

Liquidator's Progress Report

S.192

Pursuant to Sections 92A and 104A and 192
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

2058427

Name of Company

Waterford Wedgwood U K Plc

/ We

Neville Barry Kahn
PO Box 810
66 Shoe Lane
London
EC4A 3WA

Dominic Lee Zoong Wong
PO Box 810
66 Shoe Lane
London
EC4A 3WA

the liquidator(s) of the company attach a copy of ~~my~~ our Progress Report
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 10/05/2012 to 08/05/2013

Signed

Date

8 July 2013

Deloitte LLP
PO Box 810
66 Shoe Lane
London
EC4A 3WA

Ref WATE07L/MXH/CLB/CPB

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10/07/2013

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COMPANIES HOUSE

**Josiah Wedgwood & Sons Limited ("JWS")
Waterford Wedgwood UK PLC ("WWUK")
Statum Limited ("Statum")
Waterford Wedgwood Retail Limited ("WWRET")
Royal Doulton Limited ("RD LTD")
Royal Doulton (UK) Limited ("RDUK")
Stuart & Sons Limited ("S&S")
Wedgwood Limited ("W LTD")
(ALL IN LIQUIDATION)
("the Companies")**

**ANNUAL PROGRESS REPORT TO CREDITORS PURSUANT TO RULES 4.49B/4.49C OF
THE INSOLVENCY RULES 1986 (AS AMENDED)
FOR THE PERIOD TO 8 MAY 2013**

8 May 2013

This report has been prepared for the sole purpose of updating the Creditors for information purposes. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by Creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

N B Kahn and D L Z Wong were appointed Joint Liquidators of JWS, WWUK, WWRET, RD LTD, RDUK and Statum, on 10 May 2011 and were appointed Joint Liquidators of S&S and W LTD on 11 May 2011

All licensed Insolvency Practitioners of Deloitte LLP are licensed in the UK to act as Insolvency Practitioners

**N B Kahn and D L Z Wong
Deloitte LLP
PO Box 810
66 Shoe Lane
London
EC4A 3WA**

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- 3. Joint Liquidators' Remuneration for the period 10 May 2012 to 8 May 2013 for JWS, WWUK, Statum, WWRET, RD LTD, and RDUK and for the period 11 May 2012 to 8 May 2013 for S&S and W LTD.**
- 4. Proof of Debt – Forms 4.25**

ABBREVIATIONS

For the purpose of this report the following abbreviations shall be used

"Act"	Insolvency Act 1986 (as amended)
"c "	Approximately
"Deloitte"	Deloitte LLP
"JWS"	Josiah Wedgwood & Sons Limited
"m"	Million
"Momentum"	Momentum Energy Limited
"RD LTD"	Royal Doulton Limited
"RDUK"	Royal Doulton (UK) Limited
"SIP7 (E&W)"	Statement of Insolvency Practice 7 (England & Wales)
"S&S"	Stuart & Sons Limited
"Statum"	Statum Limited
"the Companies" (and each a "Company")	Josiah Wedgwood & Sons Limited, Waterford Wedgwood UK PLC, Waterford Wedgwood Retail Limited, Wedgwood Limited, Royal Doulton Limited, Royal Doulton (UK) Limited, Stuart & Sons Limited and Statum Limited (all in Liquidation)
"the Joint Liquidators"	Neville Barry Kahn and Dominic Lee Zoong Wong of Deloitte LLP
"the Lenders"	Syndicate of Tranche A and Tranche B senior debt, co-ordinated by Bank of America N A as agent of the members of the syndicate
"the Rules"	Insolvency Rules 1986 (as amended)
"W LTD"	Wedgwood Limited
"WWRET"	Waterford Wedgwood Retail Limited
"WWUK"	Waterford Wedgwood UK PLC

1. INTRODUCTION

1.1 Introduction

This report has been prepared in accordance with Rules 4.49B and 4.49C of the Rules to provide creditors with an update on the progress of the Liquidations of the Companies since our last report to creditors dated 4 July 2012.

Given the information previously provided to creditors in our earlier reports to creditors, we have not included detailed background information in respect of the Companies and have focused on progress of the Liquidations subsequent to those reports.

A schedule of statutory information in respect of the Companies is attached at Appendix 1.

1.2 Details of the appointment of the Joint Liquidators

Angus Matthew Martin, Neville Barry Kahn and Dominic Lee Zoong Wong of Deloitte were appointed Joint Liquidators of the Companies following cessation of the Administrations of JWS, WWUK, WWRET, RD LTD, RDUK and Statum on 10 May 2011 and of S&S and W LTD on 11 May 2011.

Pursuant to Rule 4.120 of the Rules an application was made to Court to remove Angus Matthew Martin as Joint Liquidator of the Companies following his retirement from Deloitte on 8 May 2013. As such the reporting end date has now changed to **8 May 2013**. Neville Barry Kahn and Dominic Lee Zoong Wong will continue in their capacity as Joint Liquidators.

For the purposes of section 231 of the Act the Liquidators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

1.3 Electronic communication with creditors

In an effort to reduce the costs of the Liquidation, all communications with creditors, including updates and progress reports, have been posted onto a website, which has been set up specifically for this purpose. The web address is www.deloitte.co.uk/waterfordwedgwood.

A letter will be issued to all creditors each time the website is updated with a statutory notice or report. All creditors' statutory notices will be retained on the website for 3 months after being uploaded to the site.

2. JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT

2.1 Introduction

Attached at Appendix 2 are abstract Sterling, Euro and US Dollar Receipts and Payments accounts for JWS, WWUK, Statum, WWRET, RD LTD and RDUK covering the period 10 May 2012 to 8 May 2013 and S&S and W LTD covering the period 11 May 2012 to 8 May 2013, in accordance with SIP7 (E&W)

In this section, we have summarised the main asset realisations during the 12 month period and an estimation of the those assets yet to be realised, together with details of costs incurred but as yet remain unpaid

2.2 Asset realisations

During the period, the main asset realisation has been an inter-company loan payable to JWS of £2,129,884 from W LTD (£357,630), S&S (£313,943), RDUK (£728,797), RD LTD (£116,737), WWRET (£605,066) and another group company (£7,709)

JWS also paid Statum (£616,737) and WWUK £73,244) in respect of the inter-company loan

During the Companies' Administrations, Bank of America provided drawdown facilities to the Companies, whereby funds received in respect of sales were credited to them directly and funds were then approved to be drawn down from JWS as required to pay trading and realisation costs incurred during the Administrations on behalf of other Companies. Accordingly, a number of intercompany payments have now been made during this reporting period in order to correctly reflect the trading and asset realisation positions of the Companies by individual entity

Other income received during the period of the report primarily relates to bank interest and rates refunds. Further details are included at Appendix 2

2.3 Payments

Intercompany payments have been made to JWS and WWUK as discussed above

Joint Liquidators remuneration and expenses in the period are discussed further in Section 5

JWS

During the period of this report payments in respect of sundries such as bank charges of £36 and €25 and statutory advertising costs of £230 have been paid

£575 was transferred to The Insolvency Service unclaimed dividends account in respect of unbanked cheques following the declaration of the preferential dividend to employees

£4,342 has been paid in the period in respect of postage and printing costs

In addition, Administrators' fees of £734,070 and disbursements of £6,430 were approved and subsequently paid in the period of this report

RDUK

During the period, the Joint Liquidators have paid Agents fees of £6,341 which are detailed in Section 5.3 of this report

Other payments in respect of RDUK are bank charges of £25 and £108 was transferred to The Insolvency Service unclaimed dividends account in respect of unbanked cheques following the declaration of the preferential dividend to employees

Details of the payments made can be found in the attached Receipts and Payments account at Appendix 2

Please note that no Statement of Affairs figures have been detailed as the Companies have moved to Creditors' Voluntary Liquidation

2.4 Estimated future realisations

As detailed in our previous report to creditors, the only unrealised asset relates to a potential realisation in respect of a settlement for the alleged mis-advice against a third party following action taken by RDUK and the Royal Doulton Pension Scheme ("the Pension Scheme") Following discussions with our pension's team and the Bank it has been agreed that no further action will be taken to recover this asset

There are no further assets other than ongoing VAT refunds

2.5 Estimated outcome for creditors

Details on the outcome for creditors are in Section 3 of this report

3. DISTRIBUTIONS TO CREDITORS

3.1 Secured creditors

As reported previously, the Companies' secured debt due to the Lenders at the date of the Administrations was c €181m. In addition, high yield bonds totalling €166m, have junior ranking security over the assets of the Companies. As well as specific fixed charges over property, book debts and certain other assets, the Lenders and the bond holders have debentures containing floating charges over all the Companies' remaining assets.

The Administrators distributed c €35.1m to the Lenders from the proceeds of the sale of the Companies' assets during the Administrations. During the Liquidations the Joint Liquidators have distributed a further c €4.2m.

3.2 Preferential creditors

As detailed in the previous report to creditors, preferential creditors of JWS totalling £330,658 and RDUK totalling £19,753 have now been paid in full. There are no preferential creditors in the other Companies.

Prescribed Part

The Prescribed Part (section 176A of the Insolvency Act 1986 (Prescribed Part) Order 2003) applies where there are floating charge realisations, net of costs to be set aside for unsecured creditors. This equates to:

- 50% of net property up to £10,000,
- Plus, 20% of net property in excess of £10,000
- Subject to a maximum of £600,000

As detailed in the previous report to creditors it is still envisaged that there will be the maximum prescribed part of £600,000 available to the unsecured creditors of JWS, RDUK, Statum and WWRET.

