

WU07

Notice of progress report in a winding-up
by the court



Companies House

THURSDAY



A10 29/06/2017 #182
COMPANIES HOUSE

1 Company details

Company number 0 5 6 8 3 1 3 9

Company name in full Westover Medical Limited

Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Simon

Surname Harris

3 Liquidator's address

Building name/number 48 Warwick Street

Street

Post town London

County/Region

Postcode

W 1 B 5 N L

Country

4 Liquidator's name

Full forename(s) Cameron Mark

Surname Gunn Supperstone

Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address

Building name/number 48 Warwick Street

Street

Post town London

County/Region

Postcode

W 1 B 5 N L

Country

Other liquidator

Use this section to tell us about
another liquidator.

WU07

Notice of progress report in a winding-up by the court

6 Period of progress report

| | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|
| From date | 0 | 1 | 0 | 5 | 2 | 0 | 1 | 6 |
| To date | 3 | 0 | 0 | 4 | 2 | 0 | 1 | 7 |

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d2^d8

^m0^m6

^y2^y0^y1^y7

**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.

Simon Harris

ReSolve Partners Limited

48 Warwick Street

London

Postcode

W 1 B 5 N L

DX

020 7702 9775

**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

Westover Medical Limited

In Compulsory Liquidation

Liquidators' Annual Progress Report to Members and Creditors

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1. INTRODUCTION

I refer to the appointment of Mark Supperstone, Cameron Gunn and I as Joint Liquidators of Westover Medical Limited (the Company) on 1 May 2014 and write to members and creditors of the Company to provide a progress report on the Liquidation of the Company.

This report covers the period from 1 May 2016 to 30 April 2017 and should be read in conjunction with the Official Receiver's report circulated to creditors on 9 April 2014 and my previous progress report to creditors dated 29 June 2016.

2. BACKGROUND

Statutory information relating to the Company is included at **Appendix I**.

A full background of the Company was detailed in the Official Receiver's report. Accordingly, I do not propose to repeat that information in this report and I have no further background information to add.

3. LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

The following actions have been undertaken during this reporting period:

- Addressed the general administrative and statutory duties of the Liquidation,
- Recorded creditor claims, addressed queries and provided individual update requests,
- Instructed agents, Capcon Limited (Capcon) and solicitors, Fletcher Day Limited (FD) to provide assistance with my ongoing investigations into the transfer of the Company's business, and
- Liaised with FD regarding my investigations into the transfer of the Company's business.

4. RECEIPTS AND PAYMENTS ACCOUNT

Attached at **Appendix II** is the receipts and payments account for the period 1 May 2014 to 30 April 2017.

Receipts

There have been no receipts during this reporting period.

Payments

BIS Bank Charges

An amount of £22 has been paid in relation to charges automatically applied to the Insolvency Services bank account, bringing the total amount paid during the Liquidation to £198.

Agents/Valuers Fees

An amount of £1,940 plus VAT has been paid to Capcon in relation to their work undertaken in respect of my ongoing investigations.

Legal Fees and Disbursements

An amount of £3,360 plus VAT has been paid to FD for advice in relation to my ongoing investigations. A further £215 has been paid in respect of FD's disbursements.

Secretary of State Fees

An amount of £1 has been paid in respect of fees automatically applied to the bank account by the Secretary of State, bringing the total amount paid during the Liquidation to £5,104.

5. ASSETS AND FUTURE REALISATIONS

Transfer of Business

As previously reported, there is an ongoing investigation regarding the transfer of the Company's business to Smart Medical Clinics Limited (Smart). A detailed report will be provided once my investigation has been concluded.

6. OUTCOME TO CREDITORS

Secured creditors

There are no known secured creditors.

Preferential creditors

As previously reported, the requisite information to enable adjudication of the employee claims has not been provided by the Director. Until such time this information is provided, the Redundancy Payments Service is unable to agree any preferential claims.

