

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 8 9 8 3 9 5

Company name in full Ha Ha Catering Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Craig

Surname Johns

3 Liquidator's address

Building name/number Regency House

Street

Post town 45-53 Chorley New Road

County/Region Bolton

Postcode B L 1 4 Q R

Country

4 Liquidator's name ①

Full forename(s) Jason Mark

Surname Elliott

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Regency House

Street

Post town 45-53 Chorley New Road

County/Region Bolton

Postcode B L 1 4 Q R


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	2	^d	7	^m	1	^m	0	^y	2	^y	0	^y	2	^y	2	
To date	^d	2	^d	6	^m	1	^m	0	^y	2	^y	0	^y	2	^y	3	
7	Progress report																
<input checked="" type="checkbox"/> The progress report is attached																	
8	Sign and date																
Liquidator's signature	<div>Signature</div> <div>X </div>												X				
Signature date	^d	2	^d	4	^m	1	^m	1	^y	2	^y	0	^y	2	^y	3	

**Presenter information**

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

Contact name **Joseph Atkins**

Company name **Cowgill Holloway Business**

Recovery LLP

Address **Regency House**

45-53 Chorley New Road

Post town **Bolton**

County/Region

Postcode **B L 1 4 Q R**

Country

DX

Telephone **0161 827 1200**

**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

Ha Ha Catering Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 27/10/2022 To 26/10/2023 £	From 27/10/2020 To 26/10/2023 £
	FLOATING CHARGE RECEIPTS		
	Book Debts	NIL	600.00
2,500.00	Cash held by Agents	NIL	2,400.00
65,069.00	Cash held on Appointment	NIL	65,069.46
		NIL	68,069.46
	FLOATING CHARGE PAYMENTS		
	Accountancy Fees	NIL	120.00
	Agent's Fees - Prism 339 Ltd	200.00	200.00
	Bank Charges	NIL	15.00
	Joint Liquidators' Fees	7,900.00	23,200.00
	Joint Liquidators' Pre-Appointment Fees	NIL	7,500.00
	Specific Bond	NIL	162.00
	Stationery & Postage	2.09	38.98
	Statutory Advertising	NIL	189.00
		(8,102.09)	(31,424.98)
	PREFERENTIAL CREDITORS		
(7,200.00)	EE - Wage Arrears & HP x 9 EE	NIL	NIL
(34.00)	Nest Pension Contributions Arrears	NIL	2.96
	RPS - Wage Arrears & HP x 9 EE	2,275.75	2,275.75
		(2,275.75)	(2,278.71)
	UNSECURED CREDITORS		
(60,000.00)	Director's Loan Account	NIL	NIL
(9,000.00)	EE - Red & PION x 9 EE	NIL	NIL
(12,661.00)	HMRC - PAYE & NI	NIL	NIL
(52,798.00)	HMRC - VAT	NIL	NIL
(25.00)	RPS Employer Pension Contributions	NIL	NIL
(32,482.00)	The Hepworth	NIL	NIL
(50,000.00)	Yorkshire Bank - Bounce Back Loan	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(200.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(156,831.00)		(10,377.84)	34,365.77
	REPRESENTED BY		
	HB Bank 1 Current - Non-Interest Bearing		33,625.55
	VAT Receivable		740.22
			34,365.77



Craig Johns
Joint Liquidator

Joint Liquidators' Annual Progress Report to Creditors & Members

**Ha Ha Catering Ltd
- In Creditors Voluntary Liquidation**

Reporting period from 27 October 2022 to 26 October 2023

22 November 2023

cowgills

CONTENTS

- 1** Introduction and Statutory Information
- 2** Receipts and Payments
- 3** Progress of the Liquidation
- 4** Creditors
- 5** Joint Liquidators' Remuneration
- 6** Creditors' Rights
- 7** Next Report

APPENDICES

- A** Joint Liquidators' Receipts and Payments Account for the Period from 27 October 2022 to 26 October 2023, together with a Cumulative Receipts and Payments Account for the Period since the Joint Liquidators' Appointment
- B** Joint Liquidators' Time Analysis for the Period from 27 October 2022 to 26 October 2023
- C** Joint Liquidators' Cumulative Time Analysis for the Period since the Joint Liquidators' Appointment
- D** Additional information in relation to Joint Liquidators' Fees, Expenses & the use of Subcontractors

