

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1	Company details
Company number	1 1 1 1 7 6 9 8
Company name in full	Mkm Rail Engineering Limited

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

2	Liquidator's name
Full forename(s)	Jane
Surname	Hardy

3	Liquidator's address
Building name/number	Skull House Lane
Street	Appley Bridge
Post town	Wigan
County/Region	
Postcode	W N 6 9 D W
Country	

4	Liquidator's name ❶
Full forename(s)	Gary
Surname	Birchall

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

5	Liquidator's address ❷
Building name/number	Skull House Lane
Street	Appley Bridge
Post town	Wigan
County/Region	
Postcode	W N 6 9 D W
Country	

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

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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

[Handwritten signature]

X

Signature date

0

7

1

2

2

0

2

3

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.

Presenter name **Eileen Law Pan**

Company name **Debtfocus**

Address
Skull House Lane
Appley Bridge

Post town **Wigan**

County/Region

Postcode **W N 6 9 D W**

Country

DX

Telephone **01257 257030**



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

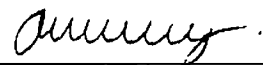
Mkm Rail Engineering Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 19 May 2022 To 6 December 2023

**Statement
of Affairs**

£		£	£
	ASSET REALISATIONS		
	Bank Interest Gross	34.41	
	Deposit for Costs	3,000.00	
	Overdrawn Director's Loan Account	10,000.00	
			13,034.41
	COST OF REALISATIONS		
	Specific Bond	64.80	
	Preparation of S. of A.	2,500.00	
	Liquidator's Fee	9,039.35	
	Legal Fees (1)	650.00	
	Corporation Tax	6.46	
	Irrecoverable VAT	500.00	
	Statutory Advertising	262.80	
	Other Property Expenses	11.00	
			(13,034.41)
	UNSECURED CREDITORS		
(120.00)	Trade & Expense Creditors	NIL	
(25,205.14)	Banks/Institutions	NIL	
(9,259.27)	HM Revenue & Customs - Corporation	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(34,684.41)			0.00

REPRESENTED BY

NIL



Jane Hardy
Joint Liquidator

Jane Hardy and Gary Birchall were appointed Joint Liquidators on 19 May 2022

MKM RAIL ENGINEERING LIMITED – IN LIQUIDATION

Final account of the Joint Liquidators Pursuant to Sections 106 of the Insolvency Act 1986 respectively

Period: 19 May 2022 to 04 October 2023

Contents

- Company and Joint Liquidator's details
- Receipts and payments account
- Asset realisations
- Payments
- Creditor claims
- Distribution
- Other relevant information
- Creditors Rights
- Conclusion

Appendices

1. Joint Liquidators' account of receipts and payments for the period from 19 May 2022 to 04 October 2023 with Statement of Affairs comparative.
2. Creditor Claims Summary Report.
3. Joint Liquidators' time costs and expenses.

COMPANY AND JOINT LIQUIDATOR'S DETAILS

Company Name	MKM RAIL ENGINEERING LIMITED
Date of Incorporation	19/12/2017
Company Number	11117698
Former Registered Office	35 High Street Kings Langley WD4 8AB
Current Registered Office	c/o Focus Insolvency Group Skull House Lane Appley Bridge Wigan WN6 9DW
Trading address	35 High Street Kings Langley WD4 8AB
Nature of Business	Repair and maintenance of other transport equipment not elsewhere classifie
Office Holders	Jane Hardy and Gary Birchall Focus Insolvency Group Skull House Lane Appley Bridge Wigan WN6 9EU
Date of Appointment	19 May 2022

RECEIPTS AND PAYMENTS ACCOUNT

Attached at Appendix 1 is my final account of receipts and payments from the commencement of the winding-up to 04 October 2023.

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found within this report.

My comments on items appearing in the account are as follows:-

ASSET REALISATIONS

As per the director's Statement of Affairs the Company had no known assets. However, details of assets realised for the liquidation estate are below:

Deposit for Costs

It was agreed that the Director would personally pay the deposit for costs towards the Statement of Affairs fee in the sum of £2,500.00 plus VAT. This has been received in full from the Director, and, as detailed below, has been reallocated to the settlement of the Director's Loan Account.