It should be noted that the business of the Company appears to have been continued by Smart. As mentioned above, there is an ongoing investigation to determine this. If it is concluded that the business has been transferred, there should not be any employee claims as a result of Transfer of Undertakings (Protection of Employment) (TUPE).

Unsecured creditors

The directors' estimated statement of affairs indicated 100 unsecured creditors, however amounts due were only provided for five of those creditors totalling £1,144,818. Since appointment I have received 16 claims totalling £1,255,108.

It is uncertain whether there will be sufficient funds available to enable a distribution to unsecured creditors.

Prescribed Part

Where a floating charge is created after 15 September 2003, a Prescribed Part of the Company's net property (the amount available to the floating charge holder after costs of the Liquidation) shall be made available to unsecured creditors. The Prescribed Part is calculated at 50 per cent of net realisations up to £10,000 and 20 per cent of the net property that exceeds this amount up to a limit of £600,000. :

The Company has not granted a floating charge to any creditor after the 15 September 2003 and consequently there will be no Prescribed Part in this Liquidation.

7. INVESTIGATIONS

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 would advise that my investigation into the actions of the director prior to my appointment is ongoing. I can also confirm that I am liaising with my solicitor regarding the transfer of the business.

8. REMUNERATION

My remuneration was previously authorised by the creditors at a meeting held on 5 June 2014 to be drawn on a time cost basis. My total time costs to 30 April 2017 amount to £112,201, representing 399 hours' work at an average charge out rate of £281 per hour, of which £12,136 representing 40 hours' work, was charged in the period since 1 May 2016, at an average charge out rate of £300 per hour.

I have not been able to draw any remuneration in this matter.

A schedule of my time costs incurred, including a narrative of time incurred to date and details of my firm's charging policy, is attached as **Appendix III**.

The relevant creditor's guide to Liquidators' Fees can be found under the heading Creditor Guides on my website at <http://www.resolvegroupuk.com/resources/>. Please note there are different versions of the guides, and in this case you should refer to the version for [insolvencies after 1 October 2015]. A hard copy can be obtained on request, free of charge, from this office.

9. LIQUIDATORS' EXPENSES

I have incurred expenses to 30 April 2017 of £465 of which £82 was incurred in the period since 1 May 2016.

I have not been able to draw any expenses in this matter.

I have incurred the following expenses in the period since my last progress report:

| Type of expense | Amount incurred/ accrued in the reporting period (£) |
|-----------------|--|
| Postage | 60.34 |

I have incurred the following category 2 disbursements in the period since my appointment as Liquidator / last progress report:

| Type of category 2 disbursement | Amount incurred/ accrued in the reporting period (£) |
|---------------------------------|--|
| Printing and Stationery | 21.60 |

I have used the following agents or professional advisors in the reporting period:

| Professional Advisor | Nature of Work | Basis of Fees |
|----------------------|-------------------|----------------------------|
| Capcon Limited | Valuer/Auctioneer | Percentage of realisations |
| Fletcher Day Limited | Solicitors | Time costs |

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I have reviewed the fees charged and am satisfied that they are reasonable in the circumstances of this case.

As detailed above, I instructed Capcon and FD to assist with my ongoing investigations into the transfer of the business. A detailed report will be provided once my investigations have been concluded.

10. FURTHER INFORMATION

The Liquidation will remain open until my investigation is concluded. I estimate this will take 18 months to conclude and once resolved the Liquidation will be brought to an end and the final receipts and payments account filed at Companies House.

An unsecured creditor may, with the permission of the court or with the concurrence of five per cent in value of the unsecured creditors (including the creditor in question) request further details of the Liquidators' remuneration and disbursements, 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 ten per cent in value of the unsecured creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within eight weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

At ReSolve we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case then in the first instance you should contact me at the address given in this letter.

If you consider that I have not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Cameron Gunn at this office's address. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can email insolvency.enquiryline@insolvency.gsi.gov.uk; or you may phone 0300 678 0015 - calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.

