

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 1 1 1 4 0 8 8 4

Company name in full Middleton Solicitors Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Kevin

Surname Lucas

3 Liquidator's address

Building name/number Stanmore House

Street 64-68 Blackburn Street

Post town Manchester

County/Region

Postcode M 2 6 2 J S

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

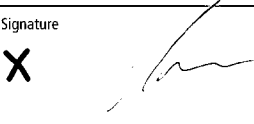
Country

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 0	^d 9	^m 0	^m 1	^y 2	^y 0	^y 2	^y 0				
To date	^d 0	^d 8	^m 0	^m 1	^y 2	^y 0	^y 2	^y 1				
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	Signature 								X			
Signature date	^d 0	^d 8	^m 0	^m 3	^y 2	^y 0	^y 2	^y 1				

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Stephen Lancaster**

Company name **Lucas Ross Limited**

Address
Stanmore House
64-68 Blackburn Street

Post town **Radcliffe**

County/Region **Manchester**

Postcode **M 2 6 2 J S**

Country

DX

Telephone

**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

MIDDLETON SOLICITORS LTD - IN LIQUIDATION

**Liquidator's First Annual Progress Report pursuant
to Section 104A of the Insolvency Act 1986
For the period from 9 January 2020 to 8 January
2021**

MIDDLETON SOLICITORS LTD - IN LIQUIDATION PROGRESS REPORT

1. INTRODUCTION, CREDITORS' RIGHTS AND ABBREVIATIONS

The following abbreviations will be used as appropriate throughout this report:

Act	Insolvency Act 1986
CDDA	Company Directors Disqualification Act 1986
Company	Middleton Solicitors Ltd
Liquidator	Kevin Lucas of Lucas Ross Limited Stanmore House, 64-68 Blackburn Street, Radcliffe, Manchester, M26 2JS
Rules or Rule	Insolvency Rules 2016
SIP2	Statement of Insolvency Practice Number 2 - Investigations by office holders in administration and insolvent liquidations
SofA	Statement of Affairs signed by the directors at the start of the process

A resolution to wind up the Company was passed on 9 January 2020, when Kevin Lucas and Elizabeth Manley were appointed Joint Liquidators.

This is the first annual progress report to creditors and covers the period from 9 January 2020 to 8 January 2021 and is issued pursuant to Section 104A of the Act to provide creditors with an update on the progress of the Liquidation. This report should be read in conjunction with any previous reports.

Creditors' rights

At the end of this report is an extract from the Insolvency Rules 2016 setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the liquidation. Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration free of charge from this office on request

Complaints about Insolvency Practitioners should be made to the office of the relevant Liquidator in the first instance. If you are not satisfied with the response, the Insolvency Service has a central gateway for considering complaints. This gateway can be found at <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue a complaint.

All Licensed Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work. The Insolvency Code of Ethics can be found at <https://www.icaew.com/-/media/corporate/files/technical/ethics/insolvency-code-of-ethics.ashx?la=en>

**MIDDLETON SOLICITORS LTD - IN LIQUIDATION
PROGRESS REPORT**

2. STATUTORY INFORMATION

Date of appointment of the Joint Liquidators: 9 January 2020

Trading style(s) of the Company: Middleton Solicitors Limited

Registered number: 11140884

Registered office: 2 Pacific Court, Pacific Road, Atlantic Street,
Altrincham, Cheshire, WA14 5BJ

To be changed to Stanmore House, 64-68
Blackburn Street, Radcliffe, Manchester, M26
2JS

Changes in office holder: Elizabeth Manley was removed from office as
Joint Liquidator on 4 November 2020 following a
block transfer order made in the High Court of
Justice, Business and Property Courts in
Manchester.

Kevin Lucas remains in office as sole Liquidator.

3. PROGRESS OF THE LIQUIDATION DURING THE PERIOD

Book Debts

The SofA detailed book debts with a book value of £21,831 and estimated to realise value of £16,373. The Liquidator contacted all of the debtors to seek payment proposals, and several rounds of correspondence followed thereafter. The overall outcome was mixed - some of the debtors did not respond, some had already settled their accounts prior to the liquidation, and some of the debts have been disputed.

As the review period progressed, the Liquidator assessed the position generally and felt it was not commercially viable to continue to chase them and with no funds available to cover court fees, no further action will be taken by the Liquidator.

The Liquidator did separately enter into discussions with the director, as the person with best knowledge of the clients and any issues arising, to sell the ledger back to him.

Based on the Liquidator's assessment of the potential realisations, and his view as to what may be collectable, the figure agreed with the director was £2,000 for the ledger, and he would also settle the direct legal fees involved separately.

