

The Insolvency Act 1986

Administrator's progress report

Name of Company

A Hatcher & Sons Limited

Company number

00672801

In the

High Court of Justice, Chancery Division,
Birmingham District Registry

(full name of court)

Court case number

8444 of 2009

(a) Insert full
name(s) and
address(es) of
administrator(s)

We (a)

Dilip K Dattani
RSM Tenon Recovery
1 Bede Island Road
Bede Island Business Park
Leicester
LE2 7EAPatrick B Ellward
RSM Tenon Recovery
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

administrators of the above Company attach a progress report for the period

From


To

(b) Insert date

(b) 9 January 2012

(b) 2 February 2012

Signed


Joint Administrator

Dated

2 February 2012

Contact Details.

You do not have to give any contact information in the box opposite but if you do, it will help Companies House to contact you if there is a query on the form

The contact information that you give will be visible to searchers of the public register

Dilip K Dattani
RSM Tenon Recovery
1 Bede Island Road
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LE2 7EA
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+44 (0) 116 222 1101
DX Exchange

When you have completed and signed this form, please send it to the Registrar of Companies at -
Companies House, Crown Way, Cardiff CF14 3UZ DX 33050 Cardiff

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COMPANIES HOUSE

**Joint Administrators' Final Progress Report
for the period from 9 January 2012 to 2 February 2012
relating to**

A Hatcher & Sons Limited ("the Company") – In Administration

Issued on: 2 February 2012

Recovery and Insolvency services are provided through RSM Tenon Limited and our Insolvency Practitioners are authorised to act in this capacity by their individual licensing bodies. RSM Tenon Limited is a subsidiary of RSM Tenon Group PLC. Directors and staff acting as Administrative Receivers and Administrators act as agents of the company over which they are appointed and contract without personal liability.

RSM Tenon Limited is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms. RSM International is the name given to a network of independent accounting and consulting firms each of which practices in its own right. RSM International does not exist in any jurisdiction as a separate legal entity.

RSM Tenon Limited (No 4066924) is registered in England and Wales. Registered Office 66 Chiltern Street, London W1U 4GB. England.

Dilip K Dattani and Patrick B Ellward of RSM Tenon Recovery are the Joint Administrators of the Company and this is their final report on the progress of the Administration of the Company for the period from 9 January 2012 to 2 February 2012 and a summary of the administration as a whole. This report should be read in conjunction with previous progress reports and the approved Administrators' Proposals.

A Court Order made on 13 July 2011, extended the Administration of the Company for a further period of 12 months, such that the Administration would automatically end on 8 July 2012.

1. Statutory Information

Statutory information relating to the Company is attached at Appendix I.

2. Action taken by the Joint Administrators since their last progress report

Since my last report I have submitted final Corporation Tax and VAT returns and settled all outstanding Administration liabilities enabling me to conclude the Administration.

3. Joint Administrators' receipts and payment account

I attach a summary of my receipts and payments relating to the Company for the period from 9 January 2012 to 2 February 2012 ("relevant period") and cumulatively for the whole of the administration at Appendix II.

I would comment about this account for the relevant period as follows -

Assets

Rental Income

Since my last report, I have collected rental income of £1,848.92 bringing the total collected to date to £82,509.31. Rental income will continue to be collected from the tenants of the occupied units at Navigation Yard, Sleaford by the managing agents.

Bank Interest

Bank interest of £78.94 has been received since my last report.

Liabilities

I can comment specifically as follows -

Administrators' Fees and Disbursements

Administrators' fees and disbursements of £21,005.31 and £383.31 respectively have been paid during the relevant period. Further details in respect of Administrators' fees can be found at section 4 below and in Appendix III to this report.

Legal Fees and Disbursements

I have paid final legal fees to Spearing Waite LLP and Harvey Ingram LLP of £960.00 and £1,848.00 respectively. Both fees are based on time costs as previously agreed.

Rental Agents

Payments totalling £196.17 have been made during the relevant period to Hodgson Elkington LLP who act as managing agents of the Navigation Yard properties. This payment represents commission on rental income received and is calculated at 7.75% of collections.