There will also be a small prescribed part available in the other Companies, the quantum will be dependent on the intercompany distributions received from those Companies with the maximum prescribed part.

3.3 Unsecured creditors

The Joint Liquidators do not anticipate that there will be any dividend payable to the unsecured creditors of any of the Companies, other than by way of the prescribed part.

3.4 Claims process

Due to the possible distribution to unsecured creditors under the prescribed part you are requested to submit claims to the address on the front of this report if you have **not done so already**, marked for the attention of **Carly Barrington**.

Proof of Debt forms are attached at Appendix 4

Please note if you have already lodged a claim in the preceding Administration you do not need to resubmit your claim

4. OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS

4.1 Investigations

As part of the Joint Liquidators' statutory duties, an investigation into the conduct of the Companies' Directors was completed

In this regard, a confidential report was submitted to The Insolvency Service on 8 November 2011

4.2 (E&W) – Transactions with connected parties

Please see the previous reports to creditors for further details of transactions with connected parties

4.3 EC Regulations

Council Regulation (EU) No 1346/2000 applies and these are the main proceedings as defined in Article 3(1) of that regulation

5. JOINT LIQUIDATORS' REMUNERATION AND EXPENSES

5.1 Joint Liquidators' Remuneration

5.1.1 Basis of Remuneration

As detailed in the last report to creditors the basis of the Joint Liquidators' remuneration for RD LTD, RDUK, S&S, WWUK and W LTD were fixed on a time cost basis at meetings of creditors held on 20 June 2011

At a meeting of creditors held on 30 July 2012 in respect of JWS the basis of the Joint Liquidators' remuneration was by fixed by creditors as follows

- That the Joint Liquidators' remuneration be fixed by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the Liquidation, calculated at the prevailing standard hourly charge out rates used by Deloitte LLP at the time when the work is performed, subject to the charge-out rates not exceeding those outlined in the agreed Deloitte/PPF rates when dealing with the prescribed part And that the Joint Liquidators be authorised to draw their remuneration, plus VAT from the Liquidation estate, together with disbursements incurred which relate specifically to the case
- That the Joint Liquidators' disbursements for mileage be fixed by reference to mileage properly incurred by the Joint Liquidators and their staff in attending to matters arising in the Liquidation, calculated at the prevailing standard rate of up to 45p used by Deloitte LLP at the time when the mileage is incurred And that the Joint Liquidators be authorised to draw their disbursements for mileage from the Liquidation estate

As detailed in the previous report to creditors, the basis of the Joint Liquidators' remuneration in respect of Statum and WWRET was not fixed at the meeting of creditors held on 20 June 2011 as the meeting was inquorate A further meeting of creditors of Statum and WWRET was held on 30 August 2012 and the Joint Liquidators' remuneration was fixed by the creditors as follows

- That the Joint Liquidators' remuneration be fixed by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the Liquidation, calculated at the prevailing standard hourly charge out rates used by Deloitte LLP at the time when the work is performed And that the Joint Liquidators be authorised to draw their remuneration, plus VAT, from the Liquidation estate, together with disbursements incurred which relate specially to the case
- That the Joint Liquidators' disbursements for mileage be fixed by reference to mileage properly incurred by the Joint Liquidators and their staff in attending to matters arising in the Liquidation, calculated at the prevailing standard mileage rate of up to 45p used by Deloitte LLP at the time when the mileage is incurred And that the Joint Liquidators be authorised to draw their disbursements for mileage from the Liquidation estate

5.1.2 Remuneration

During the past 12 month period the Joint Liquidators have charged and drawn total remuneration as follows

Company	Total Remuneration Charged (£)	No of Hours Charged	Average Charge Out Rate (£)	Remuneration Drawn Since Date of Appointment
JWS	175,824	516	341	310,043
WWUK	61,447	81	763	80,798
Statum	13,901	29	473	27,437
WWRET	17,156	40	434	30,757
RD LTD	18,186	40	458	31,104
RDUK	44,599	106	422	78,468
S&S	19,955	42	471	29,985
W LTD	27,842	74	374	46,115
Total	378,910	928	408	634,707

The total charge for remuneration over the period of the Joint Liquidators' appointment is £634,708 made up of 665 hours at an average charge out rate of £408 across all grades of staff. This time is charged in six minute increments. A more detailed breakdown of time can be found at Appendix 3.

Whilst preparing this report, it has come to the Joint Liquidators' attention that the SIP 9 breakdown's enclosed with the previous report to creditors omitted to include time that our tax department had charged for work undertaken during the period. As such revised SIP 9 reports for the period 10 May 2011 to 9 May 2012 for JWS, WWUK, WWRET, RD LTD, RDUK and Statum and 11 May 2011 to 10 May 2012 for S&S and W LTD have been revised and are detailed at Appendix 3.

The work has been categorised into the following task headings and sub categories

- **Administration and planning** includes case planning, case set-up, notification of appointment, maintenance of our case files and insolvency case record, statutory reporting, compliance, cashiering and accounting
- **Investigations** includes investigating the Company's affairs and in particular any antecedent transactions and also reporting on the conduct of its directors
- **Realisation of Assets** includes identifying, securing and insuring assets, sale of business, transition of contracts, property issues, disposal of stocks, collection of debts, realisation of other fixed assets and VAT and taxation matters
- **Trading** includes planning, identifying strategy, preparation of trading forecasts, monitoring of performance against the forecasts, managing operations, dealing with supplier and landlord issues to ensure continuity of operations, accounting and employees (including pensions and other staff benefits)
- **Creditors** includes set-up of creditor records, creditor communications, preferential claims, unsecured claims, secured and employee claims
- **Other matters** includes dealing with tax and VAT compliance

"A Creditors' Guide to Liquidators' Remuneration" is available for download at www.deloitte.com/uk/sip-9-england-and-wales

Should you require a paper copy, please send your request in writing to the Joint Liquidators at the address on the front of this report and this will be provided to you at no cost

Expenses

During the period covered by this report the Joint Liquidators have incurred expenses of £1,740, which are summarised in the table below

Company	Company Searches (£)	Travel (£)	Sundries (£)	Total
JWS	40 30	170 90	902 75	1,113 95
RDUK	-	186 50	440 20	626 70
Total	40 30	357 40	1,342.95	1,740 65

Expenses drawn since the date of the Joint Liquidators appointment are detailed in the Receipts and Payments accounts at Appendix 2

Mileage is calculated at the prevailing standard mileage rate of up to 45p used by Deloitte at the time when the mileage is incurred

5.2 Charge out rates

The range of charge out rates for the separate categories of staff is based on our 2011 to 2013 charge out rates as summarised below. Manager rates include all grades of assistant manager

Grade	£ 2011	£ 2012 (Jan - Aug)	£ 2012/2013 (Sept 12 - Aug 13)
Partners/Directors	560 to 895	585 to 920	605 to 950
Managers	280 to 670	295 to 700	305 to 720
Assistants and Support Staff	175 to 280	150 to 295	155 to 305

The above bands are specific to the Restructuring Services department partners and staff. In certain circumstances the use of specialists from other Deloitte departments such as Tax/VAT, Corporate Finance or Deloitte Real Estate may be required on the case. These departments may charge rates that fall outside the Restructuring Services department bands quoted above so, where such specialists have performed work on the case, average rates may also fall outside the Restructuring Services department bands.

All partners and technical staff (including cashiers) assigned to the case recorded their time spent working on the case on a computerised time recording system. Time spent by secretarial staff working on the assignment has not been recorded or recovered. The appropriate staff

have been assigned to work on each aspect of the case based upon their seniority and experience, having regard to the complexity of the relevant work, the financial value of the assets being realised and/or claims agreed

With effect from 1 September 2012, charge out rates were increased by an average 3% and the charge out rate bandings have been amended, where applicable, to reflect this change

5.3 Other professional costs

During the period of this report, the Joint Liquidators instructed Momentum, an independent energy brokerage and consultancy organisation to investigate any potential utilities and rate refunds in respect of RDUK and RD LTD. Momentum has been paid £6,341 plus VAT by RDUK for their services as detailed in the attached receipts and payments account for RDUK at Appendix 2. All professional costs are reviewed and analysed before payment is approved.

No other professional costs have been incurred in the period of this report.

5.4 Creditors' right to request information

Any secured creditor or, unsecured creditor with the support of at least 5% in value of the unsecured creditors or, with permission of the Court, may, in writing, request the Liquidators to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report, in accordance with Rule 4.49E of the Rules.

5.5 Creditors' right to challenge Remuneration and/or Expenses

Any secured creditor or, unsecured creditor with the support of at least 10% in value of the unsecured creditors or, with permission of the Court, may apply to the Court for one or more orders (in accordance with Rule 4.131 of the Rules), reducing the amount or the basis of remuneration which the Liquidators are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 4.131(1B) of the Rules.

Please note that such challenges may not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.

