

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 7 8 9 6 5 6 7

Company name in full ERH Construction Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Nigel

Surname Morrison

### 3 Liquidator's address

Building name/number 2 Glass Wharf

Street Temple Quay

Post town Bristol

County/Region

Postcode B S 2 0 E L

Country

### 4 Liquidator's name ①

Full forename(s) Alistair

Surname Wardell

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 6th Floor

Street 3 Callaghan Square

Post town Cardiff

County/Region

Postcode C F 1 0 5 B T


Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>												
From date	d	2	d	4	m	0	m	9	y	2	y	0	
To date	d	2	d	3	m	0	m	9	y	2	y	1	
<b>7</b>	<b>Progress report</b>												
	<input checked="" type="checkbox"/> The progress report is attached												
<b>8</b>	<b>Sign and date</b>												
Liquidator's signature	<div>Signature</div> <div>  </div>												
Signature date	d	1	d	9	m	1	m	1	y	2	y	0	

# LIQ03

## Notice of progress report in voluntary winding up



### Presenter information

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

Contact name **Aamirah M Patel**

Company name **Grant Thornton UK LLP**

Address **4 Hardman Square**

**Spinningfields**

Post town **Manchester**

County/Region

Postcode **M 3 3 E B**

Country

DX

Telephone **0161 953 6900**



### 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)**



Our ref: NZM/SPT/MXD/JET/E20597015//7/cvl1403

To the creditors and members

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**UK Recovery**

Grant Thornton UK LLP  
11<sup>th</sup> Floor  
Landmark St Peter's Square  
1 Oxford Street  
Manchester  
M1 4PB

T +44 (0)161 953 6900  
F +44 (0)161 953 6317

19 November 2021

Dear Sir / Madam

**ERH Construction Limited - In Liquidation (Construction)**  
**E.R. Hemmings (Building) Limited (Building) (together the Companies) – Both in Liquidation**

**1 Introduction**

- 1.1 I was appointed Joint Liquidator of the Companies with Alistair Wardell on 24 September 2015. In accordance with section 104A of the Insolvency Act 1986 we now report on the progress of the liquidations for the year ended 23 September 2021 (the Period) and attach:
- Appendix A, an account of our receipts and payments for the Period and also for the whole liquidations to date
  - Appendix B, Statement of Insolvency Practice 9 disclosure.
- 1.2 Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

**2 Statutory information**

- 2.1 The registered number for Construction is 07896567 and Building is 02429840.

**3 Progress report**

**Realisation of assets and case progression**

- 3.1 No Statement of Affairs (SoA) have been prepared in the liquidations. The only assets transferred from the respective administrations are the Joint Administrators' surpluses and the assets detailed in our previous reports.
- 3.2 There are no further assets to realise. During the Period we have agreed the unsecured claims received to date and settled the final costs of the liquidations. This process was delayed due to issues in reclaiming the VAT on costs from HM Revenue & Customs caused by Covid-19.

## **4 Creditors and dividend prospects**

### **Secured creditors**

- 4.1 The Royal Bank of Scotland (RBS) hold security over the assets of Construction (registered on 8 December 2012) and Building (registered on 7 January 2012). At the date of our appointment, RBS had no outstanding lending to the Companies'

### **Preferential creditors**

#### **Construction**

- 4.2 Preferential creditor claims totalled £30,179 and were paid in full in January 2016 during the administration.

#### **Building**

- 4.3 There are no known preferential creditors in Building as all staff were employed by other group companies.

### **Unsecured creditors**

#### **Construction**

- 4.4 The directors' SoA (provided in the administration) estimated unsecured creditors at £3,186,045. Claims have been agreed totalling £2,171,911 to date.
- 4.5 Based on current estimates, we anticipate a dividend to unsecured creditors of c28p in the £. However, this is subject to change based on the final level of agreed claims.

#### **Building**

- 4.6 The directors' SoA (provided in the administration) estimated unsecured creditors at £3,613,290. Claims have been agreed totalling £461,520 to date.
- 4.7 Based on current estimates, we anticipate a dividend to creditors of c13p in the £. However, this is subject to change based on the final level of agreed claims.

### **Claims**

- 4.8 Under r14.29 of the Insolvency (England & Wales) Rules 2016, I give notice that it is my intention to pay a first and final dividend in both Companies by 14 February 2021.
- 4.9 If you wish to make a claim and have not already done so, please provide full details of any amounts owing to you by 14 December 2021, using the Grant Thornton UK LLP Insolvency Act Portal.

## **5 Investigations into the affairs of the Companies**

- 5.1 Based on the outcome of our investigations into the affairs of the Companies to date there are no matters identified that need to be reported to the creditors.

