

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



A35 *A7FHUNTS* 29/09/2018 #237
COMPANIES HOUSE

1	Company details		→ Filling in this form Please complete in typescript or in bold black capitals
Company number	0 7 9 1 7 5 9 1		
Company name in full	Pumpkin Patch Europe Brands Limited		
2	Liquidator's name		
Full forename(s)	Sarah		
Surname	Rayment		
3	Liquidator's address		
Building name/number	55 Baker Street		
Street			
Post town	London		
County/Region			
Postcode	W 1 U 7 E U		
Country			
4	Liquidator's name ①		
Full forename(s)	Mark		① Other liquidator Use this section to tell us about another liquidator
Surname	Shaw		
5	Liquidator's address ①		
Building name/number	55 Baker Street		① Other liquidator Use this section to tell us about another liquidator.
Street			
Post town	London		
County/Region			
Postcode	W 1 U 7 E U		
Country			

LIQ14

Notice of final account prior to dissolution in CVL



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Sarah Rayment
Company name	BDO LLP
Address	55 Baker Street
Post town	London
Country/Region	
Postcode	W 1 U 7 E U
Country	
DX	
Telephone	0151 237 4500



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

Pumpkin Patch Europe Brands Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs	From 03/06/2017 To 26/09/2018	From 03/06/2017 To 26/09/2018
ASSET REALISATIONS		
Wholesale Debtors	3,456.85	3,456.85
Interest Gross	40.07	40.07
Funds from administration	<u>84,857.82</u>	<u>84,857.82</u>
	88,354.74	88,354.74
COST OF REALISATIONS		
Joint Liquidator's Fees	15,796.00	15,796.00
Joint Liquidator's Disbursements	237.00	237.00
Storage Costs	371.05	371.05
Sundry Expenses	35.00	35.00
Bank Charges	<u>82.69</u>	<u>82.69</u>
	(16,521.74)	(16,521.74)
UNSECURED CREDITORS		
Trade & Expense Creditors	<u>71,833.00</u>	<u>71,833.00</u>
	(71,833.00)	(71,833.00)
	<u>NIL</u>	<u>NIL</u>
REPRESENTED BY		
Trade Creditors		(3,206.60)
Vat Control Account		3,206.60
		<u>NIL</u>

Note:

A distribution of 7.7p in the £, totalling £71,833 was paid to the unsecured creditors of the Company on 4 September 2017.



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www.bdo.co.uk

5 Temple Square

Temple Street

Liverpool

L2 5RH

TO ALL KNOWN CREDITORS

28 September 2018

Our Ref 00282292/C2/SR/SC

Please ask for
Shahna Connor
0151 237 4444
Email BRMCT@bdo.co.uk

Dear Sirs

Pumpkin Patch Europe Brands Limited ('the Company') - In Creditors' Voluntary Liquidation
Registered number: 07917591
High Court of Justice Bristol District Registry No 310 of 2016

I set out, below, an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period from 3 June 2017 to 2 June 2018 ('the Period') as well as the period from 3 June 2018 to 26 September 2018 ('the Final Period'). This report should be read in conjunction with my previous reports.

This is also my final report on this Liquidation, as required by Section 106(1) of the Insolvency Act 1986. The Company's affairs are fully wound up and, as no substantive issues have been raised by creditors, this is the final report and no further report will be issued. Notice of no further dividend is enclosed.

Statutory Information

The Joint Liquidators are Sarah Rayment (officeholder No: 9162) and Mark Shaw (officeholder No: 8893) of BDO LLP, 55 Baker Street, London W1U 7EU. The Liquidators were appointed on 3 June 2017 and carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.

Summary Account

I enclose two copies of my Receipts and Payments account, one showing the movement during the Period and the other showing the movement during the Final Period. I confirm that these accounts have been reconciled.



The Receipts and Payments account for the Period shows a balance of £4.84 in the Company's account. This balance has been used to settle outstanding bank charges in the Final Period bringing the account to Nil.

Receipts

Wholesale Debtors

Funds of £3,457 were received from Tesco Plc who were listed as a wholesale debtor in the Company's books and records on appointment.

Transfer from Administration

A sum of £84,858 was received in respect of surplus funds from the preceding Administration, which was transferred to the Liquidation to enable a distribution to the unsecured creditors.