JOSIAH WEDGWOOD & SONS LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Josiah Wedgwood & Sons Limited
Previous Names	Precision Studios Limited
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0613288
Incorporation Date	21 October 1958
Company Secretary	Mark Downie
Bankers	Barclays Bank PLC ABM Amro Bank Nordea Bank Denmark A/S Den Norske Bank ASA Bayerische Landesbank
Auditors	PricewaterhouseCoopers LLP
Directors at date of appointment	Anthony Jones David Sculley Elizabeth Blakemore James Harding Moir Gavin Peter Gouldandris Kevin McGoran
Directors Shareholdings	None

WATERFORD WEDGWOOD UK PLC (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Waterford Wedgwood UK PLC
Previous Names	Waterford Wedgwood Holdings PLC, Dayoffer Public Limited
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	02058427
Incorporation Date	31 March 1959
Company Secretary	Mark Downie
Bankers	Bank of Ireland
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	James Harding Piers Wedgwood Peter Gouldandris Chryssanthie O'Reilly Alan Francis Wedgwood
Directors Shareholdings	None

STATUM LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Statum Limited
Previous Names	n/a
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0342652
Incorporation Date	22 August 1938
Company Secretary	Mark Downie
Bankers	Barclays Bank Ulster Bank
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	James Harding Moria Gavin Elizabeth Blackmore
Directors Shareholdings	None

WATERFORD WEDGWOOD RETAIL LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Waterford Wedgwood Retail Limited
Previous Names	Wedgwood Marketing Limited
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0624489
Incorporation Date	31 March 1959
Company Secretary	Mark Downie
Bankers	Barclays Bank
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	James Harding Moria Gavin Elizabeth Blackmore
Directors Shareholdings	Moria Gavin/Wedgwood Limited – 1 James Harding/Wedgwood Limited - 1

ROYAL DOULTON LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Royal Doulton Limited
Previous Names	The Lawley Group Limited, Allied English Potteries Limited, Royal Doulton Tableware Limited, Royal Doulton Tableware (Holdings) Limited, Royal Doulton Limited and Royal Doulton PLC
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0452813
Incorporation Date	20 April 1948
Company Secretary	Mrs D J Bates
Bankers	HSBC Bank PLC
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	Mark Downie Mr M Parks Mrs Moria Gavin
Directors Shareholdings	None

ROYAL DOULTON (UK) LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Royal Doulton (UK) Limited
Previous Names	Booths Limited, Booths & Colcloughs Limited, Ridgway Adderley Booths & Colcloughs Limited, Ridgway Potteries Limited, Royal Doulton Tableware Limited, Royal Doulton (UK) Limited, Ridgway Potteries Limited, Royal Doulton Tableware Limited
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0452813
Incorporation Date	20 April 1948
Company Secretary	Mrs D J Bates
Bankers	HSBC Bank PLC
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	Mark Downie Mr M Parks Mrs Moria Gavin
Directors Shareholdings	None

STUART & SONS LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Stuart & Sons Limited
Previous Names	n/a
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	0117548
Incorporation Date	5 September 1911
Company Secretary	Sinead Gillen
Bankers	Barclays Bank PLC
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	Anthony Jones David Fyfe Elizabeth Blackmore Mark Downie Colin McGookin John Foley
Directors Shareholdings	None

WEDGWOOD LIMITED (IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	Wedgwood Limited
Previous Names	Wedgwood PLC, Josiah Wedgwood & Sons Limited
Proceedings	In Liquidation
Registered Office	Hill House 1 Little New Street London EC4A 3TR
Joint Liquidators	N B Kahn and D L Z Wong Deloitte LLP PO Box 810 66 Shoe Lane London EC4A 3WA
Company Number	044052
Incorporation Date	8 May 1895
Company Secretary	Mark Downie
Bankers	Barclays Bank PLC
Auditors	PricewaterhouseCoopers LLP
Directors at the date of appointment	Elizabeth Blackmore James Harding Moria Gavin
Directors Shareholdings	Moria Gavin/Waterford Wedgwood UK PLC – 1 James Harding/Waterford Wedgwood UK PLC - 1

Josiah Wedgwood & Sons Limited
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (£)
	1			
Sundry Refunds		214 95	-	214 95
Freehold Land & Property		250,000 00	-	255,000 00
Book Debts		3 65	-	3 65
Transfer of Funds From Administration		2,152,508 70	-	2,152,508 70
Contribution to Legal Fees From WWRD		2,500 00	-	2,500 00
Bank Interest Gross		9,468 87	8,264 29	17,733 16
Transfer of Funds From Euro A/C		6 37	-	6 37
VAT Receivable from Administration		4,888 21	-	4,888 21
Intercompany Loan Receivable		-	2,129,884 17	2,129 884 17
		<u>2,419,590 75</u>	<u>2,138,148 46</u>	<u>4,562,739 21</u>
PAYMENTS				
Utilities		13,390 95	-	13,390 95
Security		137,830 75	-	137,830 75
Management Fees		210	-	210 00
Intercompany Loan Payable		-	689,982 32	689,982 32
Administrators' Fees paid in Liquidation		-	734,070 50	734,070 50
Administrators' Disbursements Paid in Liquidation		-	6,430 64	6,430 64
Liquidator's Fees		-	310,043 30	310,043 30
Liquidator's Expenses		-	1,113 95	1,113 95
Agents & Valuers Fees		17,999 12	-	17,999 12
Legal Fees		62,696 31	-	62,696 31
Storage Costs		6 38	15 96	22 34
Postage & Redirection		3,333 76	4,342 05	7,675 81
Statutory Advertising		459 00	229 50	688 50
Environmental Insurance		66,641 60	-	66,641 60
Bank Charges		25 55	35 75	61 30
DTI Unclaimed Dividends		-	574 99	574 99
Inland Revenue		6,131 02	-	6,131 02
Payment to Preferential Creditors		330,638 08	-	330,638 08
Payment to Floating Charge Creditor		-	910,698 50	910,698 50
		<u>639,362 52</u>	<u>2,657,537 46</u>	<u>3,296 899 98</u>
VAT Payable / (Receivable)				<u>(227,489 37)</u>
Balance In Hand				<u>1,038,349 86</u>

Note

† No Statement of Affairs figures are provided in the Receipts and Payments Accounts as the Companies moved from Administration to Liquidation

Josiah Wedgwood & Sons Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS			
Transfer of Funds from Administration	625,584 64	-	625,584 64
Bank Interest Gross	798 01	25 19	821 20
	<u>626,380 65</u>	<u>25 19</u>	<u>626,405 84</u>
PAYMENTS			
Distribution to Secured Lender	576,730 72	-	576,730 72
Bank Charges	9 70	-	9 70
	<u>576,740 42</u>	<u>25 19</u>	<u>576,740 42</u>
Balance In Hand			<u>49,665 42</u>

Josiah Wedgwood & Sons Limited
(In Liquidation)

Joint Liquidators' USD Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (\$)
RECEIPTS			
Transfer of Funds from Administration	1 041,944 51	-	1,041,944 51
Bank Interest Gross	330 00	-	330 00
	<u>1,042,274 51</u>	<u>0 00</u>	<u>1,042,274 51</u>
PAYMENTS			
Transfer to Sterling Account	10 34	-	10 34
Distribution to Secured Lender	1,042,225 29	-	1,042,225 29
Bank Charges	38 88	-	38 88
	<u>1,042,274 51</u>	<u>0 00</u>	<u>1,042 274 51</u>
Balance In hand			<u>0 00</u>

Waterford Wedgwood UK PLC
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (£)
	1			
Transfer of Funds from Administration		22,805 35	-	22,805 35
Transfer of Funds from Euro Account		24 17	-	24 17
Bank Interest		112 44	134 39	246 83
Intercompany Loan Receivable		-	73,244 92	73,244 92
		22,941 96	73,379 31	96 321 27
PAYMENTS				
Liquidators' Fees		-	80,798 25	80,798 25
Liquidators' Expenses		-	486 20	486 20
		-	81,284 45	81,284 45
VAT Payable / (Receivable)				-
Balance in Hand				15,036 82

Note

1 No Statement of Affairs figure has been provided as the Companies moved from Administration to Liquidation

Waterford Wedgwood UK PLC
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (Euro)
Transfer of Funds from Administration	184 874 40		194 874 30
Transfer of Funds from Euro Account	245 91		245 91
	195 120 31		195 120 21
PAYMENTS			
Transfer of Funds to Sterling account	29 62	-	29 62
Distribution to Secured Lender	195 084 44		195 084 44
Bank Charges	6 15	-	6 15
	195 120 21	0 00	195 120 21
Balance in Hand			

Waterford Wedgwood UK PLC
(In Liquidation)

Joint Liquidators' USD Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (\$)
RECEIPTS			
Transfer of Funds from Administration	74 92	-	74 92
	<u>74 92</u>	<u>-</u>	<u>74 92</u>
PAYMENTS			
Distribution to Secured Lender	74 92	-	74 92
	<u>74 92</u>	<u>-</u>	<u>74 92</u>
Balance In Hand			<u>-</u>

**Statum Limited
(In Liquidation)**

**Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013**

	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (£)
RECEIPTS	1			
Transfer of funds from Administration		30,341 41	-	30,341 41
Bank Interest		149 61	489 59	639 20
Intercompany Loan Receivable		-	616,737 40	616,737 40
		<u>30,491 02</u>	<u>617,226 99</u>	<u>647,718 01</u>
PAYMENTS				
Liquidators' Fees		-	27,436 75	27,436 75
Liquidators' Expenses		-	440 20	440 20
		<u>-</u>	<u>27,876 95</u>	<u>27,876 95</u>
VAT Payable / (Receivable)				(5,575 39)
Balance in Hand				<u>614,265 67</u>

Note

1 No Statement of Affairs figures are provided in the Receipts and Payments Accounts as the Companies moved from Administration to Liquidation