Director's Loan Account

The position of the Director's Loan Account as of the last filed accounts, 20 November 2020, stood at £1,000.13 in credit and the Director did not owe any funds to the Company. The Director's Statement of Affairs presented at the meeting of creditors on 19 May 2022 did not detail an overdrawn Director's Loan Account.

Following my appointment, I reviewed the Company's books and records and bank statements and liaised with the Director in order to reconcile the ledger. Several transactions were highlighted as recoverable for the liquidation estate for the benefit of the Company's creditors. The quantum of the claim was reconciled at £16,038.79 following protracted negotiations. Correspondence was issued to the Director setting out the claims against him.

The Director advised that he was not in a position to repay the claims against him in full due to his personal financial commitments and provided adequate supporting documentation to this effect. A search of the Land Registry was performed and established that two properties were owned by the Director in joint names with another party. The equity positions of these properties were unknown. However, the Director disclosed that one of the properties, a buy-to-let property, was on the market for sale and attracted very little interest.

The Director offered a full and final settlement of £10,000 for any, and all, claims against him, the funds for which would be derived from a personal loan of £6,000 and the remainder from family and friends. The settlement being offered represented 62% of the £16,038.79 claim that the Liquidators have against the Director. Together with the Statement of Affairs fee of £2,500 plus VAT (total £3,000) paid by the Director personally to commence the liquidation of the Company, the settlement was equivalent to 81% of the Liquidators' claim against the Director.

On 18 May 2023, I wrote to creditors in order to allow them the opportunity over a 21-day period to object to steps being taken to accept the settlement offer from the Director for the benefit of the liquidation estate. I believed that this would be a better outcome than commencing legal proceedings since accepting a material offer from the Director in this way would avoid incurring further costs. Creditors were invited, as an alternative, to fund the litigation costs of pursuing the identified claims against the Director. The costs were estimated to be in the region of £15,000 to £20,000, dependent on whether the claim was defended.

No response was received from creditors, therefore, no objections were raised by creditors to my proposed course of action. I therefore proceeded to accept the Director's offer of £10,000. I can confirm that the Director has made this payment in full on 26 June 2023.

The matter is now concluded, and no further realisations are expected from this source.

Antecedent Transactions

Following my appointment, I reviewed the Company's books and records and bank statements. Several transactions in relation to potential unlawful Dividend payments were highlighted as recoverable for the liquidation estate for the benefit of the Company's creditors.

I instructed my solicitor Freeths Solicitors LLP "Freeths" who following a review of the company's books and records advised me that it was likely that the shareholder would be able to evidence that the Dividends were lawful in their entirety, and it would therefore not be prudent to pursue this recovery action.

The matter is now concluded, and no realisations are expected from this source.

Other

My investigations into the affairs and conduct of the Company and its Director have not uncovered any previously undisclosed assets other than those noted above.

In accordance with SIP 13 I would advise that there have been no related party transactions.

I have earned bank interest of £34.41 for the period 19 May 2022 to 04 October 2023. Corporation Tax of £6.46 will be paid to HMRC in this respect.

CATEGORY 1 EXPENSES

An estimate of anticipated expenses and disbursements was provided by the Joint Liquidator prior to the last meeting of creditors. The table below provides details of the Category 1 disbursements paid to date against the estimate provided:

Description	Professional Advisor	Paid to Date £	Estimated £
Statutory Advertising (net)	Courts Advertising	262.80	262.80
Specific Bond	AON Risk Solutions	64.80	64.80
Other Property Expenses	HM Land Registry	11.00	11.00
TOTAL		338.60	338.60

The statutory advertising cost to date is in respect of the adverts of the Liquidators' appointment and winding up resolutions and the virtual creditors' meeting which were placed in the Gazette.

The Specific Bond was initially estimated to cost £20 on assets estimated to realise £500 as per the Director's Statement of Affairs. The bond was subsequently increased to cover asset realisations of up to £25,000 to reflect the previously undisclosed overdrawn Director's Loan Account and in respect of which the Director has paid £10,000 plus £3,000 deposit for the Statement of Affairs fee, totalling £13,000 as detailed above. The bond premium increased to £64.80.

The other property expenses relate to the cost incurred for applying to the Land Registry for information on any properties owned in the Director's name.

All other payments have been made in accordance with the rules and regulations generally as to the payment of costs and expenses in the Liquidation and are detailed within Appendix 1.

