

In accordance with  
Rule 6.28 of the  
Insolvency (England &  
Wales) Rules 2016 and  
Section 106(3) of the  
Insolvency Act 1986.

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

TUESDAY



\*ABUWKØHK\*

A11

10/01/2023

#80

COMPANIES HOUSE

### 1 Company details

Company number

Company name in full

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

### 2 Liquidator's name

Full forename(s)

Surname

### 3 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

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

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

# LIQ14

Notice of final account prior to dissolution in CVL

6

## Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

7

## Final account

☒ I attach a copy of the final account.

8

## Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

0

d

9

m

0

m

1

y

2

y

0

y

2

y

3

# 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 Olivia Hamer

Company name Marshall Peters

Address Heskin Hall Farm  
Wood Lane

Post town Heskin

County/Region Preston

Postcode P R 7 5 P A

Country

DX

Telephone 01257 452021



## Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



## Important information

All information on this form will appear on the public record.



## Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.



## Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

EA Property Group (NW) Ltd Trading As: Balmer Wilcock  
(In Liquidation)  
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 07/02/2022 To 09/01/2023 £	From 07/02/2020 To 09/01/2023 £
RECEIPTS			
Book Debts	24,000.00	0.00	24,000.00
Cash at Bank		0.00	283.82
Goodwill		0.00	3,220.00
Bank Interest Net of Tax		0.00	0.23
Miscellaneous Receipt		0.00	2,398.90
		<u>0.00</u>	<u>29,902.95</u>
PAYMENTS			
Preparation of S. of A.		0.00	7,500.00
Office Holders Fees		0.00	20,902.95
Agents/Valuers Fees (1)		0.00	1,500.00
Trade & Expense Creditors	(16,088.00)	0.00	0.00
HMRC - PAYE	(142,243.00)	0.00	0.00
HMRC - VAT	(26,992.00)	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00
		<u>0.00</u>	<u>29,902.95</u>
Net Receipts/(Payments)		<u>0.00</u>	<u>0.00</u>

MADE UP AS FOLLOWS

<u>0.00</u>	<u>0.00</u>
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Clive Morris  
Liquidator

**FINAL ACCOUNT TO CREDITORS AND MEMBERS**

**EA PROPERTY GROUP (NW) LTD - IN CREDITORS' VOLUNTARY LIQUIDATION**

## **Content**

- Executive Summary
- Administration and Planning
- Enquires and Investigations
- Realisation of Assets
- Creditors
- Fees and Expenses
- Creditors' Rights
- EC Regulations
- Conclusion

## **Appendices**

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period 07 February 2022 to 9 January 2023 ("the Review Period") and for the period 07 February 2020 to 9 January 2023 ("the Cumulative Period")
- Appendix III - Detailed list of work undertaken in the Review Period and the Cumulative Period
- Appendix IV - Time cost information for the Review Period and the Cumulative Period
- Appendix V - Expenses summary for Review Period and the Cumulative Period & comparison with estimate

**EXECUTIVE SUMMARY**

A summary of key information in this report is detailed below.

**Assets**

<b>Asset</b>	<b>Estimated to realise per Statement of Affairs (£)</b>	<b>Realisations to date (£)</b>	<b>Anticipated future realisations (£)</b>	<b>Total anticipated realisations (£)</b>
Book Debts	24,000	24,000	Nil	24,000
Cash at Bank	N/A	284	Nil	284
Goodwill	N/A	3,220	Nil	3,220
Bank Interest Net of Tax	N/A	0.23	Nil	0.23
Miscellaneous Receipt	N/A	2,399	Nil	2,399

**Expenses**

<b>Expense</b>	<b>Amount per fees and expenses estimates (£)</b>	<b>Expense incurred to date (£)</b>	<b>Expense paid to date (£)</b>	<b>Anticipated further expense to closure (£)</b>	<b>Total anticipated expenditure to be incurred (£)</b>
Preparation of S. of A.	7,500	7,500	7,500	Nil	7,500
Office Holder's fees	40,000	29,702	20,903	Nil	29,702
Office Holder's expenses	488	530	Nil	Nil	530
Agent's fees	2,000	1,500	1,500	Nil	1,500

**Dividend Prospects**

<b>Creditor class</b>	<b>Distribution / dividend paid to date</b>	<b>Anticipated distribution / dividend, based upon the above</b>
Secured creditor	N/A	N/A
Preferential creditors	N/A	N/A
Unsecured creditors	Nil	Nil

**Closure**

There are no further matters in the liquidation to be progressed and the liquidation may now be concluded.

