

LIQ03

Notice of progress report in voluntary winding up



Companies House

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

1 Company details

Company number 0 9 8 1 6 5 6 9

Company name in full Winebuyers Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Andrew

Surname Pear

3 Liquidator's address

Building name/number 82 St John Street

Street

Post town London

County/Region

Postcode E C 1 M 4 J N

Country

4 Liquidator's name ①

Full forename(s) Michael

Surname Solomons

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 82 St John Street

Street

Post town London

County/Region

Postcode E C 1 M 4 J N

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ03

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6 Period of progress report

From date	^d 3	^d 0	^m 0	^m 3	^y 2	^y 0	^y 2	^y 2	
To date	^d 2	^d 9	^m 0	^m 3	^y 2	^y 0	^y 2	^y 3	

7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
---	--

8 Sign and date

Liquidator's signature	Signature X  X								
Signature date	^d 2	^d 4	^m 0	^m 5	^y 2	^y 0	^y 2	^y 3	

LIQ03

Notice of progress report in voluntary winding up



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 **Sam Constable**

Company name **Moorfields**

Address **82 St John Street**

Post town **London**

County/Region

Postcode **E C 1 M 4 J N**

Country

DX

Telephone **020 7186 1144**



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

TO ALL MEMBERS AND KNOWN CREDITORS

Our ref: TA2/WIN003AP

24 May 2023

Dear Sirs

Winebuyers Ltd – In Creditors' Voluntary Liquidation ("the Company")

As you are aware, Michael Solomons and I were appointed Joint Liquidators of the Company on 30 March 2021. I have prepared my second annual progress report on the Company for the period 30 March 2022 to 29 March 2023 (the reporting period). Statutory information regarding the Company is attached at Appendix I.

The Liquidators have acted jointly and severally in all matters relating to the Liquidation and there have been no changes in the office holders since my last report. This report should be read in conjunction with my previous reports, copies of which are available on request. Further information can also be found at www.creditorinsolvencyguide.co.uk which is designed to provide creditors with a step by step guide to the insolvency process.

CONDUCT OF LIQUIDATION

Please refer to my previous reports for a background of the Company's trading history, the events leading up to my appointment, as well as details of actions undertaken during previous reporting periods.

During this reporting period I have continued with my efforts in investigating the reasons behind the Company's failure and trying to identify whether there are any further assets available for recovery. My solicitor was instructed to request further books and records from the director to assist with my investigations and a Court Order was sought for these to be delivered up. Of those that were delivered up were a number of former key employees' electronic mailboxes. An extensive review of these has been undertaken, in conjunction with my ongoing analysis of the Company's financial records that were available, to understand the Company's trading history and failure. An update on my findings will be provided once my investigations have concluded.

Discussions have been ongoing with HM Revenue & Customs ("HMRC") regarding both the pre and post appointment VAT and Corporation Tax positions.

Time has also been spent assisting numerous customers of the purchaser, Winebuyers Group Ltd ("WBG"), with queries that had incorrectly been addressed to this office. This has included liaising with certain County Courts regarding CCJs which had been addressed to the Company instead of WBG.

Moorfields, 82 St John Street, London EC1M 4JN

+44 (0)20 7549 8050

moorfieldscr.com

info@moorfieldscr.com

Moorfields is the trading name of Moorfields Advisory Limited registered in England and Wales No 13642315. VAT Number GB 402 0032 82. The company's registered office is at 82 St John Street, London EC1M 4JN.

The Institute of Chartered Accountants in England and Wales authorises Simon Thomas, Aaron Kendall, Tom Straw and Milan Vucelja and the Insolvency Practitioners Association authorises Andrew Pear, Michael Solomons and Richard Keley to act as insolvency practitioners in the UK under section 390(2)(a) of the Insolvency Act 1986.

Office Holders acting as Administrators or Administrative Receivers manage the affairs, business and property of the debtor subject to the appointment and contract only as agent of the debtor and without personal liability. Office Holders acting as Receivers manage the property of the Mortgagee and contract only as agent of the Mortgagee and without personal liability.

We may obtain personal data about you when we communicate with you. For information about how we use your personal data and your legal rights please go to www.moorfieldscr.com/privacy-policy or email info@moorfieldscr.com.

Private and confidential.

I have also attended to the statutory duties incumbent upon Liquidators generally, including (but not limited to) ensuring filings at Companies House, submitting necessary tax returns to HMRC and reporting to creditors and the creditors' committee.

