

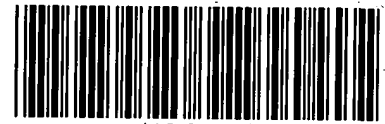
LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



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A15

17/08/2023

#188

COMPANIES HOUSE

1 Company details

Company number 1 0 6 1 2 3 2 4

Company name in full Alpha Kilo Solutions Ltd

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

2 Liquidator's name

Full forename(s) Stephen

Surname Powell

3 Liquidator's address

Building name/number 5 Prospect House, Meridians Cross

Street Ocean Way

Post town Southampton

County/Region

Postcode S O 1 4 3 T J

Country

4 Liquidator's name ①

Full forename(s) Julie

Surname Palmer

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

5 Liquidator's address ②

Building name/number 5 Prospects House, Meridians Cross

Street Ocean Way

Post town Southampton

County/Region

Postcode S O 1 4 3 T J

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	^d 1	^d 7	^m 0	^m 6	^y 2	^y 0	^y 2	^y 2
To date	^d 1	^d 6	^m 0	^m 6	^y 2	^y 0	^y 2	^y 3

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 1	^d 1	^m 0	^m 8	^y 2	^y 0	^y 2	^y 3
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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 Tracey Reid

Company name Begbies Traynor (Central) LLP

Address 5 Prospect House, Meridians Cross
Ocean Way

Post town Southampton

County/Region

Postcode S O 1 4 3 T J

Country

DX

Telephone 023 8021 9820

**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

Alpha Kilo Solutions Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/06/2022 To 16/06/2023 £	From 17/06/2021 To 16/06/2023 £
	ASSET REALISATIONS		
	Bank Interest Gross	0.78	0.78
16,102.81	Cash at Bank	NIL	16,102.81
Uncertain	Directors' Loan Account	1,200.00	2,200.00
		<u>1,200.78</u>	<u>18,303.59</u>
	COST OF REALISATIONS		
	Legal Disbursements	1,030.00	1,030.00
	Legal Fees (1)	1,250.00	1,250.00
	Liquidators' Fees	12,500.00	12,500.00
	Specific Bond	40.00	40.00
	Statutory Advertising	180.00	180.00
		<u>(15,000.00)</u>	<u>(15,000.00)</u>
	SECONDARY PREFERENTIAL CREDITORS		
(604.91)	HMRC - PAYE	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(31,842.72)	HMRC - Corporation Tax	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(16,344.82)		<u>(13,799.22)</u>	<u>3,303.59</u>
	REPRESENTED BY		
	Barclays FL Current Acc NIB		359.59
	Vat Receivable		2,944.00
			<u>3,303.59</u>



Stephen Mark Powell
Joint Liquidator

Alpha Kilo Solutions Ltd (In Creditors' Voluntary Liquidation)

Progress report

Period: 17 June 2022 to 16 June 2023

Important Notice

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

Contents

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of liquidators
- ☐ Progress during the period
- ☐ Estimated outcome for creditors
- ☐ Remuneration and expenses
- ☐ Liquidators' expenses
- ☐ Assets that remain to be realised and work that remains to be done
- ☐ Other relevant information
- ☐ Creditors' rights
- ☐ Conclusion
- ☐ Appendices
 - 1. Liquidators' account of receipts and payments
 - 2. Liquidators' time costs and expenses
 - 3. Statement of Liquidators' expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Alpha Kilo Solutions Ltd (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 17 June 2021.
"the liquidators", "we", "our" and "us"	Stephen Mark Powell of Begbies Traynor (Central) LLP, 5 Prospect House, Meridians Cross, Ocean Way, Southampton, SO14 3TJ and Julie Anne Palmer of Begbies Traynor (Central) LLP, 5 Prospects House, Meridians Cross, Ocean Way, Southampton, SO14 3TJ
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and 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):	Alpha Kilo Solutions Limited
Company registered number:	10612324
Company registered office:	5 Prospects House, Meridians Cross, Ocean Way, Southampton, SO14 3TJ
Former trading address:	51, The Ridings, PO2 0UF

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	17 June 2021
Date of liquidators' appointment:	17 June 2021

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 17 June 2022 to 16 June 2023.