## **ADMINISTRATION AND PLANNING**

### **Statutory Information**

Statutory information may be found at Appendix I.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix III.

### **Reporting**

The Liquidator has met his statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review and Cumulative Period, the following key documents have been issued:

- The report presented to the S98 meeting of creditors;
- The CDDA report submitted to the Insolvency Service;
- This proposed final account.

### **Other Administration Tasks**

During the Review and Cumulative Period, the following material tasks in this category were carried out:

- Case reviews;
- Bond reviews;
- Creditor claim adjudication;
- Bank statement analysis;
- Investigations into the Company;
- Creditor communication;
- Issuing nil returns to HM Revenue & Customs;
- Ongoing communication with HM Revenue & Customs;
- De-registering the Company in relation to VAT.

## **ENQUIRES AND INVESTIGATIONS**

Throughout the process, the Liquidator carried out reviews of the Company's affairs. This includes seeking information and explanations from the director by means of a questionnaire; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The Directors provided the books and records and a completed questionnaire as well as a Statement of Affairs.

The information gleaned from this process enabled the Liquidator to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.



This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment has been completed and the Liquidator did not identify any further assets or actions which might lead to a recovery for creditors.

Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

## **REALISATION OF ASSETS**

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III. The Liquidator formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

### **Pre-Appointment transactions with connected parties**

In accordance with the guidance given in SIP13, details of the Company's transactions with connected parties during the two years prior to the Liquidator's appointment, which have recently come to his attention, are provided below:

A pre-appointment transaction was completed in January 2020 by means of an agreement, and included the sale of the lettings aspect of the Company. The sale consideration totalled £24,000 and this was received in full by 22 September 2020.

The purchaser was JLK Ventures Ltd and were connected by way of common directorship. The Liquidator instructed Middleton Barton Asset Valuation who confirmed the valuation was at a fair level, based on information to hand.

### **Transactions with connected parties**

Since appointment a sale to a connected party has occurred.

JLK Ventures Ltd purchased the Goodwill of the Company for a fee of £3,220. The Liquidator instructed Middleton Barton Asset Valuation who are professional independent agents with adequate professional indemnity insurance, to provide a valuation of the Goodwill. £3,220 has been received in full.

### **Book debts**

This relates to the aforementioned pre-appointment sale. £24,000 has been received in full in relation to outstanding book debts.

### **Cash at Bank**

£284 was received in relation to cash held in the Company bank account.

### **Miscellaneous Receipt**

A Miscellaneous Receipt of £2,399 was received in the Cumulative Period.

### **Bank Interest Net of Tax**

£0.23 was received in relation to bank interest net of tax.

## **PAYMENTS**

### **Agents**

£1,500 was paid to Middleton Barton Asset Valuation in relation to the valuation of the Company assets.

## **CREDITORS**

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in the list at Appendix III. The following sections explain the anticipated outcomes to creditors and any distributions paid.

### **Secured Creditors**

The Company has not granted any charges over its assets.

### **Preferential Creditors**

There are no preferential creditors in this liquidation.

### **Prescribed Part**

The prescribed part only applies where the company has granted a floating charge to a creditor after 15 September 2003. Where a floating charge over the company's assets has been given a prescribed amount of the company's net property after paying the preferential creditors must be made available to the unsecured creditors and the basis of this calculation is detailed below:-

50% of the first £10,000 of the net property; and  
20% of the remaining net property up to a maximum of £600,000 or an £800,000 limit where the relevant floating charge was created on or after 6 April 2020.

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

### **Unsecured Creditors**

As per the Statement of Affairs, HM Revenue & Customs ("HMRC") were shown to be owed £169,235, this consisted of £142,243 of unpaid PAYE contributions and £26,992 in relation to unpaid VAT. A claim of £224,303 has been received, with £187,002 being claimed against the unpaid PAYE contributions and £37,301 being claimed against the unpaid VAT.

The trade and expense creditors as per the statement of affairs totalled £16,088. To date, claims totalling £115,686 have been received.

### **Dividend Prospects**

There are insufficient funds after defraying the expenses of the liquidation to pay a dividend to the unsecured creditors.

## FEES AND EXPENSES

### Pre-Appointment Costs

The fee for assisting with the Statement of Affairs and meetings was paid from first realisations on appointment and is shown in the enclosed receipts and payments account.

### The Liquidator's Fees

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and director then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a manager or director.