Payments

The payments shown on my Receipts and Payments accounts show the expenses paid in the Liquidation and also the sums paid to creditors by way of dividend.

Joint Liquidators Fess and Disbursements

These payments were £15,796 and £237 respectively and are discussed in greater detail later in this report.

Storage Costs

A payment of £371 was made to Iron Mountain Limited for storage services.

Sundry Expenses

The sum of £35 was paid in relation to a Data Protection Registration Fee to the Information Commissioners Office during the Period.

Bank Charges

Bank Charges of £78 were incurred and paid in the Period. In the Final Period bank charges of £4.84 have been paid, bringing the total bank charges during the Liquidation to £83.

Secured Creditors

There are no secured creditors in the Liquidation.

Preferential Creditors

Preferential creditors were paid in full in the preceding Administration on 6 April 2017. The total amount paid was £8,996 and The Redundancy Payments Office received £3,649 in respect of its subrogated claim for money paid to employees under the provisions of the Employment Rights Act 1996.

Unsecured Creditors

A first and final dividend was paid to unsecured creditors totalling £71,833 at a rate of 7.7p in the £ on 4 September 2017.

No further distributions will be made.

Prescribed Part

Under Section 176A of the Insolvency Act 1986 where after 15 September 2003 a company has granted a floating charge to a secured creditor, a proportion of the net property of said company must be made available purely for the unsecured creditors. 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.

Joint Liquidators' Remuneration

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Joint Liquidators and the staff have spent attending to matters in the Liquidation; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

As advised in my previous reports, the creditors approved the Joint Administrators' remuneration on a time cost basis capped at £50,000. In accordance with Rule 18.20(4) of the Rules, that approval was carried over to the Liquidation.

On 26 March 2018, a notice of decision procedure by correspondence was sent to creditors, requesting their approval of the Joint Administrators and Joint Liquidators remuneration at a revised cap of £66,000.

By the decision date of 12 April 2018, all creditors who voted, voted in favour of this resolution and the Joint Administrators and Joint Liquidators remuneration was approved.

To date, the Joint Liquidators have drawn £15,796 in respect of remuneration as shown on the enclosed Receipts and Payments account. This takes the total remuneration drawn across to Administration and Liquidation to £66,000. No further fees will be drawn in this regard.

I attach three schedules detailing the time costs incurred during the Liquidation. The first schedule covers the whole period of appointment from 3 June 2017 to 26 September 2018. This records time costs of £40,453 which represents 164 hours spent at an average charge out rate of £247 per hour.

The second schedule covers the Period from 3 June 2017 to 2 June 2018 and records time costs of £33,685 which represents 133 hours spent at an average charge out rate of £253 per hour.



The third schedule covers the Final Period from 3 July 2018 to 26 September 2018 and records time costs of £6,768 which represents 31 hours spent at an average charge out rate of £218.

For guidance, I enclose a document that outlines the policy of BDO LLP in respect of fees and disbursements.

Included below is the original Fees Estimate annotated with a column showing the time costs accrued in respect of each activity:

Fees Estimate as at 26 March 2018 compared to actual fees to 26 September 2018

Tasks	Total Hours	Estimated Fees £	Actual fees £
A. Pre Appointment Matters	0.50	164	164.00
B. Steps on Appointment	5.75	1,672	1,679.25
C. Planning and Strategy	1.00	328	1,476.00
D. General Administration	24.95	5,496	10,288.85
E. Assets Realisation/Dealing	0.00	0	0.00
F. Trading Related Matters	0.00	0	0.00
G. Employee Matters	3.10	995	994.90
H. Creditor Claims	6.90	1,122	1,240.20
I. Reporting	6.45	597	7,923.45
J. Distribution and Closure	35.20	11,295	16,686.40
Totals	83.85	21,669	40,453.05

You will see that the main underestimation of costs was in respect of reporting. The underestimate arose because it was necessary to rerun the decision process to approve the Liquidators' fees when creditors failed to respond.

The underestimation due to this duplication has not adversely affected creditors because both the estimated and actual time costs were in excess of the agreed fee level and the shortfall is not being recovered by the Liquidators.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements.

During the Period category 1 disbursements of £237 accrued and were paid as shown on the enclosed receipts and payments schedule. These relate to statutory and local advertising costs of our appointment.

Some Liquidators recharge expenses, for example printing, photocopying and telephone costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage on the basis of the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. No category 2 disbursements have accrued during the Period or in the Final Period.



