

The Insolvency Act 1986

**Statement of administrator's proposals****2.17B**

Name of Company WOC Realisations Limited	Company number 02263726
In the High Court of Justice [full name of court]	Court case number 11586/2008

(a) Insert full name(s)  
and address(es) of  
administrator(s)I / We (a) Angela Swarbrick and Alan Michael HudsonErnst & Young LLP, 1 More London Place, London, SE1 2AF\*Delete as applicable attach a copy of ~~my~~ our proposals in respect of the administration of the above company.

A copy of these proposals was sent to all known creditors on

(b) Insert date

(b) 16 February 2009

Signed

Joint / Administrator(s)

Dated

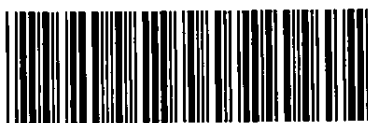
16/2/09.

**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 record

Matthew Imison	
Ernst & Young LLP, 1 More London Place, London, SE1 2AF	
	Tel: 0207 951 0050
DX Number:	DX Exchange:

THURSDAY



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\*AWKMK7IL\*

19/02/2009

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COMPANIES HOUSE

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

TO ALL KNOWN CREDITORS

16 February 2009

Ref: LO/3534/11.1  
Direct line: 0207 951 0050  
Direct Fax: 0207 951 9998  
Matthew Imison  
email: [mimison@uk.ey.com](mailto:mimison@uk.ey.com)

Dear Sirs

**WOC Realisations Limited (formerly Whittard of Chelsea Limited)("Whittard") and BCC Realisations Limited (formerly Boaters Coffee Co. Limited)("Boaters")(Both in Administration)(together "the Companies")**

I write further to my appointments as Joint Administrator of the above Companies and attach a copy of my Statements of Proposals ("Proposals") in accordance with paragraph 49 of Schedule B1 to the Insolvency Act 1986.

As you will note from the Proposals, there is no prospect of any funds becoming available to unsecured creditors other than by virtue of the prescribed part. As a consequence, I do not propose to summon meetings of creditors. If, however, creditors whose debts amount to at least 10% of total debts of Whittard and/or Boaters make a request in the prescribed form within 12 days of these Proposals being sent out, a meeting for Whittard and/or Boaters will be held. A copy of the prescribed forms (Form 2.21B) for both Whittard and Boaters are enclosed in case you wish to request such meetings. I would draw your attention to the provisions of Rule 2.37 of the Insolvency Rules 1986 which provide that if a meeting is requested, it will only be held if the expenses of summoning and holding such a meeting are paid by the creditor or creditors making the request and if security is first deposited with me for payment. The meeting may subsequently resolve that the expenses of summoning and holding the meeting are paid out of the assets of the relevant company as an expense of the administration.

In the event that a meeting is not held, the Proposals will be deemed to be accepted. The Joint Administrators' remuneration in reference to the Companies will be agreed with the secured creditor and, if appropriate, the preferential creditors in accordance with the provisions of Rule 2.106(5A) of the Insolvency Rules 1986.

Should you have any queries relating to this letter or any other aspect of the Administrations, please do not hesitate to contact Matthew Imison of this office by email: [mimison@uk.ey.com](mailto:mimison@uk.ey.com) or on telephone number: 020 7951 0050.

Yours faithfully  
for the Companies



AM Hudson  
Joint Administrator

Encs: Administrators' Statement of Proposals  
Form 2.21B – Creditor's request for a meeting

The Institute of Chartered Accountants in England and Wales authorises A Swarbrick to act as Insolvency Practitioner under section 390(2)(a) of the Insolvency Act 1986 and The Association of Chartered Certified Accountants authorises AM Hudson to act as Insolvency Practitioner under section 390(2)(a) of the Insolvency Act 1986.

The affairs, business and property of the Company are being managed by the Joint Administrators, A Swarbrick and AM Hudson, who act as agents of the Company only and without personal liability.

## Creditor's request for a meeting

Name of Company

WOC Realisations Limited

Company number

02263726

In the

High Court of Justice

Chancery Division

Companies Court

[full name of court]

Court case number

11586/2008

(a) Insert full name  
and address of the  
creditor making the  
request

I (a) \_\_\_\_\_  
\_\_\_\_\_

(b) Insert full name  
and address of  
registered office of  
the company

request a meeting of the creditors of (b) WOC Realisations Limited

1 More London Place, London, SE1 2AF

(c) Insert amount of  
claim

My claim in the administration is (c) \_\_\_\_\_

(d) Insert full name(s)  
and address(es) of  
creditors concurring  
with the request (if  
any) and their claims  
in the administration if  
the requesting  
creditor's claim is  
below the required  
10%

(d) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

concur with the above request, and I attach copies of their written confirmation of concurrence.

(e) Insert details of  
the purpose of the  
meeting

The purpose of the meeting is (e) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signed \_\_\_\_\_

Dated \_\_\_\_\_

## Creditor's request for a meeting

Name of Company BCC Realisations Limited	Company number 02550799
In the High Court of Justice Chancery Division Companies Court <small>[full name of court]</small>	Court case number 11591/2008

(a) Insert full name and address of the creditor making the request

I (a) \_\_\_\_\_  
 \_\_\_\_\_

(b) Insert full name and address of registered office of the company

request a meeting of the creditors of (b) BCC Realisations Limited  
1 More London Place, London, SE1 2AF

(c) Insert amount of claim

My claim in the administration is (c) \_\_\_\_\_

(d) Insert full name(s) and address(es) of creditors concurring with the request (if any) and their claims in the administration if the requesting creditor's claim is below the required 10%

(d) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

concur with the above request, and I attach copies of their written confirmation of concurrence.

(e) Insert details of the purpose of the meeting

The purpose of the meeting is (e) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signed \_\_\_\_\_

Dated \_\_\_\_\_

**WOC Realisations Limited (formerly  
Whittard of Chelsea Limited) and BCC  
Realisations Limited (formerly Boaters  
Coffee Company Limited) (both in  
administration)**

Administrators' statement of proposals

Pursuant to paragraph 49 of schedule B1 to the  
Insolvency Act 1986

16 February 2009

## Abbreviations

The following abbreviations are used in this report:

<b>Barclays</b>	Barclays Bank Plc
<b>Boaters</b>	BCC Realisations Limited (formerly Boaters Coffee Company Limited) (in administration)
<b>Baugur Group</b>	Baugur Group hf
<b>Baugur UK</b>	Baugur UK Limited
<b>Court</b>	High Court of Justice, Chancery Division, Companies Court
<b>EOS</b>	Estimated Outcome Statement
<b>Epic</b>	Epic Private Equity LLP
<b>Ernst and Young</b>	Ernst and Young LLP
<b>Hamsard</b>	Hamsard 3146 Limited
<b>HMRC</b>	Her Majesty's Revenue and Customs
<b>Joint Administrators</b>	A Swarbrick and AM Hudson
<b>Landsbanki</b>	Landsbanki Islands hf
<b>Proposals</b>	Joint Administrators' Statements of Proposals to Creditors
<b>Secured Lender</b>	Landsbanki Islands hf
<b>SPA</b>	Sale and Purchase Agreement
<b>The Companies</b>	Whittard of Chelsea Limited and Boaters Coffee Company Limited (both in administration)
<b>TUPE</b>	Transfer of Undertaking (Protection of Employment) Regulations 2006 as amended
<b>Whittard</b>	WOC Realisations Limited (formerly Whittard of Chelsea Limited) (in administration)
<b>Whittard Inc</b>	Whittard of Chelsea Incorporated, US subsidiary of Whittard, subject to Chapter 7 Bankruptcy proceedings in the US.
<b>Willis</b>	Willis Limited

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# 1. Introduction, background and circumstances giving rise to the appointment

## 1.1 Introduction

On 23 December 2008 the Companies entered administration and A Swarbrick and AM Hudson were appointed to act as Joint Administrators. This document, including its appendices, constitutes the Joint Administrators' Statements of Proposals to Creditors ("Proposals") pursuant to paragraph 49 of Schedule B1 to the Insolvency Act 1986 and Rule 2.33 of the Insolvency Rules 1986.

Certain statutory information relating to the Companies and the appointments of the Joint Administrators are provided at Appendix A.

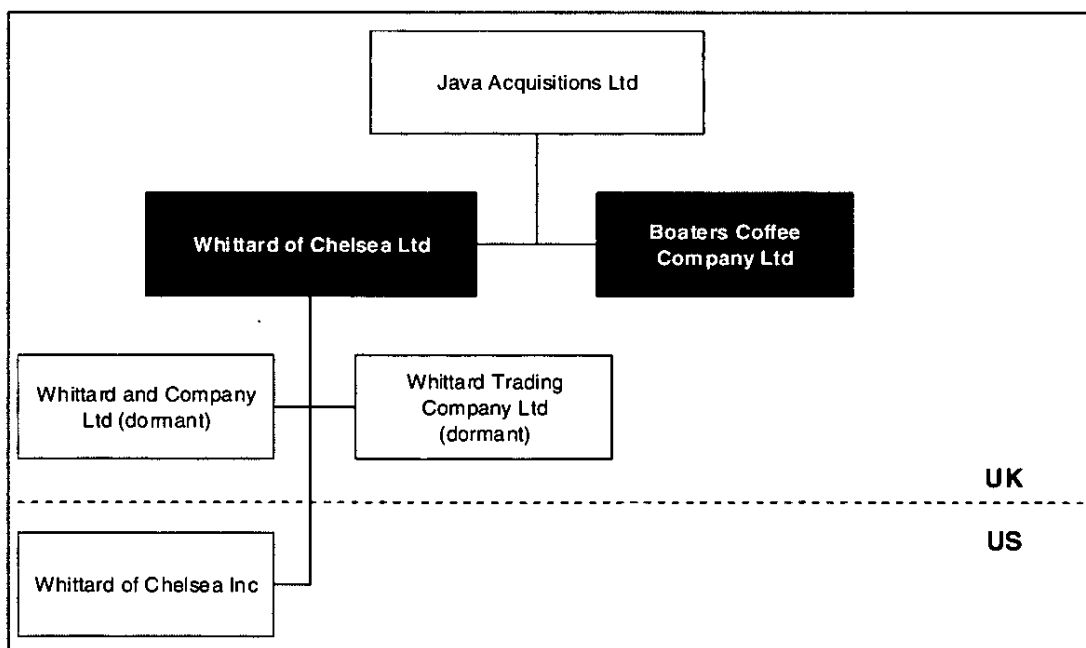
## 1.2 Background

WOC Realisations Limited, formerly trading as Whittard of Chelsea Limited ("Whittard") was a UK-based retailer and wholesaler of specialist coffees, teas and associated products, operating from 130 retail stores across the UK, two warehouses and a head office based in Stockwell, London.