The basis of the Liquidator's fees was approved by creditors on 07 February 2020 in accordance with the following resolutions:

*"That Marshall Peters be paid in the sum of £9,000 in respect of the convening of the meetings and the production of the information for creditors, for the preparation of the statement of affairs; such fees to be paid from the assets of the Company."*

*"That the basis of the Liquidator's fees be fixed by reference to the time properly given by the Liquidator and his staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by the firm at the time when the work is performed."*

*"That the Liquidator be authorised to draw "Category 2" disbursements to be fixed as set out in appendix 2."*

The time costs for the Review Period total £2,990, representing 12 hours at an average hourly rate of £253.

The time costs for the Cumulative Period total £29,702, representing 117 hours at an average hourly rate of £254.

The sum of £20,903 has been drawn on account of time costs incurred. The time costs for the period are detailed at Appendix IV.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Liquidator considers that:

- the original fees estimate is unlikely to be exceeded; and
- the original expenses estimate was exceeded

### Expenses

The expenses that have been incurred and paid during the period are detailed on Appendix V. Also included in Appendix V is a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses exceeded that estimate.

The expenses incurred in the Cumulative Period total £530. No category 1 or 2 expenses have been drawn in the Cumulative Period.

Information about this insolvency process may be found on the R3 website at . A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and expense policy may be found at <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and expense policy may be obtained on request.

## **OTHER PROFESSIONAL COSTS**

### **Agents and valuers**

Middleton Barton Asset Valuation were instructed as agents and valuers in relation to the sale of Company assets. The agents' fees from the date of appointment amount to £1,500 and they have been paid in full.

## **CREDITORS' RIGHTS**

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

## **EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)**

The Company's centre of main interest was in 129 Market Street, Atherton, Manchester, M46 0DF (registered office and trading address). The proceedings flowing from the appointment are COMI proceedings to which the EU Regulation as it has effect in the law of the United Kingdom does not apply, as the company's registered office and centre of main interests are within the United Kingdom.

## **CONCLUSION**

There are no other matters outstanding and the affairs of the company have been fully wound up.

If you require any further information, please contact this office.

Signed



Clive Morris

Liquidator

9 January 2023

## Appendix I

### Statutory Information

<b>Company Name:</b>	EA Property Group (NW) Ltd Trading As: Balmer Wilcock
<b>Company Number:</b>	11271635
<b>Registered Office:</b>	C/O Marshall Peters, Heskin Hall Farm, Wood Lane, Heskin, Preston, PR7 5PA
<b>Former Registered Office:</b>	71 Elliott Street, Tyldesley, Manchester, Greater Manchester, M29 8FL
<b>Officeholder:</b>	Clive Morris
<b>Officeholder's address:</b>	Marshall Peters, Heskin Hall Farm, Wood Lane, Heskin, Preston, PR7 5PA
<b>Date of appointment:</b>	07 February 2020

## **Appendix II**


### **Receipts and Payments account for the Review Period and the Cumulative Period**

EA Property Group (NW) Ltd Trading As: Balmer Wilcock  
(In Liquidation)  
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 07/02/2022 To 09/01/2023 £	From 07/02/2020 To 09/01/2023 £
RECEIPTS			
Book Debts	24,000.00	0.00	24,000.00
Cash at Bank		0.00	283.82
Goodwill		0.00	3,220.00
Bank Interest Net of Tax		0.00	0.23
Miscellaneous Receipt		0.00	2,398.90
		<u>0.00</u>	<u>29,902.95</u>
PAYMENTS			
Preparation of S. of A.		0.00	7,500.00
Office Holders Fees		0.00	20,902.95
Agents/Valuers Fees (1)		0.00	1,500.00
Trade & Expense Creditors	(16,088.00)	0.00	0.00
HMRC - PAYE	(142,243.00)	0.00	0.00
HMRC - VAT	(26,992.00)	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00
		<u>0.00</u>	<u>29,902.95</u>
Net Receipts/(Payments)		<u>0.00</u>	<u>0.00</u>

MADE UP AS FOLLOWS

<u>0.00</u>	<u>0.00</u>
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 Clive Morris  
 Liquidator

## Appendix III

## Detailed list of work undertaken for EA Property Group (NW) Ltd Trading As: Balmer Wilcock in Creditors' Voluntary Liquidation for the Review Period and the Cumulative Period

