

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

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1	Company details	
Company number	07896567	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	ERH Construction Limited	
2	Liquidator's name	
Full forename(s)	Nigel	
Surname	Morrison	
3	Liquidator's address	
Building name/number	Colmore Building	
Street	Colmore Circus	
Post town	Birmingham	
County/Region		
Postcode	B46AT	
Country		
4	Liquidator's name ^①	
Full forename(s)	Alistair	① Other liquidator Use this section to tell us about another liquidator.
Surname	Wardell	
5	Liquidator's address ^②	
Building name/number	6th Floor	② Other liquidator Use this section to tell us about another liquidator.
Street	3 Callaghan Square	
Post town	Cardiff	
County/Region		
Postcode	CF105BT	
Country		

LIQ14

Notice of final account prior to dissolution in CVL

6

Liquidator's release

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

:

7

Final account

☒ I attach a copy of the final account.

8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

3

d

1

m

0

m

3

y

2

y

0

y

2

y

2

LIQ14

Notice of final account prior to dissolution in CVL



Presenter information

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

Contact name **Aamirah M Patel**

Company name **Grant Thornton UK LLP**

Address **11th Floor**

Landmark St Peter's Square

Post town **1 Oxford St**

County/Region **Manchester**

Postcode **M 1 4 P 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 or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse



Our ref: NZM/SPT/MXD/JET/E20597015//cv11507
Your ref:

To the members and creditors

UK Recovery
Grant Thornton UK LLP
11th Floor
Landmark St Peter's Square
1 Oxford St
Manchester
M1 4PB
T +44 (0)161 953 6900

3 February 2022

Dear Sir / Madam

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

Following my appointment as Joint Liquidator of the Companies with Alistair Wardell on 24 September 2015, we are now in a position to conclude the liquidations.

Dividends of 16.8p in the £ in Construction and 11.4p in the £ in Building will shortly be distributed to unsecured creditors.

Notice of no further dividends pursuant to rule 6.28 of the Insolvency (England and Wales) Rules 2016

We hereby give notice that we are unable to declare any further dividends in the liquidations of the Companies because any funds realised have already been distributed or used or allocated for defraying the expenses of the administration of the insolvent estates.

We enclose notice under rule 6.28 of the Insolvency (England and Wales) Rules 2016 together with the final accounts of the winding up.

Should you have queries please contact CMU@uk.gt.com.

Yours faithfully
for and on behalf of the Companies

A handwritten signature in black ink, appearing to read "Nigel Morrison".

Nigel Morrison
Joint Liquidator

Enc

Notice under rule 6.28 of the Insolvency (England and Wales) Rules 2016

Company names: ERH Construction Limited & E.R. Hemmings (Building) Limited

Registered number: 07896567 & 02429840

Office holders: Nigel Morrison and Alistair Wardell

Address: Colmore Building, Colmore Circus, Birmingham, B4 6AT

Office holder number: 8938 and 9498

It appears to the liquidators that the Companies affairs are fully wound up.

This notice is accompanied by an account of the winding up.

Not less than eight weeks after the delivery of this notice, the liquidators will file with the Registrar of Companies a copy of the account. The eight week period may be extended if any request for information under rule 18.9 of the Insolvency (England and Wales) Rules 2016 or any application to court under the rule, or under rule 18.34 is made and the filing will not take place until that request or application is finally determined.

Rule 18.9 provides creditors with rights to request information from the liquidators. Rule 18.34 provides that creditors have the right to challenge the liquidators' remuneration and expenses. Further explanation of rules 18.9 and 18.34 is provided as appendices to the account.

When filing takes place the liquidators will vacate office under section 171(7) of the Insolvency Act 1986. The liquidators will be released under section 173(2)(e) of the Insolvency Act 1986 at the same time as vacating office unless any of the creditors object to the liquidators' release.

A creditor may object to the liquidators' release by giving notice in writing to the liquidators before the end of the eight weeks from delivery of this notice (or within such extension as may occur as described above).

