

LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



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A12

19/10/2017

#273

COMPANIES HOUSE

1 Company details

Company number

Company name in full

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s)

Surname

3 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

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.

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6 Period of progress report

From date	^d 2	^d 0	^m 0	^m 8	^y 2	^y 0	^y 1	^y 6
To date	^d 1	^d 9	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7

7 Progress report

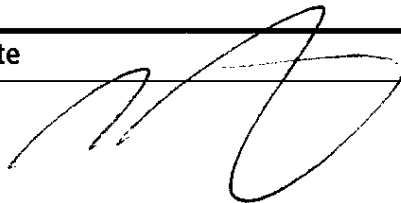
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date	^d 1	^d 0	^m 1	^m 0	^y 2	^y 0	^y 1	^y 7
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LIQ03

Notice of progress report in voluntary winding up



Presenter information

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

Contact name

David Jones

Company name

Begbies Traynor (Central) LLP

Address

340 Deansgate

Manchester

Post town

M3 4LY

County/Region

Postcode

Country

DX

Telephone

0161 837 1700



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

101 Entertainments Limited (In Creditors' Voluntary Liquidation)

Progress report

Period: 20 August 2016 to 19 August 2017

Important Notice

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

Contents

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of liquidator
- ☐ Progress during the period
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- ☐ Remuneration and disbursements
- ☐ Liquidator's expenses
- ☐ Assets that remain to be realised and work that remains to be done
- ☐ Other relevant information
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- ☐ Conclusion
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 - 2. Liquidator's time costs and disbursements
 - 3. Statement of Liquidator's expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	101 Entertainments Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 14 June 2012
"the liquidator", "I", "mine" and "me"	Dean Watson of Begbies Traynor (Central) LLP, 340 Deansgate, Manchester, M3 4LY
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name:	101 Entertainments Limited
Company registered number:	05436086
Company registered office:	340 Deansgate, Manchester, M3 4LY
Former trading address:	101 Princess Street, Manchester, Lancashire, M1 6DD

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	14 June 2012
Date of liquidator's appointment:	14 June 2012
Changes in liquidator (if any):	On 20 August 2014 Stephen Conn resigned as Liquidator of the Company. This was approved by creditors at a meeting held on 20 August 2014.

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 20 August 2016 to 19 August 2017.

Receipts

Bank interest

The bank interest earned in the period of this progress report amounts to £0.46.

Payments

There have been no payments made during the period of this progress report.

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

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details>. Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken in the period of the report only. Our previous reports contain details of the work undertaken since our appointment.

General case administration and planning

Insolvency Practitioners are required to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case.

Time which has been charged to "General Case Administration and Planning" includes work of this nature together with periodic reviews of the case and the Liquidators internal diary system. Case strategy and planning is necessary in order to ensure the orderly and efficient winding up of the Company's estate.

Compliance with the Insolvency Act, Rules and best practice

Insolvency Practitioners are required to comply with the provisions of The Insolvency Act 1986 (as amended) and The Insolvency Rules 1986 (as amended), together with best practice guidelines laid down within the profession (for instance the Statements of Insolvency Practice set out by the R3 body which represents business recovery professionals). This includes the undertaking of periodic reviews of case progression, ensuring that a specific bond is in place at the correct value to insure the sums realised and the issuing of periodic reports on the progress of the insolvency to creditors.

Time charged to "Compliance with the Insolvency Act, Rules and Best Practice" includes the undertaking of these tasks, including the preparation and sending of the progress report to creditors, review of the Liquidators insurance bond and cashing duties to include bank reconciliation and raising cheques.

Investigations

Insolvency Practitioners are required to, in accordance with the provisions of Statement of Insolvency Practice 2, carry out investigations into the conduct of business by the director or directors of an insolvent company to the extent that it is proportional and in the interests of creditors. This will include a review of the books and records of the Company, an investigation into the causes of the failure of the same and an assessment of whether there have been any transactions (or similar dispositions) that would result in the formulation and quantification of a civil claim against any party.

