

Section 106

Return of Final Meeting in a Creditors' Voluntary Winding Up

S.106

Pursuant to Section 106 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

06252830

Name of Company

A & R Services (M & E) Limited

+-We

Simon Franklin Plant, 9 Ensign House, Admirals Way, Marsh Wall, London, E14 9XQ

Daniel Plant, 9 Ensign House, Admirals Way, Marsh Wall, London, E14 9XQ

Note The copy account must be authenticated by the written signature(s) of the Liquidator(s)

1 give notice that a general meeting of the company was ~~duly held on~~/summoned for 21 April 2015 pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of, and that ~~the same was done accordingly~~ no quorum was present at the meeting.

2 give notice that a meeting of the creditors of the company was ~~duly held on~~/summoned for 21 April 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up the company has been conducted and the property of the company has been disposed of and that ~~the same was done accordingly~~ no quorum was present at the meeting

The meeting was held at 9 Ensign House, Admiral's Way, Marsh Wall, London, E14 9XQ

The winding up covers the period from 23 May 2012 (opening of winding up) to the final meeting (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

Since no quorum was present, no resolutions could be passed with the result that the creditors did not object to the Liquidator's release

Signed

Date 21 April 2015

S F P
9 Ensign House
Admirals Way
Marsh Wall
London
E14 9XQ

Ref ARS0002/SFP/DXP

THURSDAY



A45WYFPD

A21

23/04/2015

#296

COMPANIES HOUSE

Strictly Private and Confidential

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

**Simon Franklin Plant
MIPA FABRP**

**Daniel Plant
MIPA FABRP**

**SFP
9 Ensign House
Admirals Way
Marsh Wall
London
E14 9XQ**

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This report has been written and presented for the sole purpose of complying with the relevant provisions of the Insolvency Act 1986 and the Enterprise Act 2002. It may not be disclosed, disseminated or copied without our prior written permission, other than to those entitled under statute or otherwise as ordered by the Court, and no liability will be accepted to any other person or party who acts or refrains from acting on its contents.

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1. Introduction

- 1.1 This Final Report is prepared pursuant to Rule 4.126 of the Rules as laid before the meetings of members and creditors convened pursuant to Section 106 of the Act. It covers both the Review Period (i.e. the period since the Last Report to the date of the final meetings) and the Liquidation as a whole.
- 1.2 Creditors received the Last Report dated 7 July 2014, which advised that the only matters preventing closure of the Liquidation were to obtain the relevant clearances and the ongoing investigations into the affairs of the Company. These have been finalised and it is now appropriate to conclude the Company's Liquidation and for the Joint Liquidators to obtain their release.
- 1.3 Attached at **Appendix I** are definitions and further details of the terms used in this report and at **Appendix II** is a summary of statutory information on the Liquidation.

2. Asset Realisations

- 2.1 Attached at **Appendix III** is the Joint Liquidators' Final Receipts and Payments Account for the Review Period and for the Liquidation as a whole. The contents are in the main self-explanatory. No funds were held with the Secretary of State and therefore no such account has been reconciled.

The Sale of the Company's Assets

- 2.2 As previously reported, the Company's business and assets were sold to the Purchaser during the Administration for £75,000, payable on a deferred basis. A total of £67,800 was collected during the Administration.
- 2.3 During the Administration, the Purchaser advised the Joint Administrators that due to the Company's internal systems not being updated, the value of the work in progress had been overstated.
- 2.4 The Valuation Agents were instructed to review the position. Following their review, the Valuation Agents advised the Joint Administrators that certain work in progress may have been completed before their appointment.
- 2.5 Following the advice from the Valuation Agent, the Joint Administrators agreed that a reduction of the sales consideration totalling £4,950 would be granted. This was granted on the basis that the Purchaser settled all outstanding payments, save for the final scheduled payment.
- 2.6 The final payment totalling £2,250, representing the balance of the sale consideration, has been collected during the Liquidation.