Signed: _____



Nigel Morrison
Joint Liquidator

Date: 3 February 2022

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

Final account of the Joint Liquidators

1 Introduction

- 1.1 I was appointed as Joint Administrator of the Companies with Alistair Wardell on 4 November 2014. On 24 September 2015 we filed Form 2.34B - Notice of move from administration to creditors voluntary liquidation at the Registrar of Companies, following which the administrations ended and we were appointed as Joint Liquidators.
- 1.2 The following appendices are included with this report:
- Appendix A, an account of our receipts and payments for the period from 24 September 2021 to date (the Period) and also for the whole liquidations
 - Appendix B, Statement of Insolvency Practice 9 disclosure

2 Statutory information

- 2.1 The Companies registered numbers are 07896567 for Construction and 02429840 for Building.

3 Events since progress report to 23 September 2021

- 3.1 This report should be read in conjunction with all previous reports.
- 3.2 During the Period we have completed our final statutory and administrative duties in order to enable the closure of the liquidations.
- 3.3 We have also finalised the agreement of unsecured creditor claims and processed first and final dividends to the unsecured creditors, details of which are provided below.

4 Assets

- 4.1 Details of all asset realisations have been provided in our previous reports. No further assets have been realised in the Period.

5 Creditors and dividends

Secured creditors

- 5.1 The Royal Bank of Scotland Plc (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

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

Building

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

Unsecured creditors**Construction**

- 5.4 The directors' Statement of Affairs, provided in the administration, estimated unsecured creditors at £3,186,045.
- 5.5 I have agreed unsecured creditor claims totalling £3,612,185.
- 5.6 A first and final dividend of 16.8p in the £, totalling £607,624 is available to unsecured creditors.
- 5.7 Unsecured creditors will receive their dividend payment in the next 14 days.

Building

- 5.8 The directors' Statement of Affairs, provided in the administration, estimated unsecured creditors at £3,613,290.
- 5.9 I have agreed unsecured creditor claims totalling £527,598.
- 5.10 A first and final dividend of 11.4p in the £, totalling £60,510 is available to unsecured creditors.
- 5.11 Unsecured creditors will receive their dividend payment in the next 14 days.

6 Remuneration and expenses

- 6.1 Our remuneration for both Companies is being charged on a time costs basis as agreed by the creditors on 8 January 2015.

Construction

- 6.2 We have charged time costs and incurred expenses in the Period amounting £10,763 and £147, bringing the cumulative totals at year end to £109,330 and £77,156 of which £45,000 and £77,156 has been paid from the estate.
- 6.3 The above excluded 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.
- 6.4 No further fee will be drawn and the remaining balance of time has been written off.

Building

- 6.5 We have charged time costs and incurred expenses in the Period amounting £7,915 and £138, bringing the cumulative totals at year end to £45,682 and £4,393 of which £15,000 and £4,393 has been paid from the estate.
- 6.6 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.
- 6.7 No further fee will be drawn and the remaining balance of time has been written off.
- 6.8 Further details about remuneration and expenses are provided in Appendix B to this report.

7 Data protection

- 7.1 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) contains further details as to how we may use, process and store personal data.

8 Covid-19

- 8.1 This report has been produced during the Covid-19 restrictions. We have taken every reasonable step to ensure that the information is accurate, but if it comes to light that anything is incorrect or incomplete, I will provide an explanation and corrected information in a revised final report.

9 Contact

- 9.1 Should you require further assistance please contact CMU@uk.gt.com.

A handwritten signature in black ink, appearing to read 'Nigel Morrison', with a stylized, wavy line extending to the right.

Nigel Morrison
Joint Liquidator

Date: 3 February 2022

Enc

Appendix A

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

Statement of Affairs £	From 24/09/2021 To 03/02/2022 £	From 24/09/2015 To 03/02/2022 £
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	NIL	45,000.00
Quantity Surveyors Fees	NIL	42,263.00
Stationery & Postage	NIL	389.68
Statutory Advertising	85.00	169.60
Storage Costs	NIL	96.18
Irrecoverable VAT	36.24	36.24
Bank Charges	25.75	25.75
Preferential Dividend	NIL	30,179.39
Unsecured Dividend	607,623.83	607,623.83
	(607,770.82)	(800,067.88)
	(607,770.82)	0.00

Note:

Statement of Insolvency Practice 7 states the headings used in the Receipts and Payments Account should follow those used in any prior Statement of Affairs **(SOA)** or estimated outcome statement.

