

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



A27 \*A6KV1WN7\* 08/12/2017 #217  
COMPANIES HOUSE

### 1 Company details

Company number 0 2 5 6 6 1 7 7  
Company name in full Mere Communication Limited  
T/A Mere PR

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

### 2 Liquidator's name

Full forename(s) Darren Terence  
Surname Brookes

### 3 Liquidator's address

Building name/number The Old Bank  
Street 187a Ashley Road  
Post town Hale  
County/Region Cheshire  
Postcode W A 1 5 9 S Q  
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.

# LIQ14

Notice of final account prior to dissolution in CVL

## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

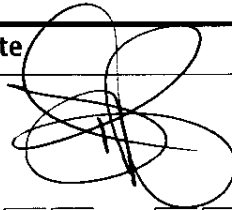
☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

d

m

m

y

y

y

y

0

1

7

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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	Darren Brookes
Company name	Milner Boardman & Partners
Address	The Old Bank 187a Ashley Road
Post town	Hale
County/Region	Cheshire
Postcode	W A 1 5 9 S Q
Country	
DX	
Telephone	0161 927 7788



### 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)

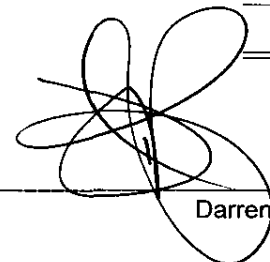
This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

**Mere Communication Limited T/A Mere PR**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 13/04/2017 To 07/12/2017 £	From 13/04/2017 To 07/12/2017 £
	<b>ASSET REALISATIONS</b>		
342.00	Director's Contribution to Costs	350.49	350.49
2,658.00	Cash at Bank	2,649.51	2,649.51
		<u>3,000.00</u>	<u>3,000.00</u>
	<b>COST OF REALISATIONS</b>		
	Specific Bond	44.00	44.00
	Preparation of S. of A.	2,733.25	2,733.25
	Statutory Advertising	222.75	222.75
		<u>(3,000.00)</u>	<u>(3,000.00)</u>
	<b>UNSECURED CREDITORS</b>		
(342.00)	Director	NIL	NIL
(75,740.00)	Lake Design (UK) Ltd	NIL	NIL
(2,663.00)	HM Revenue & Customs (Corporation	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(75,845.00)</u>		<u><u>NIL</u></u>	<u><u>NIL</u></u>

REPRESENTED BY

NIL



Darren Terence Brookes  
Liquidator



MILNER BOARDMAN  
& PARTNERS  
*Corporate Recovery*

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## **MERE COMMUNICATION LIMITED T/A MERE PR - IN LIQUIDATION**

### **Liquidator's Final Account**

Covering the Period  
13 April 2017 to 10 October 2017

10 October 2017

Milner Boardman and Partners  
The Old Bank  
187A Ashley Road  
Hale  
Cheshire  
WA15 9SQ

Our Ref: DTB/NKC/2569/24

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Liquidator's  
Final Account



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### **1. Statutory Information and Background**

Company Name: Mere Communication Limited

Trading name: Mere PR

Company No: 02566177

Trading Address: 8 Cecil Road  
Hale  
Cheshire  
WA15 9PA

Registered Office: The Old Bank,  
187a Ashley Road, Hale,  
Cheshire, WA15 9SQ

Former Registered Office: 8 Cecil Road  
Hale  
Cheshire  
WA15 9PA

Principal Trading Activity: Public relations consultancy latterly property rental business

Liquidator's Name: Darren Brookes

Liquidator's Address: Milner Boardman & Partners ("MBP")  
The Old Bank, 187a Ashley Road,  
Hale, Cheshire, WA15 9SQ

### **2. Case Overview**

- 2.1 The reasons for the failure of the Company according to the director were the global economic recession, the director's ill health and the absence of three senior case handlers.
- 2.2 According to the director's statement of affairs, the assets of the Company consisted of a director's contribution to costs and cash at bank.

### **3. Liquidator's Actions Since Appointment**

- 3.1 My duties and functions as Liquidator are the realisation of the Company's assets, the agreement of the claims of creditors, investigation of the directors' conduct and the company's affairs generally, and if applicable the eventual distribution of the Liquidation funds between the creditors in accordance with their legal entitlements.

3.2 In addition to the asset realisations detailed at section 4, since appointment I have undertaken routine statutory and compliance work. These are tasks that are required by statute or regulatory guidance, or are necessary for the orderly conduct of the proceedings, and whilst they do not produce any direct benefit for creditors, they still have to be carried out. A description of the routine work undertaken since my appointment as Liquidator is detailed below.

3.3 The main areas where time has been spent in this case are 'Administration and Planning', 'Investigations', 'Realisation of Assets' and 'Creditors'. For illustrative purposes I have included below a breakdown of time costs incurred in the different categories of work undertaken in this Liquidation.

