

# AM22

## Notice of move from administration to creditors' voluntary liquidation



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 4 0 1 8 4 2 0

Company name in full Burguard Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Court details

Court name High Court of Justice Business and Property Courts of England and  
Wales Insolvency and Companies

Court case number 0 0 0 6 9 5 2 0 2 2

### 3 Administrator's name

Full forename(s) Lloyd

Surname Hinton

### 4 Administrator's address

Building name/number Allan House

Street 10 John Princes Street

Post town London

County/Region

Postcode W 1 G 0 A H

Country

AM22

Notice of move from administration to creditors' voluntary liquidation

**5****Administrator's name <sup>①</sup>**

Full forename(s)

Surname

**① Other administrator**

Use this section to tell us about another administrator.

**6****Administrator's address <sup>②</sup>**

Building name/number

Street

Post town

County/Region

Postcode

Country

**② Other administrator**

Use this section to tell us about another administrator.

**7****Appointor/applicant's name**

Give the name of the person who made the appointment or the administration application.

Full forename(s)

Surname

Burguard Limited

**8****Proposed liquidator's name**

Full forename(s)

Surname

Insolvency practitioner number

9

5

1

6

Lloyd

Hinton

**9****Proposed liquidator's address**

Building name/number

Street

Post town

County/Region

Postcode

Country

Allan House

10 John Princes Street

London

W

1

G

0

A

H

## AM22

Notice of move from administration to creditors' voluntary liquidation

**10** Proposed liquidator's name<sup>①</sup>

Full forename(s)

Surname

Insolvency practitioner  
number**① Other liquidator**Use this section to tell us about  
another liquidator.**11** Proposed liquidator's address<sup>②</sup>

Building name/number

Street

Post town

County/Region

Postcode

Country

**② Other liquidator**Use this section to tell us about  
another liquidator.**12** Period of progress report

From date

d

1

d

1

m

0

m

9

y

2

y

0

y

2

y

3

To date

d

0

d

6

m

0

m

3

y

2

y

0

y

2

y

4

**13** Final progress report☒ I have attached a copy of the final progress report.**14** Sign and dateAdministrator's  
signature

Signature

X



X

Signature date

d

0

d

6

m

0

m

3

y

2

y

0

y

2

y

4

**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	Lloyd Edward Hinton
Company name	Insolve Plus Ltd
Address	Allan House
	10 John Princes Street
Post town	London
County/Region	
Postcode	W 1 G 0 A H
Country	
DX	
Telephone	020 7495 2348

**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 and dated 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)**

6 March 2024

Our ref: KK/BI36H/3.I

**Administrator's Final Progress Report relating to  
Burguard Limited formerly known as Ingenious Ventures Limited ("the Company") – In  
Administration  
In the High Court of Justice Business and Property Courts of England and Wales  
Insolvency and Companies Number 000695 of 2022**

**1. Executive Summary**

I have now completed Administration of Granleaf Square Limited. The Administration will now be converted into Creditors Voluntary Liquidation to facilitate a dividend to unsecured creditors.

**2. Statutory Information**

Company name:	Burguard Limited
Registration number:	04018420
Registered Office:	Allan House, 10 John Princes Street, London W1G 0AH
Administrator's name:	Lloyd Edward Hinton
Administrator's address:	Allan House, 10 John Princes Street, London, W1G 0AH
Administrator's contact details:	kellyknight@insolveplus.com and 020 7495 2348.
Date of appointment:	11 March 2022
Court name and reference	In the High Court of Justice Business and Property Courts of England and Wales Insolvency and Companies Number 000695 of 2022

**3. Summary of the Administrator's Proposals**

The following amended proposals were approved by the creditors by way of Deemed Consent.

In order to achieve the objective of the Administration set out above, I formally propose to creditors that my proposals are revised such they become the following:

- a) I continue to manage the business, affairs and property of the Company in order to achieve the purpose of the Administration. In particular that I:
  - (i) realise the Company's cash at bank and await the outcome of the Hearing set to start at the end of April 2022;
  - (ii) sell the Company's assets at such time on such terms as I consider appropriate;
  - (iii) investigate and, if appropriate, pursue any claims that the Company may have against any person, firm or Company whether in contract or otherwise, including any officer or former officer of the Company or any person, firm or Company which supplies or has supplied goods or services to the Company; and
  - (iv) do all such things and generally exercise all my powers as Administrator as I consider desirable or expedient at my discretion in order to achieve the purpose of the Administration or protect and preserve the assets of the Company or maximise the realisations of those assets, or of any purpose incidental to these proposals.
- b) the Administration of the Company will end by filing notice of dissolution with the Registrar of companies. The Company will then automatically be dissolved by the registrar of companies three months after the notice is registered, or
- c) the Administration will end by placing the company into Creditors' Voluntary Liquidation, and I propose that I, Lloyd Edward Hinton am appointed the Liquidator of the company.