Insurance of Assets

I have paid £9,430.36 to Willis Limited in respect of the insurance for the remaining assets of the Company. The insurance has been calculated to 29 February 2012 to ensure the Company's directors have adequate time to make alternative arrangements following the closure of the Administration.

Other Property Expenses

I have paid £128.74 to Shanks Waste Management Limited for waste disposal services, £150.00 to North Kesteven District Council for BID Levies in respect of the vacant units and £35.87 to E On.

Storage Costs

I have paid £29.70 to Radford Archive and Document Storage ("RADS") in respect of costs for storing Company records.

Prescribed Part

As indicated in the proposals, there are provisions of the insolvency legislation that require an Administrator to set aside a percentage of a Company's assets for the benefit of the unsecured creditors in cases where the Company gave a "floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property." A Company's net property is that left after paying the preferential creditors, but before paying the lender who holds a floating charge. An Administrator has to set aside:

- 50% of the first £10,000 of the net property, and
- 20% of the remaining net property up to a maximum of £600,000.

The Company granted a fixed and floating charge debenture to National Westminster Bank Plc ("the Bank") on 10 September 1991. As this charge was created before 15 September 2003 and the Company did not owe any money to the Bank at the date of Administration, the prescribed part provisions did not apply in this case.

4. Joint Administrators' Remuneration and Expenses

At a meeting of creditors held pursuant to Paragraph 62 of Schedule B1 of the Act, it was resolved that the Joint Administrators' proposals relating to their remuneration, be approved. This provided for the Joint Administrators to be remunerated with reference to time properly spent in dealing with this matter.

To the date this report is prepared, my time costs amount to £131,271.31, representing 593.19 hours work, at an average charge out rate of £221.29 and I have drawn remuneration of £131,005.31. Appendix III contains more information about my remuneration and expenses, including an analysis of the hours worked.

Please go to <http://www.rsmtenton.com/> and click on "Creditors' Guides" if you require further information relating to Administrator's Remuneration. Alternatively a copy is available free of charge upon request from the address below.

5. Outcome of the Administration

The purpose of an Administration is to achieve one of the three objectives set out in the insolvency legislation, which are to -

- (a) rescue the company as a going concern, or
- (b) achieve a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in Administration), or
- (c) realise property in order to make a distribution to one or more secured or preferential creditors.

I was seeking to achieve objective b in respect of the Administration of the Company, and to do this by trading the business for a short period of time whilst assessing the Company's existing contracts before closing the business and maximising realisations from the Company's properties, chattel assets and stock.

In order to achieve this objective the following proposals were agreed by the creditors

Proposals

The Administrators propose that

- (a) they continue to manage the business, affairs and property of the Company in order to achieve the purpose of the Administration such that
 - (i) they dispose of the Company's ownership of such assets at such time(s) on such terms as they consider expedient,
 - (ii) they investigate and, if appropriate, pursue any claims that the Company may have against any person, firm or company whether in contract or otherwise, including any officer or former officer of the Company or any person, firm or company which supplies or has supplied goods or services to the Company
 - (iii) in addition, they do all such things and generally exercise all their powers as Administrators as they in their discretion consider desirable or expedient in order to achieve the purpose of the administration or protect and preserve the assets of the Company or maximise the realisations of those assets, or of any purpose incidental to these proposals, and
- (b) the administration shall continue (subject to the statutory provisions relating to automatic termination) until the realisable assets of the Company have been realised and all liabilities incurred during the administration have been discharged or until such a time as deemed appropriate by the Administrators. At this stage the Company shall be dissolved or placed into liquidation as outlined below. If necessary, the Joint Administrators may propose to seek an extension of their appointment as administrators from the creditors and/or the Court pursuant to paragraph 76 of Schedule B1 to the Act
- (c) in the event that the Joint Administrators are of the view that it is appropriate for the Company to move from administration into liquidation, whether compulsory or voluntary, the Joint Administrators be authorised to take steps to place the Company into whichever liquidation process they, at their discretion, deem appropriate. In either circumstance, it is proposed that the Joint Administrators would take the appointment as Joint Liquidators of the Company and that they will act jointly and severally in their duties. In relation to moving into creditors' voluntary liquidation, and in accordance with paragraph 83(7) and Rule 2.117 (3), creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of the proposals and before those proposals are approved
- (d) if the Joint Administrators consider that there will be no distribution to creditors who are neither secured nor preferential, or if they also consider that an exit from the administration into liquidation is not appropriate, then the Joint Administrators be authorised to take the necessary procedural steps to bring about the end of the administration and move the Company to dissolution pursuant to paragraph 84 of Schedule B1 to the Act. The Joint Administrators may seek the authority of the Court to make a distribution to unsecured creditors and, if appropriate, shareholders in accordance with paragraph 65 of Schedule B1 to the Act
- (e) upon the Company either proceeding into liquidation or dissolution as set out above, the Joint Administrators' discharge from liability, pursuant to paragraph 98 of Schedule B1 shall take effect 14 days following either the Company entering into liquidation or filing the notice of moving from administration to dissolution. If the Administrators terminate the Administration in accordance with the provisions of paragraph 80 of Schedule B1 the Joint Administrators' discharge from liability, pursuant to paragraph 98 of Schedule B1 shall take effect 30 days following the filing of forms with the Register of Companies in accordance with paragraph 80 (2)(a) of Schedule B1 to the Act
- (f) the Joint Administrators are at liberty to incur and pay such costs and expenses, including professional fees, as considered to be incidental to the achievement of the purpose of the Administration or for the purposes set out herein or to the Joint Administrators' statutory duties

