In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL

Companies House

WEDNESDAY

A71P9UGH
A28 14/03/2018 #175
COMPANIES HOUSE

1 Company details

Company number	0 4 4 4 4 1 5 1
Company name in full	Inside Track Seminars Limited

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

2 Liquidator's name

Full forename(s)	Glyn
Surname	Mummery

3 Liquidator's address

Building name/number	Jupiter House
Street	Warley Hill Business Park
Post town	The Drive
County/Region	Brentwood, Essex
Postcode	C M 1 3 3 B E
Country	

4 Liquidator's name ❶

Full forename(s)	Jeremy Stuart
Surname	French

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

5 Liquidator's address ❷

Building name/number	Jupiter House
Street	Warley Hill Business Park
Post town	The Drive
County/Region	Brentwood, Essex
Postcode	C M 1 3 3 B E
Country	

❷ **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 0 d 3 m 0 m 3 y 2 y 0 y 1 y 8

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: Amanda Veck

Company name: FRP Advisory LLP

Address: 2nd Floor

Phoenix House

32 West Street

Post town: Brighton

County/Region: East Sussex

Postcode: BN1 2RT

Country:

DX:

Telephone: 01273 916666

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

Inside Track Seminars Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/04/2017 To 08/03/2018 £	From 17/04/2009 To 08/03/2018 £
	SECURED CREDITORS		
Uncertain	Instant Access Properties Ltd (In Liq)	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
97,600.00	Motor Vehicles	NIL	NIL
41,924.00	Book Debts	NIL	1,500.00
NIL	Insurance Refund	NIL	NIL
22,887.00	Cash at Bank	NIL	NIL
	Transfer from Admin (VAT monies due	NIL	14,303.24
	Transfer from Admin account	NIL	87,651.86
	Bank Interest Gross	18.28	2,831.34
	Bank Interest Net of Tax	NIL	59,577.37
40,000.00	Business Assets/Software	NIL	NIL
NIL	Database	NIL	NIL
	Contribution to Liquidators' Costs	NIL	862.00
Uncertain	Royal Bank of Scotland Rolling Reserv	NIL	870,422.63
NIL	Funds held on account - Mishcon De R	NIL	6,013.93
	Funds held on account - First Data	NIL	1,311.63
250,589.00	Halifax Bank of Scotland Rolling Reser	NIL	89,610.04
		18.28	1,134,084.04
	COST OF REALISATIONS		
	Specific Bond	NIL	1,000.00
	Previous Administrators' Fees	NIL	21,293.00
	Previous Administrators' Expenses	NIL	538.64
	Liquidators' Fees	15,041.07	365,963.12
	Liquidators' Expenses	NIL	13,543.62
	Mileage Disbursements	NIL	94.40
	Agents/Valuers Fees	NIL	3,000.00
	Legal Fees	1,206.00	126,391.58
	Legal Disbursements	NIL	2,899.53
	Corporation Tax	51.51	6,039.10
	Barrister Fees	NIL	4,000.00
	VAT	102.43	102.43
	Legal Fees - RBS	NIL	36,512.85
	Category 2 Disbursements	NIL	15,098.39
	Storage Costs	174.13	174.13
	Statutory Advertising	NIL	250.56
	Bank Charges	0.69	0.69
	DTI Unclaimed Dividends	25.75	25.75
	Professional Fees	NIL	7,156.25
		(16,601.58)	(604,084.04)
	UNSECURED CREDITORS		
(2,649,719.00)	Trade & Expense Creditors	(6,430.91)	23,466.20
(60,848.00)	HM Revenue & Customs (PAYE/NIC)	NIL	NIL
(25,931.00)	HM Revenue & Customs (VAT)	NIL	NIL
(3,729.00)	Accruals	NIL	NIL
Uncertain	Instant Access Properties Ltd (In Liq)	NIL	500,000.00
	Unclaimed dividend	6,533.80	6,533.80
		(102.89)	(530,000.00)

Inside Track Seminars Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/04/2017 To 08/03/2018 £	From 17/04/2009 To 08/03/2018 £
	DISTRIBUTIONS		
(200.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(2,287,427.00)		**(16,686.19)**	**0.00**
	REPRESENTED BY		
			NIL

FRP Advisory

Inside Track Seminars Limited (In Liquidation) ("THE COMPANY")

The Liquidators' Final Account pursuant to section 106 of the Insolvency Act 1986 and The Insolvency Rules

9 January 2018

Contents and abbreviations

The following abbreviations may be used in this report:

FRP	FRP Advisory LLP
The Company	Inside Track Seminars Limited (In Liquidation)
The Liquidator(s)	Glyn Mummery and Jeremy Stuart French of FRP Advisory LLP
The Period	The reporting period 17 April 2017 to 9 January 2018
SIP	Statement of Insolvency Practice
HMRC	HM Revenue & Customs
SSS	Schofield Sweeney Solicitors

1. Overview of the liquidation

FRP Advisory

Introduction

Following my appointment as Liquidator of the Company on 17 April 2009 I wrote to creditors notifying them of my appointment and to set out a summary of the information I had regarding the Company's assets and liabilities. In addition, I provided an indication of the likely anticipated outcome for creditors.

