

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

1 Company details

Company number 09534731

Company name in full Hyperconcepts Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Jonathan James

Surname Beard

3 Liquidator's address

Building name/number 2/3 Pavilion Buildings

Street

Post town Brighton

County/Region East Sussex

Postcode BN1 1EE

Country

4 Liquidator's name ①

Full forename(s) John

Surname Walters

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 2/3 Pavilion Buildings

Street

Post town Brighton

County/Region East Sussex

Postcode BN1 1EE

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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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

d 2

d 8

m 0

m 7

y 2

y 0

y 2

y 3

**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 **Christine Hopkins**

Company name **Begbies Traynor (Central) LLP**

Address **2/3 Pavilion Buildings**

Post town **Brighton**

County/Region **East Sussex**

Postcode **B N 1 1 E E**

Country

DX

Telephone **01273 322960**

**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 or email 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

Hyperconcepts Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 18 October 2022 To 28 July 2023

Statement of Affairs £		£	£
150.00	ASSET REALISATIONS Computer Equipment	NIL	NIL
(562.00)	PREFERENTIAL CREDITORS Employees re Arrears/Hol Pay	NIL	NIL
(6,600.00)	UNSECURED CREDITORS Employees	NIL	
(12,852.00)	Banks/Institutions	NIL	NIL
(1.00)	DISTRIBUTIONS Ordinary Shareholders	NIL	NIL
(19,865.00)			NIL
	REPRESENTED BY		NIL

Note:

Jonathan James Beard
Joint Liquidator

Hyperconcepts Limited (In Creditors' Voluntary Liquidation)

Final report and account of the liquidation

Period: 18 October 2022 to 31 May 2023

Important Notice

This report has been produced solely to comply with our statutory duty to report to creditors and members of the Company pursuant to Section 106 of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Hyperconcepts Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 18 October 2022.
"the liquidators", "we", "our" and "us"	Jonathan James Beard and John Walters both of Begbies Traynor (Central) LLP, 2/3 Pavilion Buildings, Brighton, East Sussex, BN1 1EE
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England & Wales) Rules 2016
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name(s):	None
Company registered number:	09534731
Company registered office:	2/3 Pavilion Buildings, Brighton, East Sussex, BN1 1EE
Former trading address:	72 Charter Street, Chatham, Kent, ME4 5RZ

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	18 October 2022
Date of liquidators' appointment:	18 October 2022
Changes in liquidator (if any):	None

4. PROGRESS SINCE OUR APPOINTMENT

This is our first and final report and account of the liquidation.

The Company was incorporated on 9 April 2015 to provide civil engineering consultancy services to the building and transportation industries.

The Company first experienced problems in April 2020 due to the global COVID-19 pandemic and the first national lockdown. The Company's cashflow was severely restricted, however the Company obtained a bounce-back loan to assist with operating costs.

Further national restrictions and lockdowns saw the Company's clients having to downsize their workforce and consequently cancelling external consulting service providers. This led to the Company being unable to recommence any old contracts or find new contracts which led to no income being received between January 2021 and May 2021.

The Director felt that the Company was no longer able to continue trading, which led them to seek professional advice. Following the advice given, Begbies Traynor was instructed to take the necessary steps to place the Company into Creditors' Voluntary Liquidation. The Company entered liquidation on 18 October 2022.

Since our appointment as liquidators, we have dealt with post-liquidation tax returns and sought to obtain tax clearance from HM Revenue & Customs ("HMRC"). We have also concluded our investigation into the Company's affairs and are satisfied that there are no asset recoveries or matters that justify further investigation.

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 18 October 2022 to 31 May 2023.

According to the Director's Statement of Affairs ("SoA"), the Company had computer equipment with an estimated to realise value of £150.

Receipts

Computer Equipment

Despite the estimated to realise value, no realisations were made due to the equipment's age and condition.

Payments

No payments have been made from the liquidation estate as they have been no asset realisations.

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details>. Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. There is an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken since our appointment as liquidators.

General case administration and planning

The work undertaken in respect of general case administration and planning has mainly consisted of the following:

- Filing of documents to meet statutory requirements;
- Advertising in accordance with statutory requirements;
- Filing of documents and undertaking periodic file reviews;
- Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards;
- Maintenance of statutory and case progression task lists/diaries;
- Updating checklists;
- Discussions regarding strategies to be pursued;
- Meetings with team members to consider practical, technical and legal aspects of the case;
- Ensuring that the Case Record is up to date;
- Review the case file to ensure compliance.

