

AM23

Notice of move from administration to dissolution



Companies House

WEDNESDAY



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09/05/2018

#371

COMPANIES HOUSE

1 Company details

Company number 0 7 2 9 9 8 5 1

Company name in full CKS Civil Engineering Limited formerly known as
Green GRP Civil Engineering Limited

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

2 Court details

Court name Leeds District Registry

Court number 2 6 8 2 0 1 2

3 Administrator's name

Full forename(s) Lisa Jane

Surname Hogg

4 Administrator's address

Building name/number The Manor House

Street 260 Ecclesall Road South

Post town Sheffield


County/Region

Postcode S 1 1 9 P S

Country

AM23

Notice of move from administration to dissolution

5	Administrator's name ①	
Full forename(s)	Gemma Louise	
Surname	Roberts	
		① Other administrator Use this section to tell us about another administrator.
6	Administrator's address ②	
Building name/number	The Manor House	
Street	260 Ecclesall Road South	
Post town	Sheffield	
County/Region		
Postcode	S 1 1 9 P S	
Country		
		② Other administrator Use this section to tell us about another administrator.
7	Final progress report	
<input checked="" type="checkbox"/> I have attached a copy of the final progress report		
8	Sign and date	
Administrator's signature	Signature  BY POWER OF ATTORNEY X	
Signature date	d 0 8 m 0 5 y 2 0 1 8	

AM23

Notice of move from administration to dissolution



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 **Joseph Fox**

Company name **Wilson Field Limited**

Address **The Manor House**

260 Ecclesall Road South

Post town **Sheffield**

County/Region

Postcode **S 1 1 9 P S**

Country

DX

Telephone **01142356780**



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.



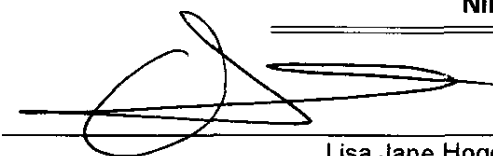
Further information

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

CKS Civil Engineering Limited formerly known as Green GRP Civil Engineering Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 15/11/2017 To 04/05/2018 £	From 15/11/2013 To 04/05/2018 £
	SECURED CREDITORS		
(360,687.00)	Team O Solutions Limited	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
109,000.00	Book Debts	80,000.00	80,000.00
	Bank Interest Gross	NIL	0.04
	Bank Interest Net of Tax	NIL	3.17
	Bank Charges Refund	NIL	5,428.30
	Sundry Refund	NIL	16.81
		80,000.00	85,448.32
	COST OF REALISATIONS		
	Specific Bond	NIL	120.00
	Pre-administration fee	NIL	1,709.00
	Administrators' fees	15,000.00	17,227.05
	Licence Fee	37.81	119.18
	Debt collection fee	14,492.77	14,992.77
	Legal Fees	41,678.60	41,963.50
	Legal disbursements	7,752.43	7,752.43
	Document Upload Fees	NIL	100.00
	Postage, stationery, photocopying	736.31	1,065.31
	Search Fees	NIL	30.00
	Storage and collection of records	288.00	288.00
	Statutory Advertising	NIL	67.00
	VC Document Management	14.08	14.08
		(80,000.00)	(85,448.32)
	UNSECURED CREDITORS		
(746,639.61)	Trade & Expense Creditors	NIL	NIL
(77,500.00)	Directors Loans	NIL	NIL
(152,495.86)	HM Revenue and Customs - VAT	NIL	NIL
(34,169.29)	HM Revenue and Customs - Corporati	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(1,262,591.76)		(0.00)	(0.00)
	REPRESENTED BY		
			NIL


 Lisa Jane Hogg
 Joint Administrator

Joint Administrators' Final Progress Report

**CKS Civil Engineering Limited formerly known as Green
GRP Civil Engineering Limited
– In Administration**

8 May 2018

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- 2** Progress of the Administration
- 3** Unrealised Assets
- 4** Outcome for Creditors
- 5** Administrators' Remuneration
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- 7** Ending the Administration