Brabners Solicitors assisted with drafting the deed of assignment. The director remitted the sum of £2,000 into the estate, but the deed of assignment has yet to be executed owing to a number of unresolved queries in relation to the debtor list. The funds currently held by the Liquidator do not form part of the estate funds.

MIDDLETON SOLICITORS LTD - IN LIQUIDATION PROGRESS REPORT

Client Funds

The SofA disclosed client funds with a book value of £3,000 but with a Nil estimate to realise value. Client funds belong to clients and not the Company. Consequently, the funds held in the client account were returned to the specific clients. For the sake of transparency, the sum identified and returned was £10,716 and this concludes this matter.

Cash at Bank

The SofA disclosed an estimated to realise value of £1,527 being the funds the director advised were currently held in the Company's pre appointment bank account. Following the Liquidator's appointment, correspondence was provided to Lloyds Bank Plc ("Lloyds") to request the remittance of the balance in full, however Lloyds confirmed the account was brought down to zero owing to payment of certain sundry expenses and bank charges. Given the amounts involved, it is not considered financially viable to pursue further.

Investigations

Investigations have been undertaken in accordance with SIP2, which has included a review of:

- a) SofA
- b) Questionnaires submitted by directors of the Company who acted in the 3 years prio to the commencement of the liquidation
- c) The Company's available financial information (including bank statements and management accounts)

The investigations have been completed. Based upon the review, it is not considered that there are recovery actions to pursue in this case.

Future Actions

As outlined above, whilst the director has paid the consideration of £2,000 (by way of a deposit) for the debtor ledger, there remains some outstanding queries regarding the same still to resolve. It is expected the case will move directly to closure within the next review period.

4. COSTS OF THE LIQUIDATION

A summary of the receipts and payments account is attached for your information, analysed to show activity in the last year and the entire period of the liquidation as appropriate.

It shows actual receipts and actual payments rather than accrued and unrealised/unpaid receipts and payments.

Remuneration of the Liquidator

MIDDLETON SOLICITORS LTD - IN LIQUIDATION PROGRESS REPORT

The Liquidator shortly after appointment sought to fix the basis of his remuneration via a decision by correspondence on a part fixed fee and part time costs basis with the decision date of 18 February 2020, however the requisite voting required to pass the necessary resolutions were not achieved; as such, fee approval was not obtained, and no remuneration has been drawn in this matter. Should the book debt assignment be agreed and/or any further assets realisations achieved, the Liquidator will seek agreement to a fixed fee to cover the work done by him and his staff.

The Liquidator's time costs for the period 9 January 2020 to 8 January 2021 are £19,776.50 and are shown in more detail at the end of this report. This represents 104.9 hours at an average hourly rate of £188.53. Time has been spent on the four categories detailed below where further guidance on the work involved under each one is provided:

Category	Description of work undertaken
Admin & Planning	Work undertaken has related to all statutory and compliance matters of the case, although required under statute and best practice guidelines does not necessarily give rise to a financial benefit to the estate. This includes dealing with tasks immediately following appointment, statutory filing, advertising, cashing and bonding matters, dealing with tax formalities of the liquidation, investigations into a pension scheme, case reviews and all other internal matters.
Creditors	Time has been spent corresponding with creditors following appointment, including seeking approval for the Liquidator's remuneration, and dealing with routine and more specific queries.
Investigations	This work has included, in addition to making enquiries of the director and other third parties, completion of an initial assessment which included gathering the company's books and records and reviewing bank statements and conducting the necessary investigations as required under SIP2.
Realisation of Assets	Time has been spent mainly dealing with the book debtor ledger, including corresponding with the debtors, dealing with queries, disputes, and following up non-responses. Work has also included discussing with the director the assignment of the ledger, and identifying other queries, plus establishing and dealing with the position relating to the client funds and the cash at bank.

Expenses and Disbursements

Details of the Liquidator's expenses incurred during the reporting period are shown in the table below:

Expense Incurred	Name of provider	Balance b/fwd (£)	Amount incurred (£)	Amount discharged (£)	Balance Outstanding (£)
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MIDDLETON SOLICITORS LTD - IN LIQUIDATION PROGRESS REPORT

Legal Fees	Brabners Solicitors	-	250	-	250
Total		-	250	-	250

Brabners Solicitors are an independent legal firm authorised and regulated by the Solicitors' Regulation Authority; with insolvency being one of their specialist fields. They were instructed to draft the Deed of Assignment for the residual debtor ledger to be sold back to the director. However, this disclosure is made in the interests of transparency and that the director agreed to meet the legal costs out of his own means, although due to the debt assignment agreement having not yet been executed, this amount is outstanding.