Once my investigations are concluded, if further assets are identified I will look to realise these for the benefit of the estate, or alternatively look to close the Liquidation.

RECEIPTS AND PAYMENTS ACCOUNT

A receipts and payments account for the reporting period, is attached at Appendix II and shows a balance on hand of £1,765, with a further £24,381 due in respect of VAT refunds. Estate funds were banked into a designated non-interest-bearing estate account and the account has been reconciled to required financial records.

ASSETS

There have been no further asset realisations during this period. I am continuing to review whether any further assets can be identified for the benefit of the estate.

LIABILITIES

Secured creditor

The Company's mortgage register held by the Registrar of Companies shows that the Company has no current charges over its assets.

Preferential creditors (primary)

The Company has 19 employees who were estimated to have claims totalling £25,799, in respect of arrears of wages and outstanding holiday pay. To date I have received claims totalling £8,929.

Preferential creditors (secondary)

HMRC is estimated to be owed approximately £30,410 in respect of outstanding PAYE and VAT. No claim has been received to date.

Unsecured creditors

The unsecured element of employees' claims was estimated to total £50,809, in respect of outstanding notice and redundancy pay. To date I have received claims totalling £23,515.

Trade and expense creditors have submitted claims totalling £1,199,412. HMRC is estimated to be owed £17,475 in respect of outstanding NIC and interest but no claim has been received.

DIVIDENDS

Based on current information, a dividend to preferential and/or unsecured creditors, will be dependent on further realisations.

PRESCRIBED PART

The Prescribed Part Fund is created out of the Company's net floating charge property pursuant to Section 176A of the Insolvency Act 1986, as long as the floating charge was registered later than 15 September 2003.

As previously advised, there is no floating charge registered after 15 September 2003 and therefore the prescribed part does not apply

JOINT LIQUIDATORS' INVESTIGATIONS

Under the insolvency legislation, the Liquidators have a duty to consider the conduct of those persons who have been directors of the Company, shadow directors or de facto directors at any time within three years preceding the Liquidation and consider whether any civil proceedings should be taken.

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking into account public interest and the potential recoveries and costs involved. I have recovered the Company's accounting records, obtained copy bank statements for the three years prior to my appointment and compared information in the Company's accounts with that in the statement of affairs. I have made enquiries where necessary and I have taken the following action where I considered that further investigation was required. Extensive reviews of the Company's financial records and email records have been undertaken and queries made of the directors and other relevant individuals where appropriate.

PRE-APPOINTMENT REMUNERATION

The directors and creditors have previously authorised the payment of my fees for assistance with preparing the statement of affairs in the sum of £4,000 and facilitating the creditors' decision in the sum of £3,500, plus VAT and disbursements. These fees were paid by the director of the Company.

As previously reported, the director and creditors also approved the payment of the Joint Liquidators' pre appointment remuneration that related to work undertaken during the pre-Administration and marketing period in the sum of £30,000 plus VAT and disbursements. These fees were paid from the first realisations in the Liquidation.

JOINT LIQUIDATORS' REMUNERATION

On 29 September 2022, the Committee agreed that the Joint Liquidators be remunerated by reference to time properly spent by them and their staff in attending to matters arising from the Liquidation of the Company, to be capped at £82,030.

A total of 168.8 hours have been spent during this reporting period at a cost of £82,602, resulting in an average hourly charge out rate of £478. During the course of the Liquidation I have incurred 641.1 hours at an average hourly rate of £344. This is compared to anticipated hours of 262.9 at an average hourly rate of £312, which I estimated for the whole period of the Liquidation. A summary of my time costs for this reporting period and the work undertaken is attached at Appendix III, together with a comparison to the original fee estimate approved by creditors, my time costs for the whole period of the Liquidation and Moorfields' policy on fees.

As a result of significant time expended in concluding a sale of the Company's business and assets, as well as investigating further assets available for recovery and liaising with creditors, time costs have exceeded the original estimate. However, due to insufficient asset realisations I do not intend to seek further fee approval at this time and I will not draw remuneration in excess of my original estimate.

I have drawn £5,000 plus VAT to date, all of which was drawn in this reporting period. Based on the value of known assets I only anticipate being able to draw 50% of my fee estimate, unless further asset realisations are achieved.

A guide to fees can be found at www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/ and provides information relating to Liquidators' remuneration. A hard copy is available on request.