1 Introduction and Statutory Information

- 1.1 I, Craig Johns, together with my colleagues Jason Mark Elliott and Nick Brierley, of Cowgill Holloway Business Recovery LLP, Regency House, 45-53 Chorley New Road, Bolton, BL1 4QR was appointed as Joint Liquidator of Ha Ha Catering Ltd (the Company) on 27 October 2020. I am authorised to act as an insolvency practitioner in the UK by the IPA. Jason Mark Elliott is authorised to act as an insolvency practitioner in the UK by the IPA. We are bound by the Insolvency Code of Ethics when carrying out all professional work in relation to an insolvency appointment. In the event of case related queries, the Liquidators can be contacted on telephone number 0161 827 1200 or by email via creditorresponses@cowgills.co.uk.
- 1.2 As previously reported, Nick Brierley resigned as Joint Liquidator on 03 March 2021. Craig Johns and Jason Mark Elliott remain in office.
- 1.3 This progress report provides an update on the conduct of the Liquidation for the period from 27 October 2022 to 26 October 2023 (the Period) and should be read in conjunction with the director's SIP6 report which was made available to creditors prior to the decision date and our previous annual progress reports which were issued to creditors on 14 December 2021 and 14 December 2022.
- 1.4 Information about the way this firm we will use, and store personal data in relation to insolvency appointments can be found at <https://www.cowgills.co.uk/services/business-recovery/privacy-notice/>. If you are unable to download this, please contact our office and a hard copy will be provided to you.
- 1.5 The principal trading address of the Company was The Hepworth, Gallery Walk, Wakefield WF1 5AW.
- 1.6 The registered office of the Company has been changed to Cowgill Holloway Business Recovery LLP, Regency House, 45-53 Chorley New Road, Bolton, BL1 4QR and its registered number is 11898395.

2 Receipts and Payments

- 2.1 At Appendix A is our Receipts and Payments Account covering the Period of this report, together with a Cumulative Receipts and Payments Account for the period from the date of our appointment as Joint Liquidators to the end of the Period covered by this report.
- 2.2 In Section 3 below, you will find an update on the progress made during the Period in realising the Company's assets and dealing with its affairs.

3 Progress of the Liquidation

- 3.1 This section of the report provides creditors with an update on the progress made in the liquidation during the Period and an explanation of the work done by the Joint Liquidators and their staff.

Administration (including statutory compliance & reporting)

- 3.2 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work we anticipated would need to be done in this area was outlined in our initial fees estimate/information which was previously agreed by creditors.

- 3.3 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because the duration of the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Joint Liquidators.
- 3.4 As noted in our initial fees estimate/information, this work will not necessarily bring any financial benefit to creditors but is required on every case by statute.

Realisation of Assets

- 3.5 No further asset realisations were anticipated as per our previous report, and none have realised during the period under review.
- 3.6 The work the Joint Liquidators and their staff have undertaken to date has brought a financial benefit to creditors because a distribution has been paid to preferential creditors. It is also anticipated that a dividend will be paid to unsecured creditors in this matter, however the quantum and timing of such dividend is currently unknown. A further update will be provided in future reports to creditors.

Creditors (claims and distributions)

- 3.7 The Liquidators are not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.
- 3.8 Since 1 December 2020, claims from preferential creditors now fall into one of two categories, either ordinary (typically involving employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal, which rank equally among themselves), or secondary (which are claims by HMRC for VAT or other relevant tax deductions such as PAYE and employee NIC deductions, together with student loans and CIS deductions, which also rank equally among themselves). Ordinary preferential claims rank ahead of secondary preferential claims and all preferential creditors must be paid in full before any distribution can be made to the unsecured creditors of a company.
- 3.9 Work undertaken by a Liquidator in dealing with a company's creditors may only therefore bring a financial benefit to certain classes of creditor such as a secured creditor or the preferential creditors, however the Liquidators are required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Joint Liquidators in dealing with those claims.
- 3.10 More information on the anticipated outcome for all classes of creditor in this case can be found in Section 4 below.
- 3.11 At this stage, we consider the following matters worth bringing to the attention of creditors:
- There are no secured creditors on this matter.
 - As per the statement of affairs, we anticipated claims from preferential creditors totalling £7,234. To date, we have received claims totalling £2,275.75.