#### **4. Steps taken during the Administration**

I was appointed Administrator of the Company on 11 March 2022 by the Company. I immediately attended to my statutory duties which included notifying Companies House of my appointment and advertising my appointment and the administration of the Company in the London Gazette. 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.

On 28 April 2022 I issued my proposals to creditors, which were subsequently approved by creditors on 18 May 2022.

I contacted the directors and requested that they submit a Statement of Affairs and Statement of Concurrence and I confirm that the Statement of Affairs was received and filed at Companies House together with my Proposals.

The Statement of Affairs indicated cash at bank totalling £12,538. I wrote to Barclays Bank Plc to request the balance on the account and the sum of £12,525 was received in May 2022.

The Company is a defendant in High Court proceedings being brought by groups of claimants ("the Ingenious Companies") who are represented by several law firms.

These proceedings are in relation to a liability HM Revenue & Customs ("HMRC") have stated is due by the Company. The source of this liability has arisen from assessments to withdraw the benefit of group relief received and the matter has been ongoing for several years.

The position following the latest Court of Appeal decision has not yet been agreed with HMRC and the matter is ongoing.

A settlement agreement was recently entered into with numerous claimants in relation to civil claims against the Company. As reported in my Proposals, the Company, along with a number of co-defendant Ingenious entities and individuals have jointly instructed Solicitors, Reynolds Porter Chamberlain LLP, of Tower Bridge House, Katharine's Way, London, E1W 1AA ("RPC") in relation to both the HMRC proceedings and also the civil claims. The details of the settlement agreement are confidential. There may be subrogated claims in the Administration in respect of the amounts contributed by third parties in order to meet the settlement payments and the matter is in progress.

On 7 March 2023, the creditors agreed to extend the Administration of the Company for a period of 12 months. As such the Administration will now automatically end on 10 March 2024.

It was brought to my attention that the Company is party to a contract of an ongoing film library sale. The Company cannot be dissolved until this matter has been resolved. On 14 February 2024 I issued revised Proposals to creditors. It was agreed that the Company be placed into Creditors Voluntary Liquidation and I be appointed Liquidator.

A distribution will be paid to unsecured creditors in due course.

There is certain work that I am required by the insolvency legislation to undertake in connection with the Administration that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Administrator is attached.

## **5. Outcome of Administration**

The Administration will now be converted to Creditors Voluntary Liquidation as approved in the revised Proposals to facilitate the dividend to unsecured creditors.

## **6. Receipts and Payments Account**

My Receipts & Payments Account for the period from 11 March 2022 to 6 March 2024 and for the period since 11 September 2023 to 6 March 2024 is attached. The balance of funds are held on an interest bearing account at Barclays Bank Plc.

The Receipts and Payments account shows that the balance of £2,276 is being held and will be transferred to the Liquidator. As the Company is registered for VAT, all amounts are shown net of VAT where applicable. I have reconciled the account against the financial records that I am required to maintain.

### **6.1. Receipts**

#### **6.1.1 Cash at Bank**

The sum of £12,525 was received from Barclays Bank Plc in respect of cash at bank.

#### **6.1.2 Bank Interest Gross**

Bank interest of £5 has been received from Barclays Bank Plc, of which, £2 was received since 11 September 2023.

## 6.2. Assets remaining to be realised

### 6.2.1 VAT Refund

#### VAT Refund

The sum of £1,061 is due to the Company in respect of input VAT which is to be reclaimed on the group return to March 2022. This amount is unlikely to be realisable given the debt due to HMRC, who can apply right of set off.

## 6.3. Payments

### 6.3.1 Pre Appointment Legal Fees

£2,754 has been paid to Brecher LLP in respect of legal fees for the pre-appointment period.

### 6.3.2 Pre Appointment Fee

The sum of £7,500 plus VAT was paid to Insolve Plus in respect of the pre-appointment fee charged and further details can be found below.

## 7. Investigation into the affairs of the Company

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 account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. I am required by the Statements of Insolvency Practice to undertake such an initial investigation and the work detailed below has been undertaken in connection with that initial investigation.

Specifically, I compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the Administration and made enquiries about the reasons for the changes.

There were no matters that justified further investigation in the circumstances of this appointment.

Within three months of my appointment as Administrator, 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 would confirm that my report has been submitted.

## 8. Pre-Administration Costs

The Board of Directors and members of the Company instructed me to assist them in placing the Company in Administration on 9 March 2022. They agreed that I should be paid my pre-administration costs as a fixed fee of £7,500 plus expenses plus VAT.