Debtors

- 2.7 SFP Recoveries undertook collections of the remaining sales ledger totalling £37,302 following reassignment from Venture.
- 2.8 Funds totalling £2,965 have been collected from the reassigned ledger during the Liquidation.
- 2.9 SFP Recoveries confirmed that the remaining ledger is uncollectable due to deficient books and records, debtors entering insolvency regimes and debts being paid prior to the former Joint Administrators' appointment.

Surplus from Administration

2.10 The Joint Administrators' bank account was closed and the closing balance of £12,402 was transferred to the Liquidation account

Other Assets / Issues

2.11 A VAT refund totalling £142 has been received

2.12 Credit interest of £8 has been earned on estate funds held at Allied Irish Bank (GB) £2 has been received in the Review Period

2.13 Funds totalling £3,802 were recovered since the Last Report as a result of the investigations undertaken into the affairs of the business by SFP Corporate Solutions. Further details of the investigations can be found in **Section 3** below

2.14 As previously advised, the statutory provisions relating to the prescribed part do not apply in this case, as there was no debt owing to a secured creditor with a floating charge debenture created after 15 September 2003

3. Investigations

3.1 SFP Corporate Solution's investigations centred on funds paid to a creditor before the appointment of the Joint Administrators and a potential repayment due in relation to a director's loan account

3.2 Following receipt of further information in relation to the loan account, SFP Corporate Solutions advised that there was no claim and this was dropped

3.3 The creditor claimed a right to set off its claim in the Company's Liquidation against the amounts paid to it pre appointment

3.4 Following correspondence and discussions with Solicitors, it was decided that it was not in the best interests of the creditors as a whole to pursue the full claim further due to the costs of pursuing the claim. The set off was subsequently agreed and the balance of funds have now been received as detailed in **Section 2.13** above

4. The Joint Liquidators' Remuneration

4.1 In accordance with Rule 4.127(5A) of the Rules, the basis of remuneration as agreed in the Administration applied in the Liquidation. As reported in their Final Report, the Joint Administrators' fees had been fixed by reference to the time properly given by the Joint Administrators and their staff. Consequently, this basis applied similarly to the Joint Liquidators' remuneration

4.2 In addition, the basis of calculation and payment of certain other costs were approved in the Administration and, by application of the same principle (as provided for in SIP9), the Joint Liquidators were authorised to make such payments, as described further in **Section 5** below

4.3 At **Appendix IV** is a breakdown of the time costs between the grades of staff allocated to the administration and the investigation of this matter for the Review Period, totalling £5,653, a summary of

the time costs for the Liquidation period as a whole, and the total fees paid. The charge out rates of the Joint Liquidators and their staff are detailed in **Appendix V**

- 4.4 These time costs exclude any time spent between the issuing of the draft final report to creditors and the holding of the final meetings. It is anticipated that the time costs incurred in this period and those to the date of this report that remain undischarged will not be paid, as all funds already have been used to defray the costs of the winding up.
- 4.5 Creditors may access a Guide to Liquidators' Fees at <http://panel.sfpgroup.com> or a hard copy will be provided on request.

5. The Joint Liquidators' Expenses

- 5.1 As advised in the Last Report, any remuneration and expenses of the Joint Administrators that remained unpaid were charged on and payable out of the funds and assets transferred to the Joint Liquidators' control. As detailed in the Joint Liquidators' Final Receipts and Payments Account attached at **Appendix III**, payments on account of these expenses have been made and the remaining sums payable, totalling £25,983, will not be discharged.
- 5.2 It is a statutory requirement that the Joint Liquidators report all expenses incurred in the Review Period. Creditors will note that information on expenses incurred and paid during the Review Period is provided in the attached Receipts and Payments account.
- 5.3 As described in **Section 4.2** above, the Joint Liquidators have been authorised to pay the Associated Entities' costs and their firm's disbursements from the funds held in the insolvent estate. Information on the bases of these fees and other costs is provided at **Appendix V**.
- 5.4 The following appendices provide breakdowns of the time costs incurred by the Associated Entities over the Review Period to date, a summary of the time costs for the Liquidation period as a whole, and the total fees paid from the insolvent estate.

<u>Associated Entity</u>	<u>Appendix</u>
SFP Corporate Solutions	VI
SFP Property	VII
SFP Datastore	VIII

- 5.5 In addition, the following expenses were incurred by SFP and the Associated Entities during the Review Period.