When seeking specific redress from the beneficiaries of a transaction which was not entered into in the best interests of the Company or its creditors, an insolvency practitioner will need to consider the likelihood of any action being successful (i.e. does the practitioner have sufficient evidence in support of the claim or is it considered that a satisfactory defence will be able to be put forward by the respondent) and whether the action is financially viable (i.e. is the proposed action strong enough for a solicitor to act on a Conditional Fee Agreement (or "no win no fee") basis, will the costs of taking action likely outweigh any benefits to creditors.

Time which has been charged to "Investigations" includes the work undertaken in relation to the cash withdrawals made by the directors.

Realisation of assets

The primary duty of an Insolvency Practitioner is to identify and to realise the value of the Company's property for the benefit of creditors.

The work undertaken in this category relates to liaising with our solicitors in connection with cash withdrawals made by the Company's directors.

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

In addition to the above categories, Insolvency Practitioners will also have to attend meetings when applicable (whether this be with directors, the respondents in any potential recovery action commenced in the course of the insolvency, solicitors, creditors or other interested party), tend to an insolvent company's pre and post insolvency tax affairs (including the submission of annual corporation tax returns and periodic VAT returns), enter into litigation in conjunction with appointed solicitors (usually applicable in instances where investigations have quantified a civil action that was unable to be settled directly between the Insolvency Practitioner and the respondent), deal with the winding up of a company pension scheme (where applicable) and undertake travel when applicable (for instance to attend meetings incidental to the progression of the insolvency).

Time charged to this category relates to completion of VAT returns.

5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the director's statement of affairs.

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

Secured creditor

There are no secured creditors in this matter.

Preferential creditors

There are no known preferential claims.

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

Details of how the prescribed part for unsecured creditors is calculated were provided in our progress report for the period 14 June 2012 to 13 June 2013.

To the best of our knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

Unsecured creditors

A dividend to the unsecured creditors will be dependent on the level of realisations achieved from monies due from the directors. Please see Section 8 (Assets that remain to be realised) of this progress report for further information.

6. REMUNERATION & DISBURSEMENTS

Remuneration

Our remuneration has been fixed by a resolution of creditors at a meeting by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the winding up and we are authorised to draw disbursements, including disbursements for services provided by our firm (defined as category 2 disbursements in Statement of Insolvency Practice 9) disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, which is attached at Appendix 2 of this report.

Our time costs for the period from 20 August 2016 to 19 August 2017 amount to £5,111.50 which represents 18.6 hours at an average rate of £274.81 per hour.

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

- ☐ Time Costs Analysis for the period 20 August 2016 to 19 August 2017
- ☐ Begbies Traynor (Central) LLP's charging policy

To 19 August 2017, we have not drawn any remuneration against total time costs of £61,707.50 incurred since the date of our appointment.

Time Costs Analysis

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

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

Disbursements

To 19 August 2017, we have not drawn disbursements.

Category 2 Disbursements

There have been no Category 2 disbursements charged to the case since the date of our appointment.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2011' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at www.begbies-traynor.com/creditorsguides. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

7. LIQUIDATOR'S EXPENSES

A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

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

Assets that remain to be realised:

Monies due from the directors

As advised in the previous progress report, the directors withdrew monies from the Company's bank account. The type of withdrawals have been identified however there remains withdrawals of £120,000 that have not yet been clarified as to the type of withdrawal made.

We have therefore instructed solicitors to issue proceedings against the director/shareholders for the collection of these monies.

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

General case administration and planning

- General administration of case, filing, photocopying
- Completing final checklist review
- Updating final checklists computerised and manual
- Closing computerised system
- Arranging for final costs to be paid

Compliance with the Insolvency Act, Rules and best practice

- Completion of progress report
- Completion of final progress report
- Calculating final costs
- Periodic bordereau review
- Final bank reconciliation
- Release of Liquidator's insurance bond

Realisations of assets

- Liaising with solicitors regarding the pursuit of monies withdrawn by the directors.

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

- Submission and completion of final Corporation Tax Returns
- Submission and completion of final VAT Return

How much will this further work cost?

