
BROOKMANN HOME LIMITED - IN LIQUIDATION ("THE COMPANY")

Company Number: 07568206

**Registered Office: St James Building, 79 Oxford Street,
Manchester, M1 6HT**

**Trading Address: 5 Universal Square, Devonshire Street,
Manchester, M12 6JH**

High Court of Justice 3939 of 2013

**Progress Report pursuant to Rule 4.49B of The Insolvency Rules
1986**

Period: 9 October 2015 to 8 October 2016



Important Notice

This progress report has been produced by the Liquidator of the Company to comply with his statutory duty to report to creditors on the progress of the liquidation

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TO ALL CREDITORS OF BROOKMANN HOME LIMITED - IN LIQUIDATION ("THE COMPANY")

I refer to my appointment as Liquidator of the Company taking over the administration from the Official Receiver with effect from 9 October 2013 and write in order to provide a Progress Report pursuant to Rule 4 49B of the Insolvency Rules 1986

This Progress Report covers the period 9 October 2015 to 8 October 2016 ("the Period")
The Progress Report for the Period is broken down as follows

- 1 Progress during the Period
- 2 Liquidator Remuneration
- 3 Disbursements
- 4 Creditor Rights to Challenging Liquidator Remuneration and Expenses
- 5 Liquidator's Duties and Execution of Functions
- 6 Other Matters
- 7 Enclosures

To assist creditors by affording greater transparency as to my duties and the way in which I would typically execute the same, at section 5 of the Progress Report the same is set out in some detail

To set this report in context, I would stress to creditors that a Liquidator enters office as a relative stranger. He or she has a duty to be efficient, vigorous and unbiased. Further, a Liquidator owes fiduciary duties to the creditors as a whole

1. PROGRESS DURING THE PERIOD

1.1 Asset Realisation

(a) Realisation of known disclosed assets

The Official Receiver's report to creditors dated 11 September 2013 indicated the Company did not have any assets capable of recovery

(b) Further Asset Realisation

Please see the attached Receipts and Payments account for the Period

There have been no asset realisations during the Period

The benefit to creditors of time spent realising assets assists to potentially increase funds which may be available for creditors

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

1.2 Information Gathering

As any Liquidator enters office as a relative stranger one of the significant aspects of the case will have been to obtain and where necessary reconstruct the books, papers and records of the Company. The benefit to creditors of this is explained in detail in Section 5 of this report as well as being necessary to assist with the investigations detailed below

(a) Books and records

Prior to the Period I sought to retrieve the Company's books and records from the directors in order to review the same to investigate the Company's affairs. The directors have stated that the Company never commenced trading and that there are no records to be handed over.

(b) Accountants' files

Prior to the Period I requested the files of UHY Hacker Young in order to review the same to investigate the Company's affairs. Prior to the Period, files have been received and have been reviewed to investigate the Company's affairs. These files have been useful to understand the Company's accounting policies, procedures and breakdowns of figures concerning the Company's transactions.

(c) Solicitors' files

Prior to the Period I requested the files of Irwin Mitchell LLP and Freeths LLP in order to review the same to investigate the Company's affairs. The files have been received and have been reviewed to investigate the Company's affairs.

(d) Banks' files

Prior to the Period, I entered into correspondence with HSBC Bank Plc and Leumi Bank to request the closure of the Company's bank accounts and for any closing balance to be remitted to the Liquidation estate. I had also requested the Company's transaction schedule, as well as any further correspondence the bank holds in respect of the Company.

Prior to the Period, the information was received from the banks.

(e) Other Agents holding records of the Company

Prior to the Period, I requested the files of Blue Finn Group, a third party who appeared to have provided insurance to the Company, in order to review the same to investigate the Company's affairs.

The files have been received and have been reviewed to investigate the Company's affairs.

The time costs incurred in undertaking this work in the period can be seen in the enclosure at Section 7.2 of this report.

1.3 Investigations

The Company does not appear to have filed statutory accounts.

It was stated in my previous progress report dated 3 November 2015 that I had instructed solicitors, Squire Patton Boggs, on a time cost basis in relation to funds that appear to have been transferred from the Company bank account to the Company's Directors prior to Liquidation.