Insolvency Practitioners are required to maintain records to demonstrate how the case is administered, and to document any decisions that materially affect the case.

Whilst this does not benefit creditors financially, it is necessary to ensure the efficient and compliant progressing of the liquidation, which ensures that the liquidators and their staff carry out their work to high professional standards.

Compliance with the Insolvency Act, Rules and best practice

Compliance with the Insolvency Act, Rules and best practice will mainly consist of the following:

- Case set up and initial notifications;
- Correspondence to request information on the Company's dealings, making further enquiries of third Parties;
- Reviewing questionnaires submitted by the Director;
- Reconstruction of financial affairs of the Company;
- Reviewing Company's records;
- Liaising with Insolvency Service;
- Submission of report on the Director with the Insolvency Service;
- Preparing annual/final report and sending to creditors;
- Filing relevant documents with Companies House;
- Reviewing the level of bonding;
- All external non-creditor correspondence.

Insolvency Practitioners are governed by the Insolvency Act and Rules and have certain statutory obligations and duties to fulfil whilst in office which include the regular filing of progress reports with Companies House and the filing of a final report at the end of the period. We are also required to notify various bodies of our appointment, including creditors, Companies House, and advertise our appointment in the London Gazette.

We are also duty bound to correspond with creditors and issue notice of the insolvency event to the likes of the pensions departments, banks and other parties who would have an interest in the proceedings. There is also the duty to investigate the Director's conduct, bond the case appropriately and regularly review the level of bonding and instruct professionals such as property agents and solicitors to assist where necessary.

This work does not benefit creditors financially but is necessary in accordance with the Insolvency Act, Rules and best practice.

Investigations

This has mainly consisted of the following:

- Reviewing Company's records;
- Reconstruction of financial affairs of the Company;
- Reviewing how the Company was conducted;
- Reviewing questionnaires submitted by the Director;
- Submitting report on the Director's conduct to the Department for Business, Energy and Industrial Strategy (BEIS)

It was necessary to do the above work in order to comply with the Insolvency Act, Rules and best practice. We are required to submit an online conduct report in accordance with the Company Directors Disqualification Act. In order to fulfil this duty, we seek to recover and review the Company's books and records, both hard copy and electronic, from the Director in order to carry out our investigations. Any person who is or has been a director or is considered as a de-facto or shadow director of the Company in the three years prior to the insolvency event are also asked to complete a questionnaire to assist with our investigations.

We have a duty to examine the conduct of the Company and its Director in order to identify what assets may be available for realising, including any actions against directors or other parties which may lead to further recoveries into the estate. Such investigations may include analysis of the Company's bank statements, reviewing information provided by third parties and analysis of the Company's management accounting systems.

This work has not resulted in a financial benefit to creditors.

Realisation of assets

This has mainly consisted of the following:

- Collecting supporting documentation
- Investigating the Company's computer equipment

As there have been no asset realisations, this work has not resulted in any financial benefit to creditors.

Dealing with all creditors' claims (including employees), correspondence and distributions

This has mainly consisted of the following:

- Reviewing and replying to creditor correspondence, updating records accordingly.;
- Receive and follow up creditor enquiries via telephone;
- Review and prepare correspondence to creditors and their representatives via email and post;
- Receipting and filing POD when not related to a dividend.

This work has not resulted in a financial benefit to creditors.

Other case specific matters

This has mainly consisted of the following:

- Filing relevant post-appointment tax returns;
- Seeking clearance from HMRC to close the liquidation.

Our investigations are complete and no asset realisations are anticipated. We have reviewed the Company's financial affairs and no material claims were identified from our investigations. Although the work we have carried out did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

5. OUTCOME FOR CREDITORS

The sums owed to creditors at the date of appointment based upon the information detailed in the Director's SoA and the work we have undertaken in the course of the liquidation, are as follows:

Secured creditors

No secured claims have been received to date.

Preferential creditors

Preferential claims of employees for arrears of wages, salary and holiday pay were estimated at £562. No preferential claims have been received to date.

Secondary preferential creditors

The Finance Act 2020 which took effect from 1 December 2020, gave HMRC a secondary preferential claim in insolvencies. This secondary preferential status enables HMRC to be paid in priority to the floating charge holder and the general unsecured creditors in respect of certain taxes owed by the business to HMRC. These taxes include VAT, PAYE, Income Tax, Employee National Insurance Contributions, Student loan deductions and Construction Industry Scheme deductions.

