

WU07

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



Companies House

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

1 Company details

Company number 0 6 4 8 5 6 9 2

Company name in full Skelwith (Leisure) Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Mark

Surname Wilson

3 Liquidator's address

Building name/number 25 Farringdon Street

Street

Post town London

County/Region

Postcode E C 4 A 4 A B

Country

4 Liquidator's name ①

Full forename(s) James

Surname Dowers

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 25 Farringdon Street

Street

Post town London

County/Region

Postcode E C 4 A 4 A B

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Period of progress report

From date	^d <div>2</div>	^d <div>4</div>	^m <div>0</div>	^m <div>9</div>	^y <div>2</div>	^y <div>0</div>	^y <div>2</div>	^y <div>1</div>
To date	^d <div>2</div>	^d <div>3</div>	^m <div>0</div>	^m <div>9</div>	^y <div>2</div>	^y <div>0</div>	^y <div>2</div>	^y <div>2</div>

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d <div>2</div>	^d <div>2</div>	^m <div>1</div>	^m <div>1</div>	^y <div>2</div>	^y <div>0</div>	^y <div>2</div>	^y <div>2</div>
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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	Melissa Wells
Company name	RSM UK Restructuring Advisory LLP
Address	25 Farringdon Street,
Post town	London
County/Region	
Postcode	E C 4 A 4 A B
Country	
DX	
Telephone	0203 201 8000

**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

SKELWITH (LEISURE) LTD IN LIQUIDATION

JOINT LIQUIDATORS' PROGRESS REPORT

FOR THE TWELVE MONTH PERIOD TO 23 SEPTEMBER 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





INTRODUCTION

Contact details

The key contacts at RSM in connection with this report are:

Primary office holder	Case manager
Mark Wilson RSM UK Restructuring Advisory LLP 25 Farringdon Street, London, EC4A 4AB Tel: 0203 201 8000	Jack Plunkett RSM UK Restructuring Advisory LLP 25 Farringdon Street, London, EC4A 4AB Tel: 0203 201 8000

Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Joint Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report. The Joint Liquidators act as agents of the Company and without personal liability.

General guidance on the Liquidation process

You can find guidance on the different insolvency processes at the R3 website www.R3.org.uk. R3 is the trade association for the insolvency profession.

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CONDUCT OF THE LIQUIDATION

Realisation of assets

Bank Interest

Bank interest of £215.65 was received in the reporting period.

Overage Deed

As previously mentioned, the Company may be entitled to further monies becoming due, following the sale of the Company's principal asset, the Flaxby Golf Club Property ("the Property") and its successful development.

Any realisation in respect of the overage deed is conditional upon the development of the Property for residential and/or commercial purposes by April 2036.

Various applications have been made to develop the Property by the purchaser, however the Joint Liquidators understand that these applications have not been successful.

We are liaising with our solicitors, Gateley PLC ("Gateley"), as well as our property agents, Sanderson Weatherall ("SW") as to our next steps in respect of the overage deed agreement.

The time costs incurred to date in respect of asset realisations are shown on the attached analysis of time costs.

Investigations

In accordance with legislation the appropriate documentation in relation to the conduct of the directors has been filed. The work done only leads to a financial return to creditors if any rights of action become visible during the course of the investigation, which lead to a recovery for the benefit of the estate.

The investigations into any potential claims against third parties has now been concluded.

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

Case specific matters

Time incurred under this section relate to our communications with our solicitors, Gateley.

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively. Key work done in the period included:

Statutory requirements

- preparing, review and issuing progress reports to creditors and other prescribed parties
- taxation matters, post appointment VAT, corporation and other post appointment tax returns and payments

Case management matters

- periodic case reviews, ongoing case planning and statutory, liaising with joint office holders
- maintaining and updating computerised case management records
- dealing with routine correspondence not attributable to other categories of work
- maintenance of cashing records, bank accounts, receipts and payments, billing
- ongoing consideration of ethical, conflict & anti money laundering checks

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

Receipts and payments

A summary of receipts and payments is attached. Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

Change in Joint Liquidator

As a result of Adrian Allen leaving RSM UK Restructuring Advisory LLP, by Court Order dated 6 December 2021, he was removed as Joint Liquidator and James Dowers (IP No 1450) RSM UK Restructuring Advisory LLP was appointed in his place. A Notice to this effect was advertised in the London Gazette on 14 December 2021, and in accordance with the terms of the Order, the prior appointee was released from office with effect from 12 January 2022.