I set out herein my final account of the liquidation and confirm that the affairs of the Company are now fully wound up. This report provides an overview of the liquidation and details work done and expenses incurred during the period since my appointment to date.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

Work undertaken by the Liquidator(s) during the Period

A schedule of work undertaken during the liquidation is attached at **Appendix C**.

My statutory duties included preparing the progress report for the previous period and filing these documents with the Registrar of Companies, responding to creditors' queries, case accounting, reconciling unclaimed dividends and paying monies to The Insolvency Service. I have also submitted tax returns and sought tax clearance from the government departments.

As previously reported, we have been the subject of disclosure requests in respect of legal action against a firm of solicitors by a sister company, Instant Access Properties Ltd. During the Period of this report my solicitors, SSS have continued to act on my behalf and provided advice as and when required. As no further disclosure requests have been made SSS has advised me that their files have been closed and I should proceed conclude the administration of the liquidation.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

Receipts and payments account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Period and also cumulatively since my appointment as Liquidator, together with the costs and expenses in dealing with this liquidation which are further discussed in section 3 below.

As shown on the account all assets have been realised.

There was sufficient funds available to make a distribution to creditors. The final outcome for creditors is set out in section 2 below.

Investigations

Part of my duties include carrying out proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by me in my capacity as Liquidator against any party which could result in a benefit to the estate. I have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted.

I can confirm that no further investigations or actions are required.

2. Final outcome for the creditors

The final outcome for creditors is set out below:

Outcome for secured creditors

There are no balances owing to secured creditors.

Preferential Creditors

There are no preferential creditors in this matter.

Unsecured creditors

I have received claims totalling £2,757,285 from unsecured creditors who have proved their debts in these proceedings.

Claims received have been agreed and a first and final dividend of 1.09 pence in the pound was paid to unsecured creditors on 15 November 2016, totalling £30,000.

Pursuant to the Insolvency Rules no further dividend will be declared to unsecured creditors as the funds realised will be utilised in defraying the expenses of the liquidation.

The Prescribed Part

In accordance with the Insolvency Act 1986 the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

As there were no balance owing in respect of floating charges, the prescribed part did not apply in this instance.

3. Liquidators' remuneration, disbursements and expenses

FRP Advisory

Liquidators' remuneration

As advised in previous correspondence, the Creditors' Committee passed a resolution that the Joint Liquidators' remuneration should be calculated on a time cost basis. Fees of £365,963 excluding VAT have been drawn from the funds available.

A breakdown of my firm's time costs incurred during both the Period and to date is attached at **Appendix D.**

Liquidators' disbursements

The Liquidators' disbursements are a recharge of actual costs incurred by the Liquidator in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory at the HMRC approved mileage rate prevailing at the time the mileage was incurred. Details of disbursements incurred during the Period are set out in **Appendix D**.

Expenses of the liquidation

An estimate of the Liquidators' expenses was set out in the information previously circulated to creditors prior to determining the basis on which the Liquidators' fees could be drawn. The expenses incurred in the Period together with the cumulative total for the liquidation are detailed in **Appendix E**.

Creditors' Rights

Creditors have a right to request further information from the Liquidator and also have a right to challenge the Liquidator's remuneration and other expenses, which are first disclosed in this report, under the Insolvency Rules. (For ease of reference these are the expenses incurred in the Period as set out in **Appendix E** only). They also have the right to object to the Liquidator's release. Further details, including relevant time limits, are provided in the notice accompanying this final report which is available for viewing and downloading here: http://creditors.frpadvisory.com.