This fee included liaising with the Ingenious Group, reviewing financial information as provided, providing my initial advice in relation to the options available to the Company given its financial position, and arranging for all required paperwork to be issued and signed, together with my solicitor, to assist the Board in taking the appropriate steps to place the Company into Administration. This, together with some of the other tasks mentioned above are required by statute or regulatory guidance, and whilst they do not produce any direct benefit for creditors, they still have to be carried out.



My pre appointment fee of £7,500 plus VAT was agreed by creditors by decision on 18 May 2022, and has been paid in full during a previous period.

As previously reported, I instructed solicitors, Brecher LLP of 64 N Row, London W1K 7DA ("Brecher") prior to my appointment as Administrator to undertake the necessary legal formalities to put the Company into Administration. Brecher liaised with the Company and its directors in order to ensure correct documentation was produced and correct process followed to enable the appointment of myself as Administrator. The WIP incurred by Brecher was £2,700 plus VAT and expenses of £54, which is yet to be paid.

My choice of professional advisors was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also confirmed that they hold appropriate regulatory authorisations. I consider that the basis on which they have charged their fees represents value for money.

## **9. Administrator's Remuneration**

My remuneration was approved on a time cost basis based on a fee estimate of £49,500 plus VAT. The fees estimate acts as a cap and I cannot draw remuneration in excess of that estimate without first seeking approval from the creditors.

My total time costs to 6 March 2024 amount to £28,172, representing 78 hours and 30 minutes of work at a blended charge out rate of £359 per hour of which £2,896, representing 5 hours and 24 minutes at an average charge out rate of £536 was charged in the period from 11 September 2023 to 6 March 2024. The actual blended charge out rate incurred is slightly higher compared with the estimated blended charge out rate of £332 in my fees estimate, this is due to work being carried out at Partner and Director level.

A schedule of my time costs incurred from 11 September 2023 to 6 March 2023 together with a schedule of the total time costs incurred for the entire period of my appointment to 6 March 2024 is enclosed.

I have not yet drawn any remuneration. I do not anticipate exceeding my fee estimate.

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 Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <https://insolveplus.com/>. There are different versions of these Guidance Notes, and you should refer to the most recent version.

## **10. Administrator's Expenses**

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

#### 10.1. Category 1 expenses

I have incurred the following category 1 expenses in the Administration which have not yet been reimbursed to Insolve Plus Ltd. I have not incurred any category 1 expenses in the final period.

<b>Nature of category 1 expense</b>	<b>Amount incurred to date £</b>	<b>Amount still to be paid £</b>
Statutory Bond	£80	£80
Statutory Advertising	£103	£103
<b>Total</b>	<b>£183</b>	<b>£183</b>

#### 10.2. Category 2 expenses

I have not incurred or paid any category 2 expenses during the Administration.

I have instructed the following advisor during the period of Administration:-

<b>Professional Advisor</b>	<b>Nature of Work</b>	<b>Fee Arrangement</b>
Brecher LLP	Legal Advice	Time Cost

As mentioned earlier the prior instruction of RPC and Counsel by the Company will continue in relation to the proceedings with HMRC, given their prior involvement, knowledge of the case and the fact they represent the other co-defendants in the proceedings. It should be noted that the time costs incurred by RPC and Brick Court will be met by the Ingenious Group.

### 11. Liabilities

#### 11.1. Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.

The legislation requires that if the Company has created a floating charge after 15 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 unsecured creditors. In this case there are no creditors secured by a floating charge such that the prescribed part provisions do not apply.

#### 11.2. Preferential Creditors

There are no preferential creditors in this matter.

HMRC are secondary preferential creditors for certain specified debts, such as VAT, PAYE, employee National Insurance Contributions, student loan deductions and Construction Industry Scheme deductions. Secondary preferential debts are payable after all ordinary preferential debts have been paid in full, and before non-preferential unsecured debts. There are no known HMRC debts that rank as secondary preferential debts in this matter.

### 11.3. Crown Creditors

The estimated unsecured liability to HMRC is approximately £458,891.

### 11.4. Non-preferential unsecured Creditors

The sum of £11,490 is owed to Freeshire Limited, the parent company.

## 12. Dividend Outcome

I anticipate that there will be a small return to unsecured creditors however the quantum of the return will be dependant upon the outcome of the impact of the HMRC legal decision by the Court of Appeal, as yet to be agreed with HMRC, and the extent of any subrogated claims in the Administration in respect of the amounts paid by third parties for the civil claim settlement.

## 13. Further Information

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 Administrator'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.

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 Administrator as being excessive, and/or the basis of the Administrator'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.