RSM UK Restructuring Advisory LLP met the costs of the application. The Order also provided that each creditor of the estate was at liberty to apply to vary or discharge the Order within 28 days of publication in the Gazette (or receipt of this report, if sooner).



OUTSTANDING MATTERS

Assets remaining to be realised

The only potential further realisation to the Company is in respect of the Overage Deed which is set out earlier in the report.

CREDITORS' CLAIMS AND DIVIDEND PROSPECTS

Dividend prospects

	Owed (£)	Paid to date (£)	Estimated future prospects
Secured creditor – Alan Armstrong	4,125,000	4,125,000	Nil – paid in full
Secured creditor – Depa (UK) Ltd	1,179,000	475,000	Nil – settlement reached with charge holder
Secured creditor – Hypa *	200,000	75,000	Uncertain
Preferential creditors	1,299	100p in the £	Nil – paid in full
Unsecured creditors **	69,116,299	NIL	Uncertain
Estimated Net Property	N/A		
Estimated 'Prescribed Part' available for creditors	N/A		

*As mentioned in previous reports, an agreement was reached with HYP A Raithwaite LLP ("HYPA") regarding their claim. It was agreed that £75,000 be paid out of the surplus funds available from the sale of the Property and an additional £125,000 be paid from any overage deed realisations received by the Company, where these exceeded £1.5 million. The Joint Liquidators have also agreed to admit an unsecured claim of £500,000 from HYPA in the Liquidation.

**per claims received

Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The amount of Net

Property is calculated on a sliding scale up to a maximum of £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

Whilst there is a QFCH, their claim has been settled from Property realisations (under their legal charge security) and no funds payment under the floating charge. Therefore, no requirement to calculate the amount of the Prescribed Part.

Agreement of claims

Creditors' claims are usually only agreed if there is a likelihood of a dividend being made to that particular class of creditor.

As set out above, a dividend was paid to preferential creditors. Consequently, in the period, work has been undertaken adjudicating and agreeing the preferential claims. Details of the time spent in relation to this work as set out in the attached time analysis.

If you have not already submitted a Proof of Debt, a copy of the form can be obtained at <https://rsmuk.ips-docs.com> or by request to this office.

Creditors whose debts are treated as a small debt in accordance with Rule 14.31(1) of the Insolvency (England and Wales) Rules 2016 must still deliver a proof of debt if they wish to vote. Rule 14.31(1) states that Office Holders may treat a debt, which is a small debt according to the accounting records or the statement of affairs of the company, as if it were proved for the purposes of paying a dividend. Small debts are defined in Rule 14.1(3) as a debt (being the total amount owed to a creditor) which does not exceed £1,000.

Dividend payments

During the period a dividend was paid to preferential creditors who were paid in full. The total payment was £1,299.20.

The timing of any future dividend to other classes of creditors is dependent on future realisations. Further information regarding any potential dividend payment will be made in due course.

Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It is also necessary to enable a dividend to be paid.

- liaising with, and payment of, priority or petitioning creditors

-
- agreement and/or rejection of preferential dividend purposes
 - dealing with communication with creditors
 - maintenance of schedules of creditors' claims
 - agreeing employee claims, submitting documentation to, and liaising with, the Redundancy Payments' Service
 - liaising with the secured creditor
 - dealing with HMRC and other unsecured creditors
 - paying a dividend to preferential creditors, including notices

Creditors only derive an indirect financial return from this work on cases where a dividend has been, or will be, paid.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.

JOINT LIQUIDATORS' FEES, COSTS AND EXPENSES

Guide to Liquidator's fees and expenses

A Guide to Liquidator's Fees, which provides information for creditors in relation to the fees and expenses of a Liquidator, can be accessed at [www.rsmuk.com/liquidatorsfees](#) under 'general information for creditors'. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

Relevant Approving Body

The unsecured creditors are the Relevant Approving Body and will be responsible for approving the Joint Liquidators' fee basis and, where applicable, 'Category 2' expenses. However, if a liquidation committee is established at any stage, this will become its responsibility and it will be the Relevant Approving Body.

