

# 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](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 2 2 6 3 5 6 3

Company name in full Royle Retirement Limited (Formerly Royle Recruitment Limited)

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Julian

Surname Pitts

### 3 Liquidator's address

Building name/number Fourth Floor

Street Toronto Square

Post town Toronto Street

County/Region Leeds

Postcode L S 1 2 H J

Country

### 4 Liquidator's name ①

Full forename(s) Richard

Surname Kenworthy

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Fourth Floor

Street Toronto Square

Post town Toronto Street

County/Region Leeds

Postcode L S 1 2 H J

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# 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

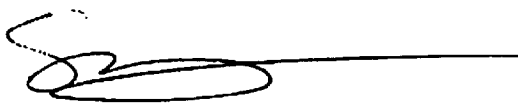
☒ I attach a copy of the final account.

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d 1

d 6

m 0

m 9

y 2

y 0

y 2

y 1

**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 **Amelia Blythe**

Company name **Begbies Traynor (Central) LLP**

Address **Fourth Floor**

**Toronto Square**

Post town **Toronto Street**

County/Region **Leeds**

Postcode 

L	S	1		2	H	J
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Country

DX

Telephone **0113 244 0044**

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

**All information on this form will appear on the public record.**

**Where to send**

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

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Royle Retirement Limited (Formerly Royle  
Recruitment Limited) **(In Creditors' Voluntary  
Liquidation)**

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Final report and account of the liquidation

Period: 4 March 2021 to 22 July 2021

### Important Notice

This report has been produced solely to comply with our statutory duty to report to creditors and members of the Company pursuant to Section 106 of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

This report has been produced during the Covid-19 HM Government restrictions. As a result, our access to information within our physical case files has been limited as our firm has implemented remote working wherever possible in line with HM Government guidance in order to protect its employees and to limit the spread of the virus. Consequently, this report has been prepared from information we are able to access remotely. We have taken every reasonable step to ensure that the information is accurate, but if anything is incorrect or incomplete, we will provide an explanation and corrected information in our next progress report.

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# 1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Royle Retirement Limited (Formerly Royle Recruitment Limited) (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 4 March 2016.
"the liquidators", "we", "our" and "us"	Julian Pitts of Begbies Traynor (Central) LLP, Fourth Floor, Toronto Square, Toronto Street, Leeds, LS1 2HJ, and Richard Kenworthy of Begbies Traynor (Central) LLP of Fourth Floor, Toronto Square, Toronto Street, Leeds, LS1 2HJ
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England & Wales) Rules 2016
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and  (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

## 2. COMPANY INFORMATION

Trading name:	Royle Recruitment Limited
Company registered number:	02263563
Company registered office:	Fourth Floor, Toronto Square, Toronto Street, Leeds, LS1 2HJ
Former trading address:	Merchant Exchange 5, Skeldergate, York, North Yorkshire, YO1 6DG

## 3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	4 March 2016
Date of liquidators' appointment:	4 March 2016 – Julian Pitts and Lee Lockwood 14 May 2021 – Richard Kenworthy
Changes in liquidator:	Richard Kenworthy replaced Lee Lockwood as Joint Liquidator of the Company on 14 May 2021 by order of the Court.

## 4. PROGRESS SINCE OUR LAST REPORT

This is our final report and account of the liquidation and should be read in conjunction with the progress reports to creditors dated 28 April 2021, 29 April 2020, 2 May 2019, 2 May 2018 and 3 May 2017.

### Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 4 March 2021 to 22 July 2021.

During the period the only income has been a nominal amount of bank interest. Payments have been made of the cost of advertising notice of intended dividend of £99, a first and final distribution to proven creditors of £115, storage costs of £18 and the liquidators' fees, as approved by creditors. Further information with regard to the liquidators' fees and expenses are provided in Section 6 of this report.

What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to creditors?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details>. Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken in the period of the report only. Our previous reports contain details of the work undertaken since our appointment.

#### General case administration and planning

The case strategy has been updated in order to bring the liquidation to a conclusion. Internal meetings have been held and reviews carried out as part of this and to ensure that no matters have been missed.