**Statum Limited
(In Liquidation)**

**Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013**

	For the period 10 May 2011 to 8 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS			
Transfer of funds from Administration	32,306 62	-	32 306 62
Bank Interest	24 90	-	24 9
Intercompany Transfer	3 55	-	3 55
	<u>32,335 07</u>	<u>-</u>	<u>32 335 07</u>
PAYMENTS			
Distribution to Secured Lender	32 328 92	-	32,328 92
Bank Charges	6 15	-	6 15
	<u>32,335 07</u>	<u>-</u>	<u>32,335 07</u>
Balance in Hand			<u>0 00</u>

Waterford Wedgwood Retail Limited
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (£)
RECEIPTS	1			
Rates Refund		323 71	-	323 71
Transfer of Funds from Administration		1,242,151 21	-	1,242,151 21
Bank Interest		6,125 41	6,541 72	12,667 13
		<u>1,248,600 33</u>	<u>-</u>	<u>1,255,142 05</u>
PAYMENTS				
Intercompany Loan Payable		-	605,066 31	605,066 31
Liquidators' Fees		-	30,757 50	30,757 50
Liquidators' Expenses		-	440 20	440 20
		<u>-</u>	<u>636,264 01</u>	<u>636,264 01</u>
VAT Payable / (Receivable)				<u>(6,239 54)</u>
Balance in Hand				<u><u>612,638 50</u></u>

Note

1 No Statement of Affairs figure has been provided as the Companies moved from Administration to Liquidation

Waterford Wedgwood Retail Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS			
Transfer of Funds from Administration	7,479 73	-	7,479 73
Bank Interest	0 68	4 24	4 92
	<u>7,480 41</u>	<u>4 24</u>	<u>7,484 65</u>
PAYMENTS			
	<u>-</u>	<u>-</u>	<u>-</u>
Balance in Hand			<u><u>7,484 65</u></u>

Royal Doulton Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS	1			
Bank Interest		540 39	-	540 39
Transfer of Funds from Administration		428,276 54	-	428,276 54
		<u>428,816 93</u>	<u>-</u>	<u>428,816 93</u>
PAYMENTS				
Transfer of Funds to Sterling Account		72 46	-	72 46
Distribution to Secured Lender		428,738 32	-	428,738 32
Bank Charges		6 15	-	6 15
		<u>428,816 93</u>	<u>-</u>	<u>428,816 93</u>
Balance in Hand				<u>-</u>

Note

1 No Statement of Affairs figure has been provided as the Companies moved from Administration to Liquidation

Royal Doulton Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS			
Bank Interest	540 39	-	540 39
Transfer of Funds from Administration	428,276 54	-	428,276 54
	<u>428,816 93</u>	<u>-</u>	<u>428,816 93</u>
PAYMENTS			
Transfer of Funds to Sterling Account	72 46	-	72 46
Distribution to Secured Lender	428,738 32	-	428,738 32
Bank Charges	6 15	-	6 15
	<u>428 816 93</u>	<u>-</u>	<u>428,816 93</u>
Balance in Hand			<u>-</u>

Royal Doulton (UK) Limited
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	Note	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (£)
	1			
Receipt of Funds From Administration (Fixed)		28,326 89	-	28,326 89
Receipt of Funds from Administration		1,401,167 61	64 33	1,401,231 94
Rates Refund		5,237 11	-	5,237 11
Bank Interest		6,478 51	7 373 44	13,851 95
Transfer of Funds from Euro Account		59 59	-	59 59
		<u>1,441,269 71</u>	<u>7,373 44</u>	<u>1,448,707 48</u>
PAYMENTS				
Intercompany Loan Payable		-	728,797 52	728,797 52
Liquidators' Fees		-	78,468 25	78,468 25
Liquidators' Expenses		-	626 70	626 70
Agents & Valuers' Fees		1,419 50	6,341 26	7,760 76
Bank Charges		-	25 75	25 75
Inland Revenue		1,577 28	-	1,577 28
Unclaimed Dividends Account		-	108 50	108 50
Preferential Creditors		19,753 34	-	19,753 34
		<u>22,750 12</u>	<u>814,367 98</u>	<u>837 118 10</u>
VAT Payable / (Receivable)				(17,608 81)
Balance in Hand				<u>593,980 57</u>

Note

1 No Statement of Affairs figures are provided as the Companies moved from Administration to Liquidation

Royal Doulton (UK) Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
RECEIPTS			
Bank Interest	283 13	-	283 13
Transfer of Funds from Administration	431,788 73	-	431,788 73
	<u>432,071 86</u>	<u>-</u>	<u>432,071 86</u>
PAYMENTS			
Transfer of Funds to Sterling Account	73 06	-	73 06
Distribution to Secured Lender	431,992 65	-	431,992 65
Bank Charges	6 15	-	6 15
	<u>432,071 86</u>	<u>-</u>	<u>432,071 86</u>
Balance in Hand			<u>-</u>

Royal Doulton (UK) Limited
(In Liquidation)

Joint Liquidators' Dollar Abstract Of Receipts And Payments
To 8 May 2013

	For the period 10 May 2011 to 9 May 2012	For the period 10 May 2012 to 8 May 2013	Total (\$)
RECEIPTS			
Transfer of Funds from Administration	151,230 64	-	151,230 64
	<u>151,230 64</u>	<u>-</u>	<u>151,230 64</u>
PAYMENTS			
Distribution to Secured Lender	151,230 64	-	151,230 64
	<u>151,230 64</u>	<u>-</u>	<u>151,230 64</u>
Balance in Hand			<u>-</u>

Stuart & Sons Limited
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	Note	For the period 11 May 2011 to 10 May 2012	For the period 11 May 2012 to 8 May 2013	Total (£)
	1			
VAT Refund From Administration		-	3,919 90	3,919 90
Receipt of Funds from Administration		387,000 58	-	387,000 58
Transfer from Euro Account		9 96	-	9 96
Bank Interest		1,748 17	1,968 98	3,717 15
		<u>388,758 71</u>	<u>1,968 98</u>	<u>394,647 59</u>
PAYMENTS				
Intercompany Loan Payable		-	313,943 41	313,943 41
Liquidators' Fees		-	29,985 00	29,985 00
Liquidators' Expenses		-	440 20	440 20
Insurance of Assets		26 50	-	26 50
		<u>26 50</u>	<u>344,368 61</u>	<u>344,395 11</u>
VAT Payable / (Receivable)				<u>(6,085 04)</u>
Balance in Hand				<u>44,167 44</u>

Note

1 No Statement of Affairs figures are provided as the Companies moved from Administration to Liquidation

Stuart & Sons Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	For the period 11 May 2011 to 8 May 2012	For the period 10 May 2012 to 8 May 2013	Total (€)
Transfer from Administration	100 019 44	-	100,019 44
Bank Interest	126 21	-	126 21
	<u>100 145 65</u>	<u>-</u>	<u>100 145 65</u>
PAYMENTS			
Transfer of Funds to Sterling Account	10 61	1 60	12 21
Distribution to Secured Lender	100 127 29	-	100,127 29
Bank Charges	6 15	-	6 15
	<u>100 144 05</u>	<u>1 60</u>	<u>100 145 65</u>
Balance in Hand			<u>-</u>

Wedgwood Limited
(In Liquidation)

Joint Liquidators' Sterling Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	Note	For the period 11 May 2011 to 10 May 2012	For the period 11 May 2012 to 8 May 2013	Total (£)
	1			
Transfer of Funds from Administration		433,480 06	-	433 480 06
Transfer of Funds from Euro Account		73 91	-	73 91
Bank Interest		2 137 17	2 186 45	4,323 62
		<u>435 691 14</u>	<u>2,186 45</u>	<u>437,877 59</u>
PAYMENTS				
Intercompany Loan Payable		-	357 630 42	357,630 42
Liquidators' Fees		-	46,114 75	46 114 75
Liquidators' Expenses		-	440 20	440 20
		<u>-</u>	<u>404,185 37</u>	<u>404,185 37</u>
VAT Payable / (Receivable)				(9 310 99)
Balance in Hand				<u>24,381 23</u>

Note

1 No Statement of Affairs figure has been provided as the Companies moved from Administration to Liquidation

Wedgwood Limited
(In Liquidation)

Joint Liquidators' Euro Abstract Of Receipts And Payments
To 8 May 2013

RECEIPTS	For the period 11 May 2011 to 10 May 2012	For the period 11 May 2012 to 8 May 2013	Total (€)
Transfer of Funds from Administration	527,006 19	-	527,006 19
Bank Interest	665 01	-	665 01
	<u>527,671 20</u>	<u>-</u>	<u>527,671 20</u>
PAYMENTS			
Transfer of Funds to Sterling Account	90 58	-	90 58
Distribution to Secured Lender	527,574 47	-	527,574 47
Bank Charges	6 15	-	6 15
	<u>527,671 20</u>	<u>-</u>	<u>527,671 20</u>
Balance in Hand			<u>-</u>

Wedgwood Limited
(In Liquidation)

Joint Liquidators' USD Abstract Of Receipts And Payments
To 8 May 2013

	For the period 11 May 2011 to 10 May 2012	For the period 11 May 2012 to 8 May 2013	Total (\$)
RECEIPTS			
Transfer of Funds from Administration	67 947 80	-	67 947 80
	<u>67,947 80</u>	<u>-</u>	<u>67 947 80</u>
PAYMENTS			
Distribution to Secured Lender	67 947 80	-	67 947 80
	<u>67 947 80</u>	<u>-</u>	<u>67,947 80</u>
Balance in Hand			<u>-</u>

