquidation)****Schedule of Work**

The table below sets out a detailed summary of the work undertaken by the office holder(s) during the reporting period together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets; recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

Note	Category		
<b>1</b>	<b>ADMINISTRATION AND PLANNING</b> <b>Work undertaken during the reporting period</b>		<b>ADMINISTRATION AND PLANNING</b> <b>Future work to be undertaken</b>
	<b>General Matters</b>		
	<p>The following tasks have ensured that the Joint Liquidators complied with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"> <li>Regularly reviewing the conduct of the case and the case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids in efficient case management.</li> <li>Statutory Matters including reviewing correspondence, general case filing, providing creditor updates and carrying out pension checks and ensuring Company books and records have all been recovered and stored as required.</li> </ul>		<p>The following tasks will ensure that the Joint Liquidators comply with their statutory duties and does not have any financial benefit to the creditors: -</p> <ul style="list-style-type: none"> <li>General filing of paperwork and emails to case file and client directory on the IP's computer system.</li> <li>Archiving the client files and marking their destruction date in line with regulations.</li> <li>Arranging the archiving of any company records held and arranging for their destruction following the relevant period after dissolution.</li> </ul>

**No.77 Ltd (In Liquidation)**

**Schedule of Work**

	<ul style="list-style-type: none"> <li>• Setting up insolvent estate bank account to reconcile asset sales funds and any cash at bank credit balance.</li> <li>• Consider any ongoing liaison with the Company's directors that may be required.</li> <li>• Completing periodic case progression reviews.</li> <li>• Ascertaining the online presence of the insolvent and taking appropriate measures to control or close it as required.</li> <li>• Carrying out regular reconciliation of the Liquidation bank account.</li> </ul>		<ul style="list-style-type: none"> <li>• Carrying final reconciliation of the Liquidation bank account and arranging for its closure.</li> </ul>
	<b>Regulatory Requirements</b>		
	<p>The following tasks have ensured that the Joint Liquidators complied with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"> <li>• Considered any ongoing liaison with third parties that may be required.</li> <li>• Posted payments and receipts when required.</li> <li>• Periodic bank reconciliations.</li> <li>• Regular review of any potential money laundering issues throughout the duration of the Liquidation.</li> </ul>		

**No.77 Ltd (In Liquidation)****Schedule of Work**

	<b>Ethical Requirements</b>		
	<p>The following tasks have ensured that the Joint Liquidators complied with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"><li>• Prior to the Joint Liquidator's appointment, a review of ethical issues was undertaken and no ethical threats were identified. Further ethical reviews are carried out periodically and no threats have been identified in respect of the management of the insolvency appointment over the period of this report.</li></ul>		
	<b>Case Management Requirements</b>		
	<p>The following tasks have ensured that the Joint Liquidators complied with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"><li>• Administering insolvent estate bank accounts throughout the duration of the case.</li><li>• Updating case strategy during the course of Liquidation.</li><li>• General Case administration and filling.</li></ul>		<p>The following tasks will ensure that the Joint Liquidators comply with their statutory duties and does not have any financial benefit to the creditors: -</p> <ul style="list-style-type: none"><li>• General Case administration and filling.</li><li>• Arranging the closure of any Liquidation bank accounts operated by the Liquidators.</li></ul>