<u>Party</u>	<u>Expenses incurred</u>
SFP	£63
SFP Datastore	£149

- 5.6 Creditors will note from the Final Receipts and Payments Account that not all the costs described above have been discharged in full. Given the limited realisations in this case, no further payments in respect of these costs are anticipated.


6. Outcome for Creditors

- 6.1 There were insufficient funds to pay a dividend to any class of creditor, as all realisations have been used to defray the expenses of the winding up.

7. Conclusion

7.1 The holding of the final meetings of members and creditors concludes the Joint Liquidators' administration of this winding up. Should you have any questions or queries regarding this report, please contact the Senior Administrator dealing with this matter, Calvin Beetar, on 020 7538 2222 or by email on calvinb@sfpgroup.com

Dated this 21 April 2015



Simon Plant
Joint Liquidator

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX I

- **Definitions and Further Details**

DEFINITIONS

Independent Parties instructed to assist with the Liquidation

Valuation Agent	Edward Symmons LLP
Solicitor	Wallace LLP

Entities associated with SFP

SFP Corporate Solutions	SFP Corporate Solutions Limited
SFP Recoveries	SFP Recoveries Limited
SFP Property	SFP Property Limited
SFP Datastore	SFP Datastore Limited
The Associated Entities	All or any of the above companies

Other Parties

The Company	A & R Services (M & E) Limited
The Joint Liquidators	Simon Franklin Plant and Daniel Plant
The Purchaser	A & R Services (Electrical S W) Limited
Venture	Venture Finance Limited
RPO	Redundancy Payments Office
HMRC	HM Revenue & Customs
BIS	The Department for Business, Innovation and Skills

References to Statutory and other Regulatory Provisions

The Act	The Insolvency Act 1986
The Rules	The Insolvency Rules 1986
TUPE	The Transfer of Undertakings (Protection of Employment) Regulations
CDDA	Company Directors Disqualification Act 1986
SIP	Statement of Insolvency Practice
CVL	Creditors' Voluntary Liquidation
The Final Report	The Joint Administrators' final progress report issued when the Company moved from Administration to CVL
The Last Report	The Joint Liquidators' last progress report
Review Period	Period covered by the Joint Liquidators' progress report

FURTHER DETAILS

Below are further details in respect of the work undertaken by the entities associated with SFP

Entity	Work Undertaken
SFP Corporate Solutions	Specialises in insolvency investigations, forensic accounting and independent business reviews
SFP Recoveries	Specialises in the collection of outstanding sales ledgers, providing reports in relation to debtor collections to parties with a vested interest and the appointed insolvency practitioner(s)
SFP Property	Specialises in providing assistance with all property related matters, including property valuations and dealing with formal and informal agreements in place
SFP Datastore	Deals with all aspects of the collection and storage of books and records and provides security services to ensure company assets remain secure
The ERA Department	Deals with all employee matters including verbal and written notifications to employees, the processing of employee claims and general employee queries

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX II

- **Statutory Information**

STATUTORY INFORMATION

A & R Services (M & E) Limited (In Liquidation)

Company Number	06252830
Registered Office	9 Ensign House Admirals Way Marsh Wall Docklands London E14 9XQ
Date of Appointment:	23 May 2012
Joint Liquidators:	Simon Franklin Plant and Daniel Plant SFP 9 Ensign House Admirals Way Marsh Wall London E14 9XQ

Creditors' Rights to Further Information and Challenge

Rule 4.49E of the Insolvency Rules 1986. Within 21 days of receipt of a progress report, a creditor may request the Liquidator to provide further information about the remuneration and expenses set out in the report. A request must be in writing and may be made by either a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors or the permission of the court.

Rule 4.131 of the Insolvency Rules 1986. Any secured creditor, or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors, or with the permission of the Court, may apply to the Court on the grounds that the remuneration or other expenses are excessive. Any such application must be made no later than 8 weeks after receipt of the relevant report.