APPENDICES

- A** Receipts and Payments Account ("R&P") for the period from 15 November 2017 to 4 May 2018, ("the Period"), together with a cumulative R&P for the period from 15 November 2013 to 4 May 2018
- B** Time Analysis for the Period
- C** Cumulative Time Analysis for the period from 15 November 2013 to 4 May 2018
- D** Additional information in relation to Administrators' Fees, Expenses & Disbursements

1 Introduction

- 1.1 I, together with my colleague Gemma Louise Roberts, was appointed as Joint Administrator of CKS Civil Engineering Limited formerly known as Green GRP Civil Engineering Limited (the **Company**) on 15 November 2013. The appointment was made by Team O Solutions of Warwick Road, Maltby, Rotherham, S66 8EW.
- 1.2 This Administration has been handled by Wilson Field Limited at The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS. The Administrators' contact details are by phone on 0114 235 6780 or via email at j.fox@wilsonfield.co.uk. The Administration is registered in the Leeds District Registry, under reference number 268 of 2012.
- 1.3 The trading address of the Company is Pearl Business and Enterprise Park, Sandback Way, Hellaby Industrial Estate, Rotherham, S66 8QL. The business trades under the name of Green GRP Civil Engineering Limited.
- 1.4 The registered office of the Company is Wilson Field, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and its registered number is 07299851.
- 1.5 Prior to my current appointment as Joint Administrator of the Company, I, together with my colleague Gemma Roberts, also acted as Joint Administrator of the Company during the period 17 February 2012 to 16 August 2013. The first Administration appointment was concluded, and the Company was moved from Administration to dissolution on 16 August 2013. The Company was subsequently restored after additional information came to light, from the instructed debt collectors, regarding the recoverability of a book debt. The book debt has now been recovered and the Administration of the Company's estate is complete.
- 1.6 As the Administration has now completed, I am required to provide a progress report covering the period since my last report which ended on 14 November 2017. This is my final report in the Administration and covers the period from 15 November 2017 to 4 May 2018 (**the Period**) and should be read in conjunction with my earlier proposals report and progress reports covering the eight previous six-month periods of the Administration.

2 Progress of the Administration

- 2.1 The statutory objective pursued in the Administration was that of realising property in order to make a distribution to the secured creditor of the Company. The Administrators' Proposals envisaged that the purpose of the Administration would be achieved by recovering the Company's sole remaining book debt, and that this would enable a distribution to be paid to the secured creditor. During the Administration, there was no deviation from the initial strategy proposed, however, realisations from the book debt did not prove sufficient to discharge in full the third-party costs and expenses incurred in recovering the book debt, which included solicitor's costs, construction debt collection costs, counsel's fee and ATE insurance. As a result of the level of costs incurred in recovering the debt, no distribution could be paid to the secured creditor, and accordingly I am moving the Company from Administration to dissolution, as the Company has no property which might permit a distribution to its creditors.
- 2.2 In addition to the pursuance of the statutory objective detailed above, the Administrators have duties imposed by insolvency and other legislation, some of which may not have provided any financial benefit to creditors.
- 2.3 This section of the report provides creditors with an overview of the progress made in the Period, both in terms of the statutory objective, but also work which is required of the Administrators under other related legislation.
- 2.4 At Appendix A is my Receipts and Payments Account covering the period of this report together with a cumulative Receipts and Payments Account from the date of my appointment to the conclusion of the Administration.

Administration (including statutory compliance & reporting)

- 2.5 As noted previously, the Administrators must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work undertaken in this regard has been outlined previously and I would confirm that in the final period of the Administration, no matters have adversely affected time spent on complying with statutory obligations.

