

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

MONDAY



A09 \*A8DM49AW\* #228  
09/09/2019  
COMPANIES HOUSE

### 1 Company details

Company number 0 6 0 5 4 4 4 1

Company name in full Caverswall Castle Limited

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

### 2 Liquidator's name

Full forename(s) Mustafa

Surname Abdulali

### 3 Liquidator's address

Building name/number 1 Lakeside

Street Festival Way

Post town Festival Park

County/Region Stoke on Trent

Postcode S T 1 5 R Y

Country

### 4 Liquidator's name ①

Full forename(s) Neil

Surname Dingley

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 1 Lakeside

Street Festival Way

Post town Festival Park

County/Region Stoke on Trent

Postcode S T 1 5 R Y

Country

② 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



X

Signature date

<sup>d</sup>2

<sup>d</sup>8

<sup>m</sup>0

<sup>m</sup>8

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>9

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**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 **Laura Pickering**Company name **Moore Stephens**Address  
**1 Lakeside  
Festival Way**Post town **Festival Park**County/Region **Stoke-on-Trent**Postcode **S T 1 5 R Y**

Country

DX

Telephone **01782 201120****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](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)**

**Caverswall Castle Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 31 March 2011 To 5 July 2019**

Statement of Affairs £		£	£
	<b>ASSET REALISATIONS</b>		
	Legal Settlement	400,000.00	
1.00	Alterations to rented property	NIL	
16,050.00	Fixtures & Fittings	25,000.00	
	Insurance Refund	130.13	
	Cash at Bank	435.57	
	Bank Interest Gross	137.48	
			425,703.18
	<b>COST OF REALISATIONS</b>		
	ATE Insurance Premium	60,950.00	
	Preparation of S.of A.	1,000.00	
(25,000.00)	Section 98 Fee	23,145.50	
	Liquidator's Fees	133,951.84	
	Liquidator's Expenses	1,907.82	
	Agents Fees - Butters John Bee	2,400.00	
	Accountants fee	200.00	
	Legal Fees - Howes Percival	96,869.85	
	Legal Disbursements - Howes Percival	679.20	
	Counsel's Fees	41,442.20	
	Court Fees	715.00	
	Bank Charges	11.49	
			(363,272.90)
	<b>PREFERENTIAL CREDITORS</b>		
(4,046.00)	Dept of Employment	2,314.40	
(268.00)	Employees Wage Arrears	78.80	
			(2,393.20)
	<b>UNSECURED CREDITORS</b>		
(140,097.00)	Trade & Expense Creditors	60,000.00	
(130.00)	Employees	NIL	
(3,042.00)	Dept of Employment	NIL	
(166,792.00)	Directors	NIL	
(501,093.00)	Customers	NIL	
(46,603.00)	Inland Revenue	NIL	
(86,105.00)	VAT	NIL	
			(60,000.00)
	<b>CAPITAL</b>		
(1.00)	Ordinary Shares	NIL	
			NIL
<b>(957,126.00)</b>			<b>37.08</b>
	<b>REPRESENTED BY</b>		
	Bank 2 Current		37.08
			<b>37.08</b>

**Caverswall Castle Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 31 March 2011 To 5 July 2019**

**Statement  
of Affairs**  
£

£

£



Mustafa Abdulali  
Joint Liquidator

Strictly Private & Confidential

# CAVERSWALL CASTLE LIMITED ("THE COMPANY")

Final account to the members and creditors pursuant to  
Section 106 of the Insolvency Act 1986 and Rule 18.14 of the  
Insolvency (England and Wales) Rules 2016

5 July 2019

# Contents

1. Statutory information
2. Conduct of the liquidation
3. Investigations
4. Joint liquidators' remuneration
5. Joint liquidators' expenses
6. Creditors' rights
7. Liabilities

## Appendices

Appendix I     Receipts and payments account

Appendix II    Breakdown of time costs and examples of work undertaken in a liquidation and expenses

This account is intended for use by those parties entitled to a copy thereof under the Insolvency (England and Wales) Rules 2016. It may contain information that is privileged, confidential or exempt from disclosure and any dissemination, distribution or copying of it and its attachments is strictly prohibited. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

Any estimated outcomes for creditors are illustration only and cannot be relied upon a guidance as to the actual outcome for creditors.