## **6 Remuneration and expenses**

- 6.1 Our remuneration is being charged in Construction and Building on a time costs basis as agreed by creditors on 8 January 2015.

#### **Construction**

- 6.2 We have charged time costs and incurred expenses in the Period amounting to £21,371 and £486, bringing the cumulative totals at year end to £98,567 and £77,009 of which £45,000 and £77,009 has been paid from the estate.
- 6.3 The above excludes time costs and expenses relating to the prior administration of which £40,105 and £5 has also been paid in the liquidation. Details of time costs in the administration have been provided to creditors previously.

## **Building**

- 6.4 We have charged time costs and incurred expenses in the year amounting to £13,254 and £52, bringing the cumulative totals at year end to £37,767 and £4,255 of which £15,000 and £4,255 has been paid from the estate.
- 6.5 The above excludes time costs of £55,000 relating to the prior administration which have been paid in the liquidation. Details of time costs in the administration have been provided to creditors previously.
- 6.6 Further details about remuneration and expenses are provided in Appendix B to this report.

## **7 Contact from third parties**

- 7.1 Please be aware fraudsters have been known to masquerade as the Joint Liquidators. Fraudsters may contact creditors asking for an upfront fee or tax to release an investment or to enable payment of a dividend / the release of money payable to the creditor. A liquidator would never ask for such a payment nor instruct a third party to make such a request.

## **8 Data protection**

- 8.1 Any personal information held by the Companies will continue to be processed in accordance with completing the liquidation of the Companies and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom. Our privacy notice on our website ([www.granthornton.co.uk/en/privacy](http://www.granthornton.co.uk/en/privacy)) contains further details as to how we may use, process and store personal data.

## **9 Covid-19**

- 9.1 This report has been produced during the Covid-19 restrictions. We have taken every reasonable step to ensure that the information is accurate, however if any material inaccuracies are identified we will provide an explanation and corrected information in the next progress report.

## **10 Contact**

- 10.1 Should you have queries please contact Aamirah Patel at [cmu@uk.gt.com](mailto:cmu@uk.gt.com).

Yours faithfully  
for and on behalf of the Companies



Nigel Morrison  
Joint Liquidator

Enc

**ERH Construction Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 24/09/2020 To 23/09/2021 £	From 24/09/2015 To 23/09/2021 £
ASSET REALISATIONS		
Admin/Receivers Surplus	NIL	343,952.15
Bank/ISA InterestGross	NIL	400.63
Book Debts	NIL	35,715.10
Directors Loan account	NIL	165,000.00
Intercompany Realisations	NIL	200,000.00
Stock/WIP	NIL	55,000.00
	NIL	800,067.88
COST OF REALISATIONS		
Administrators Expenses	NIL	4.50
Administrators Fees	NIL	40,105.00
Corporation Tax	NIL	50.16
Legal Fees (1)	NIL	34,020.00
Liquidators Expenses	NIL	104.55
Liquidators Fees	15,000.00	45,000.00
Quantity Surveyors Fees	NIL	42,263.00
Stationery & Postage	389.68	389.68
Statutory Advertising	NIL	84.60
Storage Costs	96.18	96.18
	(15,485.86)	(162,117.67)
PREFERENTIAL CREDITORS		
Preferential Creditors (All)	NIL	30,179.39
	NIL	(30,179.39)
	<b>(15,485.86)</b>	<b>607,770.82</b>
REPRESENTED BY		
Floating Current Acc NIB 15/05/17		604,751.58
HMRC - VAT received/paid		(43,870.94)
VAT on Purchases		73,239.39
VAT on Sales		(26,349.21)
		<b>607,770.82</b>

**E.R.Hemmings (Building) Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 24/09/2020 To 23/09/2021 £	From 24/09/2015 To 23/09/2021 £
ASSET REALISATIONS		
Admin/Receivers Surplus	NIL	115,001.07
Book Debts	NIL	19,777.96
Misc Refunds	NIL	123.75
	NIL	134,902.78
COST OF REALISATIONS		
Administrators Fees	NIL	55,000.00
Liquidators Expenses	NIL	161.94
Liquidators Fees	NIL	15,000.00
Quantity Surveyors Fees	NIL	3,955.59
Statutory Advertising	NIL	84.60
Storage Costs	52.06	52.06
	(52.06)	(74,254.19)
	<b>(52.06)</b>	<b>60,648.59</b>
REPRESENTED BY		
Floating Current Account NIB		60,638.18
HMRC - VAT received/paid		(19,064.03)
VAT on Purchases		29,503.22
VAT on Sales		(10,428.78)
		<b>60,648.59</b>



## B - Payments to the Joint Liquidators and their associates

### Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the Joint Liquidators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

## Post-appointment costs

### Fee basis of the Joint Liquidators

#### **Construction**

On 8 January 2015 the creditors resolved that remuneration in both Construction and Building be charged on a time cost basis.