- As per the director's statement of affairs, unsecured creditor claims were estimated to total £216,966.

Investigations

- 3.12 You may recall from our first progress report to creditors that some of the work the Joint Liquidators are required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 (**CDDA 1986**) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Joint Liquidators can pursue for the benefit of creditors.
- 3.13 Our report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986 was submitted during the first year of the liquidation and is confidential.
- 3.14 Since our last progress report, we would advise that no further asset realisations have come to light that may be pursued by us for the benefit of creditors.
- 3.15 We are currently finalising a review of the Company's bank statements to establish whether there are any actions that may be pursued for the benefit of creditors. Further updates on the outcome of our investigations will be provided in future reports to creditors.

Matters still to be dealt with

- 3.16 As detailed at paragraph 3.15, we are in the process of reviewing the Company's bank statements to establish whether there are any actions that may be pursued for the benefit of creditors. Further updates on the outcome of our investigations will be provided in future reports to creditors.
- 3.17 Based on realisations to date, it is anticipated that a distribution may be available to unsecured creditors. We will consider a distribution to unsecured creditors further, following conclusion of our investigations.
- 3.18 We are awaiting confirmation from the Company's pension provider that the scheme has been closed.

4 Creditors

Preferential Creditors

- 4.1 A summary of the ordinary preferential claims in the liquidation and details of any distributions paid to date can be found below:

Ordinary preferential claims	Statement of Affairs Claim £	Agreed Claim £	Dividend paid p in the £1	Date dividend paid
Employee claims (Total number of claims = 9)	7,200.00	Nil	N/A	N/A
Department for Business, Energy & Industrial	Nil	2,275.75	100 p/£	30/05/23

Strategy (BEIS)				
Pension arrears	34.00	2.96	100 p/£	25/06/21

- 4.2 As detailed above, preferential creditor claims have been paid in full. No further distributions will be paid to preferential creditors in this matter.

Unsecured Creditors

- 4.3 The Company's statement of affairs indicated that unsecured creditors' claims would total £216,966.00. To date, we have received claims totalling £82,065.17 from 3 unsecured creditors.
- 4.4 The Company did not grant any floating charges to a secured creditor. Accordingly, there is no requirement to create a fund out of the Company's net floating charge property for unsecured creditors (known as the **Prescribed Part**), which only applies to charges created after 15 September 2003.
- 4.5 A dividend is expected to be paid unsecured creditors in this matter; however, the quantum and timing any dividend will be dependent upon any future realisations as a result of the Joint Liquidators' investigations. Further updates will be provided in future reports to creditors.

5 Joint Liquidators' Remuneration

- 5.1 Creditors approved that the basis of the Joint Liquidators' remuneration be fixed by reference to the time properly spent by them and their staff in managing the Liquidation by way of decision by correspondence on 30 November 2020.
- 5.2 Our fees estimate/information was originally provided to creditors when the basis of our remuneration was approved and was based on information available to us at that time.
- 5.3 A copy of our approved fee estimate for the Liquidation is reproduced below:

Category of work	Estimated Number of Hours	Average blended charge out rate £	Estimated cost £
Administration (inc statutory compliance & reporting)	53.00	186.32	9,875.00
Realisation of assets	12.00	180.83	2,170.00
Creditors (claims & distributions)	80.00	191.66	15,332.50
Investigations	37.00	208.65	7,720.00
Total estimated fees	182.00	192.84	£35,097.50

- 5.4 Our time costs for the Period are £8,164.50. This represents 35.60 hours at an average rate of £229.34 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by us in managing the liquidation.
- 5.5 Also attached as Appendix C is a Cumulative Time Analysis for the period from 27 October 2020 to 26 October 2023 which provides details of the time costs incurred since our appointment. The Cumulative

time costs incurred to date are £21,594.50. This represents 97.60 hours at an average rate of £221.26 per hour.