Investigations

The Joint Liquidators have a duty to investigate the affairs of the Company and also the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

I have completed the review of the Company's affairs and assets to establish whether there are any actions that can be investigated for the benefit of the creditors and concluded there are no causes of action to be pursued.

Release of Joint Liquidators

The Joint Liquidators did not receive any objections to their release from office and, therefore, will be released from office under section 173 of the Insolvency Act 1986 at the same time as vacating office.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with my response, you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at

<http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

If you require any further information please contact me or my colleague Shahna Connor at BRCMT@bdo.co.uk.

Yours faithfully
For and on behalf of
Pumpkin Patch Europe Brands Limited

S M Rayment
Joint Liquidator
Authorised by the Insolvency Practitioners Association in the UK

Enc

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:

Creditors' and members' requests for further information in administration, winding up and bankruptcy

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
 - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
- (a) providing all of the information requested;
 - (b) providing some of the information requested; or
 - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
- (a) the time or cost of preparation of the information would be excessive; or
 - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
 - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
 - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
- (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
 - (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
 - (c) in a members' voluntary winding up—
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report').

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
- (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
- (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy



NOTICE OF FINAL ACCOUNT UNDER SECTION 106 OF THE INSOLVENCY ACT 1986 & RULE 6.28 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016 ('the Rules')

**Pumpkin Patch Europe Brands Limited ('the Company') - In Creditors' Voluntary Liquidation
Registered number: 07917591**

TAKE NOTICE THAT:

The Company's affairs are fully wound up.

The Joint Liquidators will vacate office under section 171 of the Insolvency Act 1986 when they deliver the attached account and report to the registrar of companies, stating whether any creditor has objected to their release.

The Joint Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any of the Company's creditors objected to the Joint Liquidators' release.

The Joint Liquidators are Sarah Rayment (officeholder No: 9162) and Mark Shaw (officeholder No: 8893) of BDO LLP, 55 Baker Street, London W1U 7EU. The Joint Liquidators were appointed on 3 June 2017. The Joint Liquidators may also be contacted via Shahna Connor at BRCMT@bdo.co.uk.

Dated: 28 September 2018

A handwritten signature in black ink, appearing to read 'Sarah Rayment', written over a faint, circular stamp.

**Sarah Rayment
Joint Liquidator
of BDO LLP, 55 Baker Street, London, W1U 7EU**



LAST NOTICE TO CREDITORS ABOUT DIVIDEND (RULE 14.36) OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016)

**Pumpkin Patch Europe Brands Limited (the 'Company') - In Creditors' Voluntary Liquidation
Registered Number: 07917591**

In the Matter of the Insolvency Act 1986

All of the Company's assets have been realised but the funds have been used to meet expenses of the insolvency proceedings and earlier dividends to creditors. There are insufficient funds to declare any further dividend to creditors.

A handwritten signature in blue ink, appearing to read 'Sarah Rayment', written over a dotted line.

**Sarah Rayment
Joint Liquidator**

Authorised by the Insolvency Practitioners Association in the UK

The Joint Liquidators are Sarah Rayment (Officeholder No: 9162) and Mark Shaw (Officeholder No: 8893) of BDO LLP, 55 Baker Street, London, W1U 7EU and were appointed on 3 June 2017. The Joint Liquidators may also be contacted via Shahna Connor at BRCMT@bdo.co.uk

Pumpkin Patch Europe Brands Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs	From 03/06/2017 To 02/06/2018	From 21/11/2016 To 02/06/2018
ASSET REALISATIONS		
Wholesale Debtors	3,456.85	3,456.85
Interest Gross	40.07	40.07
Funds from administration	84,857.82	84,857.82
	<u>88,354.74</u>	<u>88,354.74</u>
COST OF REALISATIONS		
Joint Liquidator's Fees	15,796.00	15,796.00
Joint Liquidator's Disbursements	237.00	237.00
Storage Costs	371.05	371.05
Sundry Expenses	35.00	35.00
Bank Charges	77.85	77.85
	<u>(16,516.90)</u>	<u>(16,516.90)</u>
UNSECURED CREDITORS		
Trade & Expense Creditors	71,833.00	71,833.00
	<u>(71,833.00)</u>	<u>(71,833.00)</u>
	<u>4.84</u>	<u>4.84</u>
REPRESENTED BY		
Input VAT		3,206.60
Floating Current Account		4.84
Trade Creditors		(3,206.60)
		<u>4.84</u>

Note:

A distribution of 7.7p in the £, totalling £71,833 was paid to the unsecured creditors of the Company on 4 September 2017.