In addition, the following third party costs were charged on this appointment:

Description	Professional Advisor	Fee Arrangement	Anticipated Cost £	Actual Cost, £
Legal Advice	Freeths LLP Solicitors	Time Costs (Fixed)		650.00
TOTAL				650.00

All other payments have been made in accordance with the rules and regulations generally as to the payment of costs and expenses in the Liquidation and are detailed within Appendix 1.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

Freeths Solicitors LLP "Freeths" were instructed as legal advisors in relation to the review and investigations into transactions on the Company bank account and reconciliation of the Director's Loan Account ledger. Their costs have been agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT, contingent on realisations made from any claims they pursued on the Joint Liquidators behalf. Freeths time costs totalled £899 plus VAT. However Freeths agreed to limit their costs to £650 plus VAT.

Freeths have been paid the sum of £650 plus VAT in respect of the work carried out and no further fees will be paid to Freeths

Details of the Liquidator's Remuneration are detailed in Section 4 below.

CREDITOR CLAIMS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Secured Creditor Claims

There were no charges registered against the Company at Companies House and there will be no prescribed part in this Liquidation.

Preferential Creditor Claims – Employee Claims

No preferential claims were detailed in the Statement of Affairs.

I have not received any preferential claims against the Company.

A dividend payment will not be available to preferential creditors in this matter.

Secondary Preferential creditors

In any insolvency process started from 1 December 2020, HMRC is a secondary preferential creditor for the following liabilities:

- VAT
- PAYE Income Tax
- Employees' NIC
- CIS deductions
- student loan deductions

This will mean that, if there are sufficient funds available, any of the above amounts owed by the Company will be paid after the preferential creditors have been paid in full.

HMRC was not estimated to have any secondary preferential claims against the Company.

No secondary preferential claims have been received.

A dividend payment will not be available to secondary preferential creditors in this matter.

Unsecured Creditor Claims

Attached at Appendix 2 is a schedule of agreed claims to date.

A dividend payment will not be available to unsecured creditors in this matter.

DISTRIBUTIONS

A dividend will not be available to any class of creditor in this matter.

OTHER RELEVANT INFORMATION

Investigation

You may be aware that a Liquidator has a duty to investigate generally 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 Directors Disqualification Unit of the Department for Business, Innovation & Skills as required.

During the Review Period, the Joint Liquidators carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the directors by means of questionnaires, making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

This work was carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment was completed and the Joint Liquidators identified that there was an overdrawn Director's Loan Account that was owed by the Director to the Company. No further assets have been identified which might lead to a recovery for creditors.

I can confirm that I have discharged my duties in this regard. However, if any creditor wishes to raise any concerns which they have not already, then please do so in writing.

Joint Liquidators' remuneration

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and Insolvency Practitioner then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a senior manager or Insolvency Practitioner.

Prior to my appointment on 19 May 2022 the Company agreed to pay my Statement of Affairs fee of £2,500 plus VAT, this has been paid in full by the director personally.

Creditors will recall that at an adjourned meeting of creditors held on 08 August 2023 a resolution was passed authorising the Joint Liquidators to be remunerated on a time cost basis, capped at £12,000 plus VAT and expenses plus VAT.

Total time spent to date on this assignment amounts to 56.75 hours at an average charge out rate of £245.67 per hour resulting in total time costs to date of £13,942.

To date the Joint Liquidators have drawn remuneration of £7,412 plus VAT. The cash at bank and VAT receivable will be used to discharge the outstanding Liquidator's fees and the remaining balance of fees will be written off.

An estimate of the time costs was provided by the Joint Liquidator prior to the last meeting of creditors, the table below provides a comparison of time charged to date against the estimate:

Classification of Work Function	Total Hours (Estimate)	Time Cost, £ (Estimate)	Total Hours (To date)	Time Cost, £ (To Date)	Average Hourly Rate, £
Statutory & Compliance	11.2	2,800.00	18.60	4,117.50	221.37
Administration & Planning	17.1	4,275.00	15.35	3,825.00	249.18
Realisation of Assets	7.3	1,825.00	7.70	2,192.50	284.74
Creditors	2.2	550.00	2.20	522.00	237.27
Investigations	11.2	2,800.00	11.7	3,015.00	257.69
Cashiering	1.1	275.00	1.2	270.00	225.00
TOTAL	50.1	12,525.00	56.75	13,942.00	245.67

The time costs incurred to date are in line with the estimate provided.