### 3.4 Administration and Planning

3.4.1 A total of £2,091 has been spent on administration and planning. This consists of routine work undertaken since my appointment as Liquidator and is set out below: -

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Attempting to seek a decision from creditors on the basis of the office holder's remuneration
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Preparation of final account.

### 3.5 Investigations

3.5.1 A total of £1,686.50 has been spent on dealing with investigations into the director's conduct and Company assets and included reviewing books and records provided to me and submitting a confidential report to the Secretary of State.



### **3.6 Realisation of Assets**

- 3.6.1 A total of £70 has been spent on dealing with realisation of assets which includes time spent on correspondence with the National Westminster Bank plc ("NatWest") in relation to obtaining credit balance.

### **3.7 Creditors**

- 3.7.1 A total of £437.50 has been spent on dealing with creditors. Time spent includes dealing with creditor correspondence, maintaining up to date creditor information on the case management system and dealing with queries raised by HM Revenue & Customs ("HMRC").

## **4. Asset Realisation**

- 4.1 **Cash at Bank:** The Company operated a bank account with NatWest. Following the closure of the account a credit balance of £2,649.51 was received by the Liquidator.
- 4.2 **Director's Contribution to Costs:** The director agreed to loan the Company personal funds to cover the costs of the Liquidation. The director agreed to contribute to any shortfall after the cash at bank was received by the Liquidator up to £3,000. Following the receipt of credit balance from NatWest, the shortfall was £350.49 and I can confirm that this was received in full.
- 4.3 There were no further asset realisations in this matter.

## **5. Liabilities**

### **5.1 Secured Claims**

- 5.1.1 According to Companies House, there was a debenture registered against the Company in favour of NatWest which was created on 1 July 1999 and satisfied on 17 April 2013.
- 5.1.2 The legislation requires that if the Company has created a floating charge after 15<sup>th</sup> September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder), should be ring-fenced for distribution to the unsecured creditors.
- 5.1.3 In this case, the provision did not apply as there was no outstanding charge registered against the Company at the appointment date.

### **5.2 Preferential Creditors**

- 5.2.1 There have been no preferential claims in this matter as anticipated.

### 5.3 Crown Creditors

- 5.3.1 The statement of affairs included an amount of £2,663 owed to HMRC in respect of Corporation Tax ("CT"). No claim has been received from HMRC.

### 5.4 Non-Preferential Unsecured Creditors

- 5.4.1 The statement of affairs included two other non-preferential unsecured creditors totalling £76,082. These claims related to an associated company loan and a director's claim. A claim of £75,740 was received from the associated company.

### 5.5 Dividend Prospects

- 5.5.1 A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to meet the expenses of the Liquidation.

## 6. Receipts and Payments

- 6.1 A receipts and payments account for the period 13 April 2017 to 10 October 2017 is enclosed with this report at appendix 1.
- 6.2 Total receipts in this matter are £3,000 and relate to the director's contribution to costs and cash at bank.
- 6.3 Total payments in this matter are £3,000 and relate to the specific bond, the statement of affairs fee and statutory advertising.

## 7. Investigation

- 7.1 As part of my duties as Liquidator, I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation taking into account public interest, potential recoveries, funds available to fund an investigation and the cost involved.
- 7.2 Specifically I obtained and reviewed the Company's accounting records and copy bank statements from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for any changes.
- 7.3 I have also examined the conduct of the individuals concerned in the management of the Company.
- 7.4 I can confirm that there were no matters that justified further investigation in the circumstances of this appointment.

- 7.5 Within three months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present director would make them unfit to be concerned with the management of the Company. I can confirm that my report has been submitted.

## **8. Pre-Appointment Remuneration**

- 8.1 The board and creditors agreed at the meeting held on 13 April 2017, that MBP were authorised to draw the sum of £3,000 for their assistance in preparation of the statement of affairs and in convening the meetings. I can confirm that £2,733.25 has been paid out of realisations and is shown on the receipts and payments account at appendix 1. The remaining balance will be written off.

## **9. Liquidator's Remuneration**

- 9.1 My remuneration was sought to be authorised by creditors on 11 May 2017 on a fixed fee basis of £5,000 by way of a decision by correspondence, however no response was received from creditors, therefore the basis of remuneration was not approved.
- 9.2 For illustrative purposes only, the time costs to date are £4,285 which represents 23 hours at an average rate of £186.30. A breakdown of these costs is detailed earlier in this report and attached at appendix 5. I have not drawn any remuneration. Details of charge out rates of MBP are included in the Practice Fee Recovery Policy at appendix 2. Please note that on 1 June 2017 a new charge out rate of 'Appointment Taker' was introduced to the manager category.
- 9.3 Details of creditor's rights in relation to the Liquidator's remuneration and a copy of "A Creditors' Guide to Liquidators' Fees" is available from [www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk) and is also published by R3, at the link <https://www.r3.org.uk/whatdo/publications/professional/fees>. Please note that there are different versions of the Guidance Notes and in this case, you should refer to the April 2017 version. Alternatively a hard copy may be requested from this office, free of charge.