Josiah Wedgwood & Sons Limited
(In Liquidation)
Time costs for the period 10 May 2011 to 9 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 40	325 50	18 40	7,688 00	13 90	3,808 50	32 70	11,802 00	360 92
Case Supervision, Management and Closure	2 50	2,275 00	53 20	22,654 50	1 80	301 00	57 50	25,230 50	438 79
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	1 25	1,000 00	0 80	308 00	7 00	1,400 00	9 05	2,708 00	298 23
Liaison with Other Insolvency Practitioners	-	-	-	-	-	-	-	-	-
	4 15	3,600 50	79 90	34,043 00	22 70	5,509 50	106 75	43,153 00	404 24
Investigations									
Investigations	-	-	-	-	7 00	1,260 00	7 00	1,260 00	180 00
Reports on Directors' Conduct	0 30	268 50	-	-	1 60	360 00	1 90	628 50	330 79
	0 30	268 50	-	-	8 60	1,620 00	8 90	1,888 50	212 19
Trading									
Ongoing Trading	-	-	0 20	77 00	-	-	0 20	77 00	385 00
	-	-	0 20	77 00	-	-	0 20	77 00	385 00
Realisation of Assets									
Other Assets (e.g. Stock)	-	-	8 50	3,867 50	-	-	8 50	3,867 50	455 00
Property - Freehold and Leasehold	-	-	4 50	2,012 50	-	-	4 50	2,012 50	447 22
	-	-	13 00	5,880 00	-	-	13 00	5,880 00	452 31
Creditors									
Employees	-	-	40 20	11,972 00	32 70	6,328 00	72 90	18,300 00	251 03
Preferential	-	-	0 80	276 00	74 15	14,289 00	74 95	14,565 00	194 33
Secured	-	-	36 90	19,206 50	-	-	36 90	19,206 50	520 50
Shareholders	-	-	0 60	231 00	-	-	0 60	231 00	385 00
Unsecured	-	-	55 00	23,627 50	46 40	8,944 00	101 40	32,571 50	321 22
	-	-	133 50	55,313 00	153 25	29,561 00	286 75	84,874 00	295 99
Other Matters Include									
Tax and VAT	11 20	10,920 00	32 30	13,104 50	17 95	3,949 00	61 45	27,973 50	455 22
	11 20	10,920 00	32 30	13,104 50	17 95	3,949 00	61 45	27,973 50	455 22
TOTAL HOURS & COST	15 65	14,789 00	258 90	108,417 50	202 50	40,639 50	477 05	163,846 00	343 46
TOTAL FEES DRAWN TO DATE								0 00	

Josiah Wedgwood & Sons Limited
(In Liquidation)

Time costs for the period 10 May 2012 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 30	255 00	10 50	4,584 00	6 50	1,879 00	17 30	6,718 00	388 32
Case Supervision, Management and Closure	4 50	4,170 00	60 00	26,432 00	14 60	3,556 50	79 10	34,158 50	431 84
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	-	-	-	-	-	-	-
General Reporting	-	-	3 00	1,270 00	1 00	235 00	4 00	1,505 00	376 25
Liaison with Other Insolvency Practitioners	-	-	-	-	-	-	-	-	-
	4 80	4,425 00	73 50	32,286 00	22 10	5,670 50	100 40	42,381 50	422 13
Investigations									
Investigations	-	-	2 25	1,046 25	7 33	1,164 55	9 58	2,210 80	230 77
	-	-	2 25	1,046 25	7 33	1,164 55	9 58	2,210 80	230 77
Realisation of Assets									
Book Debts	-	-	1 90	735 50	-	-	1 90	735 50	387 11
Property - Freehold and Leasehold	-	-	0 30	118 50	-	-	0 30	118 50	395 00
	-	-	2 20	854 00	-	-	2 20	854 00	388 18
Creditors									
Employees	-	-	93 90	33,557 00	90 05	21,031 00	183 95	54,588 00	296 75
Preferential	-	-	1 90	750 50	5 35	1,070 00	7 25	1,820 50	251 10
Secured	-	-	24 70	12,024 00	-	-	24 70	12,024 00	486 80
Unsecured	-	-	68 00	28,614 50	92 50	22,242 50	160 50	50,857 00	316 87
	-	-	188 50	74,946 00	187 90	44,343 50	376 40	119,289 50	316 92
Other Matters Include									
Tax and VAT	2 00	2,101 00	7 10	3,779 00	18 30	5,208 50	27 40	11,088 50	404 69
	2 00	2,101 00	7 10	3,779 00	18 30	5,208 50	27 40	11,088 50	404 69
	6 80	6,526 00	273 55	112,911 25	235 63	56,387 05	515 98	175,824 30	340 76
TOTAL HOURS & COST									

TOTAL FEES DRAWN TO DATE

310,043 30

Josiah Wedgwood & Sons Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 70	580 50	28 90	12,252 00	20 40	5,687 50	50 00	18,520 00	370 40
Case Supervision, Management and Closure	7 00	6,445 00	113 20	49,086 50	16 40	3,857 50	136 60	59,389 00	434 77
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	1 25	1 000 00	3 80	1,578 00	8 00	1,635 00	13 05	4,213 00	322 84
Liaison with Other Insolvency Practitioners	8 95	8,025 50	153 40	66,329 00	44 80	11,180 00	207 15	85,534 50	412 91
Investigations									
Investigations	-	-	2 25	1 046 25	14 33	2,424 55	16 58	3,470 80	209 34
Reports on Directors' Conduct	0 30	268 50	-	-	1 60	360 00	1 90	628 50	330 79
	0 30	268 50	2 25	1,046 25	15 93	2,784 55	18 48	4,099 30	221 82
Trading									
Ongoing Trading	-	-	0 20	77 00	-	-	0 20	77 00	385 00
	-	-	0 20	77 00	-	-	0 20	77 00	385 00
Realisation of Assets									
Book Debts	-	-	1 90	735 50	-	-	1 90	735 50	387 11
Other Assets (e.g. Stock)	-	-	8 50	3,867 50	-	-	8 50	3,867 50	455 00
Property - Freehold and Leasehold	-	-	4 80	2,131 00	-	-	4 80	2,131 00	443 96
	-	-	15 20	6,734 00	-	-	15 20	6,734 00	443 03
Creditors									
Employees	-	-	134 10	45,529 00	122 75	27,359 00	256 85	72,888 00	283 78
Preferential	-	-	2 70	1,026 50	79 50	15,359 00	82 20	16,385 50	199 34
Secured	-	-	61 60	31,230 50	-	-	61 60	31,230 50	506 99
Shareholders	-	-	0 60	231 00	-	-	0 60	231 00	385 00
Unsecured	-	-	123 00	52,242 00	138 90	31,186 50	261 90	83,428 50	318 55
	-	-	322 00	130,259 00	341 15	73,904 50	663 15	204,163 50	307 87
Other Matters Include									
Tax and VAT	13 20	13,021 00	39 40	16,883 50	36 25	9,157 50	88 85	39,062 00	439 64
	13 20	13,021 00	39 40	16,883 50	36 25	9,157 50	88 85	39,062 00	439 64
TOTAL HOURS & COST	22 45	21,315 00	532 45	221,328 75	438 13	97,026 55	993 03	339,670 30	342 05

TOTAL FEES DRAWN TO DATE

310,043 30

Waterford Wedgwood (UK) PLC
(In Liquidation)

Time costs for the period 10 May 2011 to 9 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	-	-	4 90	1,902 00	3 80	1,038 00	8 70	2,940 00	337 93
Case Supervision, Management and Closure	31 50	28,242 50	2 40	927 00	0 40	103 50	34 30	29,273 00	853 44
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	31 50	28,242 50	15 20	6,395 50	4 20	1,141 50	50 90	35,779 50	702 94
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Creditors									
Unsecured	-	-	0 75	328 75	1 80	419 00	2 55	747 75	293 24
	-	-	0 75	328 75	1 80	419 00	2 55	747 75	293 24
Other Matters Include									
Tax and VAT	1 00	1,100 00	10 80	4,910 00	5 15	1,133 00	16 95	7,143 00	421 42
	1 00	1,100 00	10 80	4,910 00	5 15	1,133 00	16 95	7,143 00	421 42
TOTAL HOURS & COST	32 80	29,611 00	26 85	11,670 75	12 75	3,053 50	72 40	44,335 25	612 37

TOTAL FEES DRAWN TO DATE

0 00

Waterford Wedgwood (UK) PLC
(In Liquidation)

Time costs for the period 10 May 2012 to 8 May 2013

	(Partners & Directors)		(Managers)		(Assistants & Support)		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	2 80	1,144 00	1 90	532 00	4 80	1,761 00	368 88
Case Supervision, Management and Closure	48 50	45,940 00	6 60	2,676 00	1 60	442 50	56 70	49,058 50	865 23
General Reporting	-	-	1 30	500 50	0 80	188 00	2 10	688 50	327 86
	48 60	46,025 00	10 70	4,320 50	4 30	1,162 50	63 60	51,508 00	809 87
Creditors									
Employees	5 50	5,225 00	-	-	-	-	5 50	5,225 00	950 00
Unsecured	-	-	1 60	632 00	0 50	117 50	2 10	749 50	356 90
	5 50	5,225 00	1 60	632 00	0 50	117 50	7 60	5,974 50	786 12
Other Matters Include.									
Tax and VAT	1 80	1,746 00	0 60	237 00	6 90	1,981 50	9 30	3,964 50	426 29
	1 80	1,746 00	0 60	237 00	6 90	1,981 50	9 30	3,964 50	426 29
TOTAL HOURS & COST	55 90	52,996 00	12 90	5,189 50	11 70	3,261 50	80 50	61,447 00	763 32