Please note that a secured creditor, or unsecured creditor with the permission of the Court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), may request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report.

Furthermore, a secured creditor, or unsecured creditor with the permission of the Court or with the concurrence of 10% in value of the creditors (including the creditor in question), may apply to Court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within eight weeks of receipt of this report.

JOINT LIQUIDATORS' EXPENSES

On 29 September 2022, creditors agreed category 2 expenses as detailed in my firm's policy on fees, attached at Appendix III. Category 1 expenses do not need approval and can be drawn at the Liquidators' discretion without authority. The Joint Liquidators have not yet sought approval for Category 2 expenses from the Creditors' Committee. Further details can be found in my firm's policy on fees.

Detailed below are the expenses I expected to incur during the Liquidation and what I have incurred in this reporting period, together with details of what has been paid in this period and what remains unpaid.

		Estimated total cost £	Incurred in period £	Incurred to date £	Paid during period £	Remains unpaid £
Statutory advertising	Category 1	255.00	-	263.10	-	-
Printing	Category 2	-	-	31.95	-	31.95
Postage	Category 1	619.71	488.76	627.65	-	627.65
Virtual meeting/telephone	Category 1	-	-	465.16	-	465.16
Land Registry search	Category 1	11.00	-	22.00	-	22.00
Storage	Category 1	158.75	-	-	-	-
Bond	Category 1	312.00	-	312.00	-	312.00
Insurance	Category 1	500.00	-	168.00	-	-
TOTAL		1,856.46	488.76	1,889.86	-	1,458.76

During the Liquidation, I instructed professional advisors to assist with the sale of the assets and to provide advice on the petition presented against the Company as well as potential claims against the directors. Detailed below are the fee arrangements agreed in each instance, the estimated total cost and the costs incurred in this period, together with fees paid in this period and what remains unpaid. The choice of professionals was based on my perception of their experience and ability to perform this type of work, the complexity and nature of this assignment and the basis of my fee arrangement with them. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances. Where specialists have been instructed, remuneration will not be charged by the Liquidators in respect of such work, other than in respect of supervising and monitoring their work.

	Fee arrangement	Estimated total cost £	Incurred in period £	Paid during period £	Remains unpaid £
Hilco Streambank, agents	Fixed fee	20% of total sale price + 5% of buyers' premium	-	-	-
Clyde & Co, solicitors	Time costs	10,000	-	-	-
Keystone Law, solicitors	Time costs	10,000	9,870	-	9,870

Whilst the general expenses incurred have not exceeded the estimate previously given to creditors and I do not anticipate that they will exceed the original estimate, the estimated costs of professional advisors are higher than anticipated. This is as a result of legal advice required following the appointment, as well as ongoing advice required in respect of potential claims that could be brought by the Liquidators which could not be anticipated at the outset. I am continuing to review the fees incurred, in conjunction with the Committee, as to whether it provides benefit to the Liquidation estate and will update creditors as appropriate.

SUMMARY

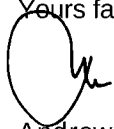
I shall report again on the next anniversary of my appointment, or the closure of the Liquidation, whichever is sooner.

To comply with the Provision of Services Regulations, some general information about Moorfields Advisory Limited, including about our complaints policy and Professional Indemnity Insurance, can be found at www.moorfieldscr.com/terms-and-conditions.

In accordance with the provisions of the General Data Protection Regulations the lawful basis for processing your personal data is in order to comply with my legal obligations set out in the Insolvency Legislation, the purpose of processing the data is to administer the insolvent estate. Your data will be retained for 6 years and 3 months following my vacation of office. Further details regarding how we process your personal data can be found in our Privacy policy at www.moorfieldscr.com/privacy-policy.

If you have any queries regarding this report, please contact Sam Constable of this office on 020 7549 2496 or email sam.constable@moorfieldscr.com

Yours faithfully

A handwritten signature in black ink, appearing to be 'Andrew Pear', written over a large, faint circular stamp or watermark.