Pumpkin Patch Europe Brands Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs	From 03/06/2018 To 26/09/2018	From 03/06/2017 To 26/09/2018
ASSET REALISATIONS		
Wholesale Debtors	NIL	3,456.85
Interest Gross	NIL	40.07
Funds from administration	NIL	84,857.82
	NIL	88,354.74
COST OF REALISATIONS		
Joint Liquidator's Fees	NIL	15,796.00
Joint Liquidator's Disbursements	NIL	237.00
Storage Costs	NIL	371.05
Sundry Expenses	NIL	35.00
Bank Charges	4.84	82.69
	(4.84)	(16,521.74)
UNSECURED CREDITORS		
Trade & Expense Creditors	NIL	71,833.00
	NIL	(71,833.00)
	(4.84)	NIL
REPRESENTED BY		
Trade Creditors		(3,206.60)
Vat Control Account		3,206.60
		NIL

Note:

A distribution of 7.7p in the £, totalling £71,833 was paid to the unsecured creditors of the Company on 4 September 2017.

Detail of Time Charged and Rates Applicable for the Period From 03/06/2017 to 26/09/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
A. Pre Appointment Matters														
01 Conflicts of Interest			0.50	164.00									0.50	164.00
sub total -			0.50	164.00									0.50	164.00
A. Pre Appointment Matters														
B. Steps on Appointment														
02 Statutory Documentation	0.50	363.00	3.00	963.00					2.25	353.25			5.75	1,679.25
sub total -	0.50	363.00	3.00	963.00					2.25	353.25			5.75	1,679.25
B. Steps on Appointment														
C. Planning and Strategy														
02 Review Financial Position			0.25	82.00									0.25	82.00
07 Strategy Planning			3.75	1,230.00									3.75	1,230.00
99 Other Matters			0.50	164.00									0.50	164.00
sub total -			4.50	1,476.00									4.50	1,476.00
C. Planning and Strategy														
D. General Administration														
02 VAT	0.40	296.40	2.40	787.20	0.10	12.40			1.85	356.55			4.75	1,452.55
07 Receipts Payments Accounts			1.55	295.35	1.85	231.65	3.20	397.55	11.95	1,081.50	0.05		18.60	2,009.40
08 Remuneration Issues			11.05	3,369.20									11.05	3,369.20
09 Statutory Matters	0.50	370.50	0.20	57.60									0.70	428.10

Detail of Time Charged and Rates Applicable for the Period From 03/06/2017 to 26/09/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
14 General Discussions			0.50	164.00									0.50	164.00
15 Gen Admin Correspondence	1.35	923.00	4.35	1,385.20			1.00	116.00	5.20	441.40			11.90	2,865.60
sub total -	2.25	1,589.90	20.05	6,058.55	1.95	244.05	4.20	513.55	19.00	1,879.45	0.05	3.35	47.50	10,288.85
D. General Administration														
G. Employee Matters														
03 LPA Matters			2.50	820.00									2.50	820.00
99 Other Matters			0.50	164.00					0.10	10.90			0.60	174.90
sub total -			3.00	984.00					0.10	10.90			3.10	994.90
G. Employee Matters														
H. Creditor Claims														
03 Preferential Creditors			1.00	181.00							0.40	26.80	1.40	207.80
04 Non-Preferential Creditors			1.75	574.00					1.25	172.25	1.90	127.30	4.90	873.55
99 Other Matters			0.60	108.60							0.75	50.25	1.35	158.85
sub total -			3.35	863.60					1.25	172.25	3.05	204.35	7.65	1,240.20
H. Creditor Claims														
I. Reporting														
01 Statutory Reporting			15.40	4,903.60	2.00	252.50	0.55	63.80	13.70	921.60			31.65	6,141.50
04 Reporting to Creditors			3.20	640.00					0.60	40.20			3.80	680.20