- 5.6 To date, the sum of £23,200.00 plus VAT shown on the enclosed Receipts and Payments Account has been drawn on account. Creditors will note that this is in excess of the time incurred during cumulative period of 27 October 2020 to 26 October 2023, due to an administrative error. We will arrange for the sum of £1,605.50 to be credited back to the estate and will highlight this as rectified in the next available report to creditors.
- 5.7 At the date of this report, we would confirm that our fees estimate for the Liquidation remains unchanged and we currently anticipate that the total amount that will be paid to our firm in respect of the time costs incurred will not exceed £35,097.50 plus VAT. Where this amount is less than our overall fees estimate, it may be that our fee recoveries will be restricted as a result of the funds available in the Liquidation, which will prevent our time costs being recovered in full.
- 5.8 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <http://www.cowgills.co.uk/wp-content/uploads/2016/01/Creditors-Guide-to-Liquidators-Fees.pdf>.
- 5.9 Attached as Appendix D is additional information in relation to the Joint Liquidators' fees and expenses, including where relevant, information on the use of subcontractors and professional advisers.


6 Creditors' Rights

- 6.1 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) may request in writing that the Liquidators provide further information about their remuneration or expenses which have been itemised in this progress report.
- 6.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in this progress report, are excessive.

7 Next Report

- 7.1 We are required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless we have concluded matters prior to this, in which case we will write to all creditors with our final account.
- 7.2 If you have any queries in relation to the contents of this report, we can be contacted by telephone on 0161 827 1200 or by email at joseph.atkins@cowgills.co.uk.

Yours faithfully



Craig Johns
Joint Liquidator

Appendix A

Joint Liquidators' Receipts and Payments Account for the Period from 27 October 2022 to 26 October 2023 together with a Cumulative Receipts and Payments Account for the Period since the Joint Liquidators' Appointment

Statement of Affairs £	From 27/10/2022 To 26/10/2023 £	From 27/10/2020 To 26/10/2023 £
	FLOATING CHARGE RECEIPTS	
	Book Debts	NIL
2,500.00	Cash held by Agents	600.00
65,069.00	Cash held on Appointment	2,400.00
		65,069.46
		68,069.46
	FLOATING CHARGE PAYMENTS	
	Accountancy Fees	NIL
	Agent's Fees - Prism 339 Ltd	120.00
	Bank Charges	200.00
	Joint Liquidators' Fees	NIL
	Joint Liquidators' Pre-Appointment Fees	15.00
	Specific Bond	7,900.00
	Stationery & Postage	23,200.00
	Statutory Advertising	NIL
		7,500.00
		162.00
		2.09
		38.98
		189.00
		(8,102.09)
		(31,424.98)
	PREFERENTIAL CREDITORS	
(7,200.00)	EE - Wage Arrears & HP x 9 EE	NIL
(34.00)	Nest Pension Contributions Arrears	NIL
	RPS - Wage Arrears & HP x 9 EE	2.96
		2,275.75
		(2,275.75)
		(2,278.71)
	UNSECURED CREDITORS	
(60,000.00)	Director's Loan Account	NIL
(9,000.00)	EE - Red & PION x 9 EE	NIL
(12,661.00)	HMRC - PAYE & NI	NIL
(52,798.00)	HMRC - VAT	NIL
(25.00)	RPS Employer Pension Contributions	NIL
(32,482.00)	The Hepworth	NIL
(50,000.00)	Yorkshire Bank - Bounce Back Loan	NIL
		NIL
	DISTRIBUTIONS	
(200.00)	Ordinary Shareholders	NIL
		NIL
		NIL
(156,831.00)		(10,377.84)
	REPRESENTED BY	34,365.77
	HB Bank 1 Current - Non-Interest Bearing	33,625.55
	VAT Receivable	740.22
		34,365.77

Appendix B

Joint Liquidators' Time Analysis for the Period from 27 October 2022 to 26 October 2023

	Partner - from 01/06/2021	Director - from 01/06/2021	Senior Manager 01/06/2021	Assistant Manager - from 01/06/2021	Senior Administrator - from 01/06/2021	Administrator - from 01/06/2021	Junior Administrator - from 01/06/2021	Cashier - from 01/06/2021	Total hours	Total Cost £	Average Cost £	
Administration (including Stat	2.00	-	0.70	0.50	-	-	14.50	0.40	2.10	20.20	4,038.00	199.90
Creditors (Claims and Distributions)	-	-	2.80	8.50	-	-	-	-	11.30	3,177.50	281.19	
Investigations	0.20	-	1.50	-	-	-	2.40	-	4.10	949.00	231.46	
Asset Realisation/Management	-	-	-	-	-	-	-	-	-	-	-	
Total Hours	2.20	-	5.00	9.00	-	-	16.90	0.40	2.10	35.60	8,164.50	229.34
Current Chargeout Rates	395.00	350.00	300.00	275.00	250.00	225.00	175.00	120.00	150.00			