Directors Loan Account

During the period the sum of £1,200 has been received towards the director's loan account balance.

Bank Interest

During the period the sum of 78 pence has been received in respect of bank interest

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 creditors?

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 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 this report only. Our previous report contains details of the work undertaken since our appointment.

General case administration and planning

Work undertaken in this area during the period has included:

- Administrative tasks such as filing and dealing with general case enquiries that do not fall into the below categories;
- Undertaking case reviews.

This work is generally not of financial benefit to the creditors.

Compliance with the Insolvency Act, Rules and best practice

Work undertaken in this area has included:

- Bond reviews;
- Preparation of progress reports

Whilst this work is generally of no financial benefit to the creditors it is required by law that we undertake it.

Realisation of assets

Directors Loan Account (DLA)

As per the Statement of Affairs there was a DLA totalling £32,548. Following a review of the bank statements the DLA was calculated to total £100,879.52. The director has limited assets and has been making monthly payments of £200 towards the debt. To date, £2,400 has been received into the liquidation.

We are currently reviewing the directors income and expenditure to establish if payments towards the debt can be increased.

Other matters which include seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedures, tax, litigation, pensions and travel)

Work undertaken in this area during the period has included:

- Submission of VAT and Corporation tax returns
- Liaising with solicitors in relation to application for court approval of Liquidators remuneration

This work is generally not of financial benefit to the creditors, however we are required to undertake it.

5. ESTIMATED OUTCOME FOR CREDITORS

The sums owed to creditors at the date of appointment (as detailed in the director's statement of affairs) are as follows:

Secured creditors

There are no secured creditors.

Preferential creditors

There are no known preferential claims.

Secondary preferential creditors

Further to the changes to the Finance Act 2020, HM Revenue & Customs are now able to claim secondary preferential status for certain liabilities. Taxes owed by the business to HMRC comprising of VAT, PAYE Income Tax, Employee National Insurance Contributions, Student loan deductions and Construction Industry Scheme deductions fall under the secondary preferential status.

The secondary preferential claim of HM Revenue & Customs is estimated at £604.91.

Unsecured creditors

Unsecured creditors were estimated at £31,942.72. To date we have received claims totalling £28,190.22.

On the basis of realisations to date and estimated future realisations we estimate an outcome for each class of the Company's creditors as follows:

Secured creditors

There are no secured creditors.

Preferential creditors

There are no known preferential claims.

Secondary preferential creditors

We consider that there may be sufficient funds for a dividend to be paid to HM Revenue & Customs after payment in full of the preferential creditors.

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

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, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

Unsecured creditors

We consider that there may be sufficient funds for a dividend to be paid to unsecured creditors, however this is dependent upon the realisation of the DLA as detailed earlier in the report.

6. REMUNERATION & EXPENSES

Remuneration

Our remuneration has been fixed by Court 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 winding up.

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, which is attached at Appendix 2 of this report.

Our time costs for the period from 17 June 2022 to 16 June 2023 amount to £7,945.50 which represents 22.90 hours at an average rate of £346.97 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 17 June 2022 to 16 June 2023
- ☐ Begbies Traynor (Central) LLP's charging policy

To 16 June 2023, we have drawn the total sum of £12,500 on account of our remuneration, against total time costs of £19,045 incurred since the date of our appointment.

Time Costs Analysis

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.

As can be concluded from the information above, the level of our approved remuneration has been sufficient to cover the costs of the liquidation and we are pleased to report that we do not anticipate seeking any increase or amendment to our approved remuneration basis if matters progress to conclusion as envisaged.