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX III

- **The Joint Liquidators' Final Receipts and Payments Account**

A & R Services (M & E) Limited (in Liquidation)
Joint Liquidators' Receipts and Payments Account
for the period 23 May 2012 to 13 February 2015

S of A £	RECEIPTS	From 23 May 12 to 22 May 13	From 23 May 13 to 22 May 14	From 23 May 14 to 13 Feb 15	Receipts & Payments From 14 Feb 15 to 21 Apr 15	Outcome at 21 Apr 15
		£	£	£	£	£
-	Book Debts	2,964 98	-	-	-	2,964 98
12,402 00	Balance from Administration	12,402 16	-	-	-	12,402 16
7,500 00	Sale of Business and Assets	2,250 00	-	-	-	2,250 00
-	VAT Refund	142 34	-	-	-	142 34
-	Bank Interest Gross	3 45	2 16	1 98	-	7 59
-	Antecedent Transaction	-	-	3,801 82	-	3,801 82
19,902.00		17,762.93	2.16	3,803.80	-	21,568.89
	PAYMENTS					
	Joint Administrators' Remuneration	8,500 00	-	-	3,813 28	12,313 28
	SFP Corporate Solutions Limited Fees from Administration	2,000 00	-	-	-	2,000 00
	SFP Property Limited Fees from Administration	349 00	-	-	-	349 00
	SFP Datastore Limited Fees from Administration	90 00	-	-	-	90 00
	SFP Datastore Limited Disbursements from Administration	47 00	-	-	-	47 00
	SFP Property Limited Fees	151 00	-	-	-	151 00
	SFP Datastore Limited Fees	223 00	-	-	-	223 00
	SFP Datastore Limited Disbursements	40 00	-	-	-	40 00
	Joint Liquidators' Bordereau - Insolvency Risk Specialists	-	12 00	-	-	12 00
	Legal Fees - PDT Solicitors	4,500 00	-	-	-	4,500 00
	Legal Fees - Wallace LLP	-	-	1,500 00	-	1,500 00
	Debt Recovery Fees - Francis Wilks & Jones	264 03	-	-	-	264 03
	Statutory Advertising - Courts Advertising Limited	76 50	-	-	-	76 50
	Corporation Tax	-	-	3 08	-	3 08
		16,240 53	12 00	1,500 00	3,813 28	21,568 89
	Balance in Hand					-

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX IV

- **Breakdown of the Joint Liquidators' Time Costs**

A & R SERVICES (M & E) LIMITED (IN LIQUIDATION)

SUMMARY OF TIME AND CHARGE OUT RATES FOR THE PERIOD 23 MAY 2014 TO 13 FEBRUARY 2015

CLASSIFICATION OF WORK FUNCTION	Director	Senior Manager	Manager	Senior Administrator	Administrator	Assistant	Total	Average rate £	Total Costs £
Creditors									
Communication with Unsecured Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditor Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property - Negotiations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property - Professional Advice	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communication with Secured Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corporate Taxation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	3.60	4.30	8.60	0.70	26.90		
Average rate £ per hour	0.00	0.00	300.00	250.00	225.00	150.00	100.00	210.13	
Total Costs £	0.00	0.00	1,080.00	1,075.00	1,935.00	105.00	5,652.50		
Total costs from 23/05/2012 to 22/05/2014							15,710.00		
Total costs from 23/05/2012 to 13/02/2015							21,362.50		
Remuneration drawn on account							0.00		

See Appendix for Summary Charge Out Rates for staff

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX V

- **SFP and Associated Entities' Charge Out Rates and Bases of Disbursements**



Charge out Rates for SFP main practice and associated entities and Schedule of Expenses

SFP and the Associated Entities remuneration is calculated on an hourly time cost basis, divided into 6 minute units calculated as follows