Should you have any queries regarding the conduct of the Liquidation or any other queries, please do not hesitate to contact Ayomide Bada of this office.

Yours faithfully



Simon Harris
Joint Liquidator

For enquiries regarding this correspondence please contact:

Contact name: Ayomide Bada
Phone number: 020 3411 8102
Email: Ayomide.bada@resolvegroupuk.com

Cameron Gunn, Simon Harris, Mark Supperstone and Ben Woodthorpe are licensed in the United Kingdom by the Institute of Chartered Accountants in England and Wales
Cameron Gunn, Simon Harris, Mark Supperstone and Ben Woodthorpe act without personal liability at all times

APPENDIX I

STATUTORY INFORMATION

| | |
|--|--|
| Company name: | Westover Medical Limited |
| Registered number: | 05683139 |
| Date of incorporation: | 21 January 2006 |
| Trading address: | None |
| Registered office: | C/o ReSolve Partners Limited 48 Warwick Street London W1B 5NL |
| Date of Liquidators' appointment: | 1 May 2014 |
| Appointed by: | Creditors of the Company pursuant to Section 98 of The Insolvency Act 1986 |
| Joint Liquidators: | Simon Harris (IP No. 11372) Cameron Gunn (IP No. 9362) Mark Supperstone (IP No. 9734) ReSolve Partners Limited 48 Warwick Street London W1B 5NL |
| EC Regulations of Insolvency Practitioners: | The EC Regulations apply to the proceedings, which are categorised as main proceedings with the meaning of the Regulation |
| Director: | Amber Kennard Adrian Burford (resigned 11 April 2013) Dushan Gunasekera (resigned 20 April 2012) James Strathallan (resigned 22 August 2011) Tarquin Desoutter (resigned 2 March 2011) |

Shareholders:

A Schedule of the Company's shareholders is provided below:

| Name | No. Of shares | Name | No. Of shares |
|-------------------------------------|----------------------|--|----------------------|
| Mike Baker | 15,715 | Robert Maxted | 10,715 |
| John Barnsely | 67,250 | David McAlpine | 10,715 |
| William Bottriell | 99,000 | Sean McCreery | 109,500 |
| Braemar Pension Fund | 50,000 | Alice Nelson | 15,000 |
| Adrian Burford | 3,157,535 | Georgina Nelson | 142,850 |
| Roger Carey | 45,515 | Lorne Nelson | 142,850 |
| Ian Colletts | 11,000 | John Newall | 67,507 |
| Julian Colville | 5,250 | Gillian Noble | 1,021,607 |
| Andrew Craven | 18,262 | Philip Noble | 316,118 |
| Westover Medical Employee Trust Ltd | 289,003 | Tracy Noble | 50,000 |
| Michael Criswell | 30,000 | Tim O Rorke | 10,715 |
| Anthony Deal | 42,660 | Christopher Peacock | 10,715 |
| The Hon Robert Drummond | 86,000 | Sarah Peters | 10,000 |
| Lady Eden of Winton | 13,500 | Martin Poole | 58,931 |
| Tara Feeland | 5,000 | Nigel Rich | 276,200 |
| Friends Finance Limited | 28,000 | John Rigg | 10,715 |
| Geoffrey Grant | 10,000 | Andrea Gaie Scouller | 65,000 |
| Andrew Hamilton | 10,715 | John Stephen | 10,715 |
| Ilaria Limited | 40,500 | Stobhall Maintenance Trust | 60,000 |
| Peter Jamieson | 35,000 | Jeremy Stone | 10,000 |
| Kalran Investments Limited | 10,500 | Viscount Strathallan | 2,472,800 |
| Amber Kennard | 805,000 | Chris Strickland | 48,981 |
| Christopher Kennard | 17,500 | Peter Thornton | 9,181 |
| Charles Kimmins | 5,250 | United Medical Enterprises Ltd | 320,681 |
| Peter King-Lewis | 20,000 | Vansdale SA | 815,300 |
| Julian Lee | 180,000 | James Walker | 12,500 |
| Philip Ling | 12,500 | Bramson 2002 Generation Skipping Trust | 61,020 |
| Ian Lyle | 20,000 | Jeanet Irwin | 97,081 |
| Simon MacDonagh | 15,715 | James Hardigg | 192,037 |
| Duncan Macpherson | 15,000 | Rowanmoor Trustees Ltd | 19,025 |
| Maurice Henchey Cayman Trust | 123,182 | Tarquin Desoutter | 2,400 |
| | | TOTAL | 11,745,411 |