I considered it necessary to instruct further solicitors to consider this case further.

I am currently in correspondence with new solicitors with regards to the aforementioned transactions. This matter is ongoing.

The rationale for the investigations is explained in some detail in Section 5 of this report in terms of the potential benefit to creditors

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

1.4 Litigation

There has been no litigation in this case to date save that a letter of claim was issued to the two former Directors concerning monies from the Company amounting to £507,500 paid to Mr Mann and £536,500 to Mr Johnson

The benefit to creditors from any future litigation would be to either assist in the investigations or alternatively to swell the assets of the liquidation

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

1.5 Outstanding Matters

My solicitors are continuing to act on a time cost basis in relation to the matters mentioned in the investigation section above. There are no funds currently to pay a dividend to creditors

1.6 Statutory, Regulatory and Administrative Work

As the administration of a Liquidation is a developing process, the following will not necessarily be a comprehensive list of the actions

During the Period I have carried out a number of statutory duties which will usually have included the following

Statutory

- (a) Issuing statutory notifications to creditors including notification of appointment
- (b) Calculating the insolvency practitioners bond and submitting the Bordereau in accordance with Section 390 of the Insolvency Act 1986 and reviewing and updating the level of bond when necessary
- (c) Settling expenses incurred in the liquidation
- (d) Carrying out all necessary investigations in order to enable me to prepare reports to creditors on an annual basis
- (e) Convening and holding general meetings of creditors and members
- (f) Preparing reviewing and issuing annual Progress Reports to creditors and members
- (g) Filing statutory Returns at Companies House

Regulatory

- (a) Carrying out investigations as required by the Insolvency Act 1986 and as set out in the Best Practice Guidelines of SIP2
- (b) Administering six monthly case reviews to monitor case progression
- (c) Opening, maintenance and managing the office holder's estate bank account and cash book

Administrative

- (a) Setting up physical and electronic case files

- (b) Setting up the case on the practices electronic case management system and entering the data
- (c) Dealing with all routine correspondence and emails relating to the case and giving instructions to the staff to undertake the work
- (d) Undertaking regular bank reconciliations of the bank account containing estate funds
- (e) Overseeing and controlling the work done on the case by case administrators
- (f) Preparing for submission to HM Revenue & Customs Corporation Tax Returns

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report

1.7 Creditor Claims

All claims that have been received have been noted on the case and creditors should note that adjudication will take place if I am in a position to issue a dividend to such a class of creditor. Time has been spent in dealing with creditors enquiries will have been both by correspondence and by telephone.

Secured Creditors

The Company appears to have granted a debenture to Aldermore Invoice Finance and Leumi ABL Limited. I do not appear to have received a claim from either creditor.

Prescribed Part

Section 176A(1)(a) requires me as Liquidator to set aside the prescribed part of the Company's net property for the satisfaction of unsecured debts. "Net property" means the amount which would, if it were not for this provision, be available to floating charge holders (i.e. after accounting for preferential debts and the cost of realisation). The prescribed part is 50% of the first £10,000 and 20% of the remaining net property (up to a maximum of £600,000).

As Liquidator I will not be required to set aside the prescribed part if

- The net property is less than £10,000 and think that the cost of distributing the prescribed part would be disproportionate to the benefit,
- Or if the net property is more than £10,000, if the provision is dis-applied by the court on the application of the liquidator on cost-benefit grounds
- Or if the charge was created before 15 September 2003

There are currently no funds available to creditors and as such I estimate the prescribed part is £0.00

Preferential Creditors

The Company appears to have no preferential creditors.

Unsecured Creditors

Unsecured creditors' claims have been received totalling £2,003,964.99 compared to the Official Receiver's report to creditors which disclosed £10,055 in the way of known liabilities.

The time costs incurred by me and my staff in undertaking this work in the Period can be seen in the enclosure at Section 7.2 of this report.