We have not received any secondary preferential claims.

Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

Section 176A of the Act provides that, where the Company has created a floating charge on or after 15 September 2003, the liquidator must make a prescribed part of the Company's net property available for the unsecured creditors and not distribute it to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured debts. Net property means the amount which would, were it not for this provision, be available to floating charge holders out of floating charge assets (i.e. after accounting for preferential debts and the costs of realising the floating charge assets).

To the best of our knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, the Prescribed Part does not apply in this matter.

Unsecured creditors

According to the Director's SOA, the Company had unsecured claims totalling £19,452, none of which was due to HMRC.

To date, we have received unsecured claims totalling £12,557.05.

I am required by the Insolvency (England & Wales) Rules 2016 to inform creditors if:

- (a) I intend to declare a final dividend;
- (b) if no dividend will be declared; or
- (c) if no further dividend will be declared.

In this case, we confirm that no dividend is available for any class of creditor as no funds have been realised in the course of the liquidation. Consequently, we have not taken steps to formally agree the claims of creditors.

6. REMUNERATION & EXPENSES

Remuneration

No resolution has been sought in respect of agreeing the Liquidators' remuneration.

Time Cost Analysis

Our time costs for the period from 18 October 2022 to 31 May 2023 amount to £10,598.50 which represents 44.7 hours at an average rate of £237 per hour. An analysis of time costs incurred in this period is attached at Appendix 2 showing the number of hours spent by each grade of staff on the different types of work involved in the case, and giving the average hourly rate charged for each work type. The information provided in section 4 above relates to the work undertaken in this report.

Our firm's charging policy and charge out rate details also appear at Appendix 2.

Due to a lack of asset realisations, no post-appointment fee has been or will be drawn from the Liquidation estate. Our post-appointment time costs will be written-off as irrecoverable.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W)' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at www.begbies-traynor.com/creditorsguides. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

Work undertaken prior to appointment

Begbies Traynor (Central) LLP's professional fees for assisting the Company and its Director in preparing the SoA and seeking the creditors' decision on the nomination of liquidators have been fixed at £4,000 plus VAT and disbursements.

Only £1,000 of this fee was partly paid by a third party prior to our appointment and is therefore not reflected in the receipts and payments account in Appendix 1. Unfortunately, due to loss of contact, we were unable to recover the remaining £3,800 from the third party. Our outstanding pre-appointment costs will therefore be written off as irrecoverable.

Category 1 Expenses

To 31 May 2023, we have incurred category 1 expenses of £225.

Category 2 Expenses

No resolution has been sought in respect of drawing category 2 expenses. To date, no category 2 expenses have been incurred.

7. LIQUIDATORS' EXPENSES

A statement showing the total expenses incurred since the date of our appointment appears at Appendix 3.

To date, we have not drawn any expenses. We do not anticipate drawing any further expenses before the end of the 8-week prescribed period. Our outstanding expenses of £225 (Specific bond and statutory advertising) will be a cost borne by the firm.

8. UNREALISABLE ASSETS

Apart from the Company's computer equipment, no assets have proved to be unrealisable.

9. OTHER RELEVANT INFORMATION

Investigations and reporting on Director's conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the Company's Director and to make an appropriate submission to the Department for Business, Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

Connected party transactions

We have not been made aware of any sales of the Company's assets to connected parties.

Use of personal information

Please note that although it is our intention to conclude the liquidation, in the course of us continuing to discharge our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

10. CREDITORS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, 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, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to court

Pursuant to Rule 18.34 of the Rules, any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors including that creditor, (or any unsecured creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

11. CONCLUSION

This report and account of receipts and payments is our final account of the winding-up, showing how the liquidation has been conducted and details of how the Company's property has been disposed of.

Unless creditors object, by giving notice in writing within 8 weeks of the delivery of the notice of our final account, we will have our release from liability at the same time as vacating office. We will vacate office upon our delivering to the Registrar of Companies our final account. Should you require further explanation of any matters contained within this report, you should contact our office and speak to the case manager, Christine Hopkins in the first instance, who will be pleased to assist.

A handwritten signature in black ink, appearing to read 'J J BEARD', with a stylized flourish at the end.