The SOA was provided by the Company's directors at the commencement of the Administration and provided estimated to realise values for the categories of assets to be realised.

The receipts above represent funds passed into Liquidation from the Administration, and as such, a meaningful comparison to the SOA by category cannot be made.

Appendix A

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

Statement of Affairs £	From 24/09/2021 To 03/02/2022 £	From 24/09/2015 To 03/02/2022 £
ASSET REALISATIONS		
Admin/Receivers Surplus	NIL	115,001.07
Book Debts	NIL	19,777.96
Misc Refunds	NIL	123.75
	<u>NIL</u>	<u>134,902.78</u>
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	85.00	169.60
Irrecoverable VAT	27.41	27.41
Bank Charges	25.75	25.75
Storage Costs	NIL	52.06
Unsecured Dividend	60,510.43	60,510.43
	<u>(60,648.59)</u>	<u>(134,902.78)</u>
	<u>(60,648.59)</u>	<u>0.00</u>

Note:

Statement of Insolvency Practice 7 states the headings used in the Receipts and Payments Account should follow those used in any prior Statement of Affairs **(SOA)** or estimated outcome statement.

The SOA was provided by the Company's directors at the commencement of the Administration and provided estimated to realise values for the categories of assets to be realised.

The receipts above represent funds passed into Liquidation from the Administration, and as such, a meaningful comparison to the SOA by category cannot be made.

Appendix 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 Insolvency (England and Wales) Rules 2016 (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)

Fee basis of the Joint Liquidators

On 8 January 2015 the creditors resolved that remuneration in both Companies be charged on a time cost basis. In accordance with rule 18.20 of the Rules, the fee basis fixed in the administrations transfer to the liquidations.

Construction

During the Period, time costs were incurred totalling £10,763 represented by 42 hours at an average of £258/hr (as shown in the 'Work done' section below. This brings cumulative recorded time costs at the Period end to £109,330, of which £45,000 has been paid. A description of the work done in the Period is provided in the respective section below.

No further fee will be drawn and the remaining balance of time has been written off.

Building

During the Period time costs were incurred totalling £7,915 represented by 34 hours at an average of £236/hr (as shown in the 'Work done' section below. This brings cumulative recorded time costs at the Period end to £45,682, of which £15,000 has been paid. A description of the work done in the Period is provided in the respective section below.

No further fee will be drawn and the remaining balance of time has been written off.

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		
Creditors				25 hrs	£6,288	£257/hr
Unsecured	<ul style="list-style-type: none"> Review of proof of debt forms and supporting evidence as part of the claims adjudication process Writing to creditors who have not yet submitted a claim and chasing outstanding claims by email and phone Agreeing unsecured creditor claims 	<ul style="list-style-type: none"> To ensure all claims are agreed in preparation of the dividend to creditors 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Dividends	<ul style="list-style-type: none"> Preparing and circulating notice of intended dividend Preparing dividend distribution account Distributing funds to unsecured creditors 	<ul style="list-style-type: none"> To enable a dividend to be paid from the estate 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Administration				17 hrs	£4,475	£260/hr
Case management	<ul style="list-style-type: none"> Completion of file reviews, checklists and other administrative tasks Monitoring compliance with internal and regulatory compliance requirements 	<ul style="list-style-type: none"> To comply with insolvency law and regulations 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Reports to creditors, notices & decisions	<ul style="list-style-type: none"> Production and circulation of annual and final reports to creditors 	<ul style="list-style-type: none"> To comply with insolvency law and regulations 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			