Main Practice		SFP Corporate Solutions Limited		SFP Property Limited		SFP Recoveries Limited	
Grade	Rate p/hr	Grade	Rate p/hr	Grade	Rate p/hr	Grade	Rate p/hr
Director 2	500	Director	500	Director	350	Director	500
Director 1	450	Senior Manager 2	350	Senior Manager 2	275	Senior Manager 2	350
Senior Manager 2	350	Senior Manager 1	325	Senior Manager 1	250	Senior Manager 1	325
Senior Manager 1	325	Manager 2	300	Manager 2	225	Manager 2	300
Manager 2	300	Manager 1	275	Manager 1	200	Manager 1	275
Manager 1	275	Senior Administrator 2	250	Senior Administrator 2	175	Senior Administrator 2	250
Senior Administrator 2	250	Senior Administrator 1	225	Senior Administrator 1	155	Senior Administrator 1	225
Senior Administrator 1	225	Administrator 2	175	Administrator 2	135	Administrator 2	175
Administrator 2	175	Administrator 1	150	Administrator 1	115	Administrator 1	150
Administrator 1	150	Assistant	100	Assistant	100	Assistant	100
Assistant	100						

SFP Datastore Limited		Supporting Services	
Grade	Rate p/hr		
Storage Tasks (Retrieval and collection)	25	Hire of Security Personnel	£18.50 per hour
Staff costs		Mileage	£1.10 per mile
Inventorising and Additional	75	Chauffeuring Services	£1.35 per mile (£50 minimum)
Staff Costs			
		19p / box / week	
		21p / box / week	
		6p / box / week	
		£1.10 per mile	
		£22.50	
		£15.00	
		£25.00	
		£5 per box	

Retrieval Rates Guide

- Box Storage
- A4
- A3
- Transit Cases
- Retrieval costs from site
- Same Day Delivery (up to 10 items / £1.50 per item thereafter)
- Next Day Delivery (up to 10 items / £1.50 per item thereafter)
- Delivery to third party offices (up to 10 items / £1.50 per item thereafter)
- Provision of archive boxes



A minimum period of 2 years' storage is charged up front in respect of all Administration appointments at a rate of £20.80 per box held. In addition, a destruction charge of £9 per box is also charged up front.

The minimum charge is based on the assumption that the Administration will continue for a period of one year, plus the requirement to then hold records for a further period of one year once the Company has been dissolved. In the event that the Administration is concluded early, the Company is dissolved early and the records are held for less than the anticipated two year period, any fees billed and paid in advance will be credit noted and the funds repaid to the estate as necessary. In the event that the Administration is extended, any additional charges incurred by SFP Datastore Limited will be paid as they are incurred.

Direct Expenses (Category 1 Disbursements)	
Category 1 Disbursements as defined by SIP 9, which can be specifically identified as relating to the administration of the case will be charged to the estate at cost, with no uplift. These include, but are not limited, to such terms as advertising, bonding and other insurance premiums and properly reimbursed expenses.	

Indirect Expenses (Category 2 Disbursements)			
Stationery / Photocopying	Per page / envelope (£)	Postage	Postage rate (£)
1 page of headed paper	0.12	Postage - 1 st class (small)	0.47
1 page of continuation paper	0.10	Postage - 1 st class (large)	0.71
1 page of photocopying paper	0.02	Postage - 2 nd class (small)	0.33
Envelopes (all sizes)	0.10	Postage - 2 nd class (large)	0.58
		Other	Mileage incurred as a result of necessary travel is charged at the HM Revenue & Customs approved rate of 45p per mile.
			Searches and downloads of documents filed at Companies House are charged at £10 per appointment.
The Associated Entities may also incur direct expenses, such as courier charges and Land Registry fees, which will be charged to the insolvent estate.			

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX VI

- **Breakdown of Time Costs for SFP Corporate Solutions Limited**



A & R SERVICES (M & E) LIMITED (IN LIQUIDATION)