Mustafa Abdulali and Neil Dingley are authorised in the UK to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales. All of our work is conducted in accordance with the Insolvency Code of Ethics. The Office Holders are Data Controllers of Personal Data, as defined by the Data Protection Act 1998, General Data Protection Regulation or other prevailing data protection legislation in the United Kingdom. Moore Stephens will act as Data Processor on the instructions of the Data Controller. For further information on how Moore Stephens complies with data protection law you can request a copy of the privacy notice from this office in writing or by telephone.

# 1. Statutory information

Company name:	Caverswall Castle Limited
Company number:	06054441
Registered office:	1 Lakeside, Festival Way, Festival Park Stoke-on-Trent, Staffordshire ST1 5RY
Date of appointment:	31 March 2011
Joint liquidators:	Mustafa Abdulali Neil Dingley
Joint liquidators' address:	Moore Stephens 1 Lakeside Festival Way Festival Park Stoke-on-Trent ST1 5RY

# 2. Conduct of the liquidation

The affairs of the Company are now fully wound up and this is the final account of the liquidation.

The receipts and payments account attached at Appendix I details the assets realised during the liquidation together with the receipts and payments since my previous progress report and a comparison of the directors' statement of affairs values.

## Legal Settlement

Following extensive investigations into the Company's financial affairs prior to its demise, legal proceedings were issued by the Joint Liquidators against Robin MacDonald, director of the Company, pursuant to Sections 212 (Misfeasance) and 239 (Preference Payments) of the Insolvency Act 1986.

These claims arose respectively from the receipt of customer deposits at a time when the Joint Liquidators consider Mr MacDonald knew there was a risk that the services could not lawfully be provided, and the reduction in the director's loan account whilst the company was insolvent.

Shortly following the receipt of the final hearing date, Mr MacDonald contacted the Joint Liquidators and requested a meeting to discuss the on-going legal issues. Various without prejudice meetings were held, at which offers and counter-offers were put forward by each party.

A final settlement offer was made and agreed of £400,000. The funds were raised by Mr MacDonald from the sale of various properties owned by him and whilst the settlement funds were received much later than initially agreed, the full settlement of £400,000 was received by late 2018.



### **Fixtures & Fittings**

The Company owned a number of fixtures and fittings which were in the Company's former trading premises; which was owned by the Company's Director. These assets were valued by Butters John Bee at £25,000. An offer was received from the Company's Director for the full value price and this amount was paid in instalments in 2011.

### **Cash at Bank**

The sum of £435.57 was received from Barclays Bank representing the credit balance held at the Company's liquidation.

### **Sundry Refund**

An amount of £130.13 was paid by E&I Insurance to the liquidation estate.

All assets have been realised.

## **3. Investigations**

An appropriate submission on the actions of the directors has been forwarded to the Disqualification Unit of the Department for Business, Energy & Industrial Strategy in accordance with the joint liquidators' statutory duties. Please note that the content of this submission is of a confidential nature and so cannot be disclosed to third parties by myself.

## **4. Joint liquidators' remuneration**

The fee for convening the meeting of creditors and preparing the Statement of Affairs was fixed at £10,000 plus VAT and disbursements as follows:

### **Rule 4.38**

Preparation of statement of affairs in statutory form by Moore Stephens	£5,000
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Assistance given by Howsons in respect of the preparation of the Statement of Affairs	£1,000
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### **Rule 4.62**

Summoning, advertising and holding of creditors' meeting by Moore Stephens	£2,500
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General advice pre-liquidation by Moore Stephens	£1,500
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<b>Total</b>	<b>£10,000</b>
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It was resolved at the meeting on 31 March 2011, that Moore Stephens be authorised to draw a further sum of £14,145.50 plus VAT and disbursements, in respect of pre-appointment work carried out between 7 March 2011 to 30 March 2011, for dealing with matters leading up to the creditors meeting, including dealing with deposit creditors inquiries, agents and employee matters.