Appendix A

Statistory information about the Company and the liquidation

INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

COMPANY INFORMATION:

Date of incorporation:	21 May 2002
Company number:	*04444151*
Registered office:	Jupiter House Warley Hill Business Park The Drive Brentwood Essex CM13 3BE
Previous registered office and business address:	3rd Floor Surrey House 34 Eden Street Kingston Upon Thames KT1 1ER

LIQUIDATION DETAILS:

Liquidator(s):	Glyn Mummery & Jeremy Stuart French
Address of Liquidator(s):	FRP Advisory LLP Suite 2 2nd Floor, Phoenix House 32 West Street Brighton BN1 2RT
Date of appointment of Liquidator(s):	17 April 2009
Registered office:	Jupiter House Warley Hill Business Park The Drive Brentwood Essex CM13 3BE

Appendix B

Liquidators' Receipts & Payments Account for the both the Period and cumulatively

Inside Track Seminars Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/04/2017 To 09/01/2018 £	From 17/04/2009 To 09/01/2018 £
	SECURED CREDITORS		
Uncertain	Instant Access Properties Ltd (In Liq)	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
97,600.00	Motor Vehicles	NIL	NIL
41,924.00	Book Debts	NIL	1,500.00
NIL	Insurance Refund	NIL	NIL
22,887.00	Cash at Bank	NIL	NIL
	Transfer from Admin (VAT monies due	NIL	14,303.24
	Transfer from Admin account	NIL	87,651.86
	Bank Interest Gross	18.28	2,831.34
	Bank Interest Net of Tax	NIL	59,577.37
40,000.00	Business Assets/Software	NIL	NIL
NIL	Database	NIL	NIL
	Contribution to Liquidators' Costs	NIL	862.00
Uncertain	Royal Bank of Scotland Rolling Reserv	NIL	870,422.63
NIL	Funds held on account - Mishcon De R	NIL	6,013.93
	Funds held on account - First Data	NIL	1,311.63
250,589.00	Halifax Bank of Scotland Rolling Reser	NIL	89,610.04
		18.28	1,134,084.04
	COST OF REALISATIONS		
	Specific Bond	NIL	1,000.00
	Previous Administrators' Fees	NIL	21,293.00
	Previous Administrators' Expenses	NIL	538.64
	Liquidators' Fees	15,041.07	365,963.12
	Liquidators' Expenses	NIL	13,543.62
	Mileage Disbursements	NIL	94.40
	Agents/Valuers Fees	NIL	3,000.00
	Legal Fees	1,206.00	126,391.58
	Legal Disbursements	NIL	2,899.53
	Corporation Tax	51.51	6,039.10
	Barrister Fees	NIL	4,000.00
	VAT	102.43	102.43
	Legal Fees - RBS	NIL	36,512.85
	Category 2 Disbursements	NIL	15,098.39
	Storage Costs	174.13	174.13
	Statutory Advertising	NIL	250.56
	Bank Charges	0.69	0.69
	DTI Unclaimed Dividends	25.75	25.75
	Professional Fees	NIL	7,156.25
		(16,601.58)	(604,084.04)
	UNSECURED CREDITORS		
(2,649,719.00)	Trade & Expense Creditors	(6,430.91)	23,466.20
(60,848.00)	HM Revenue & Customs (PAYE/NIC)	NIL	NIL
(25,931.00)	HM Revenue & Customs (VAT)	NIL	NIL
(3,729.00)	Accruals	NIL	NIL
Uncertain	Instant Access Properties Ltd (In Liq)	NIL	500,000.00
	Unclaimed dividend	6,533.80	6,533.80
		(102.89)	(530,000.00)

Inside Track Seminars Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 17/04/2017 To 09/01/2018 £	From 17/04/2009 To 09/01/2018 £
	DISTRIBUTIONS		
(200.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(2,287,427.00)		**(16,686.19)**	**0.00**
	REPRESENTED BY		
			NIL

Appendix C
A Schedule of Work

APPENDIX B

INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

SCHEDULE OF WORK

The table below sets out a detailed summary of the work undertaken by the office holder(s) during the liquidation together with an outline of work still to complete.

Note	Category		
1	**ADMINISTRATION AND PLANNING** **Work undertaken during the liquidation**		**ADMINISTRATION AND PLANNING** **Future work to be undertaken**
	Work which falls within this category generally would not add financial benefit to the Liquidation but, is either required by statute or is necessary to ensure general compliance and case progression.		
	General Matters		
	• Necessary administrative and strategic work. • Completing internal procedures. • Preparing budgets and monitoring costs. • General case administration such as filing and the maintenance of case files. • Regular reviews of the case and the on-going strategy as required under legislation and by the Joint Liquidators' Regulatory Professional Bodies ("RPBs") to ensure that all compliance and statutory matters are attended to and that the case is progressed in a timely manner. • Attending to any other matters as and when they arise.		
	Regulatory Requirements		
	• Considering if there are any case specific matters to be aware of, for example health and safety, environmental concerns, particular licences or registrations, tax position etc.		