During the Period time costs were incurred totalling £21,371 represented by 82 hrs at an average of 262 £/hr (as shown in the 'Work done' section below). This brings cumulative recorded time costs at the Period end to £98,567, of which £45,000 has been paid. A description of the work done in the Period is provided in the respective section below.

#### **Building**

On 8 January 2015 the creditors resolved that remuneration in both Construction and Building be charged on a time cost basis.

During the Period time costs were incurred totalling £13,254 represented by 57 hrs at an average of 232 £/hr (as shown in the 'Work done' section below). This brings cumulative recorded time costs at the Period end to £37,767, of which £15,000 has been paid. A description of the work done in the Period is provided in the respective section below.

## Work done by the Joint Liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it. We are also required to provide narrative explanation of the work done. The following tables (narrative followed by numerical) set out this information for the Joint Liquidators' fees incurred. Details of the respective expenses are provided in the 'Expenses' section below.

### Construction

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees (time costs) incurred		
<b>Creditors</b>				<b>28 hrs</b>	<b>£5,907</b>	<b>£/hr 212</b>
<b>Unsecured</b>	<ul style="list-style-type: none"> <li>Updating creditor records</li> <li>Agreeing unsecured claims</li> </ul>	<ul style="list-style-type: none"> <li>To ensure all claims are agreed in preparation of the dividend to creditors</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Dividends</b>	<ul style="list-style-type: none"> <li>Reviewing outstanding matters in preparation of dividend to creditors</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Administration</b>				<b>54 hrs</b>	<b>£15,464</b>	<b>£/hr 287</b>
<b>Case management</b>	<ul style="list-style-type: none"> <li>Completion of file reviews, checklists and other administrative tasks</li> <li>Monitoring compliance with internal and regulatory compliance requirements</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Reports to creditors, notices &amp; decisions</b>	<ul style="list-style-type: none"> <li>Production of an annual report to creditors and members on the progress of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Treasury, billing &amp; funding</b>	<ul style="list-style-type: none"> <li>Management of the estate bank account</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or</li> </ul>			

complying with statutory requirements and it had no direct financial benefit to the estate

Tax				complying with statutory requirements and it had no direct financial benefit to the estate
	<ul style="list-style-type: none"><li>• Tax compliance and obtaining tax clearance</li><li>• Submission of VAT reclaim</li></ul>	<ul style="list-style-type: none"><li>• To comply with tax law and regulations</li></ul>	<ul style="list-style-type: none"><li>• This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>	
Pensions	<ul style="list-style-type: none"><li>• Reviewing pension position to ensure no matters are outstanding</li></ul>	<ul style="list-style-type: none"><li>• To comply with pension legislation</li></ul>	<ul style="list-style-type: none"><li>• This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>	
Closure	<ul style="list-style-type: none"><li>• Reviewing outstanding matters in preparation of the closure of the liquidation</li></ul>	<ul style="list-style-type: none"><li>• To comply with insolvency law and regulations</li></ul>	<ul style="list-style-type: none"><li>• Choose an item.</li></ul>	
Total time costs incurred in the Period				82 hrs    £21,371    £/hr 262

## Building

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees (time costs) incurred		
<b>Creditors</b>				<b>31 hrs</b>	<b>£6,291</b>	<b>£/hr 201</b>
<b>Unsecured</b>	<ul style="list-style-type: none"> <li>Updating creditor records</li> <li>Agreeing unsecured claims</li> </ul>	<ul style="list-style-type: none"> <li>To ensure all claims are agreed in preparation of the dividend to creditors</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Dividends</b>	<ul style="list-style-type: none"> <li>Reviewing outstanding matters in preparation of dividend to creditors</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Administration</b>				<b>26 hrs</b>	<b>£6,963</b>	<b>£/hr 269</b>
<b>Case management</b>	<ul style="list-style-type: none"> <li>Completion of file reviews, checklists and other administrative tasks</li> <li>Monitoring compliance with internal and regulatory compliance requirements</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Reports to creditors, notices &amp; decisions</b>	<ul style="list-style-type: none"> <li>Production of an annual report to creditors and members on the progress of the liquidation</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Treasury, billing &amp; funding</b>	<ul style="list-style-type: none"> <li>Management of the estate bank account</li> </ul>	<ul style="list-style-type: none"> <li>To comply with insolvency law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			
<b>Tax</b>	<ul style="list-style-type: none"> <li>Tax compliance and obtaining tax clearance</li> <li>Submission of VAT reclaim</li> </ul>	<ul style="list-style-type: none"> <li>To comply with tax law and regulations</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or</li> </ul>			

complying with statutory requirements and it had no direct financial benefit to the estate