TOTAL FEES DRAWN TO DATE

80,798 00

Waterford Wedgwood (UK) PLC
(In Liquidation)

Time costs for the period 10 May 2011 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	7 70	3 046 00	5 70	1,570 00	13 50	4,701 00	348 22
Case Supervision, Management and Closure	80 00	74,182 50	9 00	3,603 00	2 00	546 00	91 00	78,331 50	860 79
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	1 70	654 50	0 80	188 00	2 50	842 50	337 00
	80 10	74,267 50	25 90	10,716 00	8 50	2,304 00	114 50	87,287 50	762 34
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Creditors									
Employees	5 50	5,225 00	-	-	-	-	5 50	5,225 00	950 00
Unsecured	-	-	2 35	960 75	2 30	536 50	4 65	1,497 25	321 99
	5 50	5,225 00	2 35	960 75	2 30	536 50	10 15	6,722 25	662 29
Other Matters Include									
Tax and VAT	2 80	2,846 00	11 40	5,147 00	12 05	3,114 50	26 25	11,107 50	423 14
	2 80	2,846 00	11 40	5,147 00	12 05	3,114 50	26 25	11,107 50	423 14
TOTAL HOURS & COST	88 70	82,607 00	39 75	16,860 25	24 45	6,315 00	152 90	105,782 25	691 84

TOTAL FEES DRAWN TO DATE

80,798 00

Statum Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 9 May 2012

	Partners/Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	-	-	3 80	1 455 50	2 80	768 00	6 60	2 223 50	336 89
Case Supervision, Management and Closure	1 00	920 00	10 50	4 089 50	0 30	81 00	11 80	5 090 50	431 40
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3 412 50	-	-	7 50	3 412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	1 00	920 00	22 20	9 111 50	3 10	849 00	26 30	10 880 50	413 71
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 40	315 00	1 80	620 00	344 44
	0 30	268 50	0 10	36 50	1 40	315 00	1 80	620 00	344 44
Creditors									
Unsecured	-	-	0 75	328 75	-	-	0 75	328 75	438 33
	-	-	0 75	328 75	-	-	0 75	328 75	438 33
Other Matters Include									
Tax and VAT	-	-	5 30	2 495 50	4 50	990 00	9 80	3 485 50	355 66
	-	-	5 30	2 495 50	4 50	990 00	9 80	3 485 50	355 66
TOTAL HOURS & COST	1 30	1 188 50	28 35	11 972 25	9 00	2 154 00	38 65	15 314 75	396 24

TOTAL FEES DRAWN TO DATE

0 00

Statum Limited
(In Liquidation)
Time costs for the period 10 May 2012 to 8 May 2013

	Partners & Directors		Managers		Assants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning Cashiering and Statutory Filing Case Supervision, Management and Closure General Reporting	0 10	85 00	3 10	1 262 50	1 40	384 50	4 60	1 732 00	376 52
	6 00	5 640 00	6 00	2 442 00	1 30	327 50	13 30	8 409 50	632 29
	-	-	0 80	308 00	0 80	188 00	1 60	496 00	310 00
	6 10	5 725 00	9 90	4 012 50	3 50	900 00	19 50	10 637 50	545 51
Creditors Unsecured	-	-	3 70	1 434 50	-	-	3 70	1 434 50	387 70
	-	-	3 70	1 434 50	-	-	3 70	1 434 50	387 70
Other Matters Include Tax and VAT	-	-	0 60	237 00	5 60	1 591 50	6 20	1 828 50	294 92
	-	-	0 60	237 00	5 60	1 591 50	6 20	1 828 50	294 92
TOTAL HOURS & COST	6 10	5 725 00	14 20	5 684 00	9 10	2 491 50	29 40	13 900 50	472 81
TOTAL FEES DRAWN TO DATE									27 437 00

Statum Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 8 May 2013

	Partners/Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	6 90	2,718 00	4 20	1,152 50	11 20	3,955 50	353 17
Case Supervision, Management and Closure	7 00	6,560 00	16 50	6,531 50	1 60	408 50	25 10	13,500 00	537 85
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	1 20	462 00	0 80	188 00	2 00	650 00	325 00
	7 10	6,645 00	32 10	13,124 00	6 60	1,749 00	45 80	21,518 00	469 83
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 40	315 00	1 80	620 00	344 44
	0 30	268 50	0 10	36 50	1 40	315 00	1 80	620 00	344 44
Creditors									
Unsecured	-	-	4 45	1,763 25	-	-	4 45	1,763 25	396 24
	-	-	4 45	1,763 25	-	-	4 45	1,763 25	396 24
Other Matters Include									
Tax and VAT	-	-	5 90	2,732 50	10 10	2,581 50	16 00	5,314 00	332 13
	-	-	5 90	2,732 50	10 10	2,581 50	16 00	5,314 00	332 13
TOTAL HOURS & COST	7 40	6,913 50	42 55	17,656 25	18 10	4,645 50	68 05	29,215 25	429 32
TOTAL FEES DRAWN TO DATE									27,437 00

Waterford Wedgwood Retail Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 9 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	-	-	5.90	2,304.00	2.70	733.50	8.60	3,037.50	353.20
Case Supervision, Management and Closure	2.00	1,840.00	2.60	1,002.00	0.40	86.00	5.00	2,928.00	585.60
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7.50	3,412.50	-	-	7.50	3,412.50	455.00
General Reporting	-	-	0.40	154.00	-	-	0.40	154.00	385.00
	2.00	1,840.00	16.40	6,872.50	3.10	819.50	21.50	9,532.00	443.35
Investigations									
Reports on Directors' Conduct	0.30	268.50	0.40	146.00	1.10	247.50	1.80	662.00	367.78
	0.30	268.50	0.40	146.00	1.10	247.50	1.80	662.00	367.78
Realisation of Assets									
Property - Freehold and Leasehold	-	-	0.50	182.50	4.00	920.00	4.50	1,102.50	245.00
	-	-	0.50	182.50	4.00	920.00	4.50	1,102.50	245.00
Creditors									
Employees	-	-	-	-	0.50	114.50	0.50	114.50	229.00
Unsecured	-	-	0.75	328.75	1.35	303.75	2.10	632.50	301.19
	-	-	0.75	328.75	1.85	418.25	2.60	747.00	287.31
Other Matters Include									
Tax and VAT	-	-	6.40	2,942.00	4.00	880.00	10.40	3,822.00	367.60
	-	-	6.40	2,942.00	4.00	880.00	10.40	3,822.00	367.60
TOTAL HOURS & COST	2.30	2,108.50	24.45	10,471.75	14.05	3,285.25	40.80	15,865.50	388.86

TOTAL FEES DRAWN TO DATE

0.00

Waterford Wedgwood Retail Limited
(In Liquidation)

Time costs for the period 10 May 2012 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	3 00	1 251 00	1 80	527 00	4 90	1 863 00	380 20
Case Supervision, Management and Closure	6 00	5 640 00	6 60	2 701 00	2 10	560 50	14 70	8 901 50	605 54
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	-	-	-	-	-	-	-
General Reporting	-	-	0 90	346 50	0 90	211 50	1 80	558 00	310 00
	6 10	5 725 00	10 50	4 298 50	4 80	1 299 00	21 40	11 322 50	529 09
Realisation of Assets									
Book Debts	-	-	1 60	632 00	-	-	1 60	632 00	395 00
	-	-	1 60	632 00	-	-	1 60	632 00	395 00
Creditors									
Unsecured	-	-	3 80	1 475 00	-	-	3 80	1 475 00	388 16
	-	-	3 80	1 475 00	-	-	3 80	1 475 00	388 16
Other Matters Include									
Tax and VAT	-	-	0 60	237 00	12 10	3 489 50	12 70	3 726 50	293 43
	-	-	0 60	237 00	12 10	3 489 50	12 70	3 726 50	293 43
TOTAL HOURS & COST	6 10	5 725 00	16 50	6 642 50	16 90	4 788 50	39 50	17 156 00	434 33

TOTAL FEES DRAWN TO DATE

30,757 50

Waterford Wedgwood Retail Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL	Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)
Administration and Planning								
Cashiering and Statutory Filing	0 10	85 00	8 90	3 555 00	4 50	1 260 50	13 50	363 00
Case Supervision, Management and Closure	8 00	7 480 00	9 20	3 703 00	2 50	646 50	19 70	600 48
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3 412 50	-	-	7 50	455 00
General Reporting	1 30	-	1 30	500 50	0 90	211 50	2 20	323 64
	8 10	7,565 00	26 90	11,171 00	7 90	2,118 50	42 90	486 12
Investigations								
Investigations	-	-	-	-	-	-	-	-
Reports on Directors' Conduct	0 30	268 50	0 40	146 00	1 10	247 50	1 80	367 78
	0 30	268 50	0 40	146 00	1 10	247 50	1 80	367 78
Realisation of Assets								
Book Debts	-	-	1 60	632 00	-	-	1 60	395 00
Property - Freehold and Leasehold	-	-	0 50	182 50	4 00	920 00	4 50	245 00
	-	-	2 10	814 50	4 00	920 00	6 10	284 34
Creditors								
Employees	-	-	-	-	0 50	114 50	0 50	229 00
Unsecured	-	-	4 55	1,803 75	1 35	303 75	5 90	357 20
	-	-	4 55	1,803 75	1 85	418 25	6 40	347 19
Other Matters Include.								
Tax and VAT	-	-	7 00	3,179 00	16 10	4,369 50	23 10	326 77
	-	-	7 00	3,179 00	16 10	4,369 50	23 10	326 77
TOTAL HOURS & COST	8 40	7,833 50	40 95	17,114 25	30 95	8,073 75	80 30	411 23