J J BEARD
Joint Liquidator

Dated: 31 May 2023

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 18 October 2022 to 31 May 2023

Hyperconcepts Limited
(In Liquidation)
Income and Expenditure Account
18 October 2022 to 31 May 2023

INCOME	Total (£)
None	<u>0.00</u>
	<u>0.00</u>
EXPENDITURE	
None	<u>0.00</u>
	<u>0.00</u>
Balance	<u><u>0.00</u></u>

COSTS AND EXPENSES

SIP9 Hyperconcepts Limited - Creditors Voluntary Liquidation - 02HY016.CVL : Time Costs Analysis From 18/10/2022 To 31/05/2023

Staff Grade	Consultant/Partner	Snr Mngr	Asst Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning				0.4			0.4	78.00	195.00
	Administration	2.3	1.7	0.3	3.6	10.9	0.1	18.9	5,080.50	268.81
	Total for General Case Administration and Planning:	2.3	1.7	0.3	3.6	11.3	0.1	19.3	5,158.50	267.28
Compliance with the Insolvency Act, Rules and best practice	Appointment		0.3	4.8	3.2			8.3	1,858.50	223.92
	Banking and Bonding	0.1		0.3	0.3	0.8	0.6	2.1	402.00	191.43
	Case Closure		0.5		0.9	2.3		3.7	749.50	202.57
	Total for Compliance with the Insolvency Act, Rules and best practice:	0.1	0.5	0.3	5.1	4.4	3.1	14.1	3,010.00	213.48
Investigations	CDDA and investigations	0.3		1.8	8.2			10.3	2,194.50	213.06
	Total for Investigations:	0.3		1.8	8.2			10.3	2,194.50	213.06
Dealing with all creditors claims (including employees), correspondence and distributions	Secured									0.00
	Others			0.9				0.9	216.00	240.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:			0.9				0.9	216.00	240.00
Other matters which includes meetings, tax, litigation, pensions and travel	Seeking decisions of creditors									0.00
	Litigation				0.1			0.1	19.50	195.00
	Total for Other matters:				0.1			0.1	19.50	195.00
	Total hours by staff grade:	2.7	2.2	0.6	11.4	24.0	3.1	44.7		
	Total time cost by staff grade £:	1,471.50	957.00	165.00	2,736.00	4,680.00	480.50	108.50	10,598.50	
	Average hourly rate £:	545.00	435.00	275.00	240.00	195.00	155.00	155.00		237.10

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This policy applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the creditors' decision being made for the office holder to be remunerated on a time cost basis. Best practice guidance* requires that such information should be disclosed to those who are responsible for approving the basis of an office holder's remuneration. Within our fee estimate creditors can see how we propose to be remunerated.

In addition, this policy applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest.

Best practice guidance* indicates that such charges should be disclosed to those who are responsible for approving the basis of the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He will delegate tasks to members of their staff. Such delegation assists the office holder as it allows him to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded in 6 minute units at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Expenses are payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements, which are expenses that are initially paid by the office holder's own firm, but which are subsequently reimbursed from the estate when funds are available.

Best practice guidance classifies expenses into two broad categories:

☐ Category 1 expenses (approval not required) - Specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.

☐ Category 2 expenses (approval required) - Items of expenditure that are directly related to the case and either:

(i) include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party; or

(ii) are items of expenditure which are payable to an associate of the office holder and/or their firm.

Shared or allocated costs (pursuant to (i) above)

The following expenses include an element of shared or allocated cost and are charged to the case (subject to approval).

- ☐ Internal meeting room usage for the purpose of physical meetings of creditors is charged at the rate of £100 (London £150) per meeting;
- ☐ Car mileage which is charged at the rate of 45 pence per mile;

General Office Overheads.

The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a Category 1 expense:

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Brighton office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 1 January 2022 until further notice
Partner	545
Director	490
Senior Manager	435
Manager	380
Assistant Manager	275
Senior Administrator	240
Administrator	195
Junior Administrator	155
Support	155

Prior to 31 December 2021, the following rates applied:

Grade of staff	Charge-out rate (£ per hour)
Partner 1	495
Partner 2	445
Director	395
Senior Manager	345
Manager	250
Assistant Manager	225
Senior Administrator	175
Administrator	140
Trainee Administrator	140
Support	140

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

As detailed above, time is recorded in 6-minute units.

STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Statutory Advertising	Courts Advertising Limited	207.00
Specific Bond	AUA Insolvency Risk Services Ltd	18.00
Total		225.00