Realisation of Assets

Book debts

- 2.6 As reported previously, the Company's only remaining asset was a construction debt owed by an unincorporated Joint Venture between Carillion Capital Projects Limited ("Carillion") and Morgan Sindall Construction and Infrastructure Ltd ("Morgan Sindall"). Carillion were excluded from the Joint Venture on 26 January 2018, and therefore the claim was brought against Morgan Sindall. Stripes Solicitors Limited ("Stripes") were instructed to pursue the claim on behalf of the Administrators.
- 2.7 Following meetings with Morgan Sindall, a settlement in the sum of £80,000 was agreed. The payment was made by Morgan Sindall net of CIS tax, giving a gross receipt of £89,888. It should be noted that the CIS tax will not be recovered during the Administration, and is not therefore included in the R&P at Appendix A. The element of the settlement relating to the CIS tax deducted by Morgan Sindall and paid to HM Revenue & Customs ("HMRC"), has been assigned to Robin Hood Consulting Limited ("Robin Hood"), in respect of their outstanding costs incurred in recovering the Company's book debt.
- 2.8 Aside from the recovery of the Morgan Sindall debt, there have been no additional asset realisations during the Period, no assets remain to be realised and asset realisation is complete.

Creditors (claims and distributions)

- 2.9 Further information on the outcome for creditors in this case can be found at section 4 of this report. The Administrators are not only required to deal with correspondence and claims from unsecured creditors, but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture as well as dealing with the general handling of communications with stakeholders, such as customers and suppliers.
- 2.10 The above work will not necessarily bring any financial benefit to creditors generally and the more creditors there are on an assignment, the higher the resultant cost will usually be however the Administrators are required by statute to undertake this work.

Investigations

- 2.11 You may recall from my earlier progress reports to creditors that some of the work the Administrators were required to undertake was to comply with legislation such as the Company Directors' Disqualification Act 1986 (**CDDA 1986**) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless those investigations revealed potential asset recoveries that could have been pursued for the benefit of creditors.
- 2.12 My report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986 was submitted during the first period of the Administration and is confidential.
- 2.13 Since my last progress report, I would advise that no further asset realisations have come to light that may be pursued by me for the benefit of creditors.

3 Unrealised Assets

- 3.1 I would confirm that all assets have now been realised and the cumulative Receipts and Payments Account at Appendix A reflects the final position on both realisations achieved and payments made during the course of the Administration. This includes details of all expenses and disbursements paid by the Administrators.

4 Outcome for Creditors

Secured Creditors

- 4.2 Team O Solutions Limited ("Team O") holds a debenture incorporating fixed and floating charge over the Company's assets, which was created on 4 May 2011. At the date of the Administration the indebtedness to the secured creditor was estimated at £360,687. During the Administration, no distribution was made to Team O, as the costs of recovering the book debt exceeded realisations from this source.

Preferential Creditors

- 4.3 No preferential claims were anticipated and during the Administration, no preferential claims were received.

Unsecured Creditors

- 4.4 At the date of this report I have received claims totalling £387,399.
- 4.5 The Company granted a floating charge to Team O on 4 May 2011. Accordingly, there would be a requirement to create a fund out of the Company's net floating charge property for unsecured creditors (known as the Prescribed Part).
- 4.6 As noted above, the costs incurred in recovering the Company's book debt exceeded realisations, as a result the Company had no net floating charge property and the Prescribed Part provisions did not apply.

5 Administrators' Remuneration

- 5.1 The basis of the Administrators' fees was fixed in the Administration was fixed by reference to the time properly spent by the Administrators and their staff in managing the Administration, subject to a cap of £15,000 plus VAT.
- 5.2 My time costs for the Period are £14,825. This represents 49.30 hours at an average rate of £300.71 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during this final period in respect of the costs fixed by reference to time properly spent by me in managing the Administration. A narrative explanation of the work undertaken by the Administrators during the Period can be found at section 2 of this report.
- 5.3 Attached as Appendix C is a cumulative Time Analysis for the period from the date of my appointment to 4 May 2018, which provides details of my total time costs in the Administration. These time costs total £59,586 which represents 217.33 hours at an average rate of £274.17 per hour.
- 5.4 I can confirm that Administrators' remuneration of £15,000 has been drawn against the time costs incurred in this case and that no further remuneration will be drawn. In addition, category two disbursements of £1,483 have been drawn from the Company's estate.

5.5 Attached at Appendix D is additional information in relation to the Administrators' fees and the expenses and disbursements incurred in the Administration.