APPENDIX II

RECEIPTS AND PAYMENTS ACCOUNT

LIQUIDATORS' RECEIPTS & PAYMENTS ACCOUNT
FOR THE PERIOD 1 MAY 2014 TO 30 APRIL 2017

| Directors' Statement of Affairs (£) | Receipts/ Payments 01-May-14 to 30-Apr-16 (£) | Receipts/ Payments 01-May-16 to 30-Apr-17 (£) | Total Receipts/ Payments to date (£) |
|--|---|---|--|
| RECEIPTS | | | |
| Book debts | 19,364.36 | - | 19,364.36 |
| Rates refund | 1,405.26 | - | 1,405.26 |
| Bank interest | 125.20 | - | 125.20 |
| Sundry | 7.95 | - | 7.95 |
| | <u>20,902.77</u> | <u>-</u> | <u>20,902.77</u> |
| PAYMENTS | | | |
| Bank charges | 176.00 | 22.15 | 198.15 |
| Secretary of State Fees | 5,102.86 | 1.25 | 5,104.11 |
| Agents/Valuers fees | - | 1,940.00 | 1,940.00 |
| Legal fees | - | 3,360.00 | 3,360.00 |
| Legal disbursements | - | 215.00 | 215.00 |
| Insolvency Service Administration Fee | 2,235.00 | - | 2,235.00 |
| Tax on interest earned | 23.84 | - | 23.84 |
| | <u>7,537.70</u> | <u>5,538.40</u> | <u>13,076.10</u> |
| Balance (Receipts less payments) | <u>13,365.07</u> | <u>(5,538.40)</u> | <u>7,826.67</u> |
| MADE UP AS FOLLOWS | | | |
| Insolvency Service Bank Account | | | 6,768.67 |
| VAT Receivable | | | 1,058.00 |
| Total | | | <u>7,826.67</u> |

Simon Harris
Joint Liquidator
28 June 2017

APPENDIX III

LIQUIDATORS' CHARGE OUT RATES, FEE ESTIMATE, DISBURSEMENT POLICY AND NARRATIVE

Joint Liquidators' charge out rates

The Joint Liquidators are remunerated on a time cost basis. Charge-out rates used are appropriate to the skills and experience of a member of staff and the work that they perform. Time is recorded in 6 minute units. Narrative is recorded to explain the work undertaken and the time spent is analysed into different categories of work.

This document provides an estimate as to how much time the Liquidators and their staff will spend undertaking specific tasks, and the costs of undertaking such work. The estimated time that will be spent undertaking the work in each category of work has been multiplied by the applicable charge out rate for each member of staff that it is anticipated will undertake work in that category to arrive at the estimated total time costs attributable to that category of work.

The estimated costs have been divided by the estimated hours required to arrive at an average hourly charge out rate for that category of work. The hourly charge-out rates used on this case are as follows. Please note that the rates increased on 1 January 2016:

| Staff grade | Rate per hour from 1 January 2016 (£) | Rate per hour to 31 December 2015 (£) |
|----------------------|---|---|
| Principal | 510 | 490 |
| Director | 415 | 400 |
| Senior Manager | 395 | 385 |
| Manager | 340 | 325 |
| Assistant Manager | 305 | 295 |
| Senior Administrator | 255 | 245 |
| Administrator | 195 | 185 |
| Junior Administrator | 145 | 125 |

Secretarial and support staff are not charged to the cases concerned, being accounted for as an overhead of ReSolve Partners Limited.