BCC Realisations Limited, formerly trading as Boaters Coffee Company Limited ("Boaters"), was a UK-based retailer and wholesaler of flavoured coffees that provided product directly to Whittard, as well as selling to customers online. Boaters operated from one warehouse and a head office based in Bedfordshire.

Both Companies were acquired by the Baugur Group in 2005. Whittard was paired with one of Baugur's other investments, Julian Grave Health Stores. In 2007 it was discovered that Whittard was a 'poor fit' with Julian Graves and the two operations were separated. A new management team was recruited in late-2007 to begin to implement a restructuring and recovery plan for the business.

The structure of the Baugur Group, as far as it relates to the Companies, is illustrated below:



The Companies employed approximately 950 staff – 850 in retail stores and 100 in head office/support roles.

The recent financial results of Whittard can be summarised as follows:

Period Year or Period Ended	Type Audited / Draft	Turnover £000	Gross Profit £000	Gross Profit %	Directors' Remuneration £000 <sup>1</sup>	Net Profit after Tax £000	Accumulated Reserves £000
31.03.2008	Draft <sup>2</sup>	48,350	3,344	6.9%	Not provided	(4,651)	Not provided
31.03.2007	Audited	45,493	2,570	5.7%	65	(3,169)	(3,240)
31.03.2006	Audited	38,104	3,872	10.2%	1,598	(3,505)	(71)
31.05.2005 <sup>3</sup>	Audited	38,104	3,872	10.2%	1,627	(3,505)	4,387
31.05.2005	Audited	46,079	6,590	14.3%	1,627	2,109	3,817
31.05.2004	Audited	42,136	7,136	16.9%	758	2,313	2,620

<sup>1</sup> Includes directors' emoluments, gains on exercise of share options and contributions to pension schemes

<sup>2</sup> Draft management accounts at 31 March 2008

<sup>3</sup> Based on restated balance sheet in the 2006 Annual Report

The recent financial results of Boaters can be summarised as follows:

Period Year or Period Ended	Type Audited / Draft	Turnover £000	Gross Profit £000	Gross Profit %	Directors' Remuneration £000 <sup>1</sup>	Net Profit after Tax £000	Accumulated Reserves £000
31.03.2008	Not provided	1,937	186	9.6%	Not provided	(407)	Not provided
31.03.2007	Audited	2,122	590	27.8%	Nil	(143)	459
31.03.2006	Audited	2,052	707	34.5%	Nil	(151)	602
31.12.2004	Audited	1,914	609	31.8%	85	(83)	753
31.12.2003 <sup>2</sup>	Audited	1,949	784	40.2%	83	61	836

<sup>1</sup> Includes directors' emoluments, gains on exercise of share options and contributions to pension schemes

<sup>2</sup> Figures based on comparatives in the 2004 Annual Report as Boaters opted for Abbreviated Accounts in 2003

Both Companies were funded by Landsbanki Islands hf ("Landsbanki"), which has fixed and floating charges over the assets of both Companies.

We understand that the Baugur Group UK have also loaned Whittard c.£1.0m, and that Barney Holdings Limited has also loaned Whittard c.£263k.

### 1.3 Circumstances Giving Rise to the Appointment of the Administrators

Due to trading pressures facing the retail sector during 2008, combined with the problems faced by the Icelandic banks and Icelandic investors, which subsequently placed pressure on the funding available to the Companies, it was not possible for the management team to effectively implement the turnaround plan as had been envisioned in 2007.

Consequently, in late-October 2008, the Companies engaged KPMG LLP to conduct an Accelerated M&A (AMA) process to find a new investor or buyer for the Companies. When this AMA process did not succeed in identifying any investors or buyers who were willing to complete outside an insolvency process, the directors of the Companies resolved to appoint Joint Administrators. A Swarbrick and AM Hudson were then appointed Joint Administrators and subsequently sold the businesses and assets, excluding cash and debtors, of the Companies to Hamsard 3146 Limited (Hamsard) (a subsidiary of Epic Private Equity LLP (Epic)) for a total consideration of £600,000.

Further details of the events leading up to this pre-packaged sale of the businesses and assets of the Companies are included at section 2.2.1 of these Proposals.

## **2. Purpose, conduct and end of administration**

### **2.1 Purpose of the Administration**

The purpose of an administration is to achieve one of three objectives:

- a. To rescue the company as a going concern;
- b. To 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);
- c. To realise property in order to make a distribution to one or more secured or preferential creditors.

Insolvency legislation provides that objective (a) should be pursued unless it is not reasonably practicable to do so or if objective (b) would achieve a better result for the company's creditors as a whole. Objective (c) may only be pursued if it is not reasonably practicable to achieve either objective (a) or (b) and can be pursued without unnecessarily harming the interests of the creditors of the company as a whole.

The Joint Administrators concluded that objective (a) could not be achieved because the Companies had been subject to a marketing process prior to the administration and this marketing process did not identify any parties willing to purchase the Companies outside of an insolvency process, for example, by purchasing the shares of the Companies. Consequently they have pursued objective (b). Further information on how this objective has been pursued is given in section 2.2 below.

### **2.2 Conduct of the Administration**

#### **2.2.1 Pre-packaged Sale of the Business and or Assets**

On 23 December 2008 the Joint Administrators completed the sale of the Companies' businesses and assets to Hamsard (a subsidiary of and funded by Epic) for a total consideration of £600,000. As far as we are aware, there is no connection between Epic/Hamsard, and the directors, former directors and shareholders of the Companies, or the secured creditor, Landsbanki. Also, as far as we are aware, none of the directors of the Companies have given any personal guarantees in respect of the Companies' debts.

Further information regarding the transaction is given below. The information is provided to the best of our knowledge.

Ernst & Young LLP was originally instructed by Landsbanki to monitor an AMA process (previously referred to in section 1.3 of these Proposals) which the Companies commenced in late October 2008. The Companies undertook the AMA process because the directors had formed the opinion that it was in the best interests of the creditors of the Companies for the businesses to be sold quickly, thereby preserving asset values and employment given the proximity to the new year and that a sale after the Christmas trading was less likely.

As part of the AMA process, the businesses were fully marketed for sale by the Companies and their advisors, KPMG, and a comprehensive information memorandum, and data room were prepared and made available to a shortlist of approximately 20 potential interested parties. The interested parties approached by KPMG included trade, private equity and distressed investors from the UK and overseas. The sale process also received significant coverage in the press, and as such, any party not directly approached by KPMG as a potential buyer, also had the opportunity to submit an offer for the businesses to the Companies' directors and shareholders.

Towards the end of the AMA process, indicative offers were received from three distressed investors and one trade buyer. The trade buyer later withdrew and only one acceptable offer - from a distressed investor - remained. This was from Epic, for a total cash consideration of £650,000.

On 22 December 2008, following protracted negotiations, Epic advised that it would not proceed with its offer. As a result, the directors stated their intention to appoint Joint Administrators. Epic approached A Swarbrick and AM Hudson of Ernst & Young (as prospective Administrators), indicating they would be prepared to acquire all of the businesses and assets of the Companies (with the exception of debtors, cash and bank balances) in a pre-packaged transaction for a total cash consideration of £550,000.

In reviewing Epic's offer, we considered alternative strategies to realise the Companies' assets. These included either trading administrations with a view to a subsequent going concern sale of the businesses; or trading administrations followed by large-scale site closures and the subsequent sale of remaining stock to a 'clearance' buyer.

In reference to the strategy of trading the Companies with a view to a subsequent going concern sale of the businesses, it was the Joint Administrators' view that, given the following factors:

- ▶ the situation currently facing the UK retail sector generally;
- ▶ the time of the year and trading projections post-Christmas;
- ▶ the results of efforts to sell the business already through the AMA process (when buyers would have more benefit of the seasonal trade);

there was little, if any, prospect of a better offer being forthcoming as a result of a full marketing process during administration and there was a real risk that, once the cash-generative Christmas season had passed, no offers would be forthcoming at all.

As a result, the alternative strategy of trading to realise as much value from the stock in the remainder of the Christmas/end-of-year period, and then sell the remaining stock to a 'clearance' buyer was also considered.

The Joint Administrators carried out an analysis of the potential return under this strategy on both a high and low case, and compared these potential returns to the return realisable under Epic's offer. The conclusion was that there was only a marginal difference in the estimated outcomes, and that the high-case trading administration had the potential to realise more value for creditors. Accordingly, accepting the pre-packaged offer of £550,000 could not be justified.

Epic was informed of this conclusion and subsequently increased its offer to £600,000. This brought Epic's offer much closer to the estimated high outcome on a trade-out of the businesses, with the additional benefit of preserving jobs and removing uncertainty around realising the stock.

Accordingly, we concluded that, given the outcome of the earlier sale efforts and the estimated outcome and potential risks on a trade-out, this revised offer should be recommended to Landsbanki, as fixed and floating charge holder. As a consequence it was not necessary to seek sources of working capital funding for administration trading.

The overall benefit to creditors of the transactions can be summarised as follows:

1. All employees would transfer to the new business and, as such, their entitlements would be protected and avoid crystallising further unsecured claims against the Companies' assets.
2. A dividend to any remaining preferential creditors would be available.

3. A payment to unsecured creditors of Whittard to the maximum value of the prescribed part of £600,000 would be available.
4. A payment to the unsecured creditors of Boaters under a prescribed part would be available.
5. There would be a partial repayment of the debt due to Landsbanki, although this would be significantly less than the total value of their outstanding debt.