Pensions	<hr/>		
	<ul style="list-style-type: none"><li>• Reviewing pension position to ensure no matters are outstanding</li></ul>	<ul style="list-style-type: none"><li>• To comply with pension legislation</li></ul>	<ul style="list-style-type: none"><li>• This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>
Closure	<ul style="list-style-type: none"><li>• Reviewing outstanding matters in preparation of the closure of the liquidation</li></ul>	<ul style="list-style-type: none"><li>• To comply with insolvency law and regulations</li></ul>	<ul style="list-style-type: none"><li>• This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>
Total time costs incurred in the Period			57 hrs    £13,254    £/hr 232

## Construction

## Detailed SIP9 time cost analysis for the Period

Period from 24/09/2020 to 23/09/2021

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at Period end			
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
<b>Realisation of assets:</b>									-	-	-	18.00	5,667.00	314.83
Debtors	-	-	-	-	-	-	-	-	-	-	-	6.00	2,412.50	402.08
Shareholdings / investments	-	-	-	-	-	-	-	-	-	-	-	1.00	445.00	445.00
Other assets	-	-	-	-	-	-	-	-	-	-	-	7.40	2,189.00	295.81
General	-	-	-	-	-	-	-	-	-	-	-	3.60	620.50	172.36
<b>Investigations:</b>									-	-	-	3.25	1,076.25	331.15
Debtor / director / senior employees	-	-	-	-	-	-	-	-	-	-	-	1.75	778.75	445.00
General	-	-	-	-	-	-	-	-	-	-	-	1.50	297.50	198.33
<b>Creditors:</b>									27.85	5,906.50	212.08	107.43	23,716.95	220.77
Secured	-	-	-	-	-	-	-	-	-	-	-	1.00	290.00	290.00
Employees & pensions	-	-	-	-	-	-	-	-	-	-	-	4.03	823.20	204.27
Unsecured	-	-	0.60	221.50	1.45	435.00	18.65	3,357.00	20.70	4,013.50	193.89	94.75	20,560.75	217.00
Dividends	-	-	-	-	5.05	1,515.00	2.10	378.00	7.15	1,893.00	264.76	7.65	2,043.00	267.06
<b>Administration:</b>									53.84	15,464.40	287.23	147.29	68,106.70	462.40
Case management	2.50	1,275.00	0.50	170.00	5.32	1,590.50	16.65	2,997.00	24.97	6,032.50	241.58	27.82	6,693.50	240.58
Reports to creditors, notices & decisions	-	-	0.70	238.00	2.75	825.00	1.90	342.00	5.35	1,405.00	262.62	9.80	2,686.00	274.08
Treasury, billing & funding	-	-	0.30	102.00	3.57	870.90	3.30	594.00	7.17	1,566.90	218.54	28.44	36,883.70	1,296.90
Tax	-	-	12.25	5,263.00	0.50	150.00	0.15	27.00	12.90	5,440.00	421.71	25.45	8,506.50	334.24
Pensions	-	-	0.20	135.00	-	-	-	-	0.20	135.00	675.00	0.80	462.00	577.50
Closure	-	-	-	-	2.50	750.00	0.75	135.00	3.25	885.00	272.31	3.25	885.00	272.31
General	-	-	-	-	-	-	-	-	-	-	-	51.73	11,990.00	231.78
<b>Total</b>	<b>2.50</b>	<b>1,275.00</b>	<b>14.55</b>	<b>6,129.50</b>	<b>21.14</b>	<b>6,136.40</b>	<b>43.50</b>	<b>7,830.00</b>	<b>81.69</b>	<b>21,370.90</b>	<b>261.61</b>	<b>275.97</b>	<b>98,566.90</b>	<b>357.17</b>

## Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: £45,000
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