A fee of £23,145.50 has been drawn accordingly.

The remuneration of the joint liquidators has been fixed by creditors as follows:

- That the remuneration of the joint liquidators be fixed by reference to the time properly given by them and their staff in attending to matters arising in the liquidation in accordance with Rule 4.127(2)(b) of the Insolvency Rules 1986

The time costs incurred to date have arisen primarily as a result of the extensive investigation and subsequent litigation which was pursued against the former Director.

In addition we have dealt all statutory matters and administrative work in relation to the liquidation and either required by legislation or necessary to perform the basic duties of a liquidator.

Since my previous progress report, time costs of £4334.50 have been incurred over 38.10 hours at an average rate of £113.76 per hour. Total time costs of £290,065.35 have been incurred over 1732.25 hours at an average rate of £167.45 per hour. A detailed breakdown of the time costs of the joint liquidators, together with current charge out rates and examples of work undertaken in a liquidation are attached at Appendix II.

£133,951.84 has been drawn in respect of the remuneration of the joint liquidators. The value of the unbilled time, outstanding costs and also the time that will be incurred in concluding the liquidation will be written off.

Should you wish to receive a copy of "A Creditors' Guide to Liquidators' Fees" this is available on the R3 website <https://www.r3.org.uk/what-we-do/publications/professional/creditors-guides> or by requesting a copy from this office in writing or by telephone.

## 5. Joint liquidators' expenses

A schedule of all expenses incurred in the liquidation, together with those incurred since the previous progress report, has been detailed at Appendix II

ATE Insurance Premium – In respect of insurance obtained by the Joint Liquidator's prior to the issue of legal proceedings, to cover any losses incurred in the event of an unsuccessful legal case. The total sum payable was £60,950.

Legal Fees – Howes Percival. Incurred by Solicitors in their assistance to the Joint Liquidators in pursuing a legal claim against Robin MacDonald. Their total costs to January 2017 (excluding VAT and expenses, but inclusive of the uplift allowable under their Conditional Fee Agreement) were £169,437.98. However, in order to assist in the facilitation of a dividend to unsecured creditors, they have agreed a significant reduction in their fees to

£96,869.85. Further sums of £679.20 and £715.00 were paid to Howes Percival for legal disbursements and Court fees respectively.

Counsel's Fees – Incurred by Counsel in their assistance to the Joint Liquidators in pursuing a legal claim against Robin MacDonald. Their total costs to January 2017 (excluding VAT, but inclusive of the uplift allowable under their Conditional Fee Agreement) were £51,802.75. However, in order to assist in the facilitation of a dividend to unsecured creditors, they have agreed a 20% reduction in their fees to £41,442.20.

Agents Fees – Butters John Bee. Fee for valuation of Company's fixtures and fittings totaling £2,000.

Accountant's fee – Howsons Chartered Accountants. Fee for assistance with providing Company's financial and accounting records totaling £200.

## 6. Creditors' rights

Within 21 days of receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) or any unsecured creditor with the permission of the court may request in writing that the joint liquidators provide further information about their remuneration or expenses which have been itemised in the final account.

Within 14 days of receipt of the request, the joint liquidators must provide all of the information asked for, except so far as they consider that:

- the time or cost of preparation of the information would be excessive, or
- disclosure of the information would be prejudicial to the conduct of the liquidation or might reasonably be expected to lead to violence against any person, or
- they are subject to an obligation of confidentiality in respect of the information.

The joint liquidators are also required to give reasons for not providing all of the requested information.

Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may, within 8 weeks of receipt of the final account make an application to court on the grounds that the basis fixed for the joint liquidators' remuneration, the remuneration charged, or the expenses incurred by the joint liquidators as set out in the final account are excessive.