## **10. Liquidator's Disbursements**

- 10.1 With regard to disbursements, specific expenditure relating to the administration of the insolvent's estate and payable to an independent third party is recoverable without creditor approval. Payments made in respect of the above are defined as "Category 1 disbursements". Category 1 disbursements incurred in this case total £266.75 since appointment, all of which has been drawn.

10.2

Type of expense	Amount incurred in reporting period (£)	Amount drawn in reporting period (£)
Specific bond	44.00	44.00
Statutory advertising	222.75	222.75

10.3 Expenditure incidental to the administration of the insolvent's estate, which by its nature includes an element of shared or allocated costs, are recoverable with creditors' approval. Payments in respect of this type of expense are referred to as "Category 2 disbursements". Category 2 disbursements require creditor authorisation before they can be drawn. Category 2 disbursements include staff mileage costs. MBP have not charged Category 2 disbursements.

10.4 All disbursements are shown net of VAT and as the Company was registered for VAT purposes, VAT totalling £591.20 was recoverable for the benefit of the insolvent's estate.

10.5 I have not used any agents or professional advisors in this matter.

## **11. Further Information**

11.1 An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Liquidator's remuneration and expenses within 21 days of their receipt of this report. Any secured creditor may request the same details in the same time limit.

11.2 An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

## **12. Conclusion**

12.1 The winding up of the Company is now for all practical purposes complete and I am seeking the release as Liquidator of the Company. Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

12.2 If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Natasha



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Cavanagh by email at [natashac@milnerboardman.co.uk](mailto:natashac@milnerboardman.co.uk) or by phone on 0161 927 77 88  
before my release.

Yours faithfully  
for and on behalf of  
Mere Communication Limited

A handwritten signature in black ink, appearing to be 'Darren Brookes', written over the text 'for and on behalf of Mere Communication Limited'.

**Darren Brookes**  
Liquidator



# Appendix 1

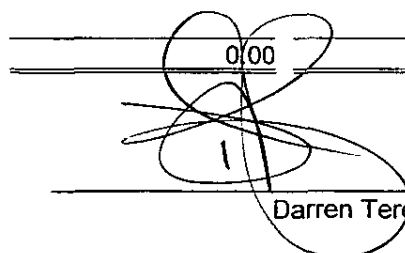
## Receipts and Payments Account

**Mere Communication Limited T/A Mere PR  
(In Liquidation)**

**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

	Statement of affairs £	From 13/04/2017 To 10/10/2017 £	From 13/04/2017 To 10/10/2017 £
<b>RECEIPTS</b>			
Director's Contribution to Costs	342.00	350.49	350.49
Cash at Bank	2,658.00	2,649.51	2,649.51
		<u>3,000.00</u>	<u>3,000.00</u>
<b>PAYMENTS</b>			
Specific Bond		44.00	44.00
Preparation of S. of A.		2,733.25	2,733.25
Statutory Advertising		222.75	222.75
Director	(342.00)	0.00	0.00
Lake Design (UK) Ltd	(75,740.00)	0.00	0.00
HM Revenue & Customs (Corporation Ta	(2,663.00)	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00
		<u>3,000.00</u>	<u>3,000.00</u>
Net Receipts/(Payments)		<u>0.00</u>	<u>0.00</u>

**MADE UP AS FOLLOWS**

0.00	0.00
	
Darren Terence Brookes Liquidator	



## Appendix 2

### Practice Fee Recovery Policy Sheet and Provision of Services Regulations Summary Sheet



## PRACTICE FEE RECOVERY POLICY FOR MILNER BOARDMAN & PARTNERS

### Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at [www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk). Alternatively a hard copy may be requested from Milner Boardman & Partners.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under some old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

### Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

### Charge Out Rates

Grade of staff	Current charge-out rate per hour, effective from 1 June 2017 £	Previous charge-out rate per hour, effective from 1 April 2015 £	Previous charge-out rate per hour, effective from 1 November 2008 £
Director	370	370	295 to 370
Appointment Taker	295	N/A	N/A
Senior Manager	255	255	N/A
Manager	215	215	215
Case Administrator	175	175	175
Support Staff	175	175	175

These charge-out rates charged are reviewed each year and may be adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning
- Investigations
- Realisation of Assets
- Creditors
- Trading
- Case specific matters

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or “blended” rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

#### **Percentage basis**

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a percentage basis more often. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

## **Fixed fee**

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a fixed fee basis more often. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

## **Members' Voluntary Liquidations and Voluntary Arrangements**

The legislation changes that took effect from 1 October 2015 did not apply to Members' Voluntary Liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

## **All bases**

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

## **Agent's Costs**

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

## **Disbursements**

In accordance with SIP 9 the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or Milner Boardman & Partners; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, internal storage and mileage.