Post Appointment fees, costs and expenses

Basis for remuneration

A revised resolution for our remuneration was approved by the Relevant Approving Body on 7 December 2018, when the following resolution was passed:

That in accordance with the Joint Liquidators' time costs incurred to date and the revised fees estimate provided to creditors on 21 November 2018, the Joint Liquidators shall be authorised to draw remuneration based upon time costs limited to the sum of £1,596,918 (plus VAT).

The fees estimate was based on the assumption that the case remains open for a further three years from the date of the fee request and was approved by the Relevant Approving Body based on the Joint Liquidators and their staff charging time at complex rates.

Remuneration Charged

Legislation requires that 'remuneration charged' is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Joint Liquidators' fees have been paid. Amounts paid to date, if any, are shown in the attached receipts and payments account.

During the period, the remuneration charged by the Joint Liquidators, on the basis set out above, totalled £14,146 (which amounts to £24,756 at complex rates). An analysis of time incurred in the period is attached. Time costs incurred since appointment total £848,844 (which amounts to £1,485,477 at complex rates).

Of this a total of £909,810 (plus VAT) has been paid, based on our complex rates, and £575,667 remains outstanding (at complex rates). Whilst the maximum that can be drawn without obtaining further approval from the Relevant Approving Body is £1,596,918 (plus VAT), the Joint Liquidators have agreed that they will not draw fees exceeding £1,500,000 (plus VAT) without first liaising with HM Revenue & Customs, as the major creditor.

As noted in previous reports, this case has been of a complex nature since appointment and a significant amount of time was required to be spent dealing with legal proceedings, with uncertainty and a high level of risk to the Joint Liquidators. The underlying basis of charging proposed to and approved by the creditors, has been RSM UK Restructuring Advisory LLP's complex charge out rates, to reflect the uncertain outcome and risk involved in the assignment. RSM UK Restructuring Advisory LLP's charge out rates have been reviewed periodically.

Please note that where fees are based on time costs, remuneration charged will be limited to the amount approved.

Further fee approval

The Joint Liquidators do not anticipate that it will be necessary to seek any further approval for additional fees, at this stage. If there are insufficient realisations to allow the Joint Liquidators remuneration to be recovered in full, the balance outstanding will be written off.

Expenses and professional costs

The total costs and expenses estimated to be incurred by the Joint Liquidators are set out below together with details of those incurred in the period. Amounts incurred in the period may include estimates where actual invoices have not been received. Amounts paid to date are shown in the attached receipts and payments account.

Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They do not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Total estimated (£)	Incurred in period (£)	Incurred to date (£)
Litigation funder	0	0	1,205,855
Legal Counsel & expert costs	0	0	378,541
Armstrongs' Interest	0	0	109,996
Litigation expenses	0	0	130,523
Golf Course Maintenance	0	0	100,807
Other costs	0	266	193,793
Total	0	266	2,119,515

Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Joint Liquidators, firm, or any associate has an interest, are also treated as 'Category 2' expenses. These expenses require the specific approval of the relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body has approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)	Incurred to date (£)
Room hire (£50 - £200)	0	0	0
Mileage (42.5p per mile)	0	0	27
Tracker reports (£10 per report)	0	0	0
Subsistence (£25 per night)	0	0	0
Total	0	0	27

Other professional costs

The Joint Liquidators retained the following advisers based on their experience and expertise. These costs are not subject to approval by the Relevant Approving Body. However, they are subject to review and approval by the Joint Liquidators.

Gateley were engaged as our solicitors on this matter and as previously mentioned, their remuneration has been agreed on the basis of their standard charge out rates, plus VAT and disbursements, plus a success fee payable pursuant to a Conditional Fee Agreement ("CFA") as agreed with them. The CFA provides for an uplift of 75% on their standard charge out rates where the Company's claim is successful and sufficient monies are realised to the estate.

Of Gateley's total costs incurred to date, Gateley have been paid £X (plus VAT) in respect of their costs and the balance remains outstanding.


Party	Nature of advice	Total estimated (£)	Incurred in period (£)	Incurred to date (£)
Gateley Legal	Legal advice – on various aspects in this matter			
	<i>Time costs (including CFA uplift)</i>	0	0	2,185,534
	<i>Disbursements (including CFA uplift)</i>	0	0	39,215
Total		0	0	2,224,749

Creditors' right to information and ability to challenge remuneration and expenses

In accordance with the relevant legislation creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.