Joint Liquidators’ Cumulative Time Analysis for the Period since the Joint Liquidators’ Appointment

	Partner -		Director -		Senior		Senior		Junior		Cashier -		Total hours	Total Cost £	Average Cost £	
	from		from		Manager -	Administrator -	Administrator -	Administrator -	Administrator -	from						
	Partner	01/06/2021	Director	01/06/2021	Senior Manager	Manager	01/06/2021	from 01/06/2021	/Assistant Manager	01/06/2021	01/06/2021	01/06/2021				Cashier
Administration (including Stat	1.60	5.00	3.80	-	0.70	-	1.00	3.50	21.80	16.40	1.10	4.50	3.70	63.10	13,032.50	206.54
Creditors (Claims and Distributions)	-	-	-	-	2.80	-	19.00	-	1.00	-	-	-	-	22.80	6,245.00	273.90
Investigations	-	0.20	-	-	1.50	-	-	-	5.75	2.40	-	-	-	9.85	1,984.00	201.42
Asset Realisation/Management	-	-	-	-	-	-	-	-	1.85	-	-	-	-	1.85	333.00	180.00
Total Hours	1.60	5.20	3.80	-	5.00	-	20.00	3.50	30.40	18.80	1.10	4.50	3.70	97.60	21,594.50	221.26
Current Chargeout Rates	375.00	395.00	300.00	350.00	300.00	250.00	275.00	225.00	180.00	175.00	120.00	150.00	120.00			

Additional Information in Relation to the Joint Liquidators' Fees, Expenses & The use of Subcontractors

1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 We have not used the services of any sub-contractors in this case.

2 Professional Advisors

- 2.1 On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
Courtly West (Accountancy)	Fixed Fee

- 2.2 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

3 Joint Liquidators' Expenses

- 3.1 The estimate of expenses which were anticipated at the outset of the liquidation was provided to creditors when the basis of my fees was approved. The table below compares the anticipated costs against those incurred to date.

Category 1 Expenses

- 3.2 These expenses do not require prior approval by creditors. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate:

<i>Expense</i>	<i>Estimated overall cost £</i>	<i>Paid in Prior Period £</i>	<i>Paid in the period covered by this report £</i>	<i>Incurred but not paid to date £</i>
Agent's fees – Prism 339	Nil	Nil	200.00	Nil
Statutory advertising	189.00	189.00	Nil	Nil
Specific Penalty Bond	162.00	162.00	Nil	Nil
External Mail Services	36.12	36.89	2.09	2.13
Bank charges	30.00	15.00	Nil	Nil
Accountancy	120.00	120.00	Nil	Nil

Additional expenses incurred

- 3.3 Creditors should note that within our initial expenses estimate, we did not anticipate incurring Agent's fees. Prism 339 were instructed to assist with our investigations by reviewing the Company bank statements and producing a report on their findings.

Category 2 Expenses

- 3.4 These expenses do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis.
- 3.5 No Category 2 Expenses have been charged by this firm.

4 Charge-Out Rates

- 4.1 Cowgill Holloway Business Recovery LLP's current charge-out rates effective from 01 June 2021 are detailed below:

Staff Grade	Per Hour (£)
Partner	395
Consultant	350
Director	350
Senior Manager	300
Manager	275
Assistant Manager	250
Senior Administrator	225
Administrator	175
Cashier / Support Staff	150
Junior Administrator	120

- 4.2 Cowgill Holloway Business Recovery LLP's charge-out rates from 01 March 2012 to 31 May 2021 are detailed below.

Staff Grade	Rate per Hour
Partner	£375
Consultant	£300
Director	£300
Manager	£250
Senior Administrator	£180
Administrator	£150
Cashier/Support	£120
Junior Administrator	£100

- 4.3 Please note this firm records its time in minimum units of 6 minutes.