**No.77 Ltd (In Liquidation)****Schedule of Work**

2	<b>ASSET REALISATION Work undertaken during the reporting period</b>	<b>ASSET REALISATION Future work to be undertaken</b>
	<p>The following matters have maximised the asset realisations for the benefit of the Company's creditors:-</p> <ul style="list-style-type: none"> <li>• Continue to review the debtor ledger, corresponding with the debtors and liaising with them regarding their proposals for repayment of the outstanding amounts due to the Company.</li> <li>• General calls with debtors regarding when payment can be expected.</li> <li>• Letters to director and other debtor regarding current financial position and proposals for repayment of debt.</li> <li>• Chaser emails to the director and other debtor re amounts due to the company providing a further 7 days for payment before solicitors will be instructed.</li> <li>• Review response from director regarding repayment of outstanding amounts due to the Company and his current financial situation. Discuss position with the IP as to whether the repayment plan should be accepted.</li> <li>• Review debtor position and discuss next steps with the Liquidator</li> <li>• Agree amount to be paid by director and send an email to confirm amount due.</li> </ul>	<p>The following matters will maximise potential asset realisations for the benefit of the Company's creditors:-</p> <ul style="list-style-type: none"> <li>• As advised within the report there is an outstanding balance due from a debtor. In order to bring the day to day administration of the Liquidation to a close it has been agreed that these funds be paid into our fee account towards the balance of an outstanding invoice.</li> </ul>

**No.77 Ltd (In Liquidation)****Schedule of Work**

	<ul style="list-style-type: none"> <li>Review acceptance of offer from the director and provide him with the Liquidation account details to enable him to make payment.</li> </ul>		
<b>3</b>	<b>CREDITORS</b> <b>Work undertaken during the reporting period</b>		<b>CREDITORS</b> <b>Future work to be undertaken</b>
	<p>The following tasks have ensured that the Joint Liquidators comply with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"> <li>Lodged creditors' claims onto the operating system.</li> <li>Assisted with creditors' queries and issues raised.</li> <li>General correspondence with creditors.</li> <li>Assisting with creditor queries by telephone and email.</li> <li>General correspondence with HMRC regarding the Liquidation of the Company and requesting details of any claim they may have against the Company.</li> </ul> <p><b><u>Dividend Prospect/ Payments</u></b></p> <ul style="list-style-type: none"> <li>Due to the lack of realisations the Liquidators have been unable to declare or pay a distribution to unsecured creditors.</li> </ul>		<p>The following tasks will ensure that the Joint Liquidators comply with their statutory duties and does not have any financial benefit to the creditors: -</p> <ul style="list-style-type: none"> <li>Ongoing general correspondence with creditors following the circulation of the final report/account.</li> </ul>
<b>4</b>	<b>INVESTIGATIONS</b> <b>Work undertaken during the reporting period</b>		<b>INVESTIGATIONS</b> <b>Future work to be undertaken</b>
	No investigations undertaken in this reporting period.		All investigation matters are now complete

**No.77 Ltd (In Liquidation)**

**Schedule of Work**

5	STATUTORY COMPLIANCE AND REPORTING Work undertaken during the reporting period	STATUTORY COMPLIANCE AND REPORTING Future work to be undertaken
	<p>The following tasks have ensured that the Joint Liquidators complied with their statutory duties and did not have any financial benefit to the creditors:-</p> <ul style="list-style-type: none"><li>• Providing statutory reports to the stakeholders at regular intervals and manage any queries arising therefrom. Copies of these reports will be filed at the Registrar of Companies.</li><li>• Dealing with post appointment VAT and or other tax returns as required.</li></ul>	<p>The following tasks will ensure that the Joint Liquidators comply with their statutory duties and does not have any financial benefit to the creditors: -</p> <ul style="list-style-type: none"><li>• To deal with the statutory requirements in order to bring the case to a close and for the office holders to obtain their release from office; this includes preparing final reports for stakeholders, filing the relevant documentation with the Registrar of Companies.</li><li>• Following the expiry of the eight week period, following the circulation of the Liquidators final account, dealing with all matters to bring the case to close including releasing the bond in place, closing bank accounts and ensuring final account has been upload at Companies House.</li></ul>

## Appendix D

Details of the Liquidator's time costs and disbursements for both the Period and cumulatively