Disbursements are expenses incurred in connection with an insolvency appointment, which are initially met by the office holder and then reimbursed when funds become available. The disbursements are split into two categories:

- Category 1 disbursements are payments to independent third parties where there is specific expenditure directly referable to the appointment in question.
- Category 2 disbursements are additional items of incidental expenditure which are not directly referable to the appointment in question and/or payable to a third party. No approval has been obtained and hence no such disbursements have been drawn.

Category 1 disbursements incurred and recharged in the period are set out below:

Disbursement	Name of provider	Balance b/fwd (£)	Amount incurred (£)	Amount recharged (£)	Balance Outstanding (£)
Bond	Marsh Limited	-	70		70
Statutory Advert	EPE Reynell	-	158		158
Total		-	228		228

Category 2 disbursements, where any have been incurred in the period, are shown after the time report. As required by Statement of Insolvency Practice Number 9, a schedule of the Liquidator's charge out rates and disbursement charging policies is shown at the end of this report.

During the period no Category 2 disbursements have been incurred or drawn.

A copy of 'A Creditors' Guide to Liquidators' Fees' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set is available from the Liquidator on request at no cost.

5. PROSPECTS FOR CREDITORS

Secured Creditors

The SofA detailed that there was a fixed and floating charge representing a rent deposit deed in favour of Graeme Middleton dated 24 June 2019.

MIDDLETON SOLICITORS LTD - IN LIQUIDATION PROGRESS REPORT

The estimated sum owed to this secured creditor as per the SofA is £116,331. There will be insufficient funds to enable a distribution in this matter.

Preferential Creditors

There were no known preferential creditors in this liquidation, and no preferential claims have been received to date.

Unsecured Creditors and Prescribed Part

Pursuant to Section 176A of the Act where a company has granted a floating charge to a creditor on or after 15 September 2003, a proportion of the net property of that company must be made available purely to unsecured creditors.

The Company has granted a floating charge after 15 September 2003 and therefore the prescribed part does apply. The estimated prescribed part as per the SofA is £6,275 drawn from estimated net property of £17,900.

However, unless further funds can be realised in the liquidation, and/or the net property remains lower than the deminimis figure of £10,000 - owing to insufficient realisations there will be no prescribed part distribution.

The SofA detailed unsecured creditors of £560,919. As at the date of this report claims have been received totalling £89,707.

There is no prospect of a dividend being paid to unsecured creditors.

Next Report to Creditors

The next report to creditors will be sent out to creditors following the next anniversary of the Liquidation or the conclusion of the winding up, whichever may be sooner.

If you require any further information please contact us via help@lucasross.co.uk.

Kevin Lucas
Liquidator

8 March 2021

Creditors' and members' requests for further information in administration, winding up and bankruptcy
18.9.

(1) The following may make a written request to the office-holder for further information about remuneration

or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
- (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
- (d) any unsecured creditor with the permission of the court; or
- (e) any member of the company in a members' voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—

- (a) the office-holder giving reasons for not providing all of the information requested; or
- (b) the expiry of the 14 days within which an office-holder must respond to a request.

(7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.

(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
- (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
- (c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—

- (a) a secured creditor,

- (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
- (c) in a members' voluntary winding up—
 - (i) 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
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Applications under rules 18.34 and 18.35 where the court has given permission for the application
18.36.

- (1) This rule applies to applications made with permission under rules 18.34 and 18.35.
- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application
18.37.

- (1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.
- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

- (b)an order reducing any fixed rate or amount;
- (c)an order changing the basis of remuneration;
- (d)an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;
- (e)an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by –

- (i)the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

- (ii)the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

- (f)any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.

OFFICE HOLDER'S FEES AND DISBURSEMENTS POLICY

Fees based on Time Properly Given and the Estimation of Fees

Each member of staff involved with the case will time charge on an individual basis. The hourly cost of each member of staff shall be calculated in accordance with their experience and resultant grade within the practice.

Recording of Fees

Time is formally recorded in prescribed categories in units of 6 minutes. All units of time properly spent, shall be recorded on a formal time management system and retained throughout appointment, irrespective of the basis of fees.

Charge Out Rates

Hourly charge out rates from 3 December 2020 are:

Charges for usual cases	(£)
Partner/Director/Consultant	395
Manager/Senior Manager	280-325
Assistant Manager	260
Administrator/Senior Administrator	170-225
Cashier(#)	150
Junior and Support Staff	125

(#) Please note that time charged by our cashiers relates only to accounting matters relevant to the case.

The basis upon which the Office Holder determines the appropriate charge out rate on the complexity of the case is detailed in the respective independent creditors' guides to fees, available to download from our company website or by email from this office.