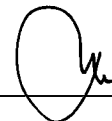
Andrew Pear
Joint Liquidator

STATUTORY INFORMATION

Company name:	Winebuyers Ltd
Registered office:	82 St John Street, London, EC1M 4JN
Former registered office:	33 Soho Square Soho London W1D 3QU
Former trading address:	33 Soho Square Soho London W1D 3QU
Registered number:	09816569
Joint Liquidators' names:	Andrew Pear and Michael Solomons
Joint Liquidators' address:	82 St John Street, London, EC1M 4JN
Liquidators' date of appointment:	30 March 2021

Winebuyers Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 30/03/2022 To 29/03/2023 £	From 30/03/2021 To 29/03/2023 £
	ASSET REALISATIONS		
NIL	Book debts	NIL	NIL
13,500.00	Buyers' premium	NIL	13,500.00
5,500.00	Furniture & equipment	NIL	5,500.00
129,500.00	Intellectual Property	NIL	129,500.00
		NIL	148,500.00
	COST OF REALISATIONS		
	Agent's disbursements	NIL	713.62
	Agents' fees	NIL	38,600.00
	Court fees	280.00	280.00
	Insurance	NIL	168.00
	Legal disbursements	983.50	2,083.50
	Legal fees	1,010.00	30,199.50
	Pre appointment legal disbursements	NIL	46.40
	Pre-appointment Legal fees	NIL	15,000.00
	Pre-appointment Officeholders' fees	NIL	30,000.00
	Statutory advertising	NIL	263.10
		(2,273.50)	(117,354.12)
	PREFERENTIAL CREDITORS		
(25,798.81)	Employees/Former employees	NIL	NIL
(30,410.06)	HM Revenue & Customs	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(190,267.00)	Bank	NIL	NIL
(110,359.00)	Connected party loans	NIL	NIL
(50,808.57)	Employees/former employees	NIL	NIL
(17,474.70)	HMRC	NIL	NIL
(527,774.20)	Trade & expense creditors	NIL	NIL
(744,318.46)	Trade & expense creditors (supplier)	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(1.27)	Ordinary shareholders	NIL	NIL
		NIL	NIL
(1,548,712.07)		(2,273.50)	31,145.88
	REPRESENTED BY		
	Estate account - non interest bearing		7,764.66
	VAT receivable		23,381.22
			31,145.88



Andrew Pear
Joint Liquidator

WINEBUYERS LTD - IN LIQUIDATION

Summary of work undertaken during the period 30 March 2022 to 29 March 2023

Task	ORIGINAL ESTIMATE			REPORTING PERIOD			WHOLE PERIOD		
	Estimated hours hrs	Estimated cost £	Average charge out rate £	Actual hours in period hrs	Actual costs in period £	Average charge out rate £	Actual hours to date hrs	Actual costs to date £	Average charge out rate £
Administration and planning	63.95	19,338.75	302.40	45.00	18,686.50	415.26	148.90	48,445.00	325.35
Investigations	94.85	29,143.75	307.26	83.20	41,885.00	503.43	261.30	94,372.50	361.17
Asset realisations	13.10	4,483.50	342.25	0.90	585.00	650.00	26.20	8,967.00	342.25
Creditors	91.00	29,063.75	319.38	39.70	19,445.00	489.80	204.70	68,937.50	336.77
TOTAL	262.90	82,029.75	312.02	168.80	80,601.50	477.50	641.10	220,722.00	344.29

A summary of the work undertaken in this reporting period is detailed below and was required to be undertaken to deal with the specific circumstances of the case, as well as meet our statutory duties and obligations:

ADMINISTRATION AND PLANNING

Strategy and planning - devising an appropriate strategy for dealing with the case and giving instructions to staff.

Maintaining and managing the officeholders' estate bank account.

Maintaining and managing the officeholders' cashbook.

Undertaking regular reconciliations of the officeholders' estate bank account.

Maintaining physical/electronic case files.

Maintaining the case on insolvency practice management software and inputting necessary data.

Dealing with all correspondence and emails relating to the case.

Deal with statutory obligations in relation to identified company pension schemes.

Reviewing the adequacy of the specific penalty bond on a quarterly basis.

Undertaking periodic reviews of the progress of the case.

Overseeing and controlling the work done.

Preparing, reviewing and issuing progress reports to creditors and members.

Filing returns at Companies House and/or Court (as applicable).

Preparing and filing VAT returns.

Preparing and filing Corporation Tax returns.

INVESTIGATIONS

Reviewing books and records to identify any suspicious transactions or actions the officeholder may take against a third party in order to recover funds for the benefit of creditors.

Undertaking further investigations into the trading history of the Company to identify any potential claims.

ASSET REALISATIONS

Arranging suitable insurance over assets.

Regularly monitoring the suitability and appropriateness of the insurance cover in place.

Corresponding with debtors and attempting to collect outstanding book debts.

Liaising with agents to realise known assets.