A creditor may object to the release of the joint liquidators by giving notice in writing to the joint liquidators, by the end of the period of 8 weeks from the delivery of the notice accompanying the final account. However, if any request for information or any application to court is made, the period will run until that request or application is finally determined.

## 7. Liabilities

### **Secured Creditors**

There are no secured creditors

### **Preferential Creditors**

The Redundancy Payments Office has submitted a preferential claim for the sum of £2,432.60 in respect of arrears of wage and holiday pay claims paid to employees.

### **Unsecured Creditors**

The Statement of Affairs listed the unsecured creditor claims as £940,452.75. Claims totaling £527,739.34 were agreed for dividend purposes. Due to the nature of the claims many had been settled by insurers, and due to the age of the case several creditors could not be located.

No prescribed part would apply in accordance with S176A of the Insolvency Act 1986 as there are no secured creditors.

### **Dividends – Preferential or Unsecured.**

A preferential dividend of 100p in the £ was distributed on 17 May 2018. An unsecured dividend of 14.31p in the £ was distributed on 7 May 2019.



Mustafa Abdulali  
Joint Liquidator

## Joint Liquidators' receipts and payments account

## Caverswall Castle Limited (In Liquidation)

	Statement of affairs £	From 31/03/2019 To 05/07/2019 £	From 31/03/2011 To 05/07/2019 £
<b>RECEIPTS</b>			
Legal Settlement		0.00	400,000.00
Alterations to rented property	1.00	0.00	0.00
Fixtures & Fittings	16,050.00	0.00	25,000.00
Insurance Refund		0.00	130.13
Cash at Bank		0.00	435.57
Bank Interest Gross		0.00	100.40
Liquidator's Expenses		332.06	(1,907.82)
		<u>332.06</u>	<u>423,758.28</u>
<b>PAYMENTS</b>			
ATE Insurance Premium		0.00	60,950.00
Preparation of S.of A.		0.00	1,000.00
Section 98 Fee		0.00	23,145.50
Liquidator's Fees		4,420.00	133,951.84
Liquidator's Expenses		(332.06)	1,907.82
Agents Fees - Butters John Bee		0.00	2,400.00
Accountants fee		0.00	200.00
Legal Fees - Howes Percival		0.00	96,869.85
Legal Disbursements - Howes Percival		0.00	679.20
Counsel's Fees		0.00	41,442.20
Court Fees		0.00	715.00
Bank Charges		3.49	11.49
Dept of Employment		0.00	2,314.40
Employees Wage Arrears		0.00	78.80
Trade & Expense Creditors		60,000.00	60,000.00
		<u>64,091.43</u>	<u>425,666.10</u>
Net Receipts/(Payments)		<u>(63,759.37)</u>	<u>(1,907.82)</u>

## MADE UP AS FOLLOWS

VAT Receivable	13,403.23
Bank 2 Current	0.00
Vat Control Account	(13,403.23)

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 0.00

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 Mustafa Abdulali  
Joint Liquidator

## Breakdown of time costs

## Summary of Moore Stephens' time-costs from 31 March 2011 to 5 July 2019

	Partner / Associate	Director / Manager	Administrator	Support staff	Total hours	Time cost (£)	Av. rate £/h
Statutory compliance, administration and planning	43.15	0.00	252.65	103.70	399.50	54,583.85	136.63
Investigations	159.35	0.00	519.95	59.80	739.10	130,212.50	176.18
Realisation of assets	120.55	0.00	194.60	3.40	318.55	74,018.80	232.36
Trading	0.50	0.70	6.00	0.30	7.50	1,123.20	149.76
Creditors	6.60	0.00	87.50	173.50	267.60	30,127.00	112.58
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total hours</b>	<b>330.15</b>	<b>0.70</b>	<b>1060.70</b>	<b>340.70</b>	<b>1732.25</b>		
<b>Total time costs £</b>	<b>112,467.50</b>	<b>104.50</b>	<b>147,881.95</b>	<b>29,611.40</b>		<b>290,065.35</b>	<b>167.45</b>