Further time has been incurred in preparing the final report to members and creditors. Further time will also be incurred in preparing my final Receipts and Payments Account which will be filed at Companies House after the end of the prescribed period. These time costs will be written off as detailed above.

The following further information as regards time costs and expenses is set out at Appendix 3:

- Focus Insolvency Group policy for re-charging expenses and charge out rates.
- Narrative summary of time costs incurred and summary by staff grade and work activity.
- A creditors guide to Liquidator's fees.
- The Liquidator's fees (excluding disbursements) have been capped at £12,000 plus VAT.

As creditors will appreciate the work involved in administering the liquidation has been complex and substantial. A great deal of time has been incurred with dealing with the following matters:-

Statutory Compliance and Reporting

Time has been incurred in performing my statutory duties as Joint Liquidator including such matters as filing appointment documents and returns and annual report. I am also required to complete quarterly file reviews. Further time will be incurred in preparing my final report to shareholders and creditors and filing the final return with the Registrar of Companies.

This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Administration and Planning

Complying with the statutory and regulatory duties as regards filing, maintaining records, monitoring the case progression, managing the bank account and conducting periodic case reviews.

This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Realisation of Assets

A great deal of time has been incurred in liaising with the Director and reviewing the Company's books and records and bank statements and reconciling the director's loan account ledger and reviewing the Director's income and expenditure budget in order to agree the level of repayment. A search was also done at the Land Registry to establish if the Director owned properties in his name. Time was also incurred in entering into protracted negotiations with the Director to reach an agreeable sum to settle the overdrawn Director's Loan Account and any other, and all, claims that the Joint Liquidators have against him in respect of the Company's liquidation.

There were a number of transactions within the bank statements in relation to dividend payments which needed further investigation to establish if any recoveries could be made for creditors and I liaised Solicitors in this regard.

This matter has been time consuming for my office but has now concluded.

This work has been performed to add value to the liquidation estate and to comply with my statutory requirements.

Creditor Correspondence

Time has been incurred in liaising with the Company's creditors, answering creditor concerns, queries and agreeing creditor claim forms.

This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Investigation

I have to investigate the assets and affairs of the Company as part of my duties as Joint Liquidator. Time has been incurred in reviewing the Company's books and records, tracking asset movements and liaising with the Company's Accountants with regards to the assets held by the Company, and reporting my findings to the disqualification unit of the Department for Business Innovation & Skills.

As detailed above, a great deal of time has been incurred in liaising with the Director and reviewing the Company's books and records and bank statements, reconciling the director's loan account ledger, reviewing the Director's income and expenditure, and submitting a request for a search to be done at the Land Registry to establish if the Director owned properties in his name.

There were a number of transactions within the bank statements in relation to dividend payments which needed further investigation to establish if any recoveries could be made for creditors and I liaised Solicitors in this regard. These matters have been time consuming for my office but are now concluded

This work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

Cashiering

Time has been incurred in maintaining and managing the Liquidation cashbook and bank account. I am also required to ensure statutory lodgements and tax lodgement obligations are met.

Again, this work was performed purely to comply with my statutory requirements and did not add any value to the liquidation estate.

CREDITORS' RIGHTS

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 officeholder's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the officeholder's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

CONCLUSION

There are no other matters outstanding and the affairs of the company have been fully wound up.

Information about this insolvency process may be found on the R3 website at;

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/more/29110/page/1/creditors-voluntary-liquidation/>



Jane Hardy, MIPA, MABRP
Joint Liquidator

Dated: 04 October 2023

MKM RAIL ENGINEERING LIMITED - IN LIQUIDATION

**JOINT LIQUIDATORS' ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 19 MAY 2022
TO 04 OCTOBER 2023 WITH STATEMENT OF AFFAIRS COMPARATIVE.**

