

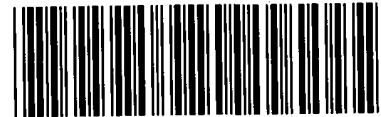
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

TUESDAY



\*ABEX5RK2\*

A13

18/10/2022

#273

COMPANIES HOUSE

### 1 Company details

Company number 0 9 5 6 7 7 7 8

Company name in full Fowler Partners Consultancy Limited

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

### 2 Liquidator's name

Full forename(s) Michael

Surname Jenkins

### 3 Liquidator's address

Building name/number 11 Clifton Moor Business Village

Street James Nicolson Link

Post town Clifton Moor

County/Region York

Postcode Y O 3 0 4 X G

Country

### 4 Liquidator's name ①

Full forename(s) David Adam

Surname Broadbent

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

### 5 Liquidator's address ②

Building name/number 11 Clifton Moor Business Village

Street James Nicolson Link

Post town Clifton Moor

County/Region York

Postcode Y O 3 0 4 X G

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.



LIQ03

Notice of progress report in voluntary winding up

**6** Period of progress report

|           |                |                |                |                |                |                |                |                |
|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| From date | <sup>d</sup> 2 | <sup>d</sup> 2 | <sup>m</sup> 0 | <sup>m</sup> 7 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 1 |
| To date   | <sup>d</sup> 2 | <sup>d</sup> 1 | <sup>m</sup> 0 | <sup>m</sup> 7 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 2 |

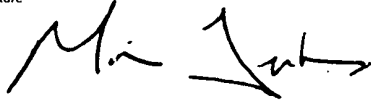
**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X 

X

Signature date

|                |                |                |                |                |                |                |                |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <sup>d</sup> 1 | <sup>d</sup> 9 | <sup>m</sup> 0 | <sup>m</sup> 9 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 2 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

LIQ03

## Notice of progress report in voluntary winding up

**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 **Jo Hudson**

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

Address **11 Clifton Moor Business Village  
James Nicolson Link**

Post town **Clifton Moor**

County/Region **York**

Postcode **YO30 4XG**

Country

DX

Telephone **01904 479801**

**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)**



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## **Fowler Partners Consultancy Limited (In Members' Voluntary Liquidation)**

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Progress report

Period: 22 July 2021 to 21 July 2022

### **Important Notice**

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 92A 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 members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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## **Contents**

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of liquidators
- ☐ Progress during the period
- ☐ Creditors
- ☐ Distributions to members
- ☐ Remuneration and expenses
- ☐ Liquidators' expenses
- ☐ Assets that remain to be realised and work that remains to be done
- ☐ Other relevant information
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- ☐ Conclusion
- ☐ Appendices
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  - 2. Liquidators' time costs and expenses
  - 3. Statement of Liquidators' expenses

# 1. INTERPRETATION

| <b><u>Expression</u></b>                    | <b><u>Meaning</u></b>  |
|---|--|
| "the Company"                               | Fowler Partners Consultancy Limited (In Members' Voluntary Liquidation)  |
| "the liquidators", "we", "our" and "us"     | Michael Jenkins and David Adam Broadbent of Begbies Traynor (Central) LLP, 11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG   |
| "the Act"                                   | The Insolvency Act 1986 (as amended)   |
| "the Rules"                                 | The Insolvency (England and Wales) Rules 2016 (as amended)   |
| "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<br>(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 creditors                      | Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act   |

# 2. COMPANY INFORMATION

|                            |   |
|----------------------------|---|
| Trading name:              | Fowler Partners   |
| Company registered number: | 09567778  |
| Company registered office: | 11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG |
| Former trading address:    | Yew Tree House, 298 Tadcaster Road, York, YO24 1ET                                  |

# 3. DETAILS OF APPOINTMENT OF LIQUIDATORS

|                                   |              |
|-----------------------------------|--------------|
| Date winding up commenced:        | 22 July 2020 |
| Date of liquidators' appointment: | 22 July 2020 |
| Changes in liquidator (if any):   | None         |



## 4. PROGRESS DURING THE PERIOD

### Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 22 July 2021 to 21 July 2022.

**What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to members?**

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 members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment.

The details below relate to the work undertaken in the period of the report only. Our previous report contains the costs of the work undertaken since our appointment.

#### General case administration and planning

Periodic reviews have been carried out in order to ensure that matters have progressed satisfactorily and that statutory requirements of the relevant legislation complied with. Generally, it is necessary to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. Members of our staff have therefore undertaken general administrative duties in order to comply with this requirement.

Whilst this work has not benefitted the member financially, it is a necessary part of the general control of the case.