## Summary of Moore Stephens' time-costs from 31 March 2019 to 5 July 2019

	Partner / Associate	Director / Manager	Administrator	Support staff	Total hours	Time cost (£)	Av. rate £/h
Statutory compliance, administration and planning	0.00	0.00	4.30	5.00	9.30	1,331.00	143.12
Investigations	0.00	0.00	0.50	0.00	0.50	97.50	195.00
Realisation of assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.80	27.50	28.30	2,906.00	102.69
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total hours</b>	<b>0.00</b>	<b>0.00</b>	<b>5.60</b>	<b>32.50</b>	<b>38.10</b>		
<b>Total time costs £</b>	<b>0.00</b>	<b>0.00</b>	<b>1,097.00</b>	<b>3,237.50</b>		<b>4,334.50</b>	<b>113.77</b>

Total remuneration drawn on account

133951.84

Charge out rates:-

See attached document.

Time charged in 6 minute units or multiples thereof

Examples of the work which may be undertaken, but which is not limited to, include:

*Statutory compliance, administration and planning*

- Setting up and maintenance of internal hard copy files and case file on the Insolvency Practitioners System (IPS)
- Data input including basic details of case, assets, creditor names and addresses and employee names and addresses
- Obtaining specific penalty bond
- Setting up of trustee in bankruptcy bank account including inputting details on the IPS system
- Advertisement of notice of appointment and the notice to creditors to claim in The Gazette
- Convening and holding meetings of creditors
- Holding meetings and reporting to the creditors committee (if applicable)
- Obtaining approval for the basis of fees from creditors
- Initial notification to HM Revenue & Customs
- Enquiries as to any pension schemes and the auto-enrolment staging dates and subsequent notification of appointment (if applicable)
- Preparation and filing of notice to interested parties of the trustee in bankruptcy's interest in the Bankrupt's principal residence
- Preparation and filing with Land Registry and all persons claiming an interest in the property of notices of disclaimer in relation to leasehold premises
- Preparation and distribution of progress reports to creditors
- Arranging of the handover with the Official Receiver
- Review of the documentation received from the Official Receiver
- General administration of case including case planning and strategy
- Completion of internal reviews including asset realisation review, 6 month review and annual reviews
- Collection, preservation and review of the Debtor's book and records
- Written and verbal communications with the unsecured creditors
- Written and verbal communication with employees
- Dealing with lease and hire purchase creditors in conjunction with our agents
- Liaising with the Debtor's former professional advisors and bankers
- Correspondence with compliance department in respect of on-going case issues/matters.
- Complying with money laundering regulations
- Completing bill requisitions and raising invoices against time incurred in respect of work carried out and outlays incurred
- Reconciliation of post appointment bank accounts to the bankruptcy records

- Maintaining time-costs and disbursement schedules on firm's PMS system (including timesheet entries)
- Dealing with pension issues
- Arrangement and review of insurance policies in relation to the Debtor's assets
- Preparation and submission of VAT returns
- Chargeable gains tax calculations
- Closure formalities.

#### *Asset realisations*

- Identifying, securing and insuring the assets
- Instructing agents to value assets
- Liaising with agents regarding the realisation of assets
- Liaising with solicitors regarding the realisation of assets
- Liaising with secured creditors regarding the realisation of charged assets
- Liaising with pre-appointment bankers regarding the closure of the Debtor's bank accounts
- Realisation of the equity in the Debtor's property
- Liaising with the Debtor's spouse and any other third party who has an interest in the Debtor's property
- Collection of any income payments order / arrangement
- Dealing with retention of title claims in conjunction with our agents
- Written and verbal correspondence with debtors
- Monitoring and collection of outstanding debtors, retentions and work in progress
- Tax reclaims
- Review of PPI products

#### *Investigations*

- Liaising with the Debtor's former professional advisors and bankers.
- Liaising with solicitors in relation to investigations
- Forensic accounting
- Review of Debtor's bank statements
- Further review of the Debtor's book and records
- Review of the Debtor's questionnaires
- Land Registry searches
- Consideration of legislation including antecedent transactions, excessive pension contributions, preferences, transactions at undervalue.