This work may not be of direct financial benefit to creditors, however it is necessary to ensure the efficient and compliant progression of the liquidation, which ensures that the joint liquidators and their staff carry out their work to high professional standards.

#### Compliance with the Insolvency Act, Rules and best practice

The last progress report to creditors for the period 4 March 2020 to 3 March 2021 was produced and made available to creditors. This was also filed with the Registrar of Companies, as is a statutory requirement. This final report has been produced and will be filed at Companies House in eight weeks time, providing no objections are received from creditors.

As detailed in Section 3 of this report, during the period Richard Kenworthy replaced Lee Lockwood as joint liquidator of the Company. As such additional bonding and advertisement costs have been incurred in order to comply with statutory requirements. As the available funds had already been disbursed or allocated prior to the change in liquidators these additional costs have been carried as a cost to our firm and not applied to the case.

This work does not benefit creditors financially but is necessary in accordance with the Insolvency Act, Rules and best practice.

#### Dealing with all creditors' claims (including employees), correspondence and distributions

As detailed in our last progress report, settlements were reached to which the liquidators, HM Revenue & Customs ("HMRC") and the directors of the Company were all party in respect of the claims identified as a result of our investigations. These dealt with the settlement of the part of the HMRC claim that would transfer under the loan charge rules and of the claims of the liquidators against the directors.

Accordingly, the liquidators have taken steps to declare a dividend distribution and adjudicate on the claim received. In accordance with the settlement agreement, an equalising dividend was paid to the remaining creditor.

#### Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedures), tax, litigation, pensions and travel

The tax matters have been finalised and confirmation has been sought from HMRC that the liquidation can progress to closure.

## 5. OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the directors' statement of affairs.

On the basis of realisations, the outcome for each class of the Company's creditors is as follows:

#### Secured creditors

Creditors may be aware that a number of charges remain shown as outstanding at Companies House. It is the liquidators' understanding that there are no amounts due under the charges in favour of Close Brothers Ltd and Barclays Bank plc.



The validity of the charge shown as outstanding in favour of James Robert Craven, Louise Gwendoline Aston, Robert Morton Craven, and Alexandra Norma Craven was subject to review by the liquidators due to the timing of the charge. Under the terms of the settlements agreed these parties agreed not to make any claim in the liquidation.

#### Preferential creditors

There are no known preferential claims.

#### Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

Details of how the prescribed part is calculated have previously been provided in our progress report for the period 4 March 2019 to 3 March 2020.

To the best of our knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

#### Unsecured creditors

An equalising distribution of 95.5p in the £ was paid to the only proving creditor, in line with the amounts paid to HMRC as part of the settlement referred to in previous reports.

As we have previously advised by letter dated 8 July 2021, there are insufficient funds to pay a further dividend as the balance of funds realised have already been distributed or used or allocated for defraying the expenses of the liquidation.

## 6. REMUNERATION & EXPENSES

#### Remuneration

Our remuneration has been fixed by a decision of the creditors by way of correspondence on 29 April 2016 by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the winding up as set out in the fees estimate dated 29 March in the sum of £30,378 and our further fees estimate dated 21 January 2021 in the sum of £58,399. This makes the total amount of our approved estimate £88,776.

We are authorised to draw disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy and which is attached at Appendix 2 of this report.

Our time costs for the period from 4 March 2021 to 22 July 2021 amount to £6,207 which represents 22 hours at an average rate of £283 per hour.

The following further information in relation to our time costs and disbursements is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 4 March 2021 to 22 July 2021
- ☐ Begbies Traynor (Central) LLP's charging policy

In addition to the Time Costs Analysis for the period covered by this report, a cumulative Time Costs Analysis for the period from 4 March 2016 to 22 July 2021 is also attached at Appendix 2.

To 22 July 2021, we have drawn the total sum of £76,776 on account of our remuneration, against total time costs of £89,206 incurred since the date of our appointment. In addition to the time costs information disclosed at Appendix 2 for the period since our last progress report, our previous progress reports contained details of the time costs we had incurred as at the date of each report. Our unbilled time costs of £12,430, have been written

off as irrecoverable. However, we reserve the right to recover our unbilled time costs in the event that circumstances subsequently permit us to do so.