Mark Wilson
RSM UK Restructuring Advisory LLP
Joint Liquidator

Mark Wilson and James Dowers are licensed to act as Insolvency Practitioners in the UK by the Institute of Chartered Accountants in England and Wales
Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

APPENDICES

APPENDIX A - STATUTORY INFORMATION

Company information		Liquidation information			
Company name:	Skelwith (Leisure) Ltd	Court reference:	High Court of Justice No 005060 of 2015		
Company number:	06485692	Joint Liquidators:	Mark Wilson and James Dowers (appointed 6 December 2021)		
Date of incorporation:	28 January 2008		Adrian Allen (released 12 January 2022)		
Trading name:	Flaxby Park Golf &Country Club	Date of appointment:	24 September 2015		
Trading address:	Flaxby Park Golf &Country Club, Flaxby, Knaresborough, HG5 0RR	Joint Liquidators:	<div><div>Primary office holder</div><div>Mark Wilson RSM UK Restructuring Advisory LLP 25 Farringdon Street, London, EC4A 4AB 0203 201 8662</div><div>IP Number: 008612</div></div> <div>Joint office holder James Dowers RSM UK Restructuring Advisory LLP 25 Farringdon Street, London, EC4A 4AB 0203 201 8000 IP Number: 14450</div>		
Principal activity:	Hotels & Restaurants				
Registered office:	RSM UK Restructuring Advisory LLP, 25 Farringdon Street, London, EC4A 4AB				
Previous company names:	Ingenta Leisure Limited (until 18 February 2008)				
Directors:	D Broadbent and P J Ellis				
Secretary:	D Broadbent				

APPENDIX B - RECEIPTS AND PAYMENTS SUMMARY

Skelwith (Leisure) Ltd In Liquidation

Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 24/09/2021 To 23/09/2022 £	Total To 23/09/2022 £
TRANSFERS FROM PROVISIONAL LIQ		
ISA - LQD4517883	-	1,250.00
	-	1,250.00
SECURED ASSETS		
26,497,970.00 Freehold Land & Property	-	10,000,000.00
	-	10,000,000.00
SECURED CREDITORS		
Armstrongs	-	(4,125,000.00)
Depa (UK) Ltd	-	(475,000.00)
Hypa	-	(75,000.00)
	-	(4,675,000.00)
ASSET REALISATIONS		
Bank Interest	215.65	15,922.87
Golf Course Assets	-	26,379.50
Contribution to Costs	-	437.50
Litigation Funding	-	204,934.82
Miscellaneous refund	-	12.08
Insurance Refund	-	50.53
Court Fee Refund	-	60,000.00
	215.65	307,737.30
COST OF REALISATIONS - PROVISIONAL LIQUIDATION		
Legal Counsel	-	(39,200.00)
Armstrongs' Interest	-	(84,802.00)
Agent's Fees	-	(5,000.00)
Golf Course Maintenance	-	(22,403.00)
Joint Provisional Liquidators' Fees	-	(458,872.46)
Provisional Liquidation - Legal Fees	-	(259,781.00)
Other costs	-	(17,205.00)
	-	(887,263.46)
COST OF REALISATIONS - LIQUIDATION		
Joint Liquidators' Fees	-	(909,810.00)
Legal Fees	-	(1,634,625.00)
Legal Disbursements	-	(16,847.74)
Litigation Funder	-	(1,210,526.67)
Legal Counsel and other expert costs	-	(378,539.95)
Armstrongs' Interest	-	(61,864.00)
Litigation expenses	-	(182,268.90)
Golf Course Maintenance	-	(48,308.12)
Other costs	(119.83)	(89,762.64)
Corporation Tax	(12.70)	(2,013.42)
Petitioners Costs	-	(102,102.60)
	(132.53)	(4,636,669.04)
PREFERENTIAL CREDITORS		
PAYE/NIC deductions on dividends	(62.08)	(62.08)
RPS and Employee Arrears/Hol Pay	(1,237.12)	(1,237.12)
	(1,299.20)	(1,299.20)
UNSECURED CREDITORS		
(2,627,351.45) Trade & Expense Creditors	-	-
	-	-
DISTRIBUTIONS		
(100.00) Ordinary Shareholders	-	-
	-	-
23,870,518.55	(1,216.08)	108,755.60
REPRESENTED BY		
(ISA) - LQD4517883		108,755.60
		108,755.60