The benefit to creditors of this work is, amongst other things, to ensure that creditors in the correct amounts have the prospect of benefitting from any distribution to creditors

I can advise that my investigations are continuing into the Company's affairs

1 8 Unrealised Assets

I am not aware of any assets of the Company that remain unrealised

2 LIQUIDATOR REMUNERATION

At a meeting of creditors convened on 10 December 2013 the Company's creditors approved my remuneration on a time costs basis

Enclosed with this Progress Report is a breakdown of time costs incurred by my staff and I in attending to the administration of the Company's estate during the Period. These time costs total £3,231.40 in respect of 17.8 hours at an average hourly rate of £181.54

I have also attached a breakdown of my time costs since the date of my appointment on 9 October 2013. These costs total £41,563.60 in respect of 144.3 hours at an average hourly rate of £288.04

There have been insufficient realisations for me to draw any remuneration to date

I attach to this report a detailed breakdown of my time costs to date by category of work undertaken. The following table illustrates how the time shown on this detailed breakdown is categorised

Category	Category Code
Administration and Planning	100-199
Investigations	200-299
Realisation of Assets	300-399
Creditors	500-599

A summary of the work carried out in each category is provided below

2 1 Administration & Planning

This category would include such tasks as general correspondence, correspondence with banks, accountants and other third parties to retrieve their files in respect of the Company, the preparation of the Company's corporation tax returns and cashing matters as well as statutory requirements that I am obliged to undertake pursuant to the Insolvency Act 1986 and associated legislation

This category will also include the day-to-day administration of the liquidation estate, the performance of bank reconciliations and compliance reviews, the banking of cheques and maintenance of accurate financial records for the estate, applications for VAT refunds (where applicable) and the filing and retrieval of documents from archive

"Emails" will involve a wide number of matters across many work categories including but not limited to correspondence with agents, solicitors, directors, accountants and banks as well as internal correspondence relating to the planning of the case and delegation of tasks

"Internal Memo" involves correspondence between members of my office relating to the administration and investigation of the Company's affairs

2.2 Investigations

This category will include correspondence with banks, accountants and other third parties in relation to their dealings with the Company and the review of any files or information received which may relate to the Company's affairs. It will also involve correspondence with the Company's directors and their solicitors, where relevant.

This category will also include the review of the Company's bank records for payments made to or on behalf of any connected entities, including directors, and will where applicable include correspondence with solicitors instructed by me.

2.3 Realisations of Assets

This category would include work undertaken in order to attempt to realise any assets of the Company, including correspondence with agents and solicitors under my instruction.

2.4 Creditors

This category would include preparing statutory progress reports, taking telephone calls from creditors, dealing with incoming correspondence from creditors, and holding any creditor meetings.

A copy of the guide for creditors can be requested from my office and includes details on office holder remuneration. Alternatively this guide may also be accessed along with the latest version of Statement of Insolvency Practice Number 9 ("SIP 9") (England and Wales) at the R3 website.

<https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w>

SIP 9 can also be accessed at our website <http://www.ocinsolvency.com/> in the Technical Information section. If for any reason neither of those links work, then alternatively you should be able to obtain the SIP 9 from the following <http://www.icaew.com/technical/insolvency/insolvency-regulations-and-standards/statements-of-insolvency-practice-sips-england>.

3 DISBURSEMENTS

I have not incurred any disbursements on account in the Period.

4 CREDITOR RIGHTS TO CHALLENGING LIQUIDATOR REMUNERATION AND EXPENSES

Creditors are entitled under Rule 4.49E of the Insolvency Rules 1986, within 21 days of the receipt of this report (secured creditor or an unsecured creditor with concurrence of at least 5% in value of the unsecured creditors or any unsecured creditor with the permission of the court) to request further information from me regarding my remuneration and expenses which have been detailed in this progress report.

Pursuant to Rule 4.131 of the Insolvency Rules 1986, creditors (secured creditor or an unsecured creditor with concurrence of at least 10% in value of the unsecured creditors or any unsecured creditor with the permission of the court) have a right to challenge my remuneration and expenses via application to Court on the grounds that the remuneration charged or the expenses incurred by me as set out in this report are, in all the circumstances, excessive or, the basis fixed for remuneration is inappropriate.