- (g) the Joint Administrators propose to be remunerated by reference to time properly spent both for their services as Administrators and also for their staff in attending to the matters arising in the Administration of the Company, charged at the charge out rates prevailing at the time the work is undertaken. The Administrators' remuneration will be agreed by the Creditors' Committee or in the event that no Committee is formed by creditors at a meeting of creditors, called for the purpose of agreeing the basis of their remuneration
- (h) the costs and expenses in connection with the making of the appointment of the administrator and the costs and expenses incurred in giving notice of intention to appoint the administrator will be treated as an expense of the administration under R2 67 of the Insolvency Rules 1986. These charges will be calculated by reference to the charge out rates prevailing at the time the work is undertaken
- (i) the Joint Administrators are at liberty to recharge disbursements as detailed in the circulated report and outlined in the Creditors guide to Administrators' fees
- (j) the Joint Administrators are at liberty to pay costs and remuneration in relation to proposals (g), (h) and (i) above when funds become available
- (k) the Joint Administrators consult with the Creditors' Committee, if formed, at appropriate intervals concerning the conduct of the Administration and the implementation and development of these proposals and where they consider it expedient obtain the sanction of that Committee on behalf of the creditors of the Company (and without further reference to them) to any proposed action on the part of the Joint Administrators

There have been no major amendments to, or deviations from these proposals

I have achieved the objective of the Administration of the Company as I have realised sufficient assets to enable the Company's creditors to be repaid in full together with statutory interest. All surplus funds and unrealised properties will now be returned to the Company.

Unsecured Creditors and Statutory Interest

Total dividends paid to unsecured creditors amount to 100p in the £ on agreed claims of £707,657.82. In addition, statutory interest of £86,096.90 was paid to unsecured creditors.

End of Administration

In accordance with the proposals, I am ending the Administration of the Company by filing Form 2 32B (Notice of end of Administration) with the Registrar of Companies and the Court.

The unrealised properties at Navigation Yard and the surplus cash held by the Administrators will now be returned to the control of the Company's directors.



Dilip K Dattani
Joint Administrator

*Licensed in the United Kingdom to act as an insolvency practitioner by the Institute of Chartered Accountants in England and Wales
The affairs, business and property of the Company are being managed by the Administrators*

Appendix I

Statutory Information

Appendix I

Company Information

Company Name	A Hatcher & Sons Limited
Previous Name	N/A
Company Number	00672801
Date of Incorporation	18 October, 1960
Trading Address	Unit 15 & 16, Sleaford Business Park, East Road, Lincs, NG34 7EQ
Current Registered Office	C/o RSM Tenon Recovery, 1 Bede Island Road, Bede Island Business Park, Leicester, LE2 7EA
Former Registered Office	62-64 Wide Bargate, Boston, Lincolnshire PE21 6RY
Principal Trading Activity	Builders, Painters and Property Rental