**FRP**

# FRP

## No.77 Ltd (In Liquidation)

Time charged for the period 01 July 2020 to 26 March 2021

	Appointment		Other Professional	Junior Professional & Support	Total Hours	Total Cost	
	Takers / Partners	Managers / Directors				£	Average Hrly Rate £
Administration and Planning	1.05	0.50	4.50	0.65	6.70	1,419.00	211.79
Asset Realisation		0.30	5.00		5.30	1,019.00	192.26
Statutory Compliance		0.10	8.30		8.40	1,562.00	185.95
<b>Total Hours</b>	<b>1.05</b>	<b>0.90</b>	<b>17.80</b>	<b>0.65</b>	<b>20.40</b>	<b>4,000.00</b>	<b>196.08</b>

## Disbursements for the period

01 July 2020 to 26 March 2021

	Value £
<b>Grand Total</b>	

Mileage is charged at the HMRC rate  
prevailing at the time the cost was incurred

## FRP Charge out rates

Grade	From
	1st May 2019
Appointment taker / Partner	370-495
Managers / Directors	280-370
Other Professional	165-230
Junior Professional & Support	80-110

FRP

No.77 Ltd (In Liquidation)  
Time charged for the period 01 July 2019 to 26 March 2021

	Appointment		Other Professional	Junior Professional & Support	Total Hours	Total Cost	
	Takers / Partners	Managers / Directors				£	Average Hrly Rate £
Administration and Planning	1.20	2.30	12.15	0.95	16.60	3,570.00	215.06
Admin & Planning	0.10				0.10	37.00	370.00
Case Accounting		0.30	2.05	0.55	2.90	551.50	190.17
Case Control and Review	1.10	1.70	6.80		9.60	2,238.50	233.18
Case Accounting - General				0.40	0.40	40.00	100.00
General Administration			0.60		0.60	128.00	213.33
Fee and WIP		0.30	2.70		3.00	575.00	191.67
Asset Realisation		3.60	7.30		10.90	2,515.50	230.78
Asset Realisation	0.30		0.60		0.90	192.00	213.33
Chattel Assets			0.10		0.10	23.00	230.00
Debt Collection		3.30	6.60		9.90	2,300.50	232.37
Creditors			2.70	1.65	4.35	643.00	147.82
Unsecured Creditors			0.70		0.70	126.00	180.00
Employees			0.50	1.65	2.15	247.00	114.88
Shareholders			1.50		1.50	270.00	180.00
Investigation		2.95	14.45	3.50	20.90	3,889.75	186.11
Investigatory Work		2.95	13.95	3.50	20.40	3,799.75	186.26
GDPR Work			0.50		0.50	90.00	180.00
Statutory Compliance		0.10	15.10	0.20	15.40	2,827.00	183.57
Statutory Compliance - General			3.20		3.20	576.00	180.00
Statutory Reporting/ Meetings			9.00		9.00	1,665.00	185.00
Bonding/ Statutory Advertising				0.20	0.20	16.00	80.00
Tax/VAT - Post appointment		0.10	2.30		2.40	457.00	190.42
Pensions- Other			0.60		0.60	113.00	188.33
Total Hours	1.20	8.95	51.70	6.30	68.15	13,445.25	197.29

Disbursements for the period  
01 July 2019 to 26 March 2021

	Value £
Category 1	
Advertising	144.36
Bonding	27.50
Grand Total	171.86

Mileage is charged at the HMRC rate  
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From
Appointment taker / Partner	370-495
Managers / Directors	280-370
Other Professional	165-230
Junior Professional & Support	80-110

## Appendix E

### Statement of expenses incurred in the Period

**FRP**

<b>No.77 Ltd (In Liquidation)</b> <b>Statement of expenses for the period ended</b> <b>26 March 2021</b>		
	<b>Period to</b> <b>26 March 2021</b>	<b>Cumulative</b> <b>period to</b> <b>26 March 2021</b>
<b>Expenses</b>	<b>£</b>	<b>£</b>
Office Holders' remuneration (Time costs)	4,000	13,445
Office Holders' disbursements	1	173
Pre appointment accountancy fees	-	2,500
Preparation of Statement of Affairs	203	4,203
<b>Total</b>	<b>4,204</b>	<b>20,321</b>