5.6 A copy of 'A Creditors' Guide to Administrators' Fees' is available on request or can be downloaded from <https://www.icaew.com/en/technical/insolvency/understanding-business-restructuring-and-insolvency/creditors-guides>.

6 Creditors' rights

6.1 Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Administrators provide further information about his remuneration or expenses (other than pre-administration costs) which have been itemised in this progress report.

6.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within eight weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Administrators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Administrators, as set out in this progress report, are excessive.

7 Ending the Administration

7.1 I would confirm that I have sent a notice to the Registrar of Companies to be filed, moving the Company to dissolution as there is no property which might permit a distribution to the unsecured creditors.

7.2 The Administrators' appointment will end following the registration of the notice by the Registrar of Companies. A copy of this notice is enclosed.

7.3 The Administrators will be discharged from liability under Paragraph 98(3) of Schedule B1 to the Insolvency Act 1986 immediately upon their appointment as Administrators ceasing to have effect.

For and on behalf of
CKS Civil Engineering Limited


L J Hogg
Joint Administrator

Appendix A

Receipts and Payments Account for the Period, together with a cumulative R&P for the period from the date of the Joint Administrators' appointment to the end of the Period

**CKS Civil Engineering Limited formerly known as Green GRP Civil Engineering Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments**

Statement of Affairs		From 15/11/2017 To 04/05/2018	From 15/11/2013 To 04/05/2018
£		£	£
	SECURED CREDITORS		
(360,687.00)	Team O Solutions Limited	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
109,000.00	Book Debts	80,000.00	80,000.00
	Bank Interest Gross	NIL	0.04
	Bank Interest Net of Tax	NIL	3.17
	Bank Charges Refund	NIL	5,428.30
	Sundry Refund	NIL	16.81
		80,000.00	85,448.32
	COST OF REALISATIONS		
	Specific Bond	NIL	120.00
	Pre-administration fee	NIL	1,709.00
	Administrators' fees	15,000.00	17,227.05
	Licence Fee	37.81	119.18
	Debt collection fee	14,492.77	14,992.77
	Legal Fees	41,678.60	41,963.50
	Legal disbursements	7,752.43	7,752.43
	Document Upload Fees	NIL	100.00
	Postage, stationery, photocopying	736.31	1,065.31
	Search Fees	NIL	30.00
	Storage and collection of records	288.00	288.00
	Statutory Advertising	NIL	67.00
	VC Document Management	14.08	14.08
		(80,000.00)	(85,448.32)
	UNSECURED CREDITORS		
(746,639.61)	Trade & Expense Creditors	NIL	NIL
(77,500.00)	Directors Loans	NIL	NIL
(152,495.86)	HM Revenue and Customs - VAT	NIL	NIL
(34,169.29)	HM Revenue and Customs - Corporati	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(1,262,591.76)		(0.00)	(0.00)
	REPRESENTED BY		

NIL

Lisa Jane Hogg
Joint Administrator

124 page of ATTENNY

Time Entry - Detailed SIP9 Time & Cost Summary

CKSC02A - CKS Civil Engineering Limited formerly known as Green GRP Civil Engineering Limited
 From: 15/11/2017 To: 04/05/2018
 Project Code: POST

Classification of Work Function	Directors & IP's	Manager & Senior Administrator	Administrators	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
ADCA : Cashiering	0.00	0.70	0.00	0.30	1.00	316.00	316.00
ADCR : Case Reviews	0.60	0.10	8.20	0.00	8.90	2,553.50	286.91
ADGA : File Maintenance	0.10	0.00	1.20	0.00	1.30	374.00	287.69
ADSC : Statutory and Compliance	0.60	0.00	15.30	0.00	15.90	4,431.00	278.68
Admin and Planning	1.30	0.80	24.70	0.30	27.10	7,674.50	283.19
CCAD : Calculation & Distribution	0.00	0.00	0.20	0.00	0.20	54.00	270.00
CRCO : Communications with Creditors	0.00	0.00	0.00	0.20	0.20	26.00	130.00
CRTV : Tax and VAT	0.30	0.00	3.40	0.00	3.70	1,068.00	288.65
Creditors	0.30	0.00	3.60	0.20	4.10	1,148.00	280.00
INRE : Investigation and Review	0.00	0.30	0.60	0.00	0.90	260.50	311.67
Investigations	0.00	0.30	0.60	0.00	0.90	260.50	311.67
REDC : Debt Collection	1.90	1.40	10.60	0.00	13.90	4,371.00	314.46
REIS : Identifying Securing and Insuring	2.00	0.00	0.00	0.00	2.00	1,000.00	500.00
REPB : Property,Business and Asset Sales	0.00	0.00	1.30	0.00	1.30	351.00	270.00
Realisation of Assets	3.90	1.40	11.90	0.00	17.20	5,722.00	332.67
Total Hours	5.50	2.50	40.80	0.50	49.30	14,825.00	300.71