Immediately following our appointments as Joint Administrators, we consulted with Landsbanki, the Companies' largest creditor, before the offer was accepted and Landsbanki gave its consent to the transactions. The final transactions were the pre-packaged sales of the businesses and assets of the Companies, completed on 23 December 2008. The total consideration of £600,000 has been paid by Hamsard to the Companies. The assets sold to Hamsard (to the extent that the Companies had a right, title or interest to sell) comprised the following:

**Whittard**

Description of asset	Book value (£000's)	Purchase consideration (£000's)
Fixed assets/equipment	3,948	44
Stock	4,027	550
Goodwill, names; intellectual property; option; and software <sup>1</sup>	unknown	0
<b>Total</b>	<b>7,975</b>	<b>594</b>

<sup>1</sup> £1 consideration received in respect of these assets.

**Boaters**

Description of asset	Book value (£000's)	Purchase consideration (£000's)
Equipment/vehicles	44	6
Stock	177	
<b>Total</b>	<b>221</b>	<b>6</b>

The realisations have, in the majority, been allocated to assets secured by Landsbanki's floating charges, with £1 being apportioned to the fixed charge assets (goodwill and intellectual property of Whittard). Asset realisations for assets excluded from the pre-packaged sales are discussed below.

### 2.2.1.1 Cash at bank and cash at the Companies on appointment

Upon appointment, the Joint Administrators notified the Companies' previous banks to transfer any credit balances to the Joint Administrators' accounts.

The Joint Administrators have received c.£2.6m from these pre-appointment accounts: £2.6m in respect of Whittard (before the application of bank charges and other set-off applied by the Companies' main pre-appointment trading bank), and £7k in respect of Boaters.

We are in correspondence with the Companies' main pre-appointment trading bank as to the potential recovery of these funds and, in addition, an amount which they have also retained pre-appointment in the order of c.£600k. We anticipate that a minimum c.£390k in pre-appointment balances currently retained will subsequently be released into the Companies' estates, the difference reflecting the set-off of pre-appointment liabilities and charges.

### 2.2.1.2 Debtors

#### Intercompany debtors – Whittard Inc.

At the date of the appointments there was an intercompany balance of c.£1.8m due from Whittard Inc to Whittard. This debt arose as a result of Whittard Inc being dependant on funding from Whittard in order to fund its US operations. As a result of the administration of Whittard, and independent funding not being available from its directors, Whittard Inc was subsequently placed under Chapter 7 Bankruptcy proceedings in the US Bankruptcy Courts.

The Joint Administrators will submit a claim in respect of this intercompany debt, however, we estimate it is unlikely that a distribution will be received from Whittard Inc.

#### Trade debtors

Whittard's debtors ledger indicated debtors of c.£882k at the date of the appointment of the Joint Administrators. Further review and reconciliation of this ledger has reduced this balance to c.£828k, which is comprised of 33 debtors. There are a number of issues of which we are aware in respect of the collection of these book debts. The major issue is that c.£345k of this balance is owed by Whittard Inc. which is, as detailed above, subject to Chapter 7 Bankruptcy proceedings in the US. In addition, several other debtors have been identified as being in financial difficulty or alternatively have asserted that they are net creditors of the Companies.

Consequently, the Joint Administrators do not believe it is likely that the full balance of the Whittard's debtors ledger will be recovered.

Boaters has book debts of c.£489k, with Whittard owing c.£251k of this debt. An analysis of the composition, geographic location and ageing of these book debts indicates that these are also unlikely to be realised in full.

To date c.£135k and c.£3k has been collected from Whittard and Boaters debtors respectively. A further amount of c.£55k was paid by debtors into the pre-appointment bank account of Boaters, however (and despite frequent requests to the pre-appointment trading bank), these funds have not been released into the administration accounts. We are currently pursuing the release of these funds into the Boaters' estate.

The Joint Administrators have appointed a debt collection agency, JP Associates, to assist in the collection of book debts on a no collection, no fee basis, with fees set at 10% of the recoveries made.

### 2.2.1.3 Prepayments

#### Business rates

According to the Companies' books and records at the date of appointment, prepayments in relation to business rates were c.£178k, and in the majority, relate to Whittard. The Joint Administrators have contacted all known local rating authorities to notify them of the Administrations and of the transfer of liability regarding business rates to Hamsard, or the landlords, depending whether the property continues to be occupied by Hamsard, or we have attempted to surrender the lease to the landlord. As a result, to date, c.£44k has been refunded to the Companies.

#### Insurance

Willis, the Companies' pre appointment insurers have confirmed that an amount of c.£47k is due to be refunded to the estates, arising as a result of the cancellation of these pre-appointment insurance policies.

#### Rent received under sub-licence

The Companies leased c.130 properties from a variety of landlords, including both individuals and companies. Pursuant to the license to occupy granted as a condition of the SPA, Hamsard has taken occupation of these premises and, as per the licence, are currently

providing the Joint Administrators with funds to remit to landlords in respect of rent for occupation of the premises.

An additional realisation in respect of rent has occurred due to the timing of the date of the Joint Administrators' appointments and the commencement of the next period's rental date. As the rent prior to the Joint Administrators' appointment was paid up to either 24 or 31 December 2008 for a number of properties, and Hamsard will pay for occupation from 23 December 2008 onwards, the Joint Administrators have realised an additional c.£132k in rental income.

#### **Rent received under tenancy arrangements**

In respect of several of the properties leased by the Companies prior to the Joint Administrators' appointments, the Companies' had entered into subleasing arrangements with a number of tenants. These have included both flats above shops and individual units at the Companies' Head offices in Stockwell. The rental income in respect of these properties received to date is c.£55k.

The Joint Administrators will receive further income in respect of these tenancy arrangements during the course of the Administrations, although it is our intention to ensure these sub-leases are either assigned to Hamsard as part of any overall property lease assignment, or to the ultimate landlord. If assignment is not possible, the Joint Administrators will provide notices of removal to those tenants.

#### **Pre-appointment VAT reclaim**

Boaters' records indicate a potential pre-appointment VAT refund of c.£14k. The Joint Administrators are arranging for a repayment claim to be submitted.

## **2.2.2 Creditors**

### **2.2.2.1 Secured creditors**

The secured creditor of the Companies at the date of the appointments of the Joint Administrators is Landsbanki and the split of the debt across the Companies is as follows:

Company	Name	Charge	Total value of security (£000's)
Whittard of Chelsea	Landsbanki Islands hf	Fixed and Floating	8,556
Boaters Coffee Co Limited	Landsbanki Islands hf	Fixed and Floating	198
<b>Total</b>			<b>8,754</b>

### **2.2.2.2 Preferential creditors**

#### **TUPE**

In accordance the SPA, Hamsard's acquisition of the businesses and assets of the Companies constituted sales of the businesses as going concerns, and as such TUPE regulations apply.

#### **Claims not subject to TUPE**

TUPE does not however, oblige the transferee in a pre-packaged sale to pay the arrears of wages due to employees. As the Joint Administrators would be obliged to pay these preferential amounts in the administrations irrespective, the Joint Administrators and Hamsard agreed in the SPA, that the Joint Administrators would pay the arrears of wages (from the date of appointment) when the affected employees' wages next fell due.

The amount paid to the hourly paid employees of both Whittard and Boaters as preferential creditors is summarised below:

Company	Preferential claim element (£000's)
Whittard	235
Boaters	4
<b>Total</b>	<b>239</b>

We currently estimate remaining preferential creditors of c.£5k for Whittard and Boaters, in respect of potential outstanding claims for employees' salaries, holiday pay and pension contributions.

#### **2.2.2.3 Unsecured creditors**

##### **Trade creditors**

These creditor claims continue to be submitted. It is estimated that total non-preferential claims for Whittard will be in the region of c.£5,730k and for Boaters, c.£299k.

##### **Retention of title**

In accordance with the SPA, Hamsard has been corresponding with suppliers in relation to Retention of Title (ROT), and have advised the Joint Administrators that a number of settlements have occurred and are also pending resolution. The Joint Administrators will reduce supplier claims accordingly on any settlement information given by Hamsard.

##### **Intergroup creditors**

As noted in section 1.2, the Baugur Group UK loaned Whittard c £1.0m, and Barney Holdings Limited has also loaned Whittard c.£263k.

#### **2.2.3 Dividend prospects and meetings of creditors**

The Joint Administrators are of the opinion that the Company has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of the prescribed part and consequently, in accordance with the provisions of paragraph 52(1) of Schedule B1 to the Act, they do not intend to call an initial creditors' meeting.

The Joint Administrators will be obliged to call an initial meeting of creditors if it is requested by creditors of the Company whose debts amount to at least 10% of the total debts of the Company. The request must be made within 12 days of the date on which these proposals are sent out (or such longer period as the court may allow) and must be in the prescribed form. The creditor summoning the meeting must lodge with the Joint Administrators a deposit as security for the expenses of summoning and holding the meeting. Further information is provided in the covering letter accompanying these proposals.

#### **2.2.4 Future Conduct of the Administration**

The Joint Administrators shall continue to realise the assets of the Companies in order to make distributions to the secured creditor and preferential creditors (if any) and to set aside prescribed parts for the unsecured creditors of the Companies.

The Joint Administrators' actions will include:

- ▶ Pursuing the return of pre-appointment cash balances;
- ▶ Seeking the assignment to Hamsard of leases, in respect of properties Hamsard wishes to maintain;
- ▶ Seeking surrenders of the leases, in respect of properties that Hamsard has ceased to occupy;
- ▶ If necessary, reviewing the tax affairs of the Companies;



- Dealing with unsecured claims, if appropriate

### **2.2.5 The End of the Administration**

It is proposed that, at the end of the Administrations, the Companies will move straight into Creditors' Voluntary Liquidation upon the filing with the registrar of companies of notices pursuant to paragraph 83 of Schedule B1 to the Insolvency Act 1986.