5 LIQUIDATOR'S DUTIES AND EXECUTION OF FUNCTIONS

5 1 Liquidator Duties

I have a number of statutory duties which apply as follows

5 7 1 Duty to call meetings when requisitioned in accordance with the Insolvency Rules

5 7 2 Duty of notification via advertisement of the appointment and the convening of creditors meetings

5 7 3 Duty to provide annual progress reports to creditors and file the same at Companies House

5 7 4 Duty to provide information to the Official Receiver

5 7 5 Duty to collect the Company's assets

5 7 6 Duty to realise assets and discharge liabilities

5 7 7 Duty to discover who the creditors of the Company are and the amount of their claims

5 7 8 Duty to meet the prescribed requirements for the provision of security (referred to as a bond) for certain types of losses in relation to the insolvent estate

5 7 9 Duty to manage and administer the insolvent estate and its funds

It is the primary duty of a liquidator of a company to collect its assets with a view to discharging its liabilities to the extent the assets permit. To perform that function the liquidator needs information. The companies legislation has for many years given a liquidator power to obtain it from those who can be expected to have relevant information.

I am obliged under Section 144 of the Insolvency Act 1986 to take into my custody and control the Company's property, which includes its books, papers and records as defined in Section 436 of the Insolvency Act 1986.

A Liquidator enters office as a relative stranger to the Company and I am required pursuant to SIP 2 to investigate and reconstitute knowledge of the Company. SIP 2 states as follows:

" an office holder has a duty to investigate what assets there are (including potential claims against third parties including the directors) and what recoveries can be made locate the company's books and records (in whatever form), and ensure that they are secured "

A full copy of SIP 2 can be downloaded from the Technical section of www.ocinsolvency.com

In the satisfaction of reconstituting knowledge of the Company I am obliged to consider any claims capable of swelling the Company's assets. I would therefore need to seek to identify, discover and recover the Company's property. To undertake that exercise I will need to obtain the books and records for the Company from its Officers and if relevant its agents. Whilst there are many and varied statutory functions of a liquidator, obtaining the books and records is important as in some cases without the same it can be difficult to identify the assets with sufficient specificity to produce any recoveries.

This is a compulsory liquidation and therefore pursuant to Section 143 of the Insolvency Act 1986 I have a duty to furnish and assist the Official Receiver with such information as may be reasonably required for the purposes of carrying out his or her functions in relation to the winding up. I am also obliged pursuant to Section 218 of the Insolvency Act 1986 to report to the Official Receiver any apparent criminal offences in relation to the Company by any past or present officer or any member of the Company.

5.2 Books and Records

By virtue of Section 386(3) of the Companies Act 2006 the Company's accounting records should have contained daily entries confirming details of all monies received and paid by the Company. In addition the same should have contained a record of the assets and liabilities of the Company.

Without this information I may be unable to independently verify what assets both exist and or should exist and only be in a position to collect disclosed assets.

5.3 Fulfilling the Liquidator's Functions

This is a compulsory liquidation and I have not had any prior dealings and or introduction to the Company through its Directors. Ordinarily it will be necessary for me to conduct an information gathering exercise to ideally obtain the books and records and also where possible to obtain the Director's cooperation via completion of a questionnaire to obtain data on the Company.

There are usually a number of sources of the Company's books, papers and records as follows:

- 5.3.1 the Company's officers such as its Directors,
- 5.3.2 the Company's accountants who may and often will have acted as its tax agents,
- 5.3.3 the Company's bankers who may and often will have acted as its agents in the processing of transactions,
- 5.3.4 the Company's solicitors who may have acted as agents.

Accordingly, I would usually aim to call up the files of the Company from those typical sources. Often the information gathering process is time consuming with entitlement to information a point often debated.

Once information is obtained it would usually be catalogued and then reviewed to investigate the Company's affairs, dealings and property.

If there are any matters that arise from a review of the same that lead me to not have a satisfactory understanding of the Company's financial affairs or information is incomplete, then it may be necessary for me to interview some or all of the Directors. Investigations generally may well involve contacting third parties as part of the process of unscrambling the Company's dealings.