## Building

## Detailed SIP9 time cost analysis for the Period

Period from 24/09/2020 to 23/09/2021

Area of work	Partner		Manager		Executive		Administrator		Period total			Cumulative total as at Period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
<b>Realisation of Assets:</b>									-	-	-	4.55	756.00	166.15
Insurance	-	-	-	-	-	-	-	-	-	-	-	1.30	104.00	80.00
Property	-	-	-	-	-	-	-	-	-	-	-	0.50	40.00	80.00
Debtors	-	-	-	-	-	-	-	-	-	-	-	1.00	340.00	340.00
Other assets	-	-	-	-	-	-	-	-	-	-	-	0.15	39.00	260.00
General	-	-	-	-	-	-	-	-	-	-	-	1.60	233.00	145.63
<b>Investigations:</b>									-	-	-	0.90	217.00	241.11
General	-	-	-	-	-	-	-	-	-	-	-	0.90	217.00	241.11
<b>Creditors:</b>									31.25	6,291.00	201.31	87.10	16,014.00	183.86
Secured	-	-	-	-	-	-	-	-	-	-	-	0.75	217.50	290.00
Unsecured	-	-	-	-	2.60	780.00	21.45	3,861.00	24.05	4,641.00	192.97	78.65	13,996.50	177.96
Dividends	-	-	-	-	2.95	885.00	4.25	765.00	7.20	1,650.00	229.17	7.70	1,800.00	233.77
<b>Administration:</b>									25.87	6,962.75	269.14	116.11	20,780.05	178.97
Case management	2.50	1,275.00	0.50	170.00	2.12	636.00	8.15	1,467.00	13.27	3,548.00	267.37	17.17	4,324.00	251.83
Reports to creditors, notices & decisions	-	-	0.70	238.00	2.25	675.00	1.90	342.00	4.85	1,255.00	258.76	8.95	2,443.00	272.96
Treasury, billing & funding	-	-	-	-	0.95	215.25	1.25	225.00	2.20	440.25	200.11	19.36	-1,675.20	-86.53
Tax	-	-	0.10	42.50	0.25	75.00	0.15	27.00	0.50	144.50	289.00	14.30	2,013.50	140.80
Pensions	-	-	0.40	270.00	-	-	-	-	0.40	270.00	675.00	1.40	790.00	564.29
Closure	-	-	-	-	3.90	1,170.00	0.75	135.00	4.65	1,305.00	280.65	4.65	1,305.00	280.65
General	-	-	-	-	-	-	-	-	-	-	-	50.28	11,579.75	230.31
<b>Total</b>	<b>2.50</b>	<b>1,275.00</b>	<b>1.70</b>	<b>720.50</b>	<b>15.02</b>	<b>4,436.25</b>	<b>37.90</b>	<b>6,822.00</b>	<b>57.12</b>	<b>13,253.75</b>	<b>232.03</b>	<b>208.66</b>	<b>37,767.05</b>	<b>181.00</b>

## Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: £15,000
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.



## Statement of expenses incurred in the Period

## Construction

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
<b>Category 1 expenses</b>			
<b>Postage</b>	0	105	105
<b>Stationary &amp; Postage</b>	390	390	390
<b>Quantity Surveyors Fees</b>			
Craigdam Services Limited	0	42,263	42,263
<b>Legal Fees</b>			
Temple Bright LLP	0	27,795	27,795
Group costs reallocation	0	6,225	6,225
<b>Corporation Tax</b>	0	50	50
<b>Statutory Advertising</b>			
Courts Advertising Limited	0	85	85
<b>Storage Costs</b>	96	96	96
<b>Total expenses</b>	<b>486</b>	<b>77,009</b>	<b>77,009</b>

## Building

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
<b>Category 1 expenses</b>			
<b>Postage</b>	0	17	17
<b>Printing &amp; Stationery</b>	0	145	145
<b>Quantity Surveyors Fees</b>			
Craigdam Services Limited	0	3,956	3,956
<b>Statutory Advertising</b>			
Courts Advertising Limited	0	85	85
<b>Storage Costs</b>	52	52	52
<b>Total expenses</b>	<b>52</b>	<b>4,255</b>	<b>4,255</b>

Expenses are any payments from the estate which are neither the Joint Liquidators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Liquidators from the estate. Expenses fall into two categories:

**Category 1 expenses**

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Liquidators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

**Category 2 expenses**

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Liquidators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Liquidators' remuneration.

Mileage is charged at 45p a mile. VAT is added as appropriate. No such expenses have been incurred in this matter.

## Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

## Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service. In the interest of transparency, we disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association:

Service provider	Services enlisted	Cost of service
Grant Thornton UK LLP	<ul style="list-style-type: none"><li>Tax work/advice (narrative is included within the above narrative of work done)</li><li>Pensions work/advice (narrative is included within the above narrative of work done)</li></ul>	<ul style="list-style-type: none"><li>Costs are included within the above SIP9 time cost analysis</li></ul>

## Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Liquidators' fee basis, or who provide services to us as Joint Liquidators, which may give rise to a potential conflict.

## Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

<https://www.grantthornton.co.uk/portal>

Alternatively, we will supply this information by post, free of charge, on request.