It is proposed that the Liquidators of the Companies will be A Swarbick and AM Hudson of Ernst & Young LLP. In accordance with paragraph 83(7) of Schedule B1 to the Insolvency Act 1986 and Rule 2.117(3) of the Insolvency Rules 1986, creditors may nominate a different person as the proposed liquidator(s), provided that the nomination is made after the receipt of these proposals and before the proposals are approved. It should be noted in this regard that a person must be authorised to act as an insolvency practitioner in order to be appointed as liquidator.

### 3. Statement of affairs

The directors of Whittard have submitted their Statement of Affairs as follows:

Name	Date submitted
David Adams	6 February 2009
Timothy Davies	30 January 2009
Petur Mar Halldorsson	23 January 2009
Kevin Lyon	31 January 2009
Julie Mathers	30 January 2009
Patricia Prowse	30 January 2009
Zoe Withers	30 January 2009

The Statements of Affairs for Whittard are identical with the exception of the Statement of Affairs submitted by Mr Petur Halldorsson. Copies of these Statements of Affairs with the directors' individual Statements of Truth, and our comments on these Statements of Affairs are attached at Appendix B.

The directors of Boaters have submitted their Statement of Affairs as follows:

Name	Date submitted
David Adams	6 February 2009
Kevin Lyon	31 January 2009
Patricia Prowse	30 January 2009
Zoe Withers	30 January 2009

The Statements of Affairs for Boaters are identical. A copy of this Statement of Affairs with the individual directors' Statements of Truth and our comments on this Statement of Affairs is attached at Appendix C.

The Joint Administrators also consider that the realisable values of assets may be lower than the realisable values included by the directors in the Statement of Affairs for both Whittard and Boaters. This is due to the following:

1. Assets sold as part of the pre-packaged sale of the business and assets - the values realised in respect of these assets were significantly lower than the realisable values included by the directors in the Statement of Affairs; and
2. Assets excluded from the pre-packaged sale of the business and assets - the realisable values of these assets may be lower than those included by the directors in the Statement of Affairs due to:
  - ▶ The impact of the administration on realisable value of assets;
  - ▶ The current economic environment.

As a result, the amount available to creditors may be less than indicated in the Statement of Affairs

The Directors have also estimated creditors' claims as at the date on which the Companies entered administration. Creditors continue to lodge their claims with the Joint Administrators and consequently it is likely that the total of liabilities will increase.

## 4. Prescribed part

The prescribed part is a proportion of floating charge assets set aside for unsecured creditors pursuant to section 176A of the Insolvency Act 1986. The prescribed part applies to floating charges created on or after 15 September 2003.

The Joint Administrators estimate, to the best of their knowledge and belief, that:

In reference to Whittard:

- ▶ the value of the prescribed part is c.£600k
- ▶ the value of the Company's net property is c.£3,322k.

In reference to Boaters:

- ▶ the value of the prescribed part is c.£35k
- ▶ the value of the Company's net property is c.£154k.

The Joint Administrators do not intend to make an application to the court under section 176A(5) of the Insolvency Act 1986 for an order not to distribute the prescribed part.

## 5. Administrators' remuneration and disbursements and payments to other professionals

### 5.1 Remuneration

The statutory provisions relating to remuneration are set out in Rule 2.106 of the Insolvency Rules 1986. Further information is given in the Association of Business Recovery Professionals' publication 'A Creditors' Guide to Administrators' Fees', a copy of which may be accessed from the web site of the Insolvency Practitioners Association at <http://www.insolvency-practitioners.org.uk> (follow 'Regulation and Guidance' then 'Creditors' Guides to Fees'), or is available in hard copy upon written request to the Joint Administrators.

In the event that creditors' meetings are not requisitioned and creditors' committees are not formed, the Joint Administrators will seek to have their remuneration fixed by the secured creditor and, if appropriate, the preferential creditors in accordance with Rule 2.106(5A) of the Rules. The Joint Administrators will ask for their remuneration to be fixed on the basis of time properly given by them and their staff in dealing with matters arising in the Administration.

Details of time spent and charge out rates will be provided to the secured creditor and, if appropriate, the preferential creditors and will be made available to any other creditor upon written request to the Joint Administrators.

### 5.2 Disbursements

*Statement of Insolvency Practice No. 9 (SIP 9)*, published by the Association of Business Recovery Professionals, divides disbursements into two categories.

Category 1 disbursements are defined as specific expenditure relating to the administration of the insolvent's affairs and referable to payment to an independent third party. Such disbursements can be paid from the insolvent's assets without approval from the creditors' committee or the general body of creditors. It is our policy to disclose Category 1 disbursements drawn but not to seek approval for their payment.

For details of Category 1 disbursements to date, please refer to the payments section of the Joint Administrators' Statements of receipts and payments as discussed at section 6.1 and attached at Appendix D (Whittard) and Appendix E (Boaters). The Joint Administrators are prepared to provide such additional information as may reasonably be required to support the disbursements drawn.

Category 2 disbursements are charges made by the Joint Administrators' firm that include elements of shared or overhead costs. SIP 9 provides that such disbursements are subject to approval as if they were remuneration. The Joint Administrators do not intend to charge Category 2 disbursements in this case.

### 5.3 Payments to other professionals

The Joint Administrators have engaged the following other professionals to assist them. They were chosen on the basis of their experience in similar assignments.

Name of firm	Nature of service	How contracted to be paid
SJ Berwin LLP	Legal advice	Time cost basis
Brodies LLP	Legal advice – Scottish property law	Time cost basis

No fees and disbursements have been paid to these advisors to date.

## **6. Other matters**

### **6.1 Administrators' receipts and payments**

A summary of the Administrators' receipts and payments for the period from 23 December 2008 to 9 February for Whittard is attached at Appendix D and for Boaters is attached at Appendix E.

### **6.2 Reports on Directors' conduct**

Pursuant to the Company Directors Disqualification Act 1986, we are required to make a submission to the Department for Business, Enterprise and Regulatory Reform within six months of the date of our appointment on the conduct of all those who have held office as directors of the Companies in the three years before the Companies entered administration.

Should any creditor wish to bring any information to our attention which they feel is relevant to this submission, please contact one of the Joint Administrators in writing at Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

## Appendix A Statutory information

### Whittard

#### Company Information

Company Name:	Whittard of Chelsea Limited
Registered Office Address:	1 More London Place London SE1 2AF
Registered Number:	02263726
Trading Name(s):	Lettint Limited Whittard of Chelsea Limited Whittard of Chelsea PLC
Trading Address(es):	Whittard of Chelsea Customer Services Unit 2 Ravensway Crow Lane Industrial Estate Northampton NN3 9UD

### Boaters

#### Company Information

Company Name:	Boaters Coffee Company Limited
Registered Office Address:	1 More London Place London SE1 2AF
Registered Number:	02263726
Trading Name(s):	N/A
Trading Address(es):	Boaters Coffee Company Ltd The Coffee Factory Amphill Business Park Station Road Bedfordshire MK45 2QW

#### Details of the Administrators and of their appointment

Administrators:	A Swarbrick and AM Hudson
Date of Appointment:	23 December 2008
By Whom Appointed:	The appointment was made by the Company's Directors
Court Reference:	High Court of Justice  Whittard case number: 11586/2008  Boaters case number: 11591/2008

Any act required or authorised under any enactment to be done by the Joint Administrators may be done by all or any one or more persons for the time being holding that office.

#### Statement concerning the EC regulation

The EC Council Regulation on Insolvency Proceedings does apply to this administration and the proceedings are main proceedings. This means that this Administration is conducted according to UK insolvency legislation and is not governed by the insolvency law of any other European Union Member State.

**Share Capital****Whittard**

Class	Authorised		Issued and fully paid	
	Number	£	Number	£
Ordinary	25,257,215	1,262,860	25,257,215	1,262,860

**Boaters**

Class	Authorised		Issued and fully paid	
	Number	£	Number	£
Ordinary	1,000	1,000	1,000	1,000

**Directors and secretary and their shareholdings****Whittard**

Name	Director or Secretary	Date Appointed	Date Resigned	Current Shareholding
David Adams	Director	16 April 2008	-	Nil
Timothy Davies	Director	14 December 2007	28 January 2008 <sup>1</sup>	Nil
Petur Mar Halldorsson	Director	14 December 2007	-	Nil
Kevin Lyon	Director	14 December 2007	27 January 2008 <sup>1</sup>	Nil
Julie Mathers	Director	28 July 2008	28 January 2008 <sup>1</sup>	Nil
Patricia Prowse	Director	14 December 2007	29 January 2009	Nil
Zoe Withers	Director	16 April 2008	29 January 2009	Nil
Zoe Withers	Secretary	16 April 2008	29 January 2009	Nil

<sup>1</sup> The resignation notice in respect of these directors, have not, to date, been lodged with Companies House, although the directors have notified the Joint Administrators of their resignation.

**Boaters**

Name	Director or Secretary	Date Appointed	Date Resigned	Current Shareholding
David Adams	Director	16 April 2008	-	Nil
Kevin Lyon	Director	18 December 2007	-	Nil
Patricia Prowse	Director	18 December 2007	29 January 2009	Nil
Zoe Withers	Director	16 April 2008	29 January 2009	Nil
Zoe Withers	Secretary	16 April 2008	29 January 2009	Nil

## **Appendix B     Whittard's Directors' Statement of Affairs**

Please see the following pages.