Appointment details

Joint Administrators' name and address	Dilip K Dattani of RSM Tenon Recovery, 1 Bede Island Road, Bede Island Business Park, Leicester, LE2 7EA, and Patrick B Ellward of RSM Tenon Recovery, The Poynt, 45 Wollaton Street, Nottingham, NG1 5FW
Date of appointment	9 July, 2009
Court Name and Reference	High Court of Justice, Chancery Division, Birmingham District Registry 8444 / 2009
Appointment made by	Directors
Actions of Joint Administrators	Any act required or authorised under any enactment to be done by an Administrator may be done by either or both of the Administrators acting jointly or alone

The administration has been extended twice by Court Order. The current automatic end of the administration is 08 July 2012.

Appendix II

Joint Administrators' Abstract of Receipts and Payments

Appendix II

Joint Administrators' Trading and Receipts and Payments Account

Statement of Affairs	Period From 09/01/2012 To 02/02/2012	TOTAL From 09/07/2009 To 02/02/2012
POST APPOINTMENT SALES		
Rental Income	1 848 92	82,509 31
Surplus from Staff Holiday and Sickness	<u>NIL</u>	<u>648 21</u>
	1,848 92	83,155 52
OTHER DIRECT COSTS		
Wages and Salaries	NIL	(5,631 57)
Rental Agents Fees	(196 17)	(1,941 99)
TRADING SURPLUS/(DEFICIT)	<u>1,652 75</u>	<u>75,581 96</u>
HIRE PURCHASE		
Bobcat Excavator	NIL	11,000 00
Lombard Finance Company	NIL	(4,873 00)
Nissan Van	NIL	5 800 00
RC Finance	<u>NIL</u>	<u>(2,447 82)</u>
	NIL	9,479 18
ASSET REALISATIONS		
Freehold Land & Property	NIL	931,999 00
Plant & Machinery	NIL	56,327 42
Motor Vehicles	NIL	NIL
Stock	NIL	NIL
Book Debts	NIL	62,266 48
Cash at Bank	NIL	43,549 44
Bank Interest Gross	78 94	560 29
Other Income	<u>NIL</u>	<u>1,454 68</u>
	78 94	1,096,157 31
COST OF REALISATIONS		
Joint Administrators' Fees	(21,005 31)	(131,005 31)
Joint Administrators' Expenses	(383 31)	(383 31)
Legal fees	(2 808 00)	(22 556 00)
Pension Investigation and Report	NIL	(300 00)
Valuation Fees	NIL	(10,225 17)
Book Debt Collection	NIL	(8,946 60)
Conveyancing Costs	NIL	(2,138 34)
HIP Pack	NIL	(275 70)
Agents Costs	NIL	(13,063 03)
Insurance Cost	(9 430 36)	(47,674 84)
Storage Costs	(29 70)	(929 70)
Other Property Expenses	(314 61)	(2,050 37)
Rents Payable	NIL	(512 91)
Corporation tax	NIL	(38,770 58)
Bank Charges	NIL	(20 37)
Statutory Advertising	<u>NIL</u>	<u>(126 00)</u>
	(33,971 29)	(278,978 23)
PREFERENTIAL CREDITORS		
Employee Arrears/Holiday Pay	<u>NIL</u>	<u>NIL</u>
	NIL	NIL
UNSECURED CREDITORS		
Unsecured Dividend of 100p in the £	NIL	(707,657 82)
Employees Notice / Redundancy	NIL	NIL
Statutory Interest	NIL	(86,096 90)
HMRC - PAYE and NI	NIL	NIL
HMRC - VAT	NIL	NIL
HMRC - Corporation Tax	<u>NIL</u>	<u>NIL</u>
	0 00	(793,754 72)
DISTRIBUTIONS		
Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
	NIL	NIL
875,685 96	<u>(32,239 60)</u>	<u>108,485 50</u>


Dilip K Dattani
Joint Administrator

Represented by
RBS Interest Bearing A/c 104,053 28
Lloyds TSB Interest Bearing A/c 294 71
VAT Control Account 4,137 51
108,485 50