Appendix C

Cumulative Time Analysis for the period from the date of the Joint Administrators' appointment to the end of the Period

Time Entry - Detailed SIP9 Time & Cost Summary

CKSC02A - CKS Civil Engineering Limited formerly known as Green GRP Civil Engineering Limited
 To: 04/05/2018
 Project Code: POST

Classification of Work Function	Directors & IPs	Manager & Senior Administrator	Administrators	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
ADAP : Appointment	0.00	0.00	2.60	0.00	2.60	691.00	265.77
ADCA : Cashiering	3.80	5.10	2.30	10.80	22.00	6,008.00	273.09
ADCR : Case Reviews	3.20	2.20	23.40	4.35	33.15	8,914.50	268.91
ADDI : Directors/Client	0.10	0.00	3.00	0.00	3.10	771.00	248.71
ADGA : File Maintenance	0.90	0.00	5.80	4.70	11.40	2,248.00	197.19
ADSC : Statutory and Compliance	8.40	2.30	42.70	2.50	55.90	15,951.00	285.35
ADSO : Strategic Overview	0.00	2.10	4.80	0.00	6.90	1,870.00	271.01
TDLetter : Send a letter	0.00	0.00	0.60	0.00	0.60	148.00	246.67
Admin and Planning	16.40	11.70	85.20	22.35	135.65	36,601.50	269.82
CCAD : Calculation & Distribution	0.00	0.00	0.20	0.00	0.20	54.00	270.00
CRCL : Creditors Claims	0.00	0.10	0.10	0.00	0.20	60.00	300.00
CRCO : Communications with Creditors	0.10	0.00	21.60	2.20	23.90	5,440.00	227.62
CRTV : Tax and VAT	2.00	0.00	4.30	1.30	7.60	2,425.00	319.08
Creditors	2.10	0.10	26.20	3.50	31.90	7,979.00	250.13
INAT : Antecedent Transactions	0.00	0.00	0.10	0.00	0.10	30.00	300.00
INDR : CDDA Report	0.00	0.00	0.00	1.50	1.50	180.00	120.00
INRE : Investigation and Review	0.00	0.30	4.40	0.08	4.78	1,208.50	252.65
Investigations	0.00	0.30	4.50	1.58	6.38	1,418.50	222.22
REDC : Debt Collection	7.30	2.50	27.60	0.30	37.70	11,309.00	299.97
REIS : Identifying Securing and Insuring	3.10	0.00	0.00	0.00	3.10	1,550.00	500.00
REPB : Property,Business and Asset Sales	0.20	0.00	2.40	0.00	2.60	728.00	280.00
Realisation of Assets	10.60	2.50	30.00	0.30	43.40	13,587.00	313.06
Total Hours	29.10	14.60	145.90	27.73	217.33	59,586.00	274.17

Appendix D

Additional Information in Relation to the Administrators' Fees, Expenses & Disbursements

1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 We have not utilised the services of any sub-contractors in this case.

2 Professional Advisors

- 2.1 On this assignment, we used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them.