Disbursement policy

Separate charges are made in respect of directly attributable expenses (Category 1 disbursements) such as travelling (non-mileage), postage, photocopying, statutory advertising and other expenses made on behalf of the assignment.

Indirect charges (Category 2 disbursements) require separate approval and the basis of charging these is as follows:

- Photocopying 20 pence per sheet
- Mileage 45 pence per mile

Narrative of work carried out:

Administration and planning

The time spent includes the following matters:

- Setting up case files
- General administrative tasks
- Reviewing available information to determine appropriate strategies, and
- Maintaining the liquidation bank account and other cashier activities.

Creditors

The time spent includes the following matters:

- Recording and maintaining the lists of creditors
- Dealing with employee related matters
- Recording creditor claims
- Dealing with creditor queries, and
- Reviewing and evaluating creditor claims.

Investigations

Time spent in completing my statutory investigations into the Company and the affairs of its directors prior to the Liquidation.

Realisation of assets

Please see the main body of the report and my previous reports for details of the assets realised.

Statutory duties

Dealing with statutory issues required under the Insolvency Act 1986 and the Statements of Insolvency Practice, including statutory reporting to members and creditors and filing documents with the Registrar of Companies.

Time charged

A total of 40 hours have been spent for the period 1 May 2016 to 30 April 2017 at an average charge out rate of £300 bringing the total cost since my previous report to £12,136.

A summary table is shown below:

| | PARTNER / DIRECTOR | | MANAGER | | OTHER SENIOR PROFESSIONAL | | TOTAL | | AVERAGE RATE |
|---------------------------|--------------------|----------|---------|----------|---------------------------|----------|-------|-----------|--------------|
| | Hours | Cost (£) | Hours | Cost (£) | Hours | Cost (£) | Hours | Cost (£) | |
| Administration & Planning | | | | | | | | | |
| Cashiering | - | - | - | - | 2.90 | 545.50 | 2.90 | 545.50 | 188.10 |
| General administration | - | - | 3.40 | 1,156.00 | 0.50 | 97.50 | 3.90 | 1,253.50 | 321.41 |
| | - | - | 3.40 | 1,156.00 | 3.40 | 643.00 | 6.80 | 1,799.00 | 264.56 |
| Creditors | | | | | | | | | |
| Unsecured | - | - | - | - | 0.80 | 156.00 | 0.80 | 156.00 | 195.00 |
| | - | - | - | - | 0.80 | 156.00 | 0.80 | 156.00 | 195.00 |
| Investigations | | | | | | | | | |
| General investigation | - | - | 2.00 | 680.00 | - | - | 2.00 | 680.00 | 340.00 |
| Other investigation | 0.60 | 306.00 | 8.10 | 2,754.00 | 1.80 | 351.00 | 10.50 | 3,411.00 | 324.86 |
| Legal action | - | - | - | - | - | - | - | - | - |
| | 0.60 | 306.00 | 10.10 | 3,434.00 | 1.80 | 351.00 | 12.50 | 4,091.00 | 327.28 |
| Realisation of Assets | | | | | | | | | |
| Sale of business / assets | - | - | 11.90 | 4,046.00 | 0.40 | 78.00 | 12.30 | 4,124.00 | 335.28 |
| Other assets | - | - | - | - | 0.40 | 78.00 | 0.40 | 78.00 | 195.00 |
| | - | - | 11.90 | 4,046.00 | 0.80 | 156.00 | 12.70 | 4,202.00 | 330.87 |
| Statutory | | | | | | | | | |
| Reporting to creditors | - | - | 2.80 | 952.00 | 4.80 | 936.00 | 7.60 | 1,888.00 | 248.42 |
| | - | - | 2.80 | 952.00 | 4.80 | 936.00 | 7.60 | 1,888.00 | 248.42 |
| Total hours and cost | 0.60 | 306.00 | 28.20 | 9,588.00 | 11.60 | 2,242.00 | 40.40 | 12,136.00 | 300.40 |

The above costs exclude VAT.