Milner Boardman & Partners do not seek to recover Category 2 disbursements.

## **PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR MILNER BOARDMAN & PARTNERS**

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

### **Licensing Body**

Darren Brookes, Molly Monks and Gary Corbett are licensed to act as Insolvency Practitioners in the United Kingdom by the Insolvency Practitioners Association ("IPA").

### **Rules Governing Actions**

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences Darren Brookes, Molly Monks and Gary Corbett of Milner Boardman & Partners can be found at - <http://www.insolvency-practitioners.org.uk>. In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>.

### **Ethics**

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code>.

### **Complaints**

In the first instance, you should contact the Insolvency Practitioner ("IP") acting as office holder. Please note that within Milner Boardman & Partners there are three Licensed Insolvency Practitioners; Darren Brookes, Gary Corbett and Molly Monks.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Molly Monks. However, if your complaint is regarding Molly Monks then please contact Darren Brookes.

We will lodge your complaint and open a file, this will be done immediately. We will then investigate your complaint and report to you as soon as possible, usually within five business days.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at [www.gov.uk/complain-about-insolvency-practitioner](http://www.gov.uk/complain-about-insolvency-practitioner); or you can email [insolvency.enquiryline@insolvency.gsi.gov.uk](mailto:insolvency.enquiryline@insolvency.gsi.gov.uk); or you may phone 0300 678 0015 - calls are charged at up to 10p per minute from a land line, or for mobiles, between 3p and 55p per minute if you're calling from the UK.

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**Professional Indemnity Insurance**

Milner Boardman & Partners' Professional Indemnity Insurance is provided by Nexus Underwriting Limited of 150 Leadenhall Street, London EC3V 4QT.

**VAT**

Milner Boardman & Partners is registered for VAT under registration no 693 3180 22.

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## Appendix 3

### Notice to Accompany Final Account

## **Notice of Final Account of**

**Mere Communication Limited T/A Mere PR ("the Company") – In Creditors' Voluntary Liquidation**

**Company registered number: 02566177**

**NOTICE IS GIVEN** by Darren Brookes under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that the company's affairs have been fully wound up.

1. Creditors may request further details of the Liquidator's remuneration and expenses within 21 days of receipt of the final account, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question)
2. Creditors may apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred within 8 weeks of receipt of the final account, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question).
3. Creditors may object in writing to the release of the Liquidator within 8 weeks of delivery of this notice, or before the conclusion of any request for information regarding the Liquidator's remuneration or expenses, or before the conclusion of any application to Court to challenge the Liquidator's fees or expenses.
4. The Liquidator will vacate office upon expiry of the period that creditors have to object to their release and following delivery to Companies House of their final account and notice.
5. The Liquidator will be released at the same time as vacating office providing no objections are received.

DATED THIS 10 October 2017

DARREN BROOKES  
LIQUIDATOR





# Appendix 4

## Milner Boardman & Partners' Time Analysis

**Milner Boardman & Partners****TIME & CHARGEOUT SUMMARIES**

Mere Communication Limited

From 13 Apr 2017 to 10 Oct 2017

HOURS							
Classification Of work Function	Partner	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	0.80	1.00	0.00	8.80	10.60	2,091.00	197.26
Investigations	0.00	0.20	0.00	9.30	9.50	1,686.50	177.53
Realisation of Assets	0.00	0.00	0.00	0.40	0.40	70.00	175.00
Creditors	0.00	0.00	0.00	2.50	2.50	437.50	175.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees Claimed £	296.00	314.00	0.00	3,675.00		4,285.00	
Total Hours	0.80	1.20	0.00	21.00	23.00		
Average Rate	370.00	261.67	0.00	175.00			



# Appendix 5

## Notice of No Dividend

**Notice about final dividend position**

**Mere Communication Limited ("the Company") – In Creditors' Voluntary Liquidation**

**Company registered number: 02566177**

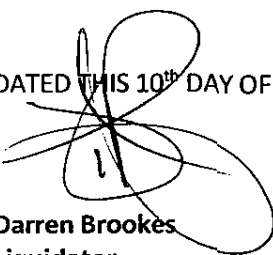
**Trading as: Mere PR**

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Darren Brookes, the Liquidator, to the creditors of Mere Communication Limited, that no dividend will be declared to unsecured creditors

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact Natasha Cavanagh by email at [natashac@milnerboardman.co.uk](mailto:natashac@milnerboardman.co.uk) or by phone on 0161 927 77 88.

DATED THIS 10<sup>th</sup> DAY OF OCTOBER 2017



**Darren Brookes**  
**Liquidator**