#### Compliance with the Insolvency Act, Rules and best practice

We have prepared a progress report in respect of the preceding 12-month period and made it available to the Company's creditors and members. The report was also filed with the Registrar of Companies.

We have ensured that the case remains adequately bonded to protect creditors' interests.

General banking and cashiering duties have been undertaken by support staff, such as banking funds, processing payments, invoicing in respect of remuneration and disbursements, maintaining accounting records and carrying out regular bank reconciliations.

The above work has not benefitted creditors financially but was necessary in accordance with insolvency legislation and best practice guidelines.

### Realisation of assets

A nominal amount of bank interest has also been received. The sum of £187 has been received relating to a VAT refund.

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

We have liaised with HMRC in relation to obtaining tax clearance. This matter is ongoing as detailed below.

### Other matters which includes meetings, tax, litigation, pensions and travel

We have submitted returns to HMRC in respect of Corporation Tax and VAT during the period of this report.

The reclamation of VAT charged on the costs of the liquidation has benefitted the members financially by enhancing the funds distributed.

## 5. CREDITORS

As in any liquidation, in a members' voluntary liquidation creditors are required to prove their claims and the liquidators must examine the proofs and the particulars of the claims and admit them, in whole or in part, or reject them. The liquidators must then settle the priorities of the creditors (as between secured, preferential, secondary preferential and unsecured creditors) before paying them in full with statutory interest.

The statement of assets and liabilities embodied within the declaration of solvency sworn by the director indicated that there were no outstanding creditors.

## 6. DISTRIBUTIONS TO MEMBERS

A first distribution of £100,000 was declared to the members on 3 August 2020.

## 7. REMUNERATION & EXPENSES

Our remuneration has been fixed by a resolution of the members of the Company by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP, in attending to matters arising in the liquidation subject to us having agreed that our remuneration shall not exceed the sum of £1,500 in circumstances where the value of time given by us and our staff in attending to matters arising in the winding up exceeds this sum.

We are also authorised to draw expenses for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, details of which were presented to the general meeting of the Company at which various resolutions, including the special resolution that the Company be wound up voluntarily, were passed and which is attached at Appendix 2 of this report.

Our time costs for the period from 22 July 2021 to 21 July 2022 amount to £2,034 which represents 7.4 hours at an average rate of £274.86 per hour.

The following further information in relation to our time costs and expenses is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 22 July 2021 to 21 July 2022
- ☐ Begbies Traynor (Central) LLP's charging policy



To date, we have drawn the total sum of £1,500 plus expenses of £383.50 on account.

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation.

Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

#### **Category 1 Expenses**

To 21 July 2022, we have also drawn expenses in the sum of £383.50

#### **Category 2 Expenses**

No category 2 expenses have been incurred.

## **8. LIQUIDATORS' EXPENSES**

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

## **9. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE**

**What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to members?**

#### General case administration and planning

Periodic reviews of the case will continue to be carried out to ensure compliance with statutory requirements and that matters are progressing satisfactorily.

General administrative duties will continue to be carried out.

Whilst this work will not directly benefit the member, it is a necessary part of the general control of all cases of this nature.

#### Compliance with the Insolvency Act, Rules and best practice

The Act and Rules require us, in our capacity as liquidators, to produce a progress report within two months after each anniversary of our appointment and a final report at the conclusion of the proceedings. The reports are issued to the member and filed with the Registrar of Companies.

It is a statutory requirement to ensure that the case remains adequately bonded in order to protect creditors' and the member's interests.

General banking and cashiering duties will continue to be undertaken.

Whilst this work does benefit the member financially, it is necessary to ensure compliance with applicable legislation and best practice guidelines.

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

We shall pay a final cash distribution to the shareholder once HMRC clearance is obtained. This work will benefit the members financially by enabling the distribution of funds. We will also declare a distribution in specie in relation to the Director's Loan.

Other matters which includes meetings, tax, litigation, pensions and travel

We will continue to liaise with HMRC in order to obtain clearance in respect of all pre and post-liquidation tax matters prior to conclusion of the liquidation. We will also deal with the submission of any necessary Corporation Tax returns for periods after the date of our appointment.

This work will not benefit the member financially but is necessary in accordance with applicable legislation and in order to conclude the liquidation.

**How much will this further work cost?**

We estimate that the time costs incurred in dealing with this further work will be in the region of £2,000; however, it should be noted that we will not receive any remuneration in respect of the time costs incurred above the agreed limit of £1,500, which has already been drawn by us.

**Expenses**

We do not expect any further expenses to be incurred in connection with the work that remains to be done referred to above.

## 10. OTHER RELEVANT INFORMATION

**Use of personal information**

Please note that in the course of discharging 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.