**Mkm Rail Engineering Limited
(In Liquidation)**

APPENDIX 2

Summary of Receipts & Payments

RECEIPTS	Statement of Affairs (£)	From 19/05/2022 To 18/05/2023 (£)	From 19/05/2023 To 04/10/2023 (£)	Total (£)
Bank Interest Gross		0.10	34.31	34.41
Deposit for Costs		3,000.00	0.00	3,000.00
Overdrawn Director's Loan Account		0.00	10,000.00	10,000.00
		3,000.10	10,034.31	13,034.41
PAYMENTS				
Specific Bond		20.00	44.80	64.80
Preparation of S. of A.		2,500.00	0.00	2,500.00
Liquidator's Fee		0.00	7,412.50	7,412.50
Legal Fees (1)		0.00	650.00	650.00
Irrecoverable VAT		500.00	0.00	500.00
Statutory Advertising		170.80	92.00	262.80
Other Property Expenses		11.00	0.00	11.00
		3,201.80	8,199.30	11,401.10
Net Receipts/(Payments)		(201.70)	1,835.01	1,633.31
MADE UP AS FOLLOWS				
Vat Receivable		0.00	1,630.90	1,630.90
Bank 1 Current		0.01	2.40	2.41
		0.01	1,633.30	1,633.31

Debtfocus
Mkm Rail Engineering Limited
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CF00	Financial Guardian		120.00	120.00	0.00
CH00	HM Revenue & Customs (CVL & WUP) 6231456521790		9,259.27	0.00	0.00
CM00	Metro Bank Insolvency Team 49049		25,205.14	25,205.14	0.00
CZ00	Zinc Group Limited		0.00	0.00	0.00
RM00	Migel Muka		0.00	0.00	0.00
5 Entries Totalling			34,584.41	25,325.14	0.00

Signature 

MKM RAIL ENGINEERING LIMITED – IN LIQUIDATION

LIQUIDATOR'S TIME COSTS AND EXPENSES

- a. Focus Insolvency Group policy for re-charging expenses and charge out rates;
- b. Summary of time costs incurred and summary by staff grade and work activity

FOCUS INSOLVENCY GROUP

FEE CHARGING, EXPENSES AND DISBURSEMENT POLICY STATEMENT

Fee Charging Policy

In accordance with the provisions of the Statement of Insolvency Practice 9 ("SIP9"), the firm's current charge out rates applicable to this appointment, exclusive of VAT, are as follows:-

Grade of Staff	FROM 01.08.2016 (£ per hour)
Senior Partner	380
Partner	350
Manager	250
Administrator / Cashier	175
Support	110

Time is recorded in units of 0.10 of an hour (i.e. 6 minute units). Time billed is subject to Value Added Tax at the applicable rate.

Time spent by partners and insolvency staff in relation to the insolvency is charged to the estate.

Expenses and Disbursement Policy

Category 1 Expenses

Category 1 expenses, as defined by SIP 9 as payments to persons providing a service to which the expense relates who are not an associate of the office holder, will be charged to the estate at cost. Creditor approval for these expenses is not required. These include, but are not limited, to such items as advertising, bonding and other insurance premiums. These may include disbursements which are first met by the liquidator and then reimbursed to the liquidator by the liquidation.

Category 2 Expenses

Category 2 expenses are payments to associates or which have an element of shared costs. The expenses require approval from creditors. Where it is expected that category 2 expenses are required to be paid from the estate creditors will be given full details and asked to provide confirmation that they can be drawn.

A creditors' guide to Office Holder's fees can be downloaded from the following site:-

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/more/29114/page/1/guide-to-liquidators-fees/>

Should you require a hard copy of this guide, please contact Focus Insolvency Group on 0800 157 7330.

Anthony Fisher FIPA, FABRP, Gary Birchall FIPA, FABRP and Jane Hardy MIPA, MABRP are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

Time Entry - SIP9 Time & Cost Summary

X2244 - Mkm Rail Engineering Limited
All Post Appointment Project Codes
From: 19/05/2022 To: 04/10/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	1.50	11.90	0.00	1.75	15.15	3,803.00	251.02
Case Specific Matters	0.00	0.00	0.00	0.20	0.20	22.00	110.00
Cashier/ Banking	0.00	0.80	0.00	0.40	1.20	270.00	225.00
Creditors	0.00	2.00	0.00	0.20	2.20	522.00	237.27
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finalisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.90	10.80	0.00	0.00	11.70	3,015.00	257.69
Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	3.50	3.10	0.00	1.10	7.70	2,192.50	284.74
Reviews	1.10	0.00	0.00	3.90	5.00	1,067.50	213.50
Statutory	1.60	5.20	0.00	6.80	13.60	3,050.00	224.26
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	8.60	33.80	0.00	14.35	56.75	13,942.00	245.67
Total Fees Claimed						7,412.50	
Total Disbursements Claimed						0.00	