My investigations into the Company's affairs will generally have regard to any transactions or trading that appear capable of giving rise to greater realisations for creditors. The provisions under the Insolvency Act 1986 and Companies Act 2006 which may enable me as Liquidator to effect the same would include but not necessarily be limited to the following:

- Section 212 of the Insolvency Act 1986 - Misfeasance and Breach of Duty
- Section 213 of the Insolvency Act 1986 - Fraudulent Trading
- Section 214 of the Insolvency Act 1986 - Wrongful Trading
- Section 238 of the Insolvency Act 1986 - Transactions at an Undervalue
- Section 239 of the Insolvency Act 1986 - Preferences
- Section 423 of the Insolvency Act 1986 - Transactions defrauding creditors
- Section 847 of the Companies Act 2006 - Unlawful Dividends

Directors owe companies fiduciary duties and as a result of their duty of loyalty, to act within their powers, avoid conflicts of interest and to promote the success of the Company, they have a duty to disclose any of the above that give rise to a breach of those duties

If any creditor is aware or becomes aware of the existence of any transactions or trading that they consider to be consistent with the above or of concern generally, then please contact my office to afford me details of the same for my consideration

6 OTHER MATTERS

Should any Creditor reasonably require further particulars in relation to any aspect of the conduct of my administration then please submit such requests in writing to this office. The same will be considered and if appropriate further information may be furnished such that you may reasonably require the same

Insolvency Code of Ethics

As I am an insolvency practitioner, by virtue of Statement of Insolvency Practice Number 1, which can be viewed with reference to <https://www.gov.uk/government/collections/statements-of-insolvency-practice-for-insolvency-practitioners>, I should inform creditors that I am bound by the Insolvency Code of Ethics, which can be viewed with reference to <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> when carrying out all professional work relating to an insolvency appointment. I should if requested, provide details of any threats identified to compliance with the fundamental principles (Integrity, Objectivity, Professional competence and due care, Confidentiality and Professional behaviour) and safeguards applied. If any creditor considers that there is any threat (perceived or otherwise) to such compliance then I would be grateful if they could contact me in writing and notify me accordingly of their considered view in respect of the same.

A liquidator has a duty to be efficient, vigorous and unbiased

In relation to any internet links identified above which appear for any reason to be out of date please contact my office and I shall be happy to afford creditors details of any updated link in order that such documents can be reviewed and downloaded

7 ENCLOSURES

The following are enclosed for your attention

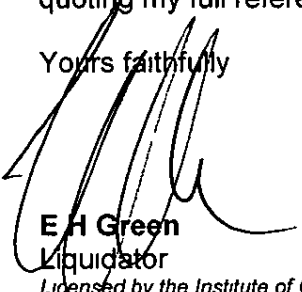
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7.5 Detailed breakdown of time costs by category of work undertaken since my appointment

Any queries with regard to this Progress Report must be submitted in writing to this office quoting my full reference

Yours faithfully



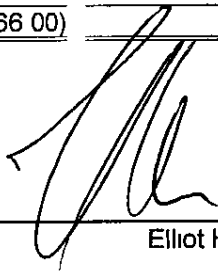
E H Green
Liquidator

Licensed by the Institute of Chartered Accountants in England & Wales

15 November, 2016

**Brookmann Home Limited
(In Liquidation)**

Liquidator's Abstract Of Receipts And Payments

	Statement of affairs £	From 09/10/2015 To 08/10/2016 £	From 09/10/2013 To 08/10/2016 £
RECEIPTS			
		0 00	0 00
PAYMENTS			
Official Receiver's Fee		0 00	1,070 00
Secretary of State Fee		66 00	242 00
		66 00	1,312 00
BALANCE - 08 October 2016		(66.00)	(1,312.00)
MADE UP AS FOLLOWS			
ISA		(66 00)	(1,312 00)
		(66 00)	(1,312 00)
Note			
			 Elliot Harry Green Liquidator

SIP 9 - Time & Cost Summary

Period 09/10/15 08/10/16

Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	0 20	0 00	0 20	8 30	8 70	1,328 60	152 71
Investigations	1 30	0 00	0 00	1 90	3 20	860 80	269 00
Realisations of assets	0 60	0 00	0 00	0 00	0 60	270 00	450 00
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 00	0 00	0 00	5 30	5 30	772 00	145 66
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Hours	2 10	0 00	0 20	15 50	17 80	3,231 40	181 54
Total Fees Claimed						0 00	