Instructing solicitors to assist in the realisation of assets.

CREDITORS

Obtaining information from the case records about employee claims.

Completing documentation for submission to the Redundancy Payments Office.

Corresponding with employees regarding their claims.

Liaising with the Redundancy Payments Office regarding employee claims.

Requesting additional information from preferential creditors in support of their proofs of debt in order to adjudicate on their claims.

Dealing with all creditor correspondence, emails and telephone conversations regarding their claims.

Maintaining up to date creditor information on the insolvency practice management system.

Requesting additional information from unsecured creditors in support of their proofs of debt in order to adjudicate on their claims.

Liaising with the Liquidation Creditors' Committee and holding meetings and responding to queries as appropriate.

Notes:

- 'Administration and planning' represents the work involved in the routine administrative and statutory functions of the case, together with the necessary control and supervision by senior staff. It does not give direct financial benefit to the creditors, but has to be undertaken to meet our statutory requirements and obligations under the insolvency legislation and the Statements of Insolvency Practice. During the last reporting period we have changed our time reporting system. As such, time previously reported under Statutory Compliance is now included within Administration and planning.

- 'Statutory compliance and reporting' represents the work involved in the statutory functions of the case, together with the necessary control and supervision by senior staff. It does not give direct financial benefit to the creditors, but has to be undertaken to meet our statutory obligations.

- 'Investigations' represents the work required to comply with our statutory obligations and has no direct financial benefit to creditors unless there are potential recovery actions identified. Details of the investigations undertaken and outcomes are set out in the report.

- 'Asset realisation' represents the work required to be undertaken to realise the known assets in the case for the benefit of the creditors, details of which are set out in the report.

- 'Creditors' represents the work required to deal with the various creditors of the Company and maintain records of each claim. All queries and correspondence are dealt with as part of our statutory obligations.

Moorfields
Statement of Policy on Charging Remuneration and Expenses

In accordance with best practice we provide below details of Moorfields' policies, in respect of fees and expenses for work in relation to insolvency estates.

The Partners will engage managers and other staff to work on the insolvent estate and statutory compliance diaries. The work required is delegated to the most appropriate level of staff taking account of the nature of the work and the individual's experience. Additional assistance is provided by accounting and treasury executives dealing with the estate's bank accounts. Work carried out by all staff is subject to the overall supervision of the Partners.

All time spent by staff working directly on case related matters is charged to a time code established for the case. Each member of staff has a specific hourly rate, which is subject to change over time.

The current charge out rates per hour of staff within the firm who may be involved in working on the insolvency is as follows but in no way implies that staff at all such grades will work on the case:

GRADE	£
Partner	475-650
Director	400-550
Senior Manager	375-530
Manager	345-500
Assistant Manager	315-450
Senior Associate	265-375
Associate	205-250
Junior Associate	140-200
Cashier/ Support	95-195

The rates charged by Moorfields are reviewed annually and are adjusted to take account of inflation and the firm's overheads.

Our rates increased on 1 January 2022. The charge out rates prior to the increase were as follows:

GRADE	£
Partner	625
Director	550
Senior Manager	530
Manager	500
Assistant Manager	450
Senior Associate	375
Associate	250
Junior Associate	200
Cashier/ Support	195

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 in units of 6 minutes.

Where an office holder'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 cost basis the time invoiced 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. The current hourly rates may be higher than the average rates, if hourly rates have increased over the period covered by the fee request.

Approved remuneration will be drawn at such times that sufficient funds are available.

EXPENSES

In accordance with SIP 9, expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements. Disbursements are payments which are first met by the office holder, and then reimbursed to the office holder from the estate.

Expenses are divided into those that do not need approval before they are charged to the estate (category 1) and those that do (category 2).

Category 1 expenses

Separate charges are made in respect of directly attributable expenses (Category 1 expenses) such as travelling, postage, photocopying (if external provider), statutory advertising and other expenses made on behalf of the assignment. These are payments made to persons providing the service to which the expense relates who are not an associate of the office holder.

Such expenses can be paid from the estate without approval from the Creditors' Committee or the general body of creditors. In line with SIP 9, it is our policy to disclose Category 1 expenses drawn but not to seek approval for their payment. We are prepared to provide such additional information as may reasonably be required to support the expenses drawn.

Category 2 expenses

Category 2 expenses do require approval from creditors and approval will be sought before they are drawn.