Treasury, billing & funding	<ul style="list-style-type: none">Management of the estate bank account	<ul style="list-style-type: none">To comply with insolvency law and regulations	<ul style="list-style-type: none">This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Tax	<ul style="list-style-type: none">Tax compliance and obtaining tax clearance	<ul style="list-style-type: none">To comply with tax law and regulations	<ul style="list-style-type: none">This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Closure	<ul style="list-style-type: none">Reviewing outstanding matters in preparation of the closure of the liquidation	<ul style="list-style-type: none">To comply with insolvency law and regulations	<ul style="list-style-type: none">This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate

Total time costs incurred in the Period	42 hrs	£10,763	£258/hr
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Building				
Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees (time costs) incurred
Creditors				23 hrs £5,391 £235/hr
Unsecured	<ul style="list-style-type: none">Review of proof of debt forms and supporting evidence as part of the claims adjudication processWriting to creditors who have not yet submitted a claim and chasing outstanding claims by email and phoneAgreeing unsecured creditor claims	<ul style="list-style-type: none">To ensure all claims are agreed in preparation of the dividend to creditors	<ul style="list-style-type: none">This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate	
Dividends	<ul style="list-style-type: none">Preparing and circulating notice of intended dividendPreparing dividend distribution account	<ul style="list-style-type: none">To enable a dividend to be paid from the estate	<ul style="list-style-type: none">This work was necessary for administrative purposes and/or complying with statutory requirements	

- Distributing funds to unsecured creditors

and it had no direct financial benefit to the estate

Administration				11 hrs	£2,524	£239/hr
Case management	<ul style="list-style-type: none"> • Completion of file reviews, checklists and other administrative tasks • Monitoring compliance with internal and regulatory compliance requirements 	<ul style="list-style-type: none"> • To comply with insolvency law and regulations 	<ul style="list-style-type: none"> • This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Reports to creditors, notices & decisions	<ul style="list-style-type: none"> • Production and circulation of annual and final reports to creditors 	<ul style="list-style-type: none"> • To comply with insolvency law and regulations 	<ul style="list-style-type: none"> • This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Treasury, billing & funding	<ul style="list-style-type: none"> • Management of the estate bank account 	<ul style="list-style-type: none"> • To comply with insolvency law and regulations 	<ul style="list-style-type: none"> • This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Tax	<ul style="list-style-type: none"> • Tax compliance and obtaining tax clearance 	<ul style="list-style-type: none"> • To comply with tax law and regulations 	<ul style="list-style-type: none"> • This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Closure	<ul style="list-style-type: none"> • Reviewing outstanding matters in preparation of the closure of the liquidation 	<ul style="list-style-type: none"> • To comply with insolvency law and regulations 	<ul style="list-style-type: none"> • This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate 			
Total time costs incurred in the Period				34 hrs	£7,915	£236/hr

Construction

Detailed SIP9 time cost analysis for the Period

Period from 24/09/2021 to 31/01/2022

Area of work	Partner		Manager		Executive		Administrator				Period total		Cumulative total as at Period end			
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:														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
Investigations:														3.25	1,076.25	331.15
Debtor / director / senior employees	-	-	-	-	-	-	-	-	-	-	-	-	-	1.75	778.75	445.00
General	-	-	-	-	-	-	-	-	-	-	-	-	-	1.50	297.50	198.33
Creditors:											24.50	6,288.00	256.65	131.93	30,004.95	227.43
Secured	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	290.00	290.00
Employees & pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	4.03	823.20	204.27
Unsecured	-	-	-	-	13.75	4,125.00	8.85	1,593.00	-	-	22.60	5,718.00	253.01	117.35	26,278.75	223.93
Dividends	-	-	-	-	1.90	570.00	-	-	-	-	1.90	570.00	300.00	9.55	2,613.00	273.61
Administration:											17.20	4,475.00	260.17	164.49	72,581.70	441.25
Appointment formalities	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	24.50	245.00
Case management	0.50	297.50	-	-	0.95	285.00	0.30	54.00	-	-	1.75	636.50	363.71	29.47	7,305.50	247.90
Reports to creditors, notices & decisions	-	-	-	-	2.60	780.00	2.25	405.00	-	-	4.85	1,185.00	244.33	14.65	3,871.00	264.23
Treasury, billing & funding	-	-	-	-	3.15	693.00	1.50	270.00	0.20	44.00	4.85	1,007.00	207.63	33.29	37,890.70	1,138.20
Tax	-	-	0.70	355.00	-	-	3.50	982.50	-	-	4.20	1,337.50	318.45	29.65	9,844.00	332.01
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	0.80	462.00	577.50
Closure	-	-	-	-	0.25	75.00	1.30	234.00	-	-	1.55	309.00	199.35	4.80	1,194.00	248.75
General	-	-	-	-	-	-	-	-	-	-	-	-	-	51.73	11,990.00	231.78
Total	0.50	297.50	0.70	355.00	22.60	6,528.00	17.70	3,538.50	0.20	44.00	41.70	10,763.00	258.11	317.67	109,329.90	344.16