Work undertaken prior to appointment

In addition to the post appointment remuneration, the costs relating to work undertaken prior to our appointment in assisting with the preparation of the statement of affairs and seeking the decisions of creditors on the nomination of liquidators were not approved by creditors.

Expenses

To 16 June 2023, we have also drawn expenses in the sum of £2,720.

Why have subcontractors been used?

No subcontractors have been used.

Category 2 Expenses

No category 2 expenses have been incurred.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2021' 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.

7. 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.

Expenses actually incurred compared to those that were anticipated

Creditors will recall that we estimated that the expenses of the liquidation would total £220. Unfortunately, the expenses that we have incurred so far have exceeded that estimate. The reason why the estimate has been exceeded are as follows:

- It was necessary to make an application to court for fee approval as no creditor votes were received.

8. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

As detailed in the director's statement of affairs, the assets of the Company consisted of cash at bank and directors loan account. At this stage in the liquidation, we have the following assets left to realise:

- ☐ *Directors Loan Account*

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

General case administration and planning

Whilst the case remains open we will need to undertake the following:

- Case reviews;
- Case planning and strategy.

This work is generally of no financial benefit to the creditors but it is necessary in administering the case.

Compliance with the Insolvency Act, Rules and best practice

We shall need to undertake the following:

- Bond reviews;
- Cashiering;
- Preparation of progress reports.

Traditionally this work is of no financial benefit to the creditors but it is required by law that we undertake it.

Realisation of assets

Directors Loan Account

Whilst the directors loan account remains unpaid we will continue to undertake work in this area which will include liaising with the director and undertaking a review of the directors assets.

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

Work that will be undertaken in this area will include:

- Dealing with creditor queries;
- Maintaining up to date creditor information.

This work may be of financial benefit to the creditors as it ensures claims are lodged correctly in the event a dividend is payable.

Other matters which include seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedure, tax, litigation, pensions and travel)

We will also need to undertake the following:

- Submission of VAT and Corporation Tax returns

This work is traditionally of no benefit to the creditors but we are required to undertake it.

How much will this further work cost?

The 'further work' detailed above has always been anticipated, but at this point in the proceedings, it has not yet been completed. As you know, this work is necessary in order that I may complete the liquidation as envisaged. The cost of completing this work will not exceed any amounts approved by creditors previously.

Expenses

Details of the expenses that we expect to incur in connection with the work that remains to be done referred to above are as set out in the estimate of anticipated expenses sent to creditors on 12 August 2022 which included all of the expenses that we anticipate that we will incur throughout the liquidation.

What is the anticipated payment for administering the case in full?

We estimated that the cost of administering the case would be in the region of £23,805, and subsequently we have approval for us to draw our remuneration based upon a time costs basis.

However, please note that should there be additional or unexpected asset realisations, we will look to draw our remuneration from those too, capped at the level that the creditors approve.

9. OTHER RELEVANT INFORMATION

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 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.

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

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

A handwritten signature in black ink, appearing to read 'S M Powell', with a stylized, cursive script.

S M Powell
Joint Liquidator

Dated: 8 August 2023

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 17 June 2022 to 16 June 2023

Alpha Kilo Solutions Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/06/2022 To 16/06/2023 £	From 17/06/2021 To 16/06/2023 £
	ASSET REALISATIONS		
	Bank Interest Gross	0.78	0.78
16,102.81	Cash at Bank	NIL	16,102.81
Uncertain	Directors' Loan Account	1,200.00	2,200.00
		<u>1,200.78</u>	<u>18,303.59</u>
	COST OF REALISATIONS		
	Legal Disbursements	1,030.00	1,030.00
	Legal Fees (1)	1,250.00	1,250.00
	Liquidators' Fees	12,500.00	12,500.00
	Specific Bond	40.00	40.00
	Statutory Advertising	180.00	180.00
		<u>(15,000.00)</u>	<u>(15,000.00)</u>
	SECONDARY PREFERENTIAL CREDITORS		
(604.91)	HMRC - PAYE	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(31,842.72)	HMRC - Corporation Tax	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(16,344.82)</u>		<u>(13,799.22)</u>	<u>3,303.59</u>
	REPRESENTED BY		
	Barclays FL Current Acc NIB		359.59
	Vat Receivable		2,944.00
			<u>3,303.59</u>