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INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

SCHEDULE OF WORK

	Case Management Requirements		
	• Determine and document case strategy. • Administering insolvent estate bank accounts throughout duration of the case. • Ensuring case specific paper and electronic files are updated and maintained for the duration of the appointment. Filing all papers and correspondence received and maintaining a diary system to ensure all matters are discharged in accordance with legislation. • Corresponding with accountants, bankers and other advisers to request further information to assist in general enquiries. • Regularly reviewing the case as required by the regulatory bodies to ensure all statutory matters are adhered to and the case is progressing. Up-dating and completing check lists on a timely basis. • Notifying HMRC of the Liquidation and other departmental offices to ascertain the Company's final tax position and obtaining tax clearance.		
2	**ASSET REALISATION** **Work undertaken during the liquidation**		**ASSET REALISATION** **Work to be undertaken**
	Work undertaken which falls within this category adds financial benefit to the Liquidation.		
	• One of the main purposes of an insolvency process is to realise the insolvency assets and to ensure a fair distribution of the		•

INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

SCHEDULE OF WORK

	proceeds to the creditors in the correct order of priority as set out by legislation. • Consider likelihood of additional recoveries being made e.g. Antecedent transactions, mis-selling etc. following the completion of the investigation.		
3	**CREDITORS** **Work undertaken during the liquidation**		**CREDITORS** **Work to be undertaken**
	Work which falls within this category generally will not add financial benefit to the Liquidation but, is either required by statute or necessary to ensure general compliance and fulfilment of the Liquidators' duties.		
	• Setting up a detailed website for delivery of initial and on-going communications and reports to creditors. • Dealing with general creditor enquiries as and when they arise, including telephone calls and responding to written or emailed correspondence. • Liaising with HMRC with regard to the Company's tax position and any outstanding liabilities/returns. • In accordance with the Enterprise Act 2002, the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003). • As there are no balances owing to the secured creditors, the prescribed part is not applicable in this instance. • Writing to all known creditors enclosing a Notice of Intended Dividend ("NID") and advertising the NID in the London Gazette		

INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

SCHEDULE OF WORK

	to establish all creditors' final claims in order to pay a first and final unsecured dividend. • Reviewing all creditors' claims and agreeing them against their supporting documentation in preparation for paying a dividend. • Paying a dividend to unsecured creditors in the sum of 1.09p in the pound. • Ascertaining if a prescribed part distribution is applicable and on-going review as asset realisations continue plus the likely outcomes for all classes of creditors on an on-going basis.		
4	**INVESTIGATIONS** **Work undertaken during the liquidation**		**INVESTIGATIONS** **Work to be undertaken**
	Work which falls within this category is required by statute. However, work undertaken may also provide a direct financial benefit if additional assets (matters are identified which ultimately could swell the level of realisations available to creditors). It should be noted that all work undertaken in respect of asset realisations has been allocated to the investigations category.		
	• SSS was instructed following receipt of a letter from solicitors who act for two defendants, asking to provide a 'waiver of privilege' in relation to the disclosure of certain documents. SSS has been in further correspondence in respect of this matter and have advised me that as no further request for disclosure have been made since the original Court order the liquidation can now be closed.		
5	**STATUTORY COMPLIANCE AND REPORTING** **Work undertaken during the liquidation**		**STATUTORY COMPLIANCE AND REPORTING** **Work to be undertaken**

FRP Advisory

INSIDE TRACK SEMINARS LIMITED (IN LIQUIDATION)

SCHEDULE OF WORK

	Some of the work undertaken which falls within this category may add some financial benefit to the Liquidation, such as the submission of VAT returns, however the majority of work within this category will not add financial benefit to the Liquidation but, is either required by statute or is necessary to ensure general compliance and case progression.		
	• Monitoring the value of assets that are not subject to a charge by obtaining a bond to the correct level. • Dealing with all tax and VAT matters arising following appointment and submitting returns at prescribed times throughout the process as required. • Reporting to members and creditors on an annual basis, as required by legislation, providing an update on the progress of the Liquidation during each reporting period and filing statutory reports as required. • Holding annual meetings of the members and creditors in accordance with statute. • Adherence to all other statutory and compliance matters as they arise throughout the appointment.		• Bringing the conduct of the insolvency process to a close, including dealing with the statutory requirements, once all matters are complete. • Obtaining the office holders release from office, this includes preparing final reports for creditors/members and filing the relevant documentation with the Registrar of Companies.