A total of 399 hours were spent for the period 1 May 2014 to 30 April 2017 at an average charge out rate of £281 bringing the total cost to £112,201.

A summary table is shown below:

| | PARTNER / DIRECTOR | | MANAGER | | OTHER SENIOR PROFESSIONAL | | TOTAL | | AVERAGE RATE |
|---------------------------------------|--------------------|----------|---------|-----------|---------------------------|-----------|--------|------------|--------------|
| | Hours | Cost (£) | Hours | Cost (£) | Hours | Cost (£) | Hours | Cost (£) | |
| Administration & Planning | | | | | | | | | |
| Case planning / monitoring | - | - | - | - | 11.70 | 1,576.50 | 11.70 | 1,576.50 | 134.74 |
| Cashiering | - | - | - | - | 8.00 | 1,501.00 | 8.00 | 1,501.00 | 187.63 |
| General administration | - | - | 29.20 | 9,541.00 | 43.80 | 10,484.00 | 73.00 | 20,025.00 | 274.32 |
| | - | - | 29.20 | 9,541.00 | 63.50 | 13,561.50 | 92.70 | 23,102.50 | 249.22 |
| Creditors | | | | | | | | | |
| Unsecured | 7.80 | 3,822.00 | 16.60 | 5,395.00 | 16.30 | 3,563.50 | 40.70 | 12,780.50 | 314.02 |
| Employees | - | - | - | - | 1.50 | 277.50 | 1.50 | 277.50 | 185.00 |
| | 7.80 | 3,822.00 | 16.60 | 5,395.00 | 17.80 | 3,841.00 | 42.20 | 13,058.00 | 309.43 |
| Investigations | | | | | | | | | |
| General investigation | 1.30 | 637.00 | 59.80 | 19,465.00 | 68.20 | 14,621.00 | 129.30 | 34,723.00 | 268.55 |
| Other investigation | 0.60 | 306.00 | 22.40 | 7,416.50 | 13.50 | 2,413.50 | 36.50 | 10,136.00 | 277.70 |
| | 1.90 | 943.00 | 82.20 | 26,881.50 | 81.70 | 17,034.50 | 165.80 | 44,859.00 | 270.56 |
| Realisation of Assets | | | | | | | | | |
| Book debts | - | - | 5.00 | 1,625.00 | - | - | 5.00 | 1,625.00 | 325.00 |
| Sale of business / assets | - | - | 52.50 | 17,319.00 | 0.40 | 78.00 | 52.90 | 17,397.00 | 328.87 |
| Other assets | - | - | 18.00 | 5,850.00 | 3.90 | 695.50 | 21.90 | 6,545.50 | 298.88 |
| | - | - | 75.50 | 24,794.00 | 4.30 | 773.50 | 79.80 | 25,567.50 | 320.39 |
| Statutory | | | | | | | | | |
| Statutory paperwork / form completion | - | - | - | - | 0.30 | 55.50 | 0.30 | 55.50 | 185.00 |
| Reporting to creditors | 3.40 | 1,666.00 | 7.60 | 2,512.00 | 7.20 | 1,380.00 | 18.20 | 5,558.00 | 305.38 |
| | 3.40 | 1,666.00 | 7.60 | 2,512.00 | 7.50 | 1,435.50 | 18.50 | 5,613.50 | 303.43 |
| Total hours and cost | 13.10 | 6,431.00 | 211.10 | 69,123.50 | 174.80 | 36,646.00 | 399.00 | 112,200.50 | 281.20 |

The above costs exclude VAT.