Appendix III

Information relating to Joint Administrators' Remuneration and Expenses

Office Holder Remuneration

Case Name	A Hatcher & Sons Limited	
Court	High Court of Justice, Chancery Division, Birmingham District Registry	
Court reference	8444 / 2009	
Office Holders	Dilip K Dattani Patrick B Ellward	IP Number 7915 IP Number 8702
Firm	RSM Tenon Recovery	
Address	1 Bede Island Road, Bede Island Business Park, Leicester, LE2 7EA	
Type of Appointment	Administration	
Date of Appointment	9 July, 2009	

1 Overview of Case

1.1. Appointment

We were appointed Joint Administrators on 9 July 2009 following an application by the board of Directors to the High Court of Justice, Chancery Division, Birmingham District Registry

1.2. Strategy

Immediately following our appointment, agents were appointed to inspect and progress the disposal of the Company's assets

The Administrators implemented a strategy to maximise realisations from the disposal of the Company's assets with a view to making a distribution to creditors

In accordance with the provisions of paragraph 49(5) of Schedule B1 to the Insolvency Act 1986 ("the Act") the Administrators sent a copy of their Proposals to all known creditors of the Company

1.3. Staffing

The Joint Administrators, working with their agents, have been in day to day control of the administration. Not all of the work undertaken required the detailed involvement of the Joint Administrators. Certain tasks have been dealt with by our staff that have lower charge out rates, currently ranging between £110 and £360 per hour

1.4. Existing fee arrangements

The Administrators sought and received agreement of their remuneration from the Company's creditors pursuant to Rule 2.106(2)(b) of the Rules. The Administrators have been remunerated by reference to time properly spent in dealing with this matter

1.5. Return to creditors

All creditors of the Company have been repaid in full together with statutory interest

2 Explanation of office-holders charging and disbursement recovery policies

2.1. Time recording

Work undertaken on cases is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. The current hourly charge out rates are

	Rate from 01 11 11 to present £	Rate from 01 03 11 to 01 11 11 £	Rate from 11 01 11 to 28 02 11 £	Rate from 01 07 10 to 10 01 11 £
Director	395 00	395 00	395 00	395 00
Associate Director	360 00	295 00	295 00	295 00
Senior Manager, BD Consultant	300 00	-	-	-
Manager	260 00	250 00	250 00	250 00
Assistant Manager, Supervisor	220 00	235 00-245 00	235 00-245 00	225 00
Senior Administrator, Cashier, Recovery Senior, BD Executive	185 00	-	-	-
Administrator, Credit Controller, Cashier, Customer Services Adviser, Case Worker, Collections Officer, Credit Analyst	160 00	25 00-160 00	25 00-160 00	55 00-150 00
Assistant Administrator, Cashier, Secretarial, Support Staff	110 00 – 160 00	-	-	-

2.2. Disbursement recovery

Disbursements are categorised as either Category 1 or Category 2

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the Company or RSM Tenon Recovery, in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the Company. These disbursements are recoverable in full from the Company without the prior approval of creditors either by a direct payment from the Company or, where RSM Tenon Recovery has made payment on behalf of the Company, by a recharge of the amount invoiced by the third party.

Examples of Category 1 disbursements include postage, case advertising, specific bond insurance, company search fees, invoiced travel and properly reimbursed expenses incurred by personnel in connection with the case, (including business mileage up to HMRC approved rate for cases commenced before 1 November 2011). Also included will be services specific to the case where these cannot practically be provided internally such as printing, room hire and document storage.

Category 2 expenses are incurred by RSM Tenon Recovery and recharged to the estate, they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the Company, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of Category 2 disbursements are photocopying, all business mileage (for cases commencing on or after 1 November 2011), internal room hire and internal storage.

The current levels of Category 2 disbursements are as follows

Room Hire	£50 00
Envelope	4 2p
Paper (photocopies per sheet – B&W)	2 264p
Paper (photocopies per sheet - Colour)	6 045p
Internal Storage (initial cost per box)	£2 50
Internal Storage (per box per month)	45p
Internal Storage (destruction per box)	£2 00
Business mileage @ 45p per mile	45p

The costs recharged are based upon the actual cost of the materials used or the costs which would have been incurred if that service had been sourced externally

3. Description of work carried out

Section 4 of this appendix outlines the time costs to date in relation to activities undertaken during this matter. These matters can be summarised as follows