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Appendix D

Details of the Liquidators' time costs and disbursements for both the Period and cumulatively

FRP

Inside Track Seminars Limited (In Liquidation)

Time charged for the period 17 April 2017 to 09 January 2018

	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Plar	**24.50**	**6,219.00**	**253.84**
Case Accounting	0.50	90.00	180.00
Case Accounting - Gi	6.90	1,396.50	202.39
Case Control and Re	5.30	1,146.50	216.32
General Administratic	9.70	3,239.50	333.97
Strategy	0.80	132.00	165.00
Fee and WIP	1.30	214.50	165.00
Creditors	**5.60**	**1,618.00**	**288.93**
Unsecured Creditors	4.70	1,325.50	282.02
Legal-Creditors	0.90	292.50	325.00
Statutory Compliance	**20.90**	**3,959.50**	**189.45**
Post Appt TAX/VAT	4.30	868.50	201.98
Statutory Compliance	1.80	361.00	200.56
Statutory Reporting/ I	14.60	2,665.00	182.53
Creditors Committee	0.20	65.00	325.00
Grand Total	**51.00**	**11,796.50**	**231.30**

Time charged from the start of the case to 09 January 2018

	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Planning	**682.80**	**206,300.25**	**302.14**
Admin & Planning	269.00	76,724.75	285.22
Bill	1.05	336.00	320.00
Case Accounting	32.70	6,906.50	211.21
Case Accounting - General	50.90	9,213.00	181.00
Case Control and Review	53.60	17,455.50	325.66
General Administration	208.75	73,455.00	351.88
Meetings	21.60	8,000.00	370.37
Partner Review	1.00	400.00	400.00
Productive Time	4.30	1,720.00	400.00
Travel	33.40	10,457.50	313.10
Strategy	3.30	1,132.00	343.03
Fee and WIP	3.20	500.00	156.25
Asset Realisation	**66.80**	**18,012.00**	**269.64**
Asset Realisation	54.80	15,639.00	285.38
Freehold/Leasehold Property	0.70	220.50	315.00
Legal-asset Realisation	0.50	157.50	315.00
Chatel Assets	0.80	241.50	301.88
Debt Collection	9.90	1,722.00	173.94
Other Assets	0.10	31.50	315.00
Creditors	**533.85**	**98,926.75**	**185.31**
Employees	0.25	41.25	165.00
Preferential Creditors	0.40	72.00	180.00
Secured Creditors	19.70	5,217.00	264.82
Unsecured Creditors	455.50	78,568.00	172.49
Legal-Creditors	56.90	14,862.00	261.20
Pensions	0.10	31.50	315.00
TAX/VAT - Pre-appointment	1.00	135.00	135.00
Investigation	**21.50**	**5,910.50**	**274.91**
Investigatory Work	20.00	5,365.00	268.25
Investigatory work - Other	0.20	63.00	315.00
Legal - Investigations	1.30	482.50	371.15
Legal and Litigation	**11.00**	**3,456.00**	**314.18**
Legal / Litigation	11.00	3,456.00	314.18
Statutory Compliance	**148.15**	**36,171.50**	**244.15**
Post Appt TAX/VAT	12.20	2,228.50	182.66
Statutory Compliance	6.00	1,710.00	285.00
Statutory Compliance - General	16.05	4,231.50	263.64
Statutory Reporting	3.40	856.50	251.91
Statutory Reporting/ Meetings	78.70	19,426.50	246.84
Appointment Formalities	5.00	2,000.00	400.00
Creditors Committee Matters	5.80	2,101.00	362.24
Statement of Affairs	1.00	315.00	315.00
Bonding/ Statutory Advertising	0.20	16.00	80.00
Tax/VAT - Post appointment	19.80	3,286.50	165.98
Trading	**0.10**	**31.50**	**315.00**
Trading forecasting/ Monitoring	0.10	31.50	315.00
Grand Total	**1,464.20**	**368,808.50**	**251.88**

Disbursements for the period
17 April 2017 to 09 January 2018

	Value £
-Category 1	
Storage	1,246.40
Grand Total	**1,246.40**

Mileage is charged at the HMRC rate prevailing at the time the cost was incurred

FRP Charge out rates From

Grade	1st November 2011	1st July 2012	1st July 2013	1st May 2016
Appointment taker / Partner	300-500	275-495	370-400	370-450
Managers / Directors	150-350	225-455	270-370	280-370
Other Professional	85-250	85-275	160-225	165-230
Junior Professional & Support	60-250	70-320	70-105	80-110

Appendix E

Statement of expenses incurred in the Period

Inside Track Seminars Limited (in liquidation)
Statement of expenses for the period ended
9 January 2018

Expenses	**Period to 9 January 2018** **£**
Joint Liquidators' remuneration (time costs)	11,797
Joint Liquidators' disbursements	1,246
Legal fees	1,206
Corporation Tax	52
VAT	103
Storage costs	174
DTI Unclaimed Dividend fee	26
Total	**14,604**