## Statement of affairs

Name of Company WOC Realisations Limited	Company number 02263726
In the High Court of Justice, Chancery Division, Company Court [full name of court]	Court case number 11586/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) WCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

Timothy Morgan Davis

Signed

[Signature]

Dated

20/11/09

**Statement of affairs**

Name of Company

WOC Realisations Limited

Company number

02263726

In the

High Court of Justice, Chancery Division, Company Court

[full name of court]

Court case number

11586/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) WOC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

**Statement of Truth**

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

KEVIN JOHN LYON

Signed

Kevin Lyon

Dated

31/1/09

## Statement of affairs

Name of Company WOC Realisations Limited	Company number 02263726
In the High Court of Justice, Chancery Division, Company Court [full name of court]	Court case number 11586/2008

(a) Insert name and address of registered office of the company

Statement as to the affairs of (a) WCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

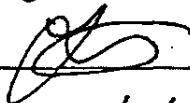
### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

JULIE BARBARA MATHERS

Signed



Dated

30/1/09

## Statement of affairs

Name of Company

WOC Realisations Limited

Company number

02263726

In the

High Court of Justice, Chancery Division, Company Court

[full name of court]

Court case number

11586/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) WCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

PATRICIA JANE PROUSE

Signed

P. Prouse

Dated

30.01.09

## Statement of affairs

Name of Company

WOC Realisations Limited

Company number

02263726

In the

High Court of Justice, Chancery Division, Company Court

[full name of court]

Court case number

11586/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) WCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

ZOE ANNE WITHERS

Signed

Z. Withers

Dated

30/1/09

## A – Summary of Assets

Assets	Book Value (£)	Estimated to Realise (£)
Assets subject to fixed charge:		
Assets subject to floating charge:	15,175,989	3,603,385
Uncharged assets:		
Estimated total assets available for preferential creditors	15,175,989	3,603,385
Signature <u>Bentley</u>	Date <u>30/1/09</u>	

## A1 – Summary of Liabilities

		Estimated to realise (£)
<b>Estimated total assets available for preferential creditors (carried from page A)</b>	£	3,603,385
<b>Liabilities</b>	£	
Preferential creditors:-		
<b>Estimated deficiency/surplus as regards preferential creditors</b>	£	3,603,385
Estimated prescribed part of net property where applicable (to carry forward)	600,000	(600,000)
<b>Estimated total assets available for floating charge holders</b>	£	3,003,385
Debts secured by floating charges	8,546,139	(8,546,139)
<b>Estimated deficiency/surplus of assets after floating charges</b>	£	(5,542,754)
Estimated prescribed part of net property where applicable (brought down)	600,000	
<b>Total assets available to unsecured creditors</b>	£	600,000
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		(5,730,295)
<b>Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall to floating charge holders)</b>	£	(5,130,295)
Shortfall to floating charge holders (brought down)		(5,542,754)
<b>Estimated deficiency/surplus as regards creditors</b>	£	(10,673,049)
Issued and called up capital		(16,397,678)
<b>Estimated total deficiency/surplus as regards members</b>	£	(27,070,727)

Signature

*[Signature]*

Date

30/1/09

**Aged Trade Creditors As At 22/12/08**

Name	Address	Outstanding Amount
A N WOODHAMS & CO LIMITED	10 BROCKS BUSINESS PARK, HODGSON'S WAY, WHICKFORD, SS11 8YN	50
ALLEN MARMOT (EUROPEAN)	2 RECTORY LANE, EDGWARE, MDDX, HA8 7LF	12,069
AMANDA GRIFFITHS	THE WILLOWS ANNEXE, GROVE FARM BARN, BANBURY, OXON, OX17 1XA	(1,000)
AMANDA KIRK	STAR COTTAGE, MANOR ROAD, SULGRAVE, OX17 2RZ	3,500
ANDRONICUS COFFEE CO LTD	91-93 GREAT EASTERN ST, LONDON, EC2A 3NZ	6,336
ARAN CANDY LTD	UK OFFICE, 11 MOORGATE PARK, RELFORD, NOTTS, DN22 6TH	8,253
ARC INTL TABLEWARE UK LTD	ARC HOUSE, PARKSIDE INDUSTRIAL EST, MIDDLETON GROVE LDS, LS11 5BX	2,751
AUORAL INTL CORP.	PO BOX 55-942, TAIPEI, TAIWAN, N/A	56,372
B&I INTERNATIONAL LTD	FALCON MILL, HANDELL STREET, OFF HALIWELL ROAD, BL1 8BL	1,375
B.C POTTERY	GROUND FLOOR, 4 VANE STREET, BATH, BA2 4DY	11,531
BENCHMARK	JUBILEE HOUSE, JUBILEE ROAD, LETCHWORTH HERTS, SG6 1WU	623
BENNETT OPIE LTD	CHALKWELL ROAD, SITTINGBOURNE, KENT, ME102LE	60,729
BIALETTI INDUSTRIE	PIAZZA SIRO COLLINI, 28887 OMEGNA (VB), ITALY, N/A	885
BOATERS COFFEE CO LTD	THE COFFEE FACTORY, AMPTHILL BUSINESS PARK, STATION RD AMPTHILL, MK45 2QW	207,989
BODUM (UK) LTD	BODUM HOUSE, TITHE BARN WAY, SWAN VALLEY NTHMPTON, NN4 9BA	72,213
BRIAN BROCKMANN SMITH	18 HUXLEY CLOSE, GODALMING, SURREY, GU72AS	12
CARTWRIGHT AND BUTLER LTD	PARK FARM, MILEHAM, NR KINGS LYNN, NORFOLK, PE32 2RD	24,177
CHENGTEH CHINAWARE THA	503 KSL TOWER FL 19, TH SRIAYUDHAYA ROAD, PHYTHI RJATHVEE BKK, N/A	24,060
CHINA'S SECRET LTD	3 GRENFELL AVENUE, MAIDENHEAD, SL6 1HQ	1,700
CHURCHILL CHINA (UK) LTD	MARLBOROUGH POTTERY, HIGH STREET, TUNSTALL STKE-N-TRNT, ST6 5NZ	14,978
CLAW'S HAND MADE CAKES	11 STATION ENTERPRISES, STATION ROAD, ABERGAVENNY MONMOUTH, NP7 5HY	258
CMG-CERAMICAS LDA	ZONA INDUSTRIAL-APART 147, 2354-909, TORRES NOVAS, 2354-909	100,004
CROWN TRENT CHINA LTD	SPRING GARDEN ROAD, LONGTON, STOKES ON TRENT, ST3 2TE	10,103
CUBE PRODUCTS AND SERVICE	13 LEDGE LEY, CHEEADLE HULME, CHESHIRE, SK8 6SQ	732
DAVID MASON DESIGN LTD	FOXWOOD INDUSTRIAL PARK, SHEEPBRIDGE, CHESTERFIELD, DERBYSHIRE, S41 9RN	2,043
DELC D FRC CO SHEILA DYSN	RUBASTIC ROAD, SOUTHAL, MIDDLESEX LONDON, UB2 5LL	1,456
DEXAM INTERNATIONAL LTD	HOLMBUSH WAY, MIDHURST, WEST SUSSEX, GU29 9HE	132
DOODLE CREATIVE SVCS LTD	12 GATLEY AVENUE, EPSOM, SURREY, KT19 9NG	(760)
DUCHESS CHINA LIMITED	DUCHESS WORKS, UTTOXETER ROAD, LONGTON, STOKES-ON-TRENT STAFF, ST3 1PB	92,974
ELFO AG	EDISRIEDERSTRASSE 106, CH - 6072 SACHSELN, SWITZERLAND, .	8
EUROPEAN SPEDITION LTD	UNIT 4 QUATRO PARK, PAYCOCKE RD, BASILDON ESSEX, SS14 3HH	2,088
EUROPEAN SPEDITN LTD US	UNIT 4 QUATRO PARK, PAYCOCKE RD, BASILDON ESSEX, SS14 3HH	(3)
EXPEDITORS INTL UK LTD	UNIT 2 POLAR PARK, BATH, ROAD, HARMONDSWORTH, MIDDLESEX, UB7 ODG	50,370
EXPEDITORS INTL USD	UNIT 2 POLAR PARK, BATH ROAD, HARMONDSWORTH MDLSX, UB70DG	50,285
FAIRMONT & MAIN LTD	JUBILEE PARK, GRANGE MOOR, WAKEFIELD, WEST YORKSHIRE, WF4 4TD	12,378
FARMHSE BISC INCOR KIPPAX	THE BAKERY, BROOK STREET, NELSON LANCASHIRE, BB9 9PX	40,706
GAGGIA UK LTD	CROWN HOUSE, MILE CROSS ROAD, HALIFAX WEST YORKS, HX1 4HN	3,683
GBG	GBG-ALI SPA, VLA MAGLI 1/A, 40011 ANZOLA EMILIA, 40011	850