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
Statutory and General Administration	Maintaining physical file and case on IPS
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning/Review	Discussions regarding strategies to be pursued Meetings with team members to consider practical, technical and legal aspects of the case
Books and records/storage	Dealing with records in storage Sending job files to storage
Pension scheme	Identifying whether there is a pension scheme
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation, meeting and general reports to creditors Circulating final report to creditors
Meeting of Creditors	Preparation of meeting notices, proxies/voting forms and advertisements notice of meeting to all known creditors Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting. Responding to queries and questions following meeting Issuing notice of result of meeting.
Closure	Review case to ensure all matters have been finalised Draft final report Obtain clearance to close case from HMRC together with submitting final tax return File documents with Registrar of Companies
Investigations	Conduct initial investigation into the Directors conduct and submitting the subsequent Conduct Report
SIP 2/Review	Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations
Realisation of Assets	Realising the Company's assets
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD



**HOURLY CHARGE-OUT RATES OF THE STAFF OF MARSHALL PETERS LIMITED AS AT 1 NOVEMBER 2019:-**

	£
Partner	450.00
Manager	350.00
Assistant Manager	245.00
Senior Administrator	210.00
Administrator	180.00
Senior Cashier	180.00
Cashier	135.00
Support Staff	135.00

Minimum charge-out will be in six minute units.

**EXPENSES**

**Category 1 Expenses**

These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party.

Examples of equivalent costs that may be reimbursed to the office holders without up lift and do not require prior approval are given below:

Category	Basis of Charge
Indemnity Bond	At cost of mandatory cover required in accordance with the Insolvency Act 1986 for each appointment
Insurance of Assets	At cost in relation to asset coverage requirements
Company Searches	At cost incurred
Travel	All forms other than mileage at actual cost
Room Hire	All external venues at actual cost
Stationery	At cost incurred
Storage Charge	At actual cost incurred for storage (and retrieval, when appropriate) of records
Other	At actual cost charged

**Category 2 Expenses**

These are costs that are directly referable to the appointment in question but not to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. In the event of charging for Category 2 expenses the following items of expenditure are recharged on the basis specified:

Category	Basis of Charge
Business Mileage	Motor vehicle at 45 p per mile
Internal Room Hire	Held at Marshall Peters Limited, Heskin Hall, Wood Farm Lane, Preston, Heskin, PR7 5PA: £50
Photocopying	Specific calculation of 25 pence per sheet x number of creditors
Facsimiles	£1 for first page and 10 pence for each additional page

**Subcontractors**

Details and the cost of any work which has been or is intended to be sub-contracted out that could otherwise be carried out by the office holder or his staff will be provided in any report which incorporates a request for approval of the basis upon which remuneration may be charged.

**Professional Advisors**

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery or relevant expenses. The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

## **Appendix IV**

### **Time cost information for the Review Period and the Cumulative Period**

Time Entry - SIP9 Time & Cost Summary

E059 - EA Property Group (NW) Ltd  
All Post Appointment Project Codes  
From: 07/02/2022 To: 09/01/2023

Classification of Work Function							
Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	
Administration & Planning	0.00	3.00	0.00	3.00	630.00	210.00	
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	
Creators	0.00	0.00	0.00	0.00	0.00	0.00	
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	
Revaluation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	
Surveying Reporting	1.20	6.00	0.00	6.80	2,360.00	266.18	
Trading	0.00	0.00	0.00	0.00	0.00	0.00	
Total Hours	1.20	9.00	0.00	11.80	2,990.00	253.39	
Total Fees Claimed					0.00		
Total Disbursements Claimed					0.00		

## Time Entry - SIP9 Time & Cost Summary

E059 - EA Property Group (NW) Ltd  
All Post Appointment Project Codes  
From: 07/02/2020 To: 09/01/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	8.00	7.80	17.30	4.00	37.10	10,686.50	288.05
Case Specific Matters	0.00	0.00	3.50	5.50	9.00	1,725.00	191.67
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	5.50	3.00	12.50	17.50	38.50	9,300.00	241.56
Realisation of Assets	0.00	5.50	5.50	8.00	19.00	4,500.00	237.89
Statutory Redoring	1.80	1.60	10.00	0.00	13.40	3,470.00	258.96
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>15.30</b>	<b>17.90</b>	<b>48.80</b>	<b>35.00</b>	<b>117.00</b>	<b>29,701.50</b>	<b>253.86</b>
<b>Total Fees Claimed</b>						<b>20,902.95</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

**Appendix V****Expenses summary for Review & Cumulative Period, and comparison with estimate for EA Property Group (NW) Ltd Trading As: Balmer Wilcock Limited in Creditors' Voluntary Liquidation**

Below are details of the Liquidator's expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred in the Cumulative Period £	Reason for any excess (if the expenses are likely to or have exceeded the original estimate)
Category 1 Expenses				
Advertising	240.00	Nil	240.00	N/A
Bonding	150.00	Nil	290.00	Bond increased