Detail of Time Charged and Rates Applicable for the Period From 03/06/2017 to 26/09/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
06. Reporting to other bodies			2.50	820.00									2.50	820.00
99 Other Matters								1.75	281.75				1.75	281.75
sub total -			21.10	6,363.60	2.00	252.50	0.55	63.80	16.05	1,243.55			39.70	7,923.45
I. Reporting														
J. Distribution and Closure														
01 Closure Planning			10.40	3,466.40					1.50	241.50			10.40	3,466.40
02 Distributions			30.20	9,905.60									31.70	10,147.10
04 Closure Documentation			4.00	1,344.00					6.95	1,056.90			10.95	2,400.90
99 Other Matters			2.00	672.00									2.00	672.00
sub total -			46.60	15,388.00					8.45	1,298.40			55.05	16,686.40
J. Distribution and Closure														
Net Total													40,453.05	
Secretarial Expense													0.00	
Other Disbursements													0.00	
Billed													0.00	
Grand Total													40,453.05	

Name of Assignment

Pumpkin Patch Europe BrandsCVL

00275112

Summary of Time Charged and Rates Applicable for the Period From 03/06/2017 to 02/06/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		GROSS
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
A. Pre Appointment Matters	0.50	363.00	0.50	164.00									0.50	164.00	328.0
B. Steps on Appointment			3.00	963.00					2.25	351.25			5.75	1,879.25	292.0
C. Planning and Strategy			4.50	1,476.00									4.50	1,476.00	328.0
D. General Administration	2.25	1,589.90	19.75	5,997.05	1.20	148.80	3.55	435.40	14.50	1,301.50	0.05	3.35	41.30	9,476.00	279.4
G. Employee Matters			3.00	984.00					0.10	10.90			3.10	994.90	320.9
H. Creditor Claims			3.35	863.60					1.25	172.25	3.05	204.35	7.65	1,240.20	162.1
I. Reporting			19.90	6,117.60	0.50	62.00	0.55	63.80	14.20	1,115.90			35.15	7,359.30	289.3
J. Distribution and Closure			33.70	11,053.60					1.50	241.50			35.20	11,295.10	320.8
	2.75	1,952.90	87.70	27,618.85	1.70	210.80	4.10	499.20	33.80	3,195.30	3.10	207.70			
Net Total														133.15	33,684.75

Name of Assignment Pumpkin Patch Europe BrandsCVL 00275112

Summary of Time Charged and Rates Applicable for the Period From 03/06/2018 to 26/09/2018

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		W R I
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
D. General Administration			0.30	61.50	0.75	96.25	0.65	78.15	4.50	577.95			6.20	812.85	131.1
I. Reporting			1.20	246.00	1.50	190.50			1.85	127.65			4.55	564.15	123.9
J. Distribution and Closure			12.90	4,334.40					6.95	1,056.90			19.85	5,391.30	271.6
	0.00	0.00	14.40	4,641.90	2.25	286.75	0.65	78.15	13.30	1,762.50	0.00	0.00			

Net Total	30.60	6,768.30
Secretarial Expense		0.00
Other Disbursements		0.00
Billed		0.00
Grand Total		6,768.30



Pumpkin Patch Europe Brands Limited - In Liquidation

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm who may be involved in working on the insolvency, follows:

GRADE	£
Partner	741-827
Manager	370-475
Assistant Manager	222-263
Senior Administrator	222
Administrator	127-178
Other staff	102

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP, 55 Baker Street, London, W1U 7EU, are reviewed in December and July each year and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories: -

- Pre Appointment
- Steps upon Appointment
- Planning and Strategy
- General Administration
- Asset Realisation/Management
- Trading Related Matters
- Employee Matters
- Creditor Claims
- Reporting
- Distribution and Closure
- Other Issues.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

Other Costs

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories.



Category 1

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case the recharge will be reimbursement of a specific expense incurred.

Category 2

Insolvency practice additionally provides for the recharge of expenses such as printing, stationery, photocopying charges, telephone, email and other electronic communications eg webhosting, which cannot be economically recorded in respect of each specific case. Such expenses, which are apportioned to cases, must be approved by the creditors in accordance with the Insolvency (England and Wales) Rules 2016, before they can be drawn, and these are known as category 2 disbursements. The current policy of BDO LLP is to recharge this expense on the basis of a figure based upon the number of creditors with whom we have to communicate and report during the insolvency. This is the method of calculation that was historically provided under statutory orders for the Official Receiver.

A further disbursement under this heading is the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency (England and Wales) Rules 2016 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP

28 September 2018