The Office Holder reserves the right to uplift both the hourly rates and category 2 disbursements periodically without further recourse to the creditors. By law, such increases must be disclosed to creditors within each statutory report. Where such increases affect the total fees incurred and take these over the totality of any fee resolution proposed previously, an additional fee resolution will be sent to creditors for their consideration.

Support Staff

In an effort to minimise costs to the case, it is necessary to use support staff to undertake certain matters. Support staff time is charged in the same manner as technical staff on the rates outlined above.

VAT

Services provided by Insolvency practitioners are subject to VAT, except when acting as Nominee or Supervisor of an estate.

Our fees will be subject to VAT at the appropriate rate.

Where the case is not registered for VAT, VAT shall be shown as an irrecoverable expense of the estate.

Expenses and Disbursements

Every case dealt with will incur expenses in addition to fees. These expenses will often also be referred to as disbursements.

Expenses will cover a number of areas, such as advertising, insolvency practitioner insurance and legal fees.

Where the Office Holder or his firm pays these out of their own funds (e.g. the firm's office account) these will be classed as Disbursements. The Office Holder is required to explain the amount and nature of such disbursements whenever a formal abstract of accounts is produced.

Regulations require that we separate Category 1 and 2 disbursements for your information. An explanation of which is as follows:

Category 1 Disbursements:

Category 1 disbursements are expenses directly attributable to the case, where exact costs can be ascertained and recharged without profit. These can, but are not limited to, include insolvency bonds, advertising, company searches, post redirection orders, postage, external room hire, external storage as well as public transport and

accommodation costs incurred by staff whilst attending to the administration of the estate.

Category 2 Disbursements

Category 2 disbursements are additional overheads that relate to the estate but are either not directly attributable to it, or the exact cost is not ascertainable and therefore cannot be precisely recharged. These expenses include, inter alia, stationery, photocopying and storage costs.

Any authorised category 2 disbursements which have been charged shall be shown in the statutory abstract of accounts.

The following is a current schedule of category 2 disbursements which may (*) be charged by Lucas Ross Limited

- Mileage shall be recharged at 50pence per mile;
- Storage of books and records at £30 per box per annum;
- Fixed charge to cover all and any circulars/correspondence at £10 per relevant party (creditors, employees, directors, members) per annum;
- Internal meeting room (where required) charged at £50 per hour or part thereof.

(*) Lucas Ross Limited does not ordinarily recover all category 2 disbursements, but reserves the right to do so, where such disbursements are substantial and appropriate sanction has been obtained.

The following items of expenditure will normally be treated as general office overheads by the Office Holder and will not be charged to the case:

- Telephone and facsimile;
- Printing and photocopying;
- Stationery;
- Email addresses or telephone numbers set up and used exclusively for the case;

Middleton Solicitors Ltd
(In Liquidation)
Liquidator's Summary of Receipts & Payments
To 08/01/2021

S of A £		£	£
Uncertain	SECURED ASSETS Rent Deposit	NIL	NIL
(116,330.71)	SECURED CREDITORS Graeme Middleton	NIL	NIL
NIL	ASSET REALISATIONS Client Funds	NIL	
16,373.50	Book Debts	NIL	
1,527.00	Cash at Bank	NIL	
	Book debt assignment	2,000.00	2,000.00
(235,478.96)	UNSECURED CREDITORS Trade & Expense Creditors	NIL	
(293,091.43)	PI Insurance Provider	NIL	
(32,349.04)	HM Revenue & Customs - VAT & PAYE	NIL	NIL
(100.00)	DISTRIBUTIONS Ordinary Shareholders	NIL	NIL
(659,449.64)			2,000.00
	REPRESENTED BY Client Account		2,000.00
			2,000.00

Time Entry - SIP9 Time & Cost Summary

M0046 - Middleton Solicitors Ltd
All Post Appointment Project Codes
From: 09/01/2020 To: 08/01/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	1.60	0.30	10.50	12.50	24.90	4,286.50	172.15
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.50	0.20	23.80	3.20	27.70	5,900.00	213.00
Investigations	2.80	0.00	8.80	16.40	28.00	4,600.00	164.29
Pre Appointment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.60	0.00	19.10	4.60	24.30	4,990.00	205.35
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	5.50	0.50	62.20	36.70	104.90	19,776.50	188.52
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - SIP9 Time & Cost Summary

All Disbursements (Grouped By Analysis Code)

M0046 - Middleton Solicitors Ltd
From: 09/01/2020 To: 08/01/2021

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Disbursement Description / Analysis Codes	Disbursement Category	Amount
Statutory Advertising: (ADVE :)	Category 1	158.00
Specific Bond: (BORD :)	Category 1	70.00
	Total	228.00