SUMMARY OF TIME AND CHARGE OUT RATES FOR THE PERIOD 23 MAY 2014 TO 13 FEBRUARY 2015

CLASSIFICATION OF WORK FUNCTION	Director	Senior Manager	Manager	Senior Administrator	Administrator	Assistant	Total	Average rate £	Total Costs £
Administration and Planning									
Case Planning	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Administrative Set-up	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Appointment Notification	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Maintenance of Records	0 10	0 00	0 00	0 00	0 50	0 00	0 80	240 63	192 50
Statutory Reporting	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Estate Accounting	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Corporate Taxation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Compliance	0 00	0 00	0 00	0 00	0 00	0 80	0 90	119 44	107 50
Information Technology	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Administration and Planning	0 10	0 00	0 00	0 00	0 50	0 80	1 70	176 47	300 00
Investigation									
Case Preparation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Initial Review	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Investigations	0 30	0 00	0 00	0 00	1 00	0 00	1 30	250 00	325 00
Pursuing Claims Identified	0 50	0 00	0 00	0 00	0 20	0 00	0 70	407 14	285 00
Reports	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Administrative Work	0 00	0 00	0 00	0 00	0 00	0 10	0 10	100 00	10 00
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Investigation	0 80	0 00	0 00	0 00	1 20	0 10	2 10	295 24	620 00

A & R SERVICES (M & E) LIMITED (IN LIQUIDATION)

SUMMARY OF TIME AND CHARGE OUT RATES FOR THE PERIOD 23 MAY 2014 TO 13 FEBRUARY 2015

CLASSIFICATION OF WORK FUNCTION	Director		Senior Manager		Manager		Senior Administrator		Administrator		Assistant		Total	Average rate £	Total Costs £	
Creditors																
Communication with Unsecured Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditor Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
ERA	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Property - Negotiations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Property - Professional Advice	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Communication with Secured Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Corporate Taxation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total	0 90	0 00	0 00	0 00	0 00	0 30	0 00	0 00	1 70	0 00	0 90	3 80				
Average rate £ per hour	500 00	0 00	0 00	0 00	275 00	0 00	0 00	0 00	175 00	0 00	100 00	242 11				
Total Costs £	450 00	0 00	0 00	0 00	82 50	0 00	0 00	0 00	297 50	0 00	90 00	920 00				
Total costs from 23/05/2012 to 22/05/2014												12,410 00				
Total costs from 23/05/2012 to 13/02/2015												13,330 00				
Remuneration drawn on account												0 00				

See Appendix for Summary Charge Out Rates for staff

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX VII

- **Breakdown of Time Costs for SFP Property Limited**



SUMMARY OF TIME AND CHARGE OUT RATES FOR THE PERIOD 23 MAY 2014 TO 13 FEBRUARY 2015

CLASSIFICATION OF WORK FUNCTION	Director		Senior Manager		Manager		Senior Administrator		Administrator		Assistant		Total	Average rate £	Total Costs £	
Creditors																
Communication with Unsecured Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditor Claims	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
ERA	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Property - Negotiations	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Property - Professional Advice	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Communication with Secured Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Corporate Taxation	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Other	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Creditors	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 20	0 20	0 20	0 20	0 20	0 20
Average rate £ per hour	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	1 00 00	1 00 00	1 00 00	1 00 00	1 00 00	1 00 00
Total Costs £	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	20 00	20 00	20 00	20 00	20 00	20 00
Total costs from 23/05/2012 to 22/05/2014																472 50
Total costs from 23/05/2012 to 13/02/2015																492 50
Remuneration drawn on account																151 00

See Appendix for Summary Charge Out Rates for staff

A & R Services (M & E) Limited (In Liquidation)

Final Report to Members and Creditors

APPENDIX VIII

- **Breakdown of Time Costs for SFP Datastore Limited**



A & R SERVICES (M & E) LIMITED (IN LIQUIDATION)

SUMMARY OF TIME AND CHARGE OUT RATES FOR THE PERIOD 23 MAY 2014 TO 13 FEBRUARY 2015

CLASSIFICATION OF WORK FUNCTION	Director	Senior Manager	Manager	Senior Administrator	Administrator	Assistant	Total	Average rate £	Total Costs £
Creditors									
Communication with Unsecured Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditor Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property - Negotiations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property - Professional Advice	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communication with Secured Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corporate Taxation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.20	0.20		
Average rate £ per hour	0.00	0.00	0.00	0.00	0.00	75.00	75.00		
Total Costs £	0.00	0.00	0.00	0.00	0.00	15.00	15.00		
Total costs from 23/05/2012 to 22/05/2014									352.50
Total costs from 23/05/2012 to 13/02/2015									367.50
Remuneration drawn on account									223.00

See Appendix for Summary Charge Out Rates for staff