COSTS AND EXPENSES

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 17 June 2022 to 16 June 2023;
- c. Cumulative Time Costs Analysis for the period from 17 June 2021 to 16 June 2023.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This policy applies where a licensed insolvency practitioner in the firm is acting as an office holder of a solvent estate and seeks member 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 members 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* requires that such information should be disclosed to those who are responsible for approving the basis of an office holder's remuneration.

In addition, this policy applies where member 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 SOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of their 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 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 SOLVENT 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;

Payments anticipated to be made to associates (pursuant to (ii) above)

Services provided by other entities within the Begbies Traynor group

The following items of expenditure which relate to services provided by entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

Eddisons Commercial Ltd may be instructed to value and dispose of any necessary assets. Eddisons charge a valuation fee of £750 plus 10% of realisations plus VAT and disbursements.

In addition to the services detailed above, it may become necessary to instruct Eddisons Commercial Limited to provide additional services, not currently anticipated, during the course of the case. In such circumstances and to avoid the costs associated with seeking further approval, the charges for such services will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

Grade of staff	Charge-out rate (£ per hour)
Director	£275
Associate	£180
Surveyor	£120
Graduate	£100
Administration	£80
Porters	£35

Instruction of Eddisons Insurance Services Limited ("EIS") to provide insurance broking services and specifically open cover insurance for the insurable risks relating to the case. The cost of open cover insurance will vary during the course of the case depending upon the value of the assets and liability risks. The costs of insurance cover for subsequent quarter periods will be dependent upon prevailing insurance market conditions and the ongoing insurable risks on the case.

In accordance with standard insurance industry practice, EIS will receive payment of commission for the services it provides from the insurer. The commission is calculated as a percentage of the insurance premiums payable and such percentage will depend upon the class or classes of assets being insured.

EIS will invoice the insolvent estate for the premium(s) due on the insurer's behalf and receive payment from the estate. EIS will in turn, account to the insurer for the premium(s) payable after deducting any commission payable by the insurer.

Additional payments received by Eddisons Commercial Limited from purchasers where assets are disposed of by way of auction

In addition to the charges of Eddisons Commercial Limited detailed above for providing the services to the office holder, where any machinery and business assets (other than freehold/leasehold property) are disposed of by way of auction, Eddisons Commercial Limited will also receive a payment from the purchaser, known as a buyer's premium, equivalent to 15% of the successful bid. Where any freehold/leasehold property is disposed of by way of auction, Eddisons Commercial Limited will also receive a payment from the purchaser, known as a buyer's administration fee, in the sum of £600. It is standard auction industry practice for a buyer's premium and buyer's administration fee to be charged. The buyer's premium and buyer's administration fee is paid by the purchaser of the assets and is not paid by the office holder from the assets of the estate.

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 disbursement*.

- ☐ 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 office as at the date of this report are as follows:

Grade of staff	Charge-out rate range (£ per hour) 10th July 2023 until further notice
Appointment taker/partner	560-640
Managers/directors	415-540
Other professional	215-300
Junior professional/support	170

Prior to 10th July 2023, the following rates applied:

Grade of staff	Charge-out rate (£ per hour)
Partner	545
Director	490
Senior Manager	435
Manager	380
Assistant Manager	275
Senior Administrator	240
Administrator	195
Junior Administrator	155
Cashier	155
Secretarial	155

SIP9 Alpha Kilo Solutions Ltd - Creditors Voluntary Liquidation - 25AL745.CVL : Time Costs Analysis From 17/06/2022 To 16/06/2023

[illegible]

[illegible]

CUMULATIVE STATEMENT OF EXPENSES

[illegible]