£10,000

Expenses

Details of the expenses that we expect to incur in connection with the work that remains to be done referred to above are as follows:

Storage costs - £300

Liquidators' Insurance bond - £40

Legal fees £2,000

9. OTHER RELEVANT INFORMATION

Investigations and reporting on directors conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the Company's directors and to make an appropriate submission to the Department for Business Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

Investigations carried out to date

We have undertaken an initial assessment of the manner in which the business was conducted prior to the liquidation of the Company and potential recoveries for the estate in this respect. As detailed in Section 8, we are continuing to investigate withdrawals made by the directors of the Company

10. CREDITORS' RIGHTS

Right to request further information

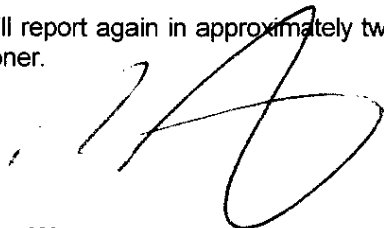
Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a secured creditor, or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, but with the permission of the court) may request in writing that the we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to court

Pursuant to Rule 18.34 of the Rules, any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors including that creditor, (or any unsecured creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

11. CONCLUSION

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



Dean Watson
Liquidator

Dated: 10 October 2017

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 20 August 2016 to 19 August 2017

101 Entertainments Limited
(In Liquidation)
Joint Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 20/08/2016 To 19/08/2017 £	From 14/06/2012 To 19/08/2017 £
ASSET REALISATIONS			
12,000.00	Cash at Bank	NIL	12,000.00
	Bank Interest Gross	0.46	17.73
		<u>0.46</u>	<u>12,017.73</u>
COST OF REALISATIONS			
	Statement of Affairs Fee	NIL	9,500.00
	Office Holders Expenses	NIL	22.92
	Corporation Tax	NIL	1.98
	Statutory Advertising	NIL	229.50
		<u>NIL</u>	<u>(9,754.40)</u>
UNSECURED CREDITORS			
(10,040.27)	Trade Creditors	NIL	NIL
(4,719.13)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
(20,000.00)	HM Revenue & Customs - VAT	NIL	NIL
(2,324.00)	Colin Rigby	NIL	NIL
(372.00)	Melvin Taylor	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
DISTRIBUTIONS			
(84.00)	William Hughes	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(25,539.40)</u>		<u>0.46</u>	<u>2,263.33</u>

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 20 August 2016 to 19 August 2017
- c. Cumulative Time Costs Analysis for the period from 14 June 2012 to 19 August 2017.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- *Category 2 disbursements (approval required)* - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.

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

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;
- Displaying properties for sale on the 'Accelerated Property Sales from Begbies Traynor' section of the Begbies Traynor website is charged at the rate of £75.00 per property;

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales (Effective 1 April 2007)

² Ibid 1

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Manchester office as at the date of this report are as follows:

Grade of staff	Charge-out Rate (£ per hour)
Partner 1	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	110

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.

SIP9 101 Entertainments Limited - Creditors Voluntary Liquidation - 10XX187 CVL1 : Time Costs Analysis From 14/06/2012 To 19/08/2017