#### Disbursements

To 22 July 2021, we have also drawn disbursements in the sum of £70. This relates to Category 1 Disbursements, specifically the statutory bond, that have been paid by the liquidators' office and recharged to the Company.

#### Category 2 Disbursements

There have been no Category 2 Disbursements, or disbursements that should be treated as Category 2 Disbursements, incurred during the period of this report.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2015' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at [www.begbies-traynor.com/creditorsguides](http://www.begbies-traynor.com/creditorsguides). Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

## 7. LIQUIDATORS' EXPENSES

A statement of the expenses incurred since our last progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

## 8. UNREALISABLE ASSETS

There are no assets that have proved to be unrealisable.

## 9. OTHER RELEVANT INFORMATION

#### Change of liquidator

During the period covered by this report, Richard Kenworthy replaced Lee Lockwood as Joint Liquidator of the Company by Order of the Court made on 14 May 2021. The Order was advertised in the London Gazette on 27 May 2021. Under the terms of the Order, Lee Lockwood will be granted his release, or discharge from liability as appropriate, 21 days after the publication of the Order in the London Gazette and the filing with the Registrar of Companies. All creditors and members are hereby notified that they are at liberty to apply to discharge or vary the Order upon an application to the Court.

#### Investigations and reporting on directors' conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the Company's directors and to make an appropriate submission to the Department for Business, Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

### Connected party transactions

Prior to appointment, there was a sale of the Company's business and assets, details of which have been reported to creditors previously. This transaction formed the basis of a number of the liquidators' lines of investigations which resulted in the settlement obtained and the return for creditors.

### Use of personal information

Please note that although it is our intention to conclude the liquidation, in the course of us continuing to discharge our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

## 10. CONCLUSION

This report and account of receipts and payments is our final account of the winding-up, showing how the liquidation has been conducted and details of how the Company's property has been disposed of.

Unless creditors object, by giving notice in writing within 8 weeks of the delivery of the notice of our final account, we will have our release from liability at the same time as vacating office. We will vacate office upon our delivering to the Registrar of Companies our final account.

Should you require further explanation of any matters contained within this report, you should contact our office and speak to the case manager, Richard Kenworthy in the first instance, who will be pleased to assist.



J N R Pitts  
Joint Liquidator

Dated: 22 July 2021

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 4 March 2020 to 22 July 2021

Statement of Affairs		From 04/03/2021 To 22/07/2021	From 04/03/2016 To 22/07/2021
£		£	£
	ASSET REALISATIONS		
	Bank Interest Gross	0.57	14.45
1,805.72	Cash at Bank	NIL	1,391.26
	Refund of Bank Charges	NIL	650.73
	Settlement From Directors	NIL	89,869.62
9,521.86	VAT Refund	NIL	9,521.86
		<u>0.57</u>	<u>101,447.92</u>
	COST OF REALISATIONS		
	Legal Disbursements	NIL	16.95
	Legal Fees	NIL	18,967.05
	Liquidators' Expenses	NIL	76.73
	Liquidators' Fees	46,397.88	76,775.38
	Specific Bond	NIL	70.00
	Statement of Affairs Fee	NIL	5,000.00
	Storage Costs	18.44	18.44
	Bank Charges	0.57	0.57
	Stationery & Postage	NIL	54.94
	Statutory Advertising	99.45	353.25
		<u>(46,516.34)</u>	<u>(101,333.31)</u>
	UNSECURED CREDITORS		
(577.69)	Directors' Loan Accounts	NIL	NIL
(407,566.00)	Employee Remuneration Trust - HMRC	NIL	NIL
(50,192.16)	PAYE/NIC	NIL	NIL
(105,332.50)	Retirement Benefit Scheme - HMRC	NIL	NIL
(8,232.96)	Royle Recruitment Limited	NIL	NIL
(120.00)	Trade Creditors	114.61	114.61
		<u>(114.61)</u>	<u>(114.61)</u>
<u>(560,693.73)</u>		<u>(46,630.38)</u>	<u>NIL</u>

## TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 4 March 2021 to 22 July 2021; and
- c. Cumulative Time Costs Analysis for the period from 4 March 2016 to 22 July 2021.