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.

Building

Detailed SIP9 time cost analysis for the Period

Period from 24/09/2021 to 31/01/2022

Area of work	Partner		Manager		Executive		Administrator		Period total				Cumulative total as at Period end			
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of Assets:														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
Investigations:														0.90	217.00	241.11
General	-	-	-	-	-	-	-	-	-	-	-	-	-	0.90	217.00	241.11
Creditors:											22.95	5,391.00	234.90	110.05	21,405.00	194.50
Secured	-	-	-	-	-	-	-	-	-	-	-	-	-	0.75	217.50	290.00
Unsecured	-	-	-	-	9.00	2,700.00	12.45	2,241.00	-	-	21.45	4,941.00	230.35	100.10	18,937.50	189.19
Dividends	-	-	-	-	1.50	450.00	-	-	-	-	1.50	450.00	300.00	9.20	2,250.00	244.57
Administration:											10.55	2,524.00	239.24	126.66	25,364.45	200.26
Case management	-	-	-	-	0.60	180.00	0.30	54.00	-	-	1.00	252.00	252.00	18.17	4,576.00	251.84
Reports to creditors, notices & decisions	-	-	-	-	2.60	780.00	1.80	324.00	-	-	4.40	1,104.00	250.91	13.35	3,547.00	265.69
Treasury, billing & funding	-	-	-	-	1.75	385.00	1.20	216.00	0.20	44.00	3.15	645.00	204.76	22.51	1,030.20	45.77
Tax	-	-	0.10	55.00	-	-	0.80	240.00	-	-	0.90	295.00	327.78	15.20	2,308.50	151.88
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	1.40	790.00	564.29
Closure	-	-	-	-	0.25	75.00	0.85	153.00	-	-	1.10	228.00	207.27	5.75	1,533.00	266.61
General	-	-	-	-	-	-	-	-	-	-	-	-	-	50.28	11,579.75	230.31
Total	-	-	0.10	55.00	15.70	4,570.00	17.50	3,246.00	0.20	44.00	33.50	7,915.00	236.27	242.16	45,682.05	188.64

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.

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 (£)
Category 1 expenses			
Postage	0	105	105
Stationary & Postage	0	390	390
Quantity Surveyors Fees			
Craigdam Services Limited	0	42,263	42,263
Legal Fees			
Temple Bright LLP	0	27,795	27,795
Group costs reallocation	0	6,225	6,225
Corporation Tax	0	50	50
Statutory Advertising			
Courts Advertising Limited	85	170	170
Storage Costs	0	96	96
Irrecoverable VAT	36	36	36
Bank Charges	26	26	26
Total expenses	147	77,156	77,156

Building

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses			
Postage	0	17	17
Printing & Stationery	0	145	145
Quantity Surveyors Fees			
Craigdam Services Limited	0	3,956	3,956
Statutory Advertising	85	170	170
Storage Costs	0	52	52
Bank Charges	26	26	26
Irrecoverable VAT	27	27	27
Total expenses	138	4,393	4,393

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 category 2 expenses have been incurred in the liquidations.

Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service. 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.

To the extent that services have been enlisted from Grant Thornton UK LLP's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the Work done by the Joint Liquidators and their team during the Period section above.

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.

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.

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.