Name of Professional Advisor	Basis of fee arrangement
Stripes solicitors (legal advice)	% of realisations on a conditional fee basis
MD Law (legal advice)	Hourly rate and disbursements
HLW Keeble Hawson (legal advice)	Hourly rate and disbursements
Contract Recovery Solutions (debt collection)	% of realisations on a conditional fee basis
Robin Hood Consulting Limited	Time costs plus disbursement (engaged by Stripes Solicitors)

- 2.2 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

3 Administrators' Expenses & Disbursements

Summary of Administrators' expenses

- 3.2 Details of the expenses paid by the Administrators during the Period and during the Administration to date, can be found in the Receipts and Payments account at Appendix A.
- 3.1 An analysis of the expenses paid to the date of this report, together with those incurred but not paid is provided below:

	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total paid £
Category 1 disbursements				
Debt collection fee - Robin Hood Consulting	Nil	24,380.77	Nil	24,380.77
Debt collection fee - Contract Recovery Solutions	500.00	Nil	Nil	500.00
Case specific bond	120.00	Nil	Nil	120.00
Legal fees – HLW	Nil	1,861.00	Nil	1,861.00
Legal fees – Stripes solicitors	Nil	34,028.12	Nil	34,028.12
Legal fees – MD Law	Nil	2,723.00	Nil	2,723.00
Legal disbursements	Nil	10,904.00	Nil	10,904.00
Statutory advertising	67.00	Nil	Nil	67.00
VC Document management fee	Nil	14.08	Nil	14.08

Company reinstatement fee	300.00	Nil	Nil	300.0
Category 2 disbursements				
Licence fee	81.37	37.81	Nil	119.18
Document upload fees	100.00	Nil	Nil	100.00
Postage, stationery, photocopying	329.00	736.31	Nil	1,065.31
Search fees	30.00	Nil	Nil	30.00
Storage costs	Nil	288.00	Nil	288.00
* Please note that the debt collection fee includes an amount of £9,888 in respect of a CIS tax recovery which was assigned to Robin Hood Consulting in respect of their outstanding costs. This fee was not paid to Robin Hood Consulting from the funds available in the Administration estate.				

- 3.2 Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case.
- 3.3 Category 2 disbursements do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis such as internal room hire, document storage or business mileage. Details of Category 2 disbursements charged by this firm (where appropriate) were provided at the time the Administrators' fees were approved by creditors.

4 Charge-Out Rates

- 4.1 Wilson Field Limited's current charge-out rates are detailed below. Please note this firm records its time in minimum units of 6 minutes.

WILSON FIELD LIMITED CHARGE OUT RATES AND DISBURSEMENT POLICY

In accordance with Statement of Insolvency Practice 9 ("SIP 9") covering fees and disbursements, we are required to disclose to you our policy for recovering non-specific disbursements, and the charge out rates for the various grades of staff who may be involved in this case.

Remuneration

The office holder(s) will seek approval from creditors to draw remuneration on a time cost basis, in accordance with the rates detailed below.

	Hourly charge out rate (£)		
Grade	01/02/2014 to 31/10/2014	to 01/11/2014 onwards	01/11/2017 onwards
Director/Insolvency Practitioner	350-500	500	500
Manager	260-400	400	400
Assistant Manager	N/A	395	395
Team Leader	N/A	390	390
Senior Administrator	240	330	330
Administrator (1-5 years' experience)	120-240	230-300	230-300
Trainee Administrator	-	-	180
Secretarial & Support	100-130	130	130

All time is recorded in 6-minute units.

Category 1 Disbursements

In accordance with SIP 9, these do not require the approval of creditors and are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include advertising, insurance, travel expenses etc.

Category 2 Disbursements

In accordance with SIP 9, these require the prior approval of creditors.

Category 2 disbursements are charged in accordance with the liquidator's prevailing recovery policy at the time the disbursement is incurred. The rates applicable from 1 November 2017 are detailed below:

Disbursement	Charge	Period charged
Document Upload Centre charge	£150 for life of case	On appointment
Room Hire where held at a Wilson Field office	£100 per meeting	On appointment
Mileage	45p per mile	On appointment (where appropriate)
Storage of books and records	£80 per box per year	Once records are logged and then annually

In common with all professional firms, our charge out and disbursements rates increase from time to time. We reserve the right to change the rates without prior notice to you. Any change will be reported in the next statutory report to creditors.