## BEGBIES TRAYNOR CHARGING POLICY

### INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance<sup>1</sup> requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance<sup>2</sup> indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

### OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

### EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- ❑ Category 1 disbursements (approval not required) - specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ❑ Category 2 disbursements (approval required) - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 (London £150) per meeting;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a Category 1 disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;

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<sup>1</sup> Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

<sup>2</sup> Ibid 1

Expenses which should be treated as Category 2 disbursements (approval required) – in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

#### Services provided by other entities within the Begbies Traynor group

The following items of expenditure which relate to services provided by entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

Instruction of Eddisons Commercial Limited to provide valuation advice in relation to the Company's plant and machinery and to provide assistance in the disposal of part of the Company's business. Their charges will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

Grade of staff	Charge-out rate (£ per hour)
Director	£275
Associate	£180
Surveyor	£120
Graduate	£100
Administration	£80
Porters	£35

In addition to the services detailed above, it may become necessary to instruct Eddisons Commercial Limited to provide additional services, not currently anticipated, during the course of the case. In such circumstances and to avoid the costs associated with seeking further approval, the charges for such services will be calculated on a time costs basis at the prevailing hourly rates set out above:

Instruction of Eddisons Insurance Services Limited to provide insurance broking services and specifically open cover insurance for the insurable risks relating to the case. The cost of open cover insurance will vary during the course of the case depending upon the value of the assets and liability risks. The costs of insurance cover for will be dependent upon prevailing insurance market conditions and the ongoing insurable risks on the case. Eddisons Insurance Services Limited is not paid from the assets of the estate for the services it provides. In accordance with standard insurance industry practice, Eddisons Insurance Services Limited will receive payment of commission for the services it provides directly from the open cover insurer. The commission is calculated as a percentage of the insurance premiums payable and such percentage will depend upon the class or classes of assets being insured.

- (B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a Category 1 disbursement:

- Telephone and facsimile
- Printing and photocopying
- Stationery

#### Additional payments received by Eddisons Commercial Limited from purchasers where assets are disposed of by way of auction

In addition to the charges of Eddisons Commercial Limited detailed above for providing the services to the office holder, where any machinery and business assets (other than freehold/leasehold property) are disposed of by way of auction, Eddisons Commercial Limited will also receive a payment from the purchaser, known as a buyer's premium, equivalent to 15% of the successful bid. Where any freehold/leasehold property is disposed of by way of auction, Eddisons Commercial Limited will also receive a payment from the purchaser, known as a buyer's administration fee, in the sum of £600. It is

standard auction industry practice for a buyer's premium and buyer's administration fee to be charged. The buyer's premium and buyer's administration fee is paid by the purchaser of the assets and is not paid by the office holder from the assets of the estate.

#### BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Leeds office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 1 December 2018 – until further notice
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Support	140

Prior to 1 December 2018, the following rates applied:

Grade of staff	Charge-out rate (£ per hour)
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	60 - 110

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.



SIP9 Royle Retirement Limited (Form - Creditors Voluntary Liquidation - 80RO370.CVL : Time Costs Analysis From 04/03/2021 To 22/07/2021

[illegible]

SIP9 Royle Retirement Limited (Form - Creditors Voluntary Liquidation - 80RO370.CVL : Time Costs Analysis From 04/03/2021 To 22/07/2021

[illegible]

## STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities not within the Begbies Traynor Group				
Statutory advertising	Courts Advertising Limited	99.45	99.45	-
Storage Costs	Restore plc	18.44	18.44	-

## CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Statutory advertising	Courts Advertising Limited	253.80
Storage Costs	Restore plc	18.44
Legal fees	Squire Patton Boggs	18,967.50
Legal disbursements	Squire Patton Boggs	16.95
Bond	Marsh Limited	70.00
Postage	Begbies Traynor (Central) LLP	54.94
Photocopying	Begbies Traynor (Central) LLP	16.40