Name	Address	Outstanding Amount
GEBRUDER WOLLENHPT GMBH	POSTFACH 14 49, 21454, REINBEK HAMBURG, N/A	210,530
GOODRICKE GROUP LTD	CAMELLIA HOUSE, 14, GURUSADAY ROAD, KOLKATA, 700019	2,480
GROUPE SEB	11-49 STATION ROAD, LANGLEY, SLOUGH, BERKSHIRE, SL3 8DR	382
HELEN PLUMMER	103 SALCOTT ROAD, CLAPHAM JUNCTION, LONDON, SW116DF	1,700
HONEYCOMB PROJECT MGT LTD	475 GODSTONE ROAD, WHYTELEAFE, SURREY, CR3 0BL	89,045
I.GRUNWERG LTD	SILVERSTEEL HOUSE, 29-49 ROCKINGHAM STREET, SHEFFIELD, S1 4EA	4,291
IDEAL PACKAGING	UNIT 33, QUEENS COURT TRADING EST, GREETS GREEN RD WEST, B70 9EL	2,432
ILCAR DI BUGATTI SRL	VIA INDUSTRIALE 69, 25065, LUMEZZANE SS BRESCIA, 25065	382
ILSA SRL	C PASTRENGO 46, 10093 COLLEGNO, TORINO, N/A	3,577
IMPORTIKA	596 FISHERS STATION DRIVE, VICTOR, NY, 14564	(812)
INDRA CERAMIC CO LTD	382 LAMPANG-DENCHAI RD, KM.1 MUANG, LAMPANG 52000, N/A	52,937
JORDAN GMBH & CO	ARNSBERGER STRASSE 17, 58636 ISERLOHN, GERMANY, N/A	7,056
JULIAN GRAVES	UNIT 95, THE PENSHEIT ESTATE, KINGSWINFORD W MIDS, DY6 7FT	23,753
KEITH SPICER LIMITED	5 COBHAM ROAD, FERNDOWN INDUSTRIAL EST, WIMBORNE DORSET, BH21 7PN	156,347
KENWOOD LTD	NEW LANE, HAVANT, HAMPSHIRE, PO9 2NH	(2,539)
KENWOOD/DELONGHI LTD	NEW LANE, HAVANT, HAMPSHIRE, PO9 0NH	33,531
KERRY FOODSERVICE	GATEHOUSE ROAD, AYLESBURY, BUCKS, HP11 8HH	(30,000)
KERRY INGREDIENTS UK LTD	HALIFAX WAY, AIRFIELD INDUSTRIAL EST, POCKLINGTON YORK, YO42 1NR	54,526
LA CAFETIERE LIMITED	KNITMESH HOUSE, COAST ROAD, HOLYWELL FLINTSHIRE, CH8 9DP	44,145
LEE YUEN HOUSEWR CO INT	UNIT G 12 FLR WORLD CTR, 95 HOW MING STREET, KWUN TONG KOWLOON, N/A	(23,842)
LEE YUEN HOUSEWRS CO LTD	UNIT G 12 FLR WORLD CTR, 95 HOW MING STREET, KWUN TONG KOWLOON, N/A	4,367
LI AND FUNG (TRADING) LTD	2ND FLOOR, LI FUNG CENTRE, 888 SHA WAN ROAD KOW, N/A	11,999
LINCOLN AND YORK LTD	KAHAWA HSE THE FLAREPATH, ELSHAM WOLD IND ESTATE, ELSHAM BRIGG NORTH L, DN20 0SP	186,422
LINDT & SPRUNGLI (UK) LTD	TOP FLOOR, 4 NEW SQUARE, BEDFONT LAKES, FELTHAM, MIDDLESEX, TW14 8HA	154,905
LITTLES LTD	UNIT 21, FLIGHTWAY BUSINESS PARK, DUNKESWELL DEVON, EX14 4RD	10,558
M J MARKETING	232 WESTBOURNE STREET, BEWDLEY, WORC, DY12 1BS	2,699
MACKAYS LTD	21 THISTLE STREET, CARNOUSTIE, SCOTLAND, DD7 7PR	6,985
MERISON	MOORLAND HOUSE, LOW GREEN RAWDON, LEEDS, LS19 6HB	39,136
MERISON RETAIL (UK) LTD	UPPER WHARFE HOUSE, ILKLEY ROAD, OTLEY, WEST YORKSHIRE, LS21 3JP	(75,941)
MONTANA HOMESTYLE	4 BRAMDOW HEIGHTS, HATCH WARREN, BASINGSTOKE, HANTS, RG224UB	2,969
MONTEZUMA'S CHOCOLATES	UNIT 9, BIRDHAM BUSINESS PARK, CHICHESTER, PO20 7BT	(570)
MORTON MEADOW LOGISTICS	BROOKFOOT BUSINESS CENTRE, ELLAND ROAD, BRIG HOUSE WEST YKS, HD62RW	634
NAIROBI COFFEE & TEA CO	SHAKESPEARE STREET, WATFORD, HERTS, WD24 5RY	10,013
NILORN UK LTD	BECKSIDE HOUSE, PITT STREET, KEIGHLEY WEST YKS, BD21 4PF	10,804
NU WORLD UK LIMITED	PRIMA HOUSE, 15(2)D SPRINGFLD COMM CTR, BAGLEY LANE FARSLEY, LS28 5LY	20,478
NULEAF GRAPHICS LTD	49-51 FARRINGDON ROAD, LONDON, EC1M 3JP	12,426
NULEAF LTD	37-42 COMPTON STREET, LONDON, EC1V 0AP	(3,314)
OCTOPUS COLLATION SOLTNS	2 EXETER STREET, DERBY, DE21 4SZ	(3,769)
ORION CONFECTIONRY INT LTD	HOLLY LODGE, EFFINGHAM ROAD, BURSTOW HORLEY SRRY, RH6 9RP	46,036
PACIFIC MARKET INTER. LTD	6 THE PROGRESSION CENTRE, MARK RD., HEMEL HEMPSTEAD, HERTS, HP2 7DW	30,910

Name	Address	Outstanding Amount
PAPILLON & BOW LTD	22 DALSTON GARDENS, STANMORE, MIDDLESEX, HA7 1BU	(1,002)
PAUL GREEN PRINTING	FABER HOUSE, 94 WALLIS ROAD, LONDON, E9 5LN	15,201
PENNY MARKHAM	100 PARK ROAD, CHISWICK, LONDON, W4 3HL	915
PETERS IMPORTS	3040 REMICO SW, GRANDVILLE, MICHIGAN, 49418	5,203
PETTY WOOD & CO LIMITED	PO BOX 66, LIVINGSTONE ROAD, ANDOVER HAMPSHIRE, SP10 5LA	(3,322)
PHOENIX FOODS LIMITED	BRAKEY ROAD, WELDON NORTH IND EST, CORBY NORTHANTS, NN17 1LU	(163,329)
POSITIVE I.D. LABELLING	COFTON HOUSE, TRENT LANE, KINGS NEWTON, DERBY, DE73 1BT	156
PREMIER VANGUARD	STEWART CLOSE, ECCLESHILL, BRADFORD, BD2 2EE	6,679
PROCESSIT LTD	CARRWOOD PARK, SELBY ROAD, LEEDS, LS15 4LG	7,873
PUKKA HERBS	GROSVENOR COURT, 149 WHITELADIES ROAD, CLIFTON BRISTOL, BS8 2RR	3,155
R&M FARHI LTD	ROWLANDSON HOUSE, 289-293 BALLARDS LANE, LONDON, N12 8NP	5,910
RANDWYCK BV	POB 1068, NL6201, BB MAASTRICHT,	2,284
RAYWARE LTD	16 - 32 SPITFIRE AVENUE, TRIUMPH TRADING PARK, SPEKE HALL RD LIVERP, L24 9BF	14,588
SALTON EUROPE LTD	FAILSWORTH, MANCHESTER, M35 OHS	24,398
SCOOP DESIGNS LTD	BELGRAVE HOUSE, FROBISHER WAY, HATFIELD, HERTS, AL10 9TQ	117,574
SCS PACKAGING	UNITS 1 & 2 ORCHARD ROAD, FINEDON, NORTHANTS, NN9 5JG	10,431
SHOPFITTING & EQUIPMENT	WATERLOO INDUSTRIAL EST, WATERLOO ROAD, BIDFORD ON AVON WAR, B50 4JH	1,586
SIMPLY CARTONS LIMITED	PERRY ROAD, .. NOTTINGHAM, NG5 1GQ	42,667
SMITH COFFEE COMPANY	ARABICA HOUSE, EBBERNS ROAD, APSLEY HEMEL HMPSTEAD, HP3 9RD	79,600
STARFISH TRADING COMPANY	ROOM 503 KIMBERLEY HOUSE, 35 KIMBERLEY ROAD, TSIMSHATSUI, N/A	2,133
SWEET BOTANICALS	4 COLLEGE FARM BUILDINGS, TETBURY ROAD, CIRENCESTER GLOS, GL7 6PY	(16,275)
TALKING TABLES LTD	35 FOXBOURNE ROAD, LONDON, SW17 8EN	20,981
TAYLORSON LTD	PARK FARM, THE GREEN, OAKSEY, MALMESBURY, SN16 9SD	494
THE GREAT BRITISH POTTER	#N/A	3,567
THE CLASSIC PRINTD BAG CO	UNIT 5 SILVER BUS PARK, AIRFIELD WAY, CHRISTCHURCH DORSET, BH23 3TA	10,920
THE DRH COLLECTION	ANTON STUDIOS, UNIT C, 2-8 ANTON STREET LON, E82AD	23,303
THE GOURMET CANDY CO LTD	10 BOW INDUSTRIAL PARK, CARPENTERS ROAD, LONDON, E15 2DZ	26,257
THE HAPPY WAFER COMPANY	NETHERFIELDS CRESENT, DRONFIELD, S18 1UX	8,631
THE HOUSE OF DORCHSTR LTD	10 OMEGA PARK, ALTON, HANTS, GU34 2YU	0
THOMAS CUSHING	31 WEST 27TH STREET, SUITE 10B, NEW YORK NEW YORK, NY 10001	704
THORNCROFT LIMITED	SOWERBY WAY, EAGLESCLIFFE, TS16 0RB	4,839
TINWARE DIRECT LTD	CROWHILL FARM, RAVENS DEN RD, WILDER BEDFORD, MK44 2QS	11,116
TYPHOON HOUSEWARES LTD	OAKCROFT ROAD, CHESSINGTON, SURREY, KT9 1RH	17,121
ULSTERWEAVERS	MALDON STREET, DONEGALL ROAD, BELFAST NORTHERN IRE, BT12 6NZ	101
ULTIMATE PRODUCTS LTD	MANOR MILL, VICTORIA STREET, CHADDERTON, OLDHAM, OL9 0DD	4,023
UNIVERSAL TRUMPS CORPORAT	575 FL NO. 174, CHERNG DER RD., SEC. 4, TAIPEI,	(19,939)
VANDOME & HART LTD	UNIT 30, NEW LYDENBURY COMM EST, NEW LYDENBURY ST LDN, SE7 8NF	1,739
VKF RENZEL (UK) LTD	UNIT 20E HARRIS BUSINESS, PARK, HANBURY ROAD, BROMSGROVE, WORCESTER, B60 4BD	3,555
W K THOMAS DISP LTD	MOUNT ROAD, CHESSINGTON, SURREY, KT9 1HY	513
W.GADSBY & SON LTD	HUNTWORTH BUSINESS PARK, BRIDGEWATER, SOMERSET, TA66TS	860