This power of attorney is made on 15th July 2017

By Lisa Hogg of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS
("Principal")

1. DEFINITIONS

- 1.1 In this power of attorney, unless the context otherwise requires, the following words and expressions have the following meanings:

"Insolvencies" means any bankruptcy, voluntary arrangement (whether in relation to an individual, company, partnership, limited liability partnership or other organisation), administration, administrative receivership, Law of Property Act receivership, creditors voluntary liquidation, compulsory liquidation or members voluntary liquidation or any other Insolvency estate (whether in relation to individual, bodies corporate or other organisation) regulated under the Insolvency Act 1986, the Insolvency (Northern Ireland) Order 1989, and/or any replacement legislation enacted in relation to Insolvencies in England, Wales, Scotland or Northern Ireland.

"Office Holder" means the Trustee, Nominee, Supervisor, Administrator, Liquidator, Receiver, or such other name of an office holder as may from time to time be employed, in relation to any Insolvencies.

2. APPOINTMENT AND POWERS

The Principal appoints Fiona Grant of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Gemma Roberts of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Robert Dymond of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Nicholas Wilson of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Ruth Jacks of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Kelly Burton of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Julie Fantom of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Emma Bower of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS and Andrew Wood of Wilson Field Limited, The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS jointly and severally as his **OR** her attorneys ("**Attorneys**") and in the Principal's name or otherwise and on his **OR** her behalf:

- 2.1 To consider, settle, approve, sign, execute, deliver and/or issue all agreements, documents, certificates and instruments (whether as a deed or otherwise) which the Attorneys (or any of them) in their absolute discretion consider desirable in connection with the Insolvencies in which the Principal is an Office Holder or proposed Office Holder.

- 2.2 To take any steps or do anything which the Attorneys or any of them in their absolute discretion consider desirable in connection with the Insolvencies in which the Principal is an Office Holder or proposed Office Holder.

3. AUTHORITY OF JOINT ATTORNEYS

All actions authorised by this power of attorney may be taken by any of the Attorneys. Any and all acts done, decisions made and instruments or other documents executed pursuant to this power of attorney by either of the Attorneys shall therefore be as valid and effectual as though done by both Attorneys.

4. REVOCATION

This power of attorney shall be irrevocable save with the consent of all Attorneys (but shall expire 12 months from today's date.)

5. RATIFICATION

The Principal undertakes to ratify and confirm whatever the Attorneys or any of them do, or purport to do in good faith in the exercise of any power conferred by this power of attorney.

6. VALIDITY

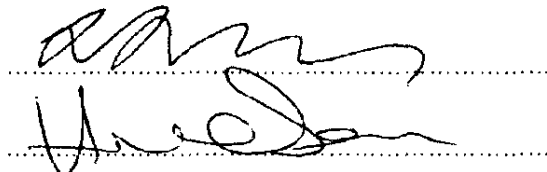
The Principal declares that a person who deals with the Attorneys or any of them in good faith may accept a written statement signed by that Attorney to the effect that this power of attorney has not been revoked as conclusive evidence of that fact.

7. GOVERNING LAW AND JURISDICTION

This power of attorney (and any dispute, controversy, proceedings or claim of whatever nature arising out of or in any way relating to this power of attorney, its subject matter or its formation, (including non-contractual disputes or claims)) shall be governed by and construed in accordance with the law of England and Wales. The parties irrevocably agree that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with this power of attorney or its subject matter or formation (including non-contractual disputes or claims).

This document has been executed as a deed and is delivered and takes effect on the date stated at the beginning of it.

Signed as a deed by LISA HOGG in the presence of:

Two handwritten signatures are written on two horizontal dotted lines. The first signature is in dark ink and appears to be 'Lisa Hogg'. The second signature is in a lighter ink and appears to be 'Helen Nelson'.

Helen Nelson, Manager of HR, Wilson Field The Manor House, 260 Ecclesall Road South, Sheffield, S11 9PS