SIM Grade	Confidential/Partner	Director	Sec Mng	Mng	Asst Mng	Sec Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning	3.6		25.3		8.9	11.5			49.3	11,236.50	227.92
	Administration			7.5		6.8	6.0	0.9	8.4	29.6	4,580.50	155.06
	Total for General Case Administration and Planning	3.6		32.8		15.7	17.5	0.9	8.4	76.9	16,817.00	200.60
	Appointment	3.0				8.0		7.4		18.4	3,399.00	184.73
Compliance with the Insolvency Act, Rules and best practice	Banking and Bonding			4.2					8.6	14.6	2,374.00	162.60
	Case Closure											0.00
	Statutory reporting and statement of affairs	7.8		29.5		26.5	14.5			78.3	17,493.50	223.42
	Total for Compliance with the Insolvency Act, Rules and best practice	10.8		33.7		38.3	14.5	7.4	8.6	111.3	23,266.50	209.04
Investigations	CCDA and investigations	27.9		9.1		13.2	13.6			63.8	17,578.00	275.52
	Total for Investigations	27.9		9.1		13.2	13.6			63.8	17,578.00	275.52
Realisation of assets	Debt collection	7.5		1.0						8.5	3,227.50	379.71
	Property, business and asset sales											0.00
	Retention of Title/Third party assets											0.00
	Total for Realisation of assets	7.5		1.0						8.5	3,227.50	379.71
Trading	Trading											0.00
	Total for Trading											0.00
Dealing with all creditors claims (including employees), correspondence and distributions	Secured											0.00
	Others			0.5		3.0				3.5	667.50	187.86
	Creditors committee											0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions			0.5		3.0				3.5	667.50	187.86
Other matters which includes meetings, tax, litigation, pensions and travel	Seeking decisions of creditors including meetings											0.00
	Other											0.00
	Tax			2.2		1.3	1.5			5.4	1,161.00	213.15
	Litigation											0.00
	Total for Other matters			2.2		1.3	1.5			5.4	1,161.00	213.15
	Total hours by staff grade:	49.8	0.4			69.5	47.1	8.3	17.8	271.4		
	Total time cost by staff grade:	19,671.00	138.00			12,182.50	6,358.50	913.00	1,450.00	61,707.50		
	Average hourly rate £:	393.00	345.00	0.00	0.00	176.00	135.00	110.00	83.29			227.37
	Total fees & costs to date £:											

SIP9_101 Entertainments Limited - Creditors Voluntary Liquidation - 10XX187 CVL1 : Time Costs Analysis From 20/08/2016 To 19/08/2017

Staff Grade	Consultant/Partner	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Average Hourly Cost £
General Case Administration and Planning	Case planning	0.5		2.8						3.3	939.50	284.70
	Administration			0.4		1.5				1.9	368.50	193.95
Compliance with the Insolvency Act, Rules and best practice	Total for General Case Administration and Planning:	0.5		3.2		1.5				5.2	1,308.00	251.34
	Appointment											0.00
Investigations	Banking and Bonding			0.9					1.5	2.4	403.50	168.13
	Case Closure											0.00
Realisation of assets	Statutory reporting and statement of affairs	2.0				4.0				6.0	1,490.00	248.33
	Total for Compliance with the Insolvency Act, Rules and best practice:	2.0		0.9		4.0			1.5	8.4	1,893.50	225.42
Trading	CCDA and Investigations:	1.0								1.0	395.00	395.00
	Total for Investigations:	1.0								1.0	395.00	395.00
Dealing with all creditors claims (including employees), correspondence and distributions	Data collection:	3.5		0.1						3.6	1,409.00	391.39
	Property, business and asset sales											0.00
Other matters which includes meetings, tax, litigation, pensions and travel	Retention of Title/Third party assets											0.00
	Total for Realisation of assets:	3.5		0.1						3.6	1,409.00	391.39
Total for Dealing with all creditors claims (including employees), correspondence and distributions:	Trading											0.00
	Total for Trading:											0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:	Secured											0.00
	Others											0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:	Creditors committee											0.00
	Seeking decisions of creditors including meetings											0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:	Other											0.00
	Tax			0.4						0.4	106.00	265.00
Total for Other matters	Litigation											0.00
	Total for Other matters			0.4						0.4	106.00	265.00
Total time cost by staff grade:	Total hours by staff grade:	7.0		4.6		5.5			1.5	18.6	5,111.50	274.81
	Average hourly rate £:	395.00	0.00	0.00	0.00	175.00	0.00	0.00	110.00			
Total fees drawn to date £:	Total fees drawn to date £:			255.00	0.00							

STATEMENT OF EXPENSES

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Statutory advertising	Courts Advertising Limited	229.50
HM Revenue and Customs	Corporation tax	1.98
Liquidators insurance bond	AUA Insolvency Risk Services	30.00
Parking	NCP	9.42
Storage	Restore Plc	229.04
Companies house search	Companies House	1.00