Name	Address	Outstanding Amount
WEGTER CONSUMENTEN	PLATINASTRAAT 100, PO BOX 336, HENGELO, 7554 NB	11,753
WEGTER CONSUMENTEN B.V.	PLATINASTRAAT 100, 7554 NB HENGELO, 7554 NB	18,391
WINEBOX COMPANY LTD	UNIT 11, ELLERSLIE SQUARE, LYHAM RD LONDON, SW2 5DZ	83
WYNDEHAM BESPOKE LTD	REGUS HOUSE, FAIRBOURNE DRIVE, ATTERBURY, MK10 9RG	46,829
YES INFORMATION TECHNOLOGY	8-10 PAUL STREET, LONDON, EC2A 4JH	741
YVONNE CHAMBERS	STUDIO 207, ABERDEEN CNTR, 22 HIGHBURY GROVE, LONDON, N5 2DQ	1,000
Grand Total		2,327,592

**Aged Creditors Expense As At 22/12/08**

Name	Address	Outstanding Amount
** ACR/SLI THE MARLOWES MGT CLS A/C	GVA ACR PMA, 10 STRATTON STREET, LONDON, W1A 8WR	(29)
** AMAS LTD/COMMON RECEIPTS AC	PROPERTY ACCOUNTS DEPT, AMAS LTD, 22 HANOVER SQUARE LONDON, W1A 2BN	671
** AMAS LTD/MORLEY FUND MAN LTD (NULAP	AVOCET COURT 8 CENTRAL AVE, ST ANDREWS BUSINESS PARK, THORPE ST ANDREW NORWICH, NR7 0HR	(3)
** AXA EQUITY & LAW LIFE PROP FUND 103	NELSON BAKWELL LIMITED, 25 SACKVILLE STREET, LONDON, W1X 2HQ	430
** AXA UK PENSION TRUSTEES CORPORATION	NELSON BAKWELL, 25 SACKVILLE STREET, LONDON, W1X 2HQ	(119)
** BATH & NORTH EAST SOMERSET DC(BATH2	DIRECTOR OF RESOURCES, THE GUILDHALL, HIGH STREET BATH, BA1 5AW	14,555
** BIDWELLS SUNDRY RENTS COMMERCIAL CA	PO BOX 231, TRUMPINGTON ROAD, CAMBRIDGE, CB2 2XU	65
** BRIDGER BELL COMMERCIAL (SC)	#N/A	259
** BRIDGER BELL COMMERCIAL LTD RNT	AQUA HOUSE 30-32 HIGH STREET, EPSOM, SURRY, KT19 8AH	(463)
** BRITISH LAND PROP MANAGEMNT LTD	SMITH YOUNG PARTNERS LTD, MGT SUITE, 1 THE OASIS, MEADOWHALL CTR SHEFFIELD, S9 1EP	3,359
** CB RICHARD ELLIS (WORCESTER)	ASSET MANAGEMENT, ST MARTIN'S COURT, 10 PATERNOSTER ROW LONDON, EC4M 7HP	(147)
** CB RICHARD ELLIS(EGENT STREET)	EAGLE BUILDINGS, 215 BOTHWELL STREET, GLASGOW, G2 7EZ	113
** COAL PENSION PROPERTIES	PO BOX 2326, LONDON, W1A 2NF	4,938
** CSC HARLIQUIN LIMITED	40 BROADWAY, LONDON, SW1H 0BU	25,202
** CSC LAKESIDE LIMITED	40 BROADWAY, LONDON, SW1H 0BU	73
** DAWNAY DAY PROPERTIES LTD	DEREK SHAVE, 15 GROSVENOR GARDENS, LONDON, SW1W 0BD	20
** DTZ : TELFORD TRUSTEES NO1&2 LTD	#N/A	740
** DTZ DTL (READING ORACLE)		0
** DTZ DTL LTD	6TH FLOOR, 120 EDMUND ST, BIRMINGHAM, B3 2ED	6
** DTZ(BULLRING)	6TH FLOOR, 120 EDMUND STREET, BIRMINGHAM, B3 2ED	0
** DTZ-DEBENHAM TIE LEUNG	2 THE EMBANKMENT, SOVEREIGN STREET, LEEDS, LS1 4BP	552
** FOUNDATION HEMEL	CIRRUS RETAIL, TRADING AS FOUNDATION, EXCHANGE HOUSE, 12 EXCHANGE SQ, EC2A 2BQ	(21)
** FRED BERMAN (EDINBURGH PRINCESS)	5 TANNOCH HOUSE, 138 MUGDOCK ROAD, MILNGAVIE, GLASGOW, G62 8NP	160
** GUNWHARF QUAYS (BRIDGEWATER PARK)	GUNWHARF QUAYS HOUSE, GUNWHARF QUAYS, PORTSMOUTH HAMPSHIRE, PO1 3TZ	40,522
** GUNWHARF QUAYS MGT LTD	GUNWHARF QUAYS HOUSE, GUNWHARF QUAYS, PORTSMOUTH HAMPSHIRE, PO1 3TZ	50,183
** GVA ACR/SLIUK-CHURCHILL MGT(BTON)SC	GVA ACR PMA, PO BOX 5360, 10 STRATTON STREET LONDON, W1A 8WR	66
** GVA ACR/SLIUK-WHITELEYS SERV CHRG	PO BOX 5360, 10 STRATTON STREET, LONDON, W1A 8WR	1,070
** GVA GRIMLEY	GVA GRIMLEY, PO BOX 8790, BIRMINGHAM, B1 2JJ	288
** HB SURVEYORS & VALUERS (REGENT ST)	JAN MANSFIELD, PORTLAND HOUSE, 4 GREAT PORTLAND STREET, LONDON, W1W 8QJ	329
** HEATHROW AIRPORT LTD	RETAIL ACCOUNTING, BAA BUSINESS SUPPORT CTR, PO BOX 3000 GLASGOW, G52 4YG	208
** KING STURGE (SWANSEA ONLY)	PO BOX 2534, 40 BERKELEY SQUARE, BRISTOL, BS89AQ	493
** KS CLIENT A/C UBS GLOBAL (YEOVIL)LD	7 STRATFORD PLACE, LONDON, W1C 1ST	3,084
** LAND SECURITIES PROPERTIES LTD	5 STRAND, LONDON, LONDON, WC2N 5AF	1,015
** LEND LEASE EUROPE ASSET MNGT(BWTR	C/O BLUEWATER MGT SUITE, UPPER THAMES WALK, BLUEWATER KENT, DA9 9ST	3,128
** MEADOWHALL CENTRE LIMITED	SMITH YOUNG PARTNERSHIP, THE MANAGEMENT SUITE, 1 THE OASIS MDWHILL CTR, S9 1EP	(22,320)
** PLUS SHOPS LTD (VICTORIA PLACE)	CENTRE MANAGER, VICTORIA PLACE SHOPPING CENTRE, 115 BUCKINGHAM PALACE RD, LONDON, SW1W 9SJ	0
** SORBON INVESTMENTS LTD	SORBON, 24/26 AYLESBURY END, BEACONSFIELD BUCKS, HP9 1LW	0
** SOUTH KENSINGTON ESTATE LTD (BROMPTON	23-24 CROMWELL PLACE, LONDON, . SW7 2LD	(172)
** STANDARD LIFE INVESTMNTS	PROPERTY ACCOUNTS, 1 GEORGE STREET, EDINBURGH, EH2 2LL	516
** TESCO BL PROPERTIES LTD	THE CIRRUS BUILDING, PO BOX 400, SHIRE PARK, WELWYN GARDEN CITY, HERTS, AL7 1AB	0
** THE CHAPELFIELD PRTRN	40 BROADWAY, LONDON, SW1H 0BU	428