APPENDIX C (I) - POST-APPOINTMENT TIME ANALYSIS (PERIOD)

Joint Liquidators' post appointment time cost analysis for the period 24 September 2021 to 23 September 2022

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements									
Appointment & SoA	0.2	0.4	0.1	0.3	0.0	0.0	1.0	£ 420.50	420.50
Creditors/shareholders decisions, meetings & reports	0.6	0.4	0.0	0.9	3.6	0.0	5.5	£ 1,575.00	286.36
Taxation	0.8	1.4	0.0	2.2	7.4	1.6	13.4	£ 3,076.50	229.59
Total	1.6	2.2	0.1	3.4	11.0	1.6	19.9	£ 5,072.00	254.87
Realisation of Assets									
Assets - general/other	0.3	0.0	0.0	0.0	0.0	0.0	0.3	£ 174.00	580.00
Land and Property	1.6	1.6	0.0	0.0	0.0	0.0	3.2	£ 1,601.50	500.47
Total	1.9	1.6	0.0	0.0	0.0	0.0	3.5	£ 1,775.50	507.29
Investigations									
Investigations/CDDA	0.0	0.3	0.0	0.2	0.0	0.0	0.5	£ 176.50	353.00
Total	0.0	0.3	0.0	0.2	0.0	0.0	0.5	£ 176.50	353.00
Case Specific Matters									
Director(s)/Debtor/Bankrupt	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 65.00	650.00
Legal Matters	0.0	0.1	0.0	0.2	0.1	0.0	0.4	£ 117.00	292.50
Other specific matters	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 65.00	650.00
Total	0.2	0.1	0.0	0.2	0.1	0.0	0.6	£ 247.00	411.67
Creditors									
Employees	0.0	0.0	0.0	0.0	3.0	0.0	3.0	£ 307.50	102.50
Preferential Creditors	0.5	0.5	0.0	0.1	1.7	0.0	2.8	£ 919.50	328.39
Unsecured Creditors	0.3	0.7	0.0	0.8	0.2	0.4	2.4	£ 791.50	329.79
Total	0.8	1.2	0.0	0.9	4.9	0.4	8.2	£ 2,018.50	246.16
Administration and Planning									
Case Management	0.7	3.0	0.0	4.1	1.2	0.1	9.1	£ 3,163.00	347.58
Cashiering	0.0	0.5	0.7	1.3	5.0	0.0	7.5	£ 1,693.50	225.80
Total	0.7	3.5	0.7	5.4	6.2	0.1	16.6	£ 4,856.50	292.56
Total Hours	5.2	8.9	0.8	10.1	22.2	2.1	49.3	£ 14,146.00	286.94
Total Time Cost	£ 3,018.00	£ 4,005.00	£ 161.00	£ 2,549.50	£ 4,065.50	£ 347.00	£ 14,146.00		
Average Rates	580.38	450.00	201.25	252.43	183.13	165.24	286.94		

APPENDIX C (II) - POST-APPOINTMENT TIME ANALYSIS (CUMULATIVE)

Joint Liquidators' post appointment time cost analysis for the period 24 September 2015 to 23 September 2022

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements	62.3	106.6	60.5	186.7	50.5	57.0	523.6	£ 141,182.40	269.64
Realisation of Assets	126.1	71.8	4.7	24.1	3.5	10.0	240.2	£ 89,009.00	370.56
Investigations	16.0	61.8	61.3	85.2	74.8	13.1	312.2	£ 94,970.50	304.20
Case Specific Matters	256.0	274.6	20.6	192.6	121.1	24.1	889.0	£ 296,106.50	333.08
Creditors	127.1	54.6	20.9	95.5	27.5	118.0	443.6	£ 120,434.40	271.49
Trading	1.4	0.8	0.0	2.0	0.0	6.2	10.4	£ 1,770.00	170.19
Administration and Planning	56.3	72.2	30.7	104.3	81.4	61.1	406.0	£ 105,371.50	259.54
Total Hours	645.2	642.4	198.7	690.4	358.8	289.5	2,825.0	£ 848,844.30	300.48
Total Time Cost	£ 291,394.50	£ 230,307.50	£ 63,598.50	£ 168,960.90	£ 65,863.50	£ 28,719.40	£ 848,844.30		
Average Rates	451.63	358.51	320.07	244.73	183.57	99.20	300.48		