## 11. MEMBERS' RIGHTS

**Right to request further information**

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the Company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the Company (or any member or members with less than 5% of the total voting rights, 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, within 8 weeks of receipt of this progress report any member or members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may 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.

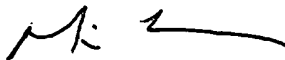
### **Obtaining information on the remuneration of liquidators and the payment of expenses**

The basis of remuneration for acting as liquidators was sought following appointment. Notwithstanding this, beneficiaries of the surplus are able to seek information on their rights in relation to the remuneration and the payment of expenses and can obtain a copy of 'Begbies Traynor Guide for Shareholders. A Guide to the Liquidators' fees – England and Wales' on our website at <https://www.begbies-traynorgroup.com/services-to/shareholders>

Alternatively, if you require a hard copy of the guide, please contact our office and a copy will be sent to you.

## **12. CONCLUSION**

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



**Michael Jenkins**  
Joint Liquidator

Dated: 19 September 2022

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 22 July 2021 to 21 July 2022

## Fowler Partners Consultancy Limited (In Liquidation) Joint Liquidators' Summary of Receipts & Payments

| Declaration<br>of Solvency<br>£ |                         | From 22/07/2021<br>To 21/07/2022<br>£ | From 22/07/2020<br>To 21/07/2022<br>£ |
|---------------------------------|-------------------------|---------------------------------------|---------------------------------------|
|                                 | ASSET REALISATIONS      |                                       |                                       |
|                                 | Bank Interest Gross     | 0.38                                  | 0.82                                  |
| 106,788.00                      | Cash at Bank            | NIL                                   | 106,595.05                            |
| 21,703.00                       | Director's Loan Account | NIL                                   | NIL                                   |
| NIL                             | Furniture & Equipment   | NIL                                   | NIL                                   |
| NIL                             | Investment              | NIL                                   | NIL                                   |
|                                 | VAT Refund              | 187.00                                | 187.00                                |
|                                 |                         | <u>187.38</u>                         | <u>106,782.87</u>                     |
|                                 | COST OF REALISATIONS    |                                       |                                       |
|                                 | Legal Fees              | NIL                                   | 100.00                                |
|                                 | Office Holders Fees     | NIL                                   | 1,500.00                              |
|                                 | Statutory Advertising   | NIL                                   | 283.50                                |
|                                 |                         | <u>NIL</u>                            | <u>(1,883.50)</u>                     |
|                                 | DISTRIBUTIONS           |                                       |                                       |
|                                 | Ordinary Shareholders   | NIL                                   | 100,000.00                            |
|                                 |                         | <u>NIL</u>                            | <u>(100,000.00)</u>                   |
| <u>128,491.00</u>               |                         | <u>187.38</u>                         | <u>4,899.37</u>                       |
|                                 | REPRESENTED BY          |                                       |                                       |
|                                 | Bank 1 Current          |                                       | 4,522.67                              |
|                                 | Vat Receivable          |                                       | 376.70                                |
|                                 |                         |                                       | <u>4,899.37</u>                       |

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## **TIME COSTS AND EXPENSES**

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 22 July 2021 to 21 July 2022; and
- c. Cumulative Time Costs Analysis for the period from 22 July 2020 to 21 July 2022.

## **BEGBIES TRAYNOR (CENTRAL) LLP CHARGING POLICY**

### **INTRODUCTION**

This note 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 passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance<sup>1</sup> requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note 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<sup>2</sup> indicates that such charges should be disclosed to those who are responsible for approving 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/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her 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 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**

Best practice guidance classifies expenses into two broad categories:

- ❑ *Category 1 disbursements (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 disbursements (approval required)* - items of expenditure that are directly related to the case which 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.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting; and
- Car mileage is charged at the rate of 45p per mile.

*Expenses which should be treated as Category 2 disbursements (approval required)* – in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements. No such payments are anticipated in this case.

(B) 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 disbursement*.

<sup>1</sup> Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

<sup>2</sup> Ibid 1



- Telephone and facsimile
- Printing and photocopying
- Stationery

#### **BEGBIES TRAYNOR (CENTRAL) LLP 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 York office as at the date of this report are as follows:

| <b>Grade of staff</b> | <b>Charge-out rate (£ per hour)<br/>1 January 2022<br/>until further notice</b> |
|-----------------------|---|
| Partner               | 545   |
| Director              | 490   |
| Senior Manager        | 435   |
| Manager               | 380   |
| Assistant Manager     | 275   |
| Senior Administrator  | 240   |
| Administrator         | 195   |
| Junior Administrator  | 155   |
| Cashier               | 155   |
| Secretarial           | 155   |

Prior to 31 December 2021, the following rates applied:

| <b>Grade of staff</b> | <b>Charge-out rate (£ per hour)<br/>from 1 December 2018<br/>to 31 December 2021</b> |
|-----------------------|--|
| Partner               | 495  |
| Director              | 445  |
| Senior Manager        | 395  |
| Manager               | 345  |
| Assistant Manager     | 250  |
| Senior Administrator  | 225  |
| Administrator         | 175  |
| Junior 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.