TOTAL FEES DRAWN TO DATE

30,757 50

Royal Doulton Limited
(In Liquidation)
Time costs for the period 10 May 2011 to 9 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	-	-	3 40	1,315 50	2 50	682 50	5 90	1,998 00	338 64
Case Supervision, Management and Closure	1 00	920 00	2 80	1,102 00	0 80	165 00	4 40	2,187 00	497 05
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	1 00	920 00	14 10	5,984 00	3 10	847 50	18 20	7,751 50	425 91
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Realisation of Assets									
Other Assets (e.g. Stock)	-	-	2 00	935 00	-	-	2 00	935 00	467 50
	-	-	2 00	935 00	-	-	2 00	935 00	467 50
Creditors									
Employees Unsecured	-	-	7 70	2,389 50	-	-	7 70	2,389 50	310 32
	-	-	0 75	328 75	-	-	0 75	328 75	438 33
	-	-	8 45	2,718 25	-	-	8 45	2,718 25	321 69
Other Matters Include									
Tax and VAT	-	-	5 30	2,495 50	5 40	1,188 00	10 70	3,683 50	344 25
	-	-	5 30	2,495 50	5 40	1,188 00	10 70	3,683 50	344 25
TOTAL HOURS & COST	1 30	1,188 50	29 95	12,169 25	10 10	2,395 50	41 35	15,753 25	380 97

TOTAL FEES DRAWN TO DATE

0 00

Royal Doulton Limited
(In Liquidation)

Time costs for the period 10 May 2012 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	2 50	1 054 50	2 20	620 50	4 80	1 760 00	366 67
Case Supervision, Management and Closure	7 00	6 560 00	6 50	2 661 50	1 80	493 00	15 30	9 714 50	634 93
General Reporting	-	-	0 90	348 50	0 90	211 50	1 80	558 00	310 00
Liaison with Other Insolvency Practitioners	-	-	-	-	-	-	-	-	-
	7 10	6 645 00	9 90	4 062 50	4 90	1 325 00	21 90	12 032 50	549 43
Realisation of Assets									
Book Debts	-	-	0 80	316 00	-	-	0 80	316 00	395 00
Other Assets (e.g. Stock)	-	-	2 50	1 215 00	-	-	2 50	1 215 00	486 00
	-	-	3 30	1 531 00	-	-	3 30	1 531 00	463 94
Creditors									
Employees	-	-	9 50	2 992 50	-	-	9 50	2 992 50	315 00
Unsecured	-	-	1 30	513 50	-	-	1 30	513 50	395 00
	-	-	10 80	3 506 00	-	-	10 80	3 506 00	324 63
Other Matters Include.									
Tax and VAT	-	-	0 60	237 00	3 10	879 50	3 70	1 116 50	301 76
	-	-	0 60	237 00	3 10	879 50	3 70	1 116 50	301 76
TOTAL HOURS & COST	7 10	6 645 00	24 60	9 336 50	8 00	2 204 50	39 70	18 186 00	458 09

TOTAL FEES DRAWN TO DATE

31,104 00

Royal Doulton Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 8 May 2013

	Partners/Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	5 50	2,370 00	4 70	1,303 00	10 70	3,758 00	351 21
Case Supervision, Management and Closure	8 00	7,480 00	9 30	3,763 50	2 40	658 00	19 70	11,901 50	604 14
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	1 30	500 50	0 90	211 50	2 20	712 00	323 64
	8 10	7,565 00	24 00	10,046 50	8 00	2,172 50	40 10	19,784 00	493 37
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Realisation of Assets									
Book Debts	-	-	0 80	316 00	-	-	0 80	316 00	395 00
Other Assets (e.g. Stock)	-	-	4 50	2,150 00	-	-	4 50	2,150 00	477 78
	-	-	5 30	2,466 00	-	-	5 30	2,466 00	465 28
Creditors									
Employees Unsecured	-	-	17 20	5,382 00	-	-	17 20	5,382 00	312 91
	-	-	2 05	842 25	-	-	2 05	842 25	410 85
	-	-	19 25	6,224 25	-	-	19 25	6,224 25	323 34
Other Matters Include									
Tax and VAT	-	-	5 50	2,732 50	8 50	2,067 50	14 40	4,800 00	333 33
	-	-	5 50	2,732 50	8 50	2,067 50	14 40	4,800 00	333 33
TOTAL HOURS & COST	8 40	7,833 50	54 55	21,505 75	18 10	4,600 00	81 05	33,939 25	418 74

TOTAL FEES DRAWN TO DATE

31,104 00

Royal Doulton (UK) Limited
(In Liquidation)

Time costs for the period 10 May 2011 to 9 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 15	119 25	8 20	3,455 50	5 70	1,566 00	14 05	5,140 75	365 89
Case Supervision, Management and Closure	17 00	15 315 00	3 00	1,177 00	0 80	141 00	20 80	16,633 00	799 66
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	17 15	15,434 25	19 10	8,199 00	6 50	1,707 00	42 75	25,340 25	592 75
Investigations									
Investigations	-	-	-	-	-	-	-	-	-
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Realisation of Assets									
Book Debts	-	-	-	-	0 50	112 50	0 50	112 50	225 00
	-	-	-	-	0 50	112 50	0 50	112 50	225 00
Creditors									
Employees	-	-	8 40	2,445 00	13 70	2,740 00	22 10	5,185 00	234 62
Preferential	-	-	-	-	12 50	2,470 00	12 50	2,470 00	197 60
Shareholders	-	-	0 20	58 00	-	-	0 20	58 00	290 00
Unsecured	-	-	0 75	328 75	8 85	2,077 25	9 60	2,406 00	250 63
	-	-	9 35	2,831 75	35 05	7,287 25	44 40	10,119 00	227 91
Other Matters Include.									
Tax and VAT	-	-	5 50	2,583 50	10 75	2,365 00	16 25	4,948 50	304 52
	-	-	5 50	2,583 50	10 75	2,365 00	16 25	4,948 50	304 52
TOTAL HOURS & COST	17 45	15,702 75	34 05	13,650 75	54 40	11,831 75	105 90	41,185 25	388 91

TOTAL FEES DRAWN TO DATE

0 00

Time costs for the period 10 May 2012 to 8 May 2013

Royal Doulton (UK) Limited
(In Liquidation)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	4 80	1,992 50	3 60	1 056 00	8 50	3,133 50	368 65
Case Supervision, Management and Closure	2 00	1,870 00	7 70	3 127 50	2 10	539 00	11 80	5,535 50	469 19
General Reporting	-	-	0 90	346 50	0 90	211 50	1 80	558 00	310 00
	2 10	1,955 00	13 40	5,466 50	6 60	1,806 50	22 10	9,228 00	417 56
Realisation of Assets									
Other Assets (e.g. Stock)	7 00	6,440 00	-	-	-	-	7 00	6,440 00	920 00
	7 00	6,440 00	-	-	-	-	7 00	6,440 00	920 00
Creditors									
Employees	1 00	950 00	63 80	24 032 50	-	-	64 80	24,982 50	385 53
Preferential	-	-	0 80	316 00	-	-	0 80	316 00	395 00
Unsecured	-	-	4 60	1,817 00	2 00	480 00	6 60	2,297 00	348 03
	1 00	950 00	69 20	26,165 50	2 00	480 00	72 20	27,598 50	382 21
Other Matters Include									
Tax and VAT	-	-	0 60	237 00	3 90	1 098 50	4 50	1,335 50	296 78
	-	-	0 60	237 00	3 90	1,098 50	4 50	1,335 50	296 78
TOTAL HOURS & COST	10 10	9,345 00	83 20	31,869 00	12 50	3,385 00	105 80	44,599 00	421 54

TOTAL FEES DRAWN TO DATE

78,468 00

Time costs for the period 10 May 2011 to 8 May 2013

Royal Doulton (UK) Limited
(In Liquidation)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 25	204 25	13 00	5,448 00	9 30	2,822 00	22 55	8,274 25	366 93
Case Supervision, Management and Closure	19 00	17,185 00	10 70	4,304 50	2 90	680 00	32 60	22,169 50	680 05
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	1 30	500 50	0 90	211 50	2 20	712 00	323 84
	19 25	17,389 25	32 50	13,665 50	13 10	3,513 50	64 85	34,568 25	533 05
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	380 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	380 00	2 00	665 00	332 50
Realisation of Assets									
Book Debts	-	-	-	-	0 50	112 50	0 50	112 50	225 00
Other Assets (e.g. Stock)	7 00	6,440 00	-	-	-	-	7 00	6,440 00	920 00
	7 00	6,440 00	-	-	0 50	112 50	7 50	6,552 50	873 67
Creditors									
Employees	1 00	950 00	72 20	26,477 50	13 70	2,740 00	86 90	30,167 50	347 15
Preferential	-	-	0 80	316 00	12 50	2,470 00	13 30	2,786 00	209 47
Shareholders	-	-	0 20	58 00	-	-	0 20	58 00	290 00
Unsecured	-	-	5 35	2,145 75	10 85	2,557 25	16 20	4,703 00	290 31
	1 00	950 00	78 55	28,997 25	37 05	7,767 25	116 60	37,714 50	323 45
Other Matters Include									
Tax and VAT	-	-	6 10	2,820 50	14 65	3,463 50	20 75	6,284 00	302 84
	-	-	6 10	2,820 50	14 65	3,463 50	20 75	6,284 00	302 84
TOTAL HOURS & COST	27 55	25,047 75	117 25	45,519 75	66 90	15,216 75	211 70	85,784 25	405 22