3.1 Administration and planning

The following activities have been undertaken

- > Statutory duties associated with the appointment including the filing of relevant notices,
- > Notification of the appointment to creditors, members, employees and other interested parties,
- > Setting up case files,
- > Reviewing available information to determine appropriate strategy,
- > Setting up and maintaining bank accounts,
- > 6 monthly progress review of the case

Staff of different levels were involved in the above activities depending upon the experience required

3.2 Investigations

The time spent comprises

- > Review of questionnaires and comments provided by interested parties,
- > Review of Company documentation,
- > Completion of statutory returns to the Government's Disqualification Unit

Due to the complex nature and importance of the investigations, the staff utilised to conduct such work involved experienced members of staff

3.3 Realisation of assets

The time spent comprises

- > Liaising with our agents concerning the Company's assets and debtors,
- > Dealing with ad hoc enquiries,
- > Locating and providing information concerning the assets to our agents

Creditors are referred to section 3 of the main body of the report for details of assets realisations since the last progress report

Staff of different levels were involved in the above activities depending upon the experience required

3.4 Creditors

The time spent includes the following matters

- > Recording and maintaining the list of creditors,
- > Dealing with employee related matters,
- > Recording creditor claims,
- > Reporting to creditors,
- > Meetings of creditors,
- > Dealing with creditor queries,
- > Reviewing and evaluating creditor claims,
- > Calculating and paying dividends to creditors

Staff of different levels were involved in the above activities depending upon the experience required

4 Time and chargeout summary

During the period from 9 January 2012 to 2 February 2012, 38 03 hours have been spent at an average hourly charge out rate of £214 70 bringing costs for this period to £8,165 15

As at 2 February 2012 a total of 593 19 hours have been spent during the course of the Administration at an average charge out rate of £221 29, bringing the total cost to date to £131,271 31

In accordance with a resolution passed by creditors, Joint Administrators fees of £21,005 31 have been drawn during the period of this report, bringing total fees drawn to date to £131,005 31

Summary tables (excluding VAT) are attached for the following periods -

- > 09 January 2012 to 02 February 2012, and
- > 09 July 2009 to 02 February 2012

5 Disbursements

5.1 Category 1

Category 1 disbursements incurred are outlined below

	Incurred £	Paid £
Storage	105 75	105 75
Mileage	179 42	179 42
Copying	74 28	74 28
Postage	15 86	15 86
Website	8 00	8 00
Total	383 31	383.31

The above costs exclude VAT

5.2 Category 2 disbursements

No category 2 disbursements have been incurred

SIP9 Summary

5003318 A Hatcher & Sons Limited

Administration

RSM Tenon

09/01/2012 to 02/02/2012

SIP9 Subcategory	Administrative costs (£)	Del. Rate	Value Added Tax (£)	Overhead Rate (%)	Del. Rate	Value Added Tax (£)	Average
Administration and planning	0.50	1.50	2.50	2.63	7.13	1,361.15	190.90
Creditors	1.00	19.40	0.00	10.50	30.90	6,804.00	220.19
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	NaN
Realisation of assets	0.00	0.00	0.00	0.00	0.00	0.00	NaN
Trading	0.00	0.00	0.00	0.00	0.00	0.00	NaN
Hours	1.50	20.90	2.50	13.13	38.03		
Charge	592.50	5,387.10	400.00	1,785.55		8,165.15	

SIP9 Summary

5003318 A Hatcher & Sons Limited Administration

RSM Tenon

09/07/2009 to 02/02/2012

SIP9 Summary	Quantity Assessed	Net Price	Total Script Involvement	Assessed and Supplied Staff	Total Hours	Charge £	Avg Rate
Administration and planning	38 60	118 95	119 50	67 04	344 09	75,197 06	218 54
Creditors	1 80	79 90	26 50	25 90	134 10	28,829 75	214 99
Investigations	0 00	0 30	8 10	0 00	8 40	1,809 00	215 36
Realisation of assets	11 60	38 50	54 40	1 30	105 80	25,227 50	238 45
Trading	0 00	0 80	0 00	0 00	0 80	208 00	260 00
Hours	52 00	238 45	208 50	94 24	593 19		
Charge	19,030 00	56,536 35	44,962 50	10,742 46		131,271 31	