To comply with the Provision of Services Regulations, some general information about Insolve Plus Ltd, including about our complaints policy and Professional Indemnity Insurance, can be found at [www.insolveplus.com](http://www.insolveplus.com)

## 14. Summary

The Administration is now complete and the Administration will be converted to Liquidation. If creditors have any queries regarding the conduct of the Administration, or this report, or if they want hard copies of any of the documents made available on-line, they should contact Kelly Knight on 020 7495 2348, or by email at [kellyknight@insolveplus.com](mailto:kellyknight@insolveplus.com).

Yours faithfully



Lloyd Hinton FIPA  
Administrator

## **Details of Work undertaken to date**

### Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and his managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that an office holder must follow.

Case planning - devising an appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.

Setting up electronic 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 (this is insurance required by statute that every insolvency office holder must obtain for each insolvency appointment).

Convening a decision procedure to seek a decision from creditors to approve the basis of remuneration.

Supervising the work of advisors instructed on the case to assist in dealing with pension schemes; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.

Dealing with all routine correspondence and emails relating to the case.

Opening, maintaining and managing the estate bank account.

Creating, maintaining and managing a cashbook.

Undertaking regular bank reconciliations of the estate bank account.

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.

Preparing, reviewing and issuing 6 monthly progress reports to creditors and members.

Filing returns at Companies House.

Preparing and filing VAT returns.

Preparing and filing Corporation Tax returns.

Revision of the Administrator's proposals.

Preparing, reviewing and issuing a final progress report of the Administration to creditors and members.

Filing a final return at Companies House.

### Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

Maintaining up to date creditor information on the case management system.

Reviewing proofs of debt received from creditors.

**Rule 18.9 – Creditors’ and members’ requests for further information in administration, winding up and bankruptcy**

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

remuneration or expenses (other than pre-administration costs in an administration) set out in a progress

report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

(a) a secured creditor;

(b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);

(c) members of the company in a members’ voluntary winding up with at least 5% of the total voting rights of

all the members having the right to vote at general meetings of the company;

(d) any unsecured creditor with the permission of the court; or

(e) any member of the company in a members’ voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or

filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them

in the case of an application by more than one member or creditor.

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

who requested the information by—

(a) providing all of the information requested;

(b) providing some of the information requested; or

(c) declining to provide the information requested.

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

(a) the time or cost of preparation of the information would be excessive; or

(b) disclosure of the information would be prejudicial to the conduct of the proceedings;

(c) disclosure of the information might reasonably be expected to lead to violence against any person; or

(d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must

inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members’ voluntary winding up, who need not be the

same as the creditor or members who requested the information, may apply to the court within 21 days of—

(a) the office-holder giving reasons for not providing all of the information requested; or

(b) the expiry of the 14 days within which an office-holder must respond to a request.

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

**Rule 18.34 – Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive**

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by

a person mentioned in paragraph (2) on the grounds that—

(a) the remuneration charged by the office-holder is in all the circumstances excessive;

(b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as

applicable) is inappropriate; or

(c) the expenses incurred by the office-holder are in all the circumstances excessive.

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

as applicable—

(a) a secured creditor,

(b) an unsecured creditor with either—

(i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or

(ii) the permission of the court, or

(c) in a members' voluntary winding up—

(i) members of the company with at least 10% of the total voting rights of all the members having the right to

vote at general meetings of the company, or

(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the

applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports

the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Burguard Limited

(In Administration)

Administrator's Summary of Receipts and Payments (Accruals Basis)

Statement of Affairs £	From 11 September 2023 To 06 March 2024	
	£	
	£	
ASSET REALISATIONS		
Cash at Bank	0.00	12,525.00
Bank Interest Gross	1.58	5.30
	1.58	12,530.30
COSTS OF REALISATION		
Pre Appointment Legal Fees	0.00	2,754.00
Pre Apointment Fee	0.00	7,500.00
	0.00	(10,254.00)
0.00	1.58	2,276.30
REPRESENTED BY		
Vat Receivable		2,040.00
Bank 1 Current		236.30
		2,276.30

Case Time Analysis - SIP9 Time & Cost Summary + Cumulative

11 September 2023 to 06 March 2024

Burguard Limited - B136H (By Project Code: POST -- Post Appointment)

Classification of Work Function	Partner	Manager	Other Senior Professional	Assistants & Support Staff	SIP9 Additional 1	SIP9 Additional 2	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Administration & Planning	3.50	0.00	0.40	0.10	0.00	0.00	4.00	2,049.00	512.25	57.40	18,081.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.10	6,397.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.40	1,944.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non Chargeable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	1.40	0.00	0.00	0.00	0.00	0.00	1.40	847.00	605.00	4.60	1,749.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	4.90	0.00	0.40	0.10	0.00	0.00	5.40	2,896.00	536.30	78.50	28,172.00
Total Fees Claimed								0.00			
Total Expenses Claimed								0.00			