TOTAL FEES DRAWN TO DATE

78,468 00

Stuart & Sons Limited
(In Liquidation)

Time costs for the period 11 May 2011 to 10 May 2012

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 15	119 25	4 60	1,789 00	4 60	1 260 00	9 35	3,168 25	338 85
Case Supervision, Management and Closure	-	-	2 20	854 00	2 00	461 00	4 20	1,315 00	313 10
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	0 15	119 25	14 70	6,209 50	6 60	1,721 00	21 45	8,049 75	375 28
Investigations									
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Realisation of Assets									
Property - Freehold and Leasehold	-	-	0 20	77 00	-	-	0 20	77 00	385 00
	-	-	0 20	77 00	-	-	0 20	77 00	385 00
Creditors									
Employees Unsecured	-	-	0 40	116 00	0 20	47 00	0 60	163 00	271 67
	-	-	0 75	328 75	1 20	282 00	1 95	610 75	313 21
	-	-	1 15	444 75	1 40	329 00	2 55	773 75	303 43
Other Matters Include									
Tax and VAT	-	-	5 30	2,495 50	4 30	946 00	9 60	3,441 50	358 49
	-	-	5 30	2,495 50	4 30	946 00	9 60	3,441 50	358 49
TOTAL HOURS & COST	0 45	387 75	21 45	9,263 25	13 90	3,356 00	35 80	13,007 00	363 32

TOTAL FEES DRAWN TO DATE

0 00

Time costs for the period 11 May 2012 to 8 May 2013

Stuart & Sons Limited
(In Liquidation)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	2 80	1,173 00	1 80	527 00	4 70	1,785 00	379 79
Case Supervision, Management and Closure	8 00	7 510 00	6 60	2 678 00	1 30	330 50	15 90	10,518 50	661 64
General Reporting	-	-	0 80	308 00	0 90	211 50	1 70	519 50	305 59
	8 10	7,595 00	10 20	4,159 00	4 00	1,069 00	22 30	12,823 00	576 02
Creditors									
Employees	-	-	10 40	3,905 00	-	-	10 40	3,905 00	375 48
Unsecured	-	-	1 50	592 50	-	-	1 50	592 50	395 00
	-	-	11 90	4,497 50	-	-	11 90	4,497 50	377 94
Other Matters Include									
Tax and VAT	-	-	2 80	1,101 00	5 40	1,533 50	8 20	2,634 50	321 28
	-	-	2 80	1,101 00	5 40	1,533 50	8 20	2,634 50	321 28
TOTAL HOURS & COST	8 10	7,695 00	24 90	9,757 50	9 40	2,602 50	42 40	19,985 00	470 64
TOTAL FEES DRAWN TO DATE									29,985 00

Stuart & Sons Limited
(In Liquidation)

Time costs for the period 11 May 2011 to 8 May 2013

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 25	204 25	7 40	2,962 00	6 40	1 787 00	14 05	4,953 25	352 54
Case Supervision, Management and Closure	8 00	7,510 00	8 80	3 532 00	3 30	791 50	20 10	11,833 50	588 73
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	1 20	462 00	0 90	211 50	2 10	673 50	320 71
	8 25	7,714 25	24 90	10,368 50	10 60	2,790 00	43 75	20,872 75	477 09
Investigations									
Investigations	-	-	-	-	-	-	-	-	-
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Realisation of Assets									
Property - Freehold and Leasehold	-	-	0 20	77 00	-	-	0 20	77 00	385 00
	-	-	0 20	77 00	-	-	0 20	77 00	385 00
Creditors									
Employees	-	-	10 80	4,021 00	0 20	47 00	11 00	4,068 00	369 82
Unsecured	-	-	2 25	921 25	1 20	282 00	3 45	1,203 25	348 77
	-	-	13 05	4,942 25	1 40	329 00	14 45	5,271 25	364 79
Other Matters Include									
Tax and VAT	-	-	8 10	3,596 50	9 70	2,479 50	17 80	6,076 00	341 35
	-	-	8 10	3,596 50	9 70	2,479 50	17 80	6,076 00	341 35
TOTAL HOURS & COST	8 55	7,982 75	46 35	19,020 75	23 30	5,958 50	78 20	32,962 00	421 51

TOTAL FEES DRAWN TO DATE

29,985 00

Time costs for the period 11 May 2011 to 10 May 2012

Wedgwood Limited
(In Liquidation)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	-	-	4 90	1,910 00	3 50	957 00	8 40	2,867 00	341 31
Case Supervision, Management and Closure	-	-	2 60	1,002 00	1 90	456 00	4 50	1,458 00	324 00
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50	455 00
General Reporting	-	-	0 40	154 00	-	-	0 40	154 00	385 00
	-	-	15 40	6,478 50	5 40	1,413 00	20 80	7,891 50	379 40
Investigations									
Investigations	-	-	-	-	-	-	-	-	-
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00	332 50
Creditors									
Employees	-	-	27 00	7,882 50	-	-	27 00	7,882 50	291 94
Unsecured	-	-	0 75	328 75	-	-	0 75	328 75	438 33
	-	-	27 75	8,211 25	-	-	27 75	8,211 25	295 90
Other Matters Include									
Tax and VAT	-	-	5 50	2,583 50	5 40	1,188 00	10 90	3,771 50	346 01
	-	-	5 50	2,583 50	5 40	1,188 00	10 90	3,771 50	346 01
TOTAL HOURS & COST	0 30	268 50	48 75	17,309 75	12 40	2,961 00	61 45	20,539 25	334 24

TOTAL FEES DRAWN TO DATE

0 00

Time costs for the period 11 May 2012 to 8 May 2013

Wedgwood Limited
(In Liquidation)

	Partners & Directors		Managers		Assistants & Support		TOTAL		Average Hourly Rate Cost (£)
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
Administration and Planning									
Cashiering and Statutory Filing	0 10	85 00	3 60	1 481 00	1 90	555 50	5 60	2,121 50	378 84
Case Supervision, Management and Closure	6 00	5,640 00	6 60	2 701 00	1 40	382 50	14 00	8,723 50	623 11
General Reporting	-	-	0 90	346 50	0 80	188 00	1 70	534 50	314 41
	6 10	5,725 00	11 10	4,528 50	4 10	1,126 00	21 30	11,379 50	534 25
Creditors									
Employees	-	-	23 00	7,205 00	-	-	23 00	7,205 00	313 26
Unsecured	-	-	16 20	5,183 00	-	-	16 20	5,183 00	319 94
	-	-	39 20	12,388 00	-	-	39 20	12,388 00	316 02
Other Matters Include									
Tax and VAT	-	-	0 60	237 00	13 30	3 837 50	13 90	4,074 50	293 13
	-	-	0 60	237 00	13 30	3,837 50	13 90	4,074 50	293 13
TOTAL HOURS & COST	6 10	5,725 00	50 90	17,153 50	17 40	4,963 50	74 40	27,842 00	374 22

TOTAL FEES DRAWN TO DATE

46,115 00

Time costs for the period 11 May 2011 to 8 May 2013

Partners & Directors		Managers		Assistants & Support		TOTAL		Average
Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hourly Rate
Administration and Planning								
Cashiering and Statutory Filing	0 10	85 00	8 50	3,391 00	5 40	1,512 50	14 00	4,988 50
Case Supervision, Management and Closure	6 00	5,640 00	9 20	3,703 00	3 30	838 50	18 50	10,181 50
Initial Actions (e.g. Notification of Appointment, Securing Assets)	-	-	7 50	3,412 50	-	-	7 50	3,412 50
General Reporting	-	-	1 30	500 50	0 80	188 00	2 10	688 50
	6 10	5,725 00	26 50	11,007 00	9 50	2,539 00	42 10	19,271 00
Investigations								
Reports on Directors' Conduct	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00
	0 30	268 50	0 10	36 50	1 60	360 00	2 00	665 00
Creditors								
Employees Unsecured	-	-	50 00	15,087 50	-	-	50 00	15,087 50
	-	-	16 95	5,511 75	-	-	16 95	5,511 75
	-	-	66 95	20,599 25	-	-	66 95	20,599 25
Other Matters Include								
Tax and VAT	-	-	6 10	2,820 50	18 70	5,025 50	24 80	7,846 00
	-	-	6 10	2,820 50	18 70	5,025 50	24 80	7,846 00
TOTAL HOURS & COST	6 40	5,993 50	99 65	34,463 25	29 80	7,924 50	135 85	48,381 25

TOTAL FEES DRAWN TO DATE

46,115 00