Time is recorded in 6 minute units.

| SIP9 Fowler Partners Consultancy Limited - Members Voluntary Liquidation - 83FO309 MVL : Time Costs Analysis From 22/07/2021 To 21/07/2022 |  |                    |          |          |      |           |           |        |           |         |             |             |                       |
|--|--|--------------------|----------|----------|------|-----------|-----------|--------|-----------|---------|-------------|-------------|-----------------------|
| Staff Grade  |  | Consultant/Partner | Director | Snr Mngr | Mngr | Asst Mngr | Snr Admin | Admin  | Jnr Admin | Support | Total Hours | Time Cost £ | Average hourly rate £ |
| General Case Administration and Planning   | Case planning  | 1.0                |          |          |      |           | 1.1       |        |           |         | 2.1         | 792.50      | 377.38                |
|  | Administration   |                    |          |          |      |           | 0.4       | 0.1    | 0.4       | 0.1     | 1.0         | 185.50      | 185.50                |
|  | Total for General Case Administration and Planning:  | 1.0                |          |          |      |           | 1.5       | 0.1    | 0.4       | 0.1     | 3.1         | 978.00      | 315.48                |
| Compliance with the Insolvency Act, Rules and best practice  | Appointment  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Banking and Bonding  |                    |          |          |      |           | 0.1       |        |           | 1.3     | 1.4         | 213.50      | 152.50                |
|  | Case Closure   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Statutory reporting and statement of affairs   |                    | 0.5      |          |      |           | 1.5       |        |           |         | 2.0         | 560.00      | 280.00                |
|  | Total for Compliance with the Insolvency Act, Rules and best practice:                               |                    | 0.5      |          |      |           | 1.6       |        |           | 1.3     | 3.4         | 773.50      | 227.50                |
| Investigations   | CDOA and Investigations  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Total for Investigations:  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
| Realisation of assets  | Debt collection  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Property, business and asset sales   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Retention of Title/Third party assets  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Total for Realisation of assets:   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
| Trading  | Trading  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Total for Trading:   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
| Dealing with all creditors claims (including employees), correspondence and distributions  | Secured  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Others   |                    | 0.4      |          |      |           | 0.2       |        |           |         | 0.6         | 232.00      | 386.67                |
|  | Creditors committee  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Total for Dealing with all creditors claims (including employees), correspondence and distributions: |                    | 0.4      |          |      |           | 0.2       |        |           |         | 0.6         | 232.00      | 386.67                |
|  | Seeking decisions of creditors   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
| Other matters which includes meetings, tax, litigation, pensions and travel  | Meetings   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Other  |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Tax  |                    |          |          |      |           | 0.1       |        |           | 0.2     | 0.3         | 50.50       | 168.33                |
|  | Litigation   |                    |          |          |      |           |           |        |           |         |             |             | 0.00                  |
|  | Total for Other matters:   |                    |          |          |      |           | 0.1       |        |           | 0.2     | 0.3         | 50.50       | 168.33                |
|  | Total hours by staff grade:  | 1.0                | 0.9      |          |      |           | 3.4       | 0.1    | 0.4       | 1.6     | 7.4         |             |                       |
|  | Total time cost by staff grade £:  | 545.00             | 409.50   |          |      |           | 769.50    | 19.50  | 57.50     | 233.00  |             | 2,034.00    |                       |
|  | Average hourly rate £:   | 545.00             | 455.00   | 0.00     | 0.00 | 0.00      | 228.32    | 195.00 | 143.75    | 145.63  |             |             | 274.86                |
| Total fees drawn to date £:  |  |                    |          |          |      |           |           |        |           |         | 1,500.00    |             |                       |



SIP9 Fowler Partners Consultancy Limited - Members Voluntary Liquidation - 83FO309.MVL : Time Costs Analysis From 22/07/2020 To 21/07/2022

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## STATEMENT OF LIQUIDATORS' EXPENSES

No expenses have been incurred during the reporting period.

## CUMULATIVE STATEMENT OF EXPENSES

| Type of expense       | Name of party with whom expense incurred | Amount incurred<br>£ |
|-----------------------|--|----------------------|
| Legal Fees            | Schofield Sweeney                        | 100.00               |
| Statutory Advertising | Courts Advertising                       | 283.50               |
| Bond                  | Marsh Ltd                                | 47.50                |