Sub Analysis in Period

100	Admin & Planning	0 20	30 00
104	Reviews	4 40	660 00
113	Our solicitors correspondence	0 30	65 80
118	Cashbook / Cashier / Cheque Matters	0 10	15 00
121	Filing	1 10	170 00
123	WIP and SIP9 Breakdown Reconciliations	0 20	30 00
125	Corporation Tax Return	0 20	30 00
128	Review of case administrators work	1 40	210 00
135	HMRC Correspondence	0 70	72 80
136	Companies House Correspondence	0 10	45 00
202	Correspondence With Solicitors	0 10	45 00
206	Review Company Records	1 40	210 00
215	Our solicitors correspondence	0 70	285 00
228	Internal Emails	0 20	30 00
236	Administrator Instruction on Investigation Matters	0 80	290 80
310	Our solicitors correspondence	0 60	270 00
500	Creditors	0 20	30 00
503	Creditors Reports	4 60	690 00
512	Correspondence with creditors	0 50	52 00
		17 80	3,231 40

SIP 9 - Time & Cost Summary

Period 09/10/13 08/10/16

Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	14 50	1 40	0 80	41 80	58 50	12,835 20	219 41
Investigations	49 40	5 30	0 00	15 80	70 50	25,529 40	362 12
Realisations of assets	1 60	0 00	0 00	0 00	1 60	720 00	450 00
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	1 50	0 20	0 00	12 00	13 70	2,479 00	180 95
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Hours	67 00	6 90	0 80	69 60	144 30	41,563 60	288 04
Total Fees Claimed						0 00	

Sub Analysis in Period

100	Admin & Planning	1 10	165 00
102	Telephone Calls	7 00	1,530 00
104	Reviews	10 90	2,475 00
106	General Correspondence	7 00	2,077 40
107	Case Opening	11 40	1,584 60
109	Opening Review	1 20	540 00
110	IPS Diary Update	0 10	17 50
111	Other	0 20	20 80
112	Incoming correspondence	0 60	150 00
113	Our solicitors correspondence	1 70	384 40
116	Official Receiver correspondence	0 20	90 00
117	Internal Memo	5 10	1,956 10
118	Cashbook / Cashier / Cheque Matters	0 40	65 00
119	Correspondence with Debtor/Director	0 20	30 00
120	Emails	0 30	40 40
121	Filing	5 20	785 40
123	WIP and SIP9 Breakdown Reconciliations	0 20	30 00
124	Internal discussion	0 30	75 00
125	Corporation Tax Return	1 00	150 00
126	VAT Returns	0 10	15 00
128	Review of case administrators work	2 70	415 00
130	Archiving	0 50	75 00
131	Amend Audio Typing	0 10	25 00
135	HMRC Correspondence	0 90	93 60
136	Companies House Correspondence	0 10	45 00
201	Correspondence With Banks	2 50	627 40
202	Correspondence With Solicitors	13 50	4,457 60
203	Correspondence With Accountants	11 30	4,159 80
204	Review Solicitors Files	0 50	95 00
205	Review Accountants Files	3 50	1,575 00
206	Review Company Records	3 80	1,170 00
212	Conference With Counsel	1 70	765 00
214	Incoming correspondence	0 20	50 00
215	Our solicitors correspondence	15 30	6,187 40
218	Official Receiver correspondence	0 80	360 00
220	Correspondence with Debtor / Director	10 40	3,496 60
221	Telephone Calls	5 90	2,239 80
228	Internal Emails	0 20	30 00
229	Enquiry and Investigation Correspondence	0 10	25 00
236	Administrator Instruction on Investigation Matters	0 80	290 80
301	Correspondence With Agents	0 20	90 00
308	Other	0 80	360 00
310	Our solicitors correspondence	0 60	270 00
500	Creditors	0 20	30 00
501	Proofs Of Debt	0 60	90 00
503	Creditors Reports	8 20	1,290 00
505	Creditors Enquiries/Response	0 20	50 00
506	Creditors Meetings	1 30	345 00
512	Correspondence with creditors	3 20	674 00
		144 30	41,563 60