These are payments to associates or which have an element of shared costs. Before being paid, category 2 expenses require approval in the same manner as an office holder's remuneration. Category 2 expenses require approval whether paid directly from the estate or as a disbursement.

The following Category 2 expenses are currently charged by this firm:

- Mileage allowances are paid at HM Revenue & Customs approved rates. For personnel using their own vehicles, these are currently 45 pence per mile for the first 10,000 miles and 25 pence per mile thereafter.

It should be noted that expenses might increase from time to time, however, increases would only be in line with inflation or increases from our suppliers.

Time Entry - Detailed SIP9 Time & Cost Summary

WIN003AP - Winebuyers Ltd
From: 30/03/2021 To: 29/03/2023
Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
15 : Case Monitoring	0.00	0.10	0.00	0.00	0.10	55.00	550.00
18 : Cashiering	0.00	0.00	0.00	0.50	0.50	97.50	195.00
BILL : Bill	0.50	2.50	0.30	0.00	3.30	1,624.50	492.27
CASHIER : Case Accounting	0.10	4.80	1.50	5.50	11.90	2,553.50	214.58
STATCOMP : Statutory Compliance	14.00	42.40	21.40	0.10	77.90	22,938.50	294.46
TAXVAT : Tax & VAT	0.90	17.30	1.20	0.00	19.40	7,557.00	389.54
TRAVEL : Travel	0.00	0.30	0.00	0.00	0.30	85.50	285.00
WORDPROC : Statutory Reporting	11.80	9.90	13.80	0.00	35.50	13,533.50	381.23
Admin & Planning	27.30	77.30	38.20	6.10	148.90	48,445.00	325.35
OTHASSET : Asset Realisation (other)	8.60	17.60	0.00	0.00	26.20	8,967.00	342.25
Asset Realisation	8.60	17.60	0.00	0.00	26.20	8,967.00	342.25
PREFCRED : Preferential Creditors	0.00	1.70	7.00	0.00	8.70	1,820.00	209.20
UNSECRED : Unsecured Creditors	9.40	141.10	3.10	0.00	153.60	55,246.00	359.67
EMPLOYEE : Employees	0.00	34.60	7.80	0.00	42.40	11,871.50	279.99
Creditors	9.40	177.40	17.90	0.00	204.70	68,937.50	336.77
GENINVST : Investigatory Work	10.50	238.90	11.90	0.00	261.30	94,372.50	361.17
Investigations	10.50	238.90	11.90	0.00	261.30	94,372.50	361.17
Total Hours	55.80	511.20	68.00	6.10	641.10	220,722.00	344.29
Total Fees Claimed						13,175.00	

Time Entry - Detailed SIP9 Time & Cost Summary

WIN003AP - Winebuyers Ltd
From: 30/03/2022 To: 29/03/2023
Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
15 : Case Monitoring	0.00	0.10	0.00	0.00	0.10	55.00	550.00
18 : Cashiering	0.00	0.00	0.00	0.50	0.50	97.50	195.00
BILL : Bill	0.50	2.30	0.30	0.00	3.10	1,560.00	503.23
CASHIER : Case Accounting	0.00	0.70	0.20	0.20	1.10	424.00	385.45
STATCOMP : Statutory Compliance	0.40	5.40	3.90	0.00	9.70	3,820.00	393.81
TAXVAT : Tax & VAT	0.00	8.80	0.30	0.00	9.10	4,485.00	492.86
WORDPROC : Statutory Reporting	2.90	7.10	11.40	0.00	21.40	8,245.00	385.28
Admin & Planning	3.80	24.40	16.10	0.70	45.00	18,686.50	415.26
OTHASSET : Asset Realisation (other)	0.90	0.00	0.00	0.00	0.90	585.00	650.00
Asset Realisation	0.90	0.00	0.00	0.00	0.90	585.00	650.00
UNSECURED : Unsecured Creditors	1.10	35.50	2.10	0.00	38.70	18,945.00	489.53
EMPLOYEE : Employees	0.00	1.00	0.00	0.00	1.00	500.00	500.00
Creditors	1.10	36.50	2.10	0.00	39.70	19,445.00	489.80
GENINVST : Investigatory Work	1.90	81.30	0.00	0.00	83.20	41,885.00	503.43
Investigations	1.90	81.30	0.00	0.00	83.20	41,885.00	503.43
Total Hours	7.70	142.20	18.20	0.70	168.80	80,601.50	477.50
Total Fees Claimed						13,175.00	