#### *Distribution to creditors*

- The processing and submission of the relevant forms to the Redundancy Payments Directorate.
- Processing of creditors' proof of debt forms and entering onto IPS system.
- Liaising with agents in relation to the agreement of creditor claims
- Liaising with solicitors in relation to contentious proof of debt forms
- Agreement of creditors' claims (including employees and other preferential creditors)
- Calculation and payment of dividends
- Preparation of distribution paperwork including the notice of declaration.

## Caverswall Castle Ltd (in Liquidation)

## Schedule of expenses incurred during the period

Summary of Moore Stephens disbursements from 31 March 2011 to 5 July 2019		
	Costs incurred	Costs drawn
	£	£
<b>Moore Stephens disbursements</b>		
Advertising	255.00	255.00
Accountants Fees	200.00	200.00
Agents Fees	2,400.00	2,400.00
ATE Insurance	60,950.00	60,950.00
Company Bonds	420.00	420.00
Companies House	11.00	11.00
Pre Appointment-Room Hire	400.00	400.00
High Peak Borough Council-Photo Copying Charge	455.10	455.10
Legal Fees	97,549.05	97,549.05
Conveyancing Legal Costs	42,157.20	42,157.20
Land Registry	42.00	42.00
Insurance	0.00	0.00
Property Expenses	0.00	0.00
Storage	192.42	192.42
Travel	1.74	1.74
Sub total	<b>205,033.51</b>	<b>205,033.51</b>
<b>Total</b>	<b>205,033.51</b>	
<b>Less drawn disbursements</b>	<b>0.00</b>	
<b>Total undrawn disbursements</b>	<b>205,033.51</b>	



## Caverswall Castle Ltd (in Liquidation)

## Schedule of expenses incurred during the period

Summary of Moore Stephens disbursements from 31 March 2019 to 5 July 2019		
	Costs incurred	Costs drawn
	£	£
<b>Moore Stephens disbursements</b>		
Advertising	0.00	0.00
Accountants Fees	0.00	0.00
Agents Fees	0.00	0.00
ATE Insurance	0.00	0.00
Company Bonds	0.00	0.00
Companies House	0.00	0.00
Pre Appointment-Room Hire	0.00	0.00
High Peak Borough Council-Photo Copying Charge	0.00	0.00
Legal Fees	0.00	0.00
Conveyancing Legal Costs	0.00	0.00
Land Registry	0.00	0.00
Insurance	0.00	0.00
Property Expenses	0.00	0.00
Storage	0.00	0.00
Travel	0.00	0.00
Sub total	<u>0.00</u>	<u>0.00</u>
<b>Total</b>	<u>0.00</u>	<b>No costs were incurred during this period</b>
<b>Less drawn disbursements</b>	<u>0.00</u>	
<b>Total undrawn disbursements</b>	<u>0.00</u>	

## **Schedule of Office Holders' Disbursements & Charge-out Rates**

The table detailed below sets out the current charge-out rates utilised by Moore Stephens in the Staffordshire, Shropshire and Leicester offices for charging staff time.

Partner 1	£390.00 per hour
Partner 2	£330.00 per hour
Administrator	£125.00-£200.00 per hour
Cashier	£100.00 per hour
Secretarial	£100.00 per hour
Support Staff	£75.00-£95.00 per hour

Time charged in 6 minute units or multiples thereof.

The table detailed below sets out the basis on which this office charges internal disbursements.

Internal disbursements are charged where appropriate by Moore Stephens as follows:

Storage	Charged at cost
Archiving Files & Closure	Charged at cost
Postage, Photocopying + Fax	Charged at cost

It should be noted that the above rates increase from time to time over the period of the administration of each insolvency case. These rates apply from 01 August 2016