Name	Address	Outstanding Amount
** TRENTHAM LEISURE LTD	2ND FLOOR, SIR STANLEY CLARKE HSE, 7 RIDGEWAY, QUINTON BUSINESS PARK, BIRMINGHAM, B32 1AF	613
** TRINITY HOUSE, HULL	TRINITY HOUSE LANE, HULL, HU1 2JG	533
** WORKMAN	MERCHANTS HOUSE SOUTH, WAPPING ROAD, BRISTOL, BS1 4AB	125
** WORKSPACE GRP (HEAD OFFICE)	MAGENTA HOUSE, 85 WHITECHAPEL ROAD, LONDON, E1 1DU	34,443
24 SEVEN (GB) LTD	LESLIE HOUSE, 6 ALLEN ROAD, LIVINGSTON, WEST LOTHIAN, EH54 6TQ	263
A E SIMMONS LTD	9 Bilton Road, Waterhouse Lane, Chelmsford, CM1 2UJ	1,441
ACR-AIR CONDITIONING & REFRIGERATION	16 BRUNEL STREET, NEWCASTLE UPON TYNE, NE4 7AH	154
ACROBAT CREATIVE CONSULTANTS	THE OLD CHURCH, ALBERT HILL ST, DIDSURY MANCHESTER, M20 6RF	6,795
ACXIOM LIMITED	PARK HOUSE, STATION ROAD, TADDINGTON, MIDDLESEX, TW11 9 AD	4,113
ADT FIRE & SECURITY PLC	PO BOX 352, MANCHESTER, M16 9XY	8,838
AFS SYSTEMS LTD	9 TAMWORTH ROAD, LICHFIELD, STAFFS, WS14 9EY	8,574
ALIBONE RECYCLING LTD	SANDY HILL LANE, OVERSTONE RD, MOULTON NORTHAMPTON, NN3 7JB	1,719
ALL ASPECTS GLASS AND GLAZING CO	#N/A	141
ALL EMERGENCY SERVICES	UNIT 1, TRAMSHEDS IND EST, COOMBER WAY, CROYDON SURREY, CR0 4TQ	233
ALMIGHTY WINDOW CLEANING CONTRACTORS	13 BASKERVILLE ROAD, COVINGHAM, SWINDON, WILTSHIRE, SN3 5DB	233
ANGLIA VEHICLE INSTALLATIONS	AVI ACCOUNTS, 33 SOUTH GAGE CLOSE, NORWICH, NR7 8BW	182
ANGLIAN WATER	PO BOX 46, SPALDING, Lincs, PE11 1BD	222
APOGEE CORPORATION LTD	APOGEE HOUSE, 8 WILLOW LAND, BUSINESS PARK, WILLOE LANE, CR4 4NA	206
ARIANA	58 FAIRLAWN PARK, SYDENHAM, LONDON, SE26 5RX	82
ASHWELL ROGERS PRTRNR	25/26 ALBEMARLE STREET, MAYFAIR, LONDON, W15 4HX	2,800
ASTRAMARK LTD	UNIT 12, THE SHIRES ESTATE, ESSINGTON CLOSE, LICHFIELD, STAFFORDSHIRE, WS14 9AZ	8,813
ATLAS TRANSLATIONS LTD	14A GOODWINS COURT, COVENT GARDEN, LONDON, WC2N4LL	338
ATLET LTD	Thame, Oxon., OX9 3RR	188
AUTOGLASS LIMITED	PO BOX 4487, WORTHING, BN13 1YL	561
BAA BUSINESS SUPPORT CTR LTD	INVOICE TO CASH PROCES TM, PO BOX 3000, GLASGOW, G52 4YG	494
BARCLAYCARD	PO BOX 3000, TEESDALE BUSINESS PARK, STOCKTON-ON-TEES, TS17 6YG	2,469
BARFIELD TRAVEL AGRITRAVEL	BARFIELD BUSINESS TRAVEL, 14 CHAIN LANE, NEWARK, NOTTINGHAMSHIRE, NG241AU	750
BB Online UK Ltd	PO Box 2162, Luton, Beds, LU3 2JL	1,862
BEST COMPANIES LIMITED	HAMILTON HOUSE, RACHERY LANE, LLAY WREXHAM, LL12 0PB	786
BIDDENDEN VINEYARDS LTD	LITTLE WHATMANS, BIDDENDEN, ASHFORD, KENT, TN27 8DF	(7,814)
BIZERBA (UK) LTD	EASTMAN CENTRE, EASTMAN WAY, HEMEL HEMPSTEAD, HP2 7DU	68
BLACKPOOL BOROUGH COUNCIL	DIRECTOR OF FINANCE, PO BOX 50, BLACKPOOL BLACKPOOL, FY1 1NF	2,420
BOB'S YOUR UNCLE	21 WORMWOOD STREET, UNIT 610, BOSTON, MA02109	1
BRAEHEAD MRCHNTS ASSOC LTD	BRAEHEAD SHOPPING CENTRE, KINGS INCH ROAD, GLASGOW, G51 4BN	(230)
BRENT CROSS ASSOC LTD	7 GRANGE CLOSE, INGRAVE, BRENTWOOD, ESSEX, CM13 3QP	760
BRITISH GAS TRADING LTD	PAYMENT AREA 3, CAMBERLEY, GU95 1AE	1,667
BRODIES LLP SOLICITORS	15 ATHOLL CRESCENT, EDINBURGH, SCOTLAND, EH3 8HA	1,115
BROWN SUGAR DESIGN	14 BERNARDS WAY, FLACKWELL HEALTH, HIGH WYCOMBE, BUCKS, HP10 9EQ	4,086
BT FINANCE	2630 THE QUADRANT, AZTEC WEST, BRISTOL, BS32 4GQ	1,974
BT MOBILE	PO BOX HK860, ARLINGTON BUSINESS CENTRE, MILSHAW PARK LANE LEEDS, LS11 0ND	815
BT OPENWORLD	BRITISH TELECOM PLC, REGISTERED OFFICE, 81 NEWGATE STREET LONDON, EC1A 7AJ	51
BURTT-JONES DESIGNS	PLASH COTTAGE, UPPER FERRY ROAD, PENALLT, MONMOUTH, NP25 4AN	(82)
C WILSON & CO	(DEPT PK), 4 CALEDONIAN ROAD, CHICHESTER, WEST SUSSEX, PO18 7PH	1,146
		83

Name	Address	Outstanding Amount
CANON BUSINESS SERVICE (UK) LTD	PO BOX 244, WOODHATCH, REIGATE SURREY, RH2 8BF	1,793
CANTERBURY DISTRICT WATCH LIMITED	1 MEDINA AVENUE, WHITSTABLE, KENT, CT5 4EN	367
CARAT LIMITED	PARKER TOWER, 43-49 PARKER STREET, LONDON, WC2B5PS	417
CATERS PHOTOGRAPHIC	THE STUDIO, 29 CHURCH STREET, HAGLEY, WEST MIDLANDS, DY9 0NA	760
CER	CENTURY ENG & REFRIGERATN, UNIT 7 MONACO WORKS, STATION RD KINGS LANGLEY, WD4 8LQ	26,913
CHEETAH MAIL	CHEETAHMAIL LTD, TALBOTS HOUSE, NOTTINGHAM, NG80 1TH	14,088
CHUBB ELECTRONIC SECURITY SYSTEMS LTD	SHADSWORTH ROAD, BLACKBURN, LANCASHIRE, BB1 2PR	(205)
CHURCHILL CONTRACT SVCS LTD	UNIT 1, RIVERSIDE ESTATE, COLDHARBOUR LANE, HERTS, AL5 4UN	4,177
CITY & WESTEND ENVIRONMENTAL LTD	77 DENNING POINT, COMMERCIAL STREET, LONDON, E1 6DJ	600
CITY OF WESTMINSTER	3TH FLOOR CITY HALL, (COMMERCIAL WASTE), 84 VICTORIA STREET LONDON, SW1E 6QP	151
CMR INSURANCE SVCS LTD	CENTRAL HOUSE, 3-4 CHALLICE CLOSE, WALLINGTON, SURREY, SM6 9RU	59
COCA COLA ENTERPRISES LTD	PO BOX 226, UXBRIDGE, MIDDLESEX, UB8 1EQ	181
COLOURLINK	CROFT WAY, EASTWAYS, WITHAM, ESSEX, CM8 2FB	4,724
COMPLIANCE LINK	BRADFORD HOUSE, MARKET STREET, PENKRIDGE, ST19 5DH	1,386
COMPUTER PATENT ANNUITIES LIMITED	CPA HOUSE, 11-15 STATION PLACE, ST HELIER, JERSEY, CHANNEL ISLANDS, JE1 1BL	3,184
COMPUTER SOFTWARE GRP PLC	DEVONSHIRE HOUSE, RIVERSIDE ROAD, POTTONGTON BUS PK BRNSTPL, EX311SW	1,865
CORPORATION SERVICE COMPANY	#N/A	221
COUNTY CARS (NORTHAMPTON) LTD	UNIT 1, 40 BLACKTHORN RD, NORTHAMPTON, NN3 8PT	362
CULVERWELL PROPERTY CONSULTANTS	68-70 GEORGE STREET, EDINBURGH, EH2 2LT	153
CVEA LOGISTICS LTD	PO BOX 3614, NUNEATON, CV11 9XZ	17
CW PUBLISHING LTD	134 LIVERPOOL ROAD, ISLINGTON, LONDON, N1 1LA	2,938
D J ELECTRICAL	12 GLENMORE AVENUE, BURNTWOOD, STAFFORDSHIRE, WS7 4UW	7,727
DATA MATTERS UK LTD	PORTLAND HOUSE, 241 HIGH STREET, GUILDFORD, GU1 3BJ	1,586
DAVID LINLEY & CO LIMITED	60 PIMLICO ROAD, LONDON, SW1 W8LP	3,333
DAWSON RENTALS	DELAWARE CRIVE, TONGWELL, MILTON KEYNES, MK158JH	3,892
DEE VALLEY WATER	PACKSADDLE, WREXHAM ROAD, RHOSYLLLEN WREXHAM, LL14 4EH	98
DEFRA	PO BOX 347, YORK, YO17PX	60
DHL INTL (UK) LTD	PO BOX 192, FELTHAM, MIDDLESEX, TW14 0YB	3,017
DIRECT COMMUNICATION RADIO SRVC LTD	EDISON ROAD, ST IVES, CAMBRIDGESHIRE, PE27 3LH	92
DONALDSON PROP MGT	MGT ACCOUNT DEPT. 6 FLOOR, 120 EDMUND STREET, BIRMINGHAM, B3 2ED	7
DONALDSON PROP MGT-CRAWL	6TH FLOOR, 120 EDMUND STREET, BIRMINGHAM, B3 2ED	(410)
DONALDSONS PROP MGT(BRENTCROSS)	48 WARWICK STREET, LONDON, W1B5NL	(258)
DRIVERS JONAS(BRUNSWICK CENTRE	8-10 WELLINGTON STREET, SLOUGH, BERKSHIRE, SL1 1XZ	(0)
DURRANTS	DISCOVERY HOUSE, 28-42 BANNER STREET, LONDON, EC1Y 8QE	3,165
DWR CYMRU CYF	DWR CYMRU CYF WELSH WATER, CUSTOMER SERVICES, PO BOX 690 CARDIFF, CF3 5WL	131
DZD	145 TOTTENHAM COURT ROAD, LONDON, W2T 7NE	797
E ON ENERGY	WESTWOOD WAY, WESTWOOD BUSINESS PARK, COVENTRY, CV48LG	2,304
ECOLAB SERVICES LTD	CHANCERY HOUSE, ST NICHOLAS WAY, SUTTON, SURREY, SM1 1DD	2,590
EDF ENERGY	PAYMENT PROCESSING CENTRE, PO BOX 3956, PLYMOUTH, PL3 5XQ	283
E-INBUSINESS LIMITED	C/O WELCOM SOFTWARE, THE EXCHANGE, STATION PARADE, HARROGATE, HG1 1TS	2,350
EMMA JANE FROST	35 BENCOMBE ROAD, PURLEY, SURREY, CR84DR	165
EUREST AIRPORT SERVICES	SALES LEDGER, 24 PARKLANDS COURT, BIRMINGHAM, B45 9PZ	782
EUROCONTINENTAL LOGISTIC	MAINLAND HOUSE, GLADSTONE CLOSE, NORTHAMPTON, NN5 7AY	27

Name	Address	Outstanding Amount
EXEL EUROPE LTD	C/O ACCENTURE, PO BOX 391, BEDFORD, MK40 2XQ	827
FEDERAL EXPRESS EUROPE INC	SUTHERLAND HOUSE, MATLOCK ROAD, COVENTRY, WARWICKSHIRE, CV1 4JQ	10,394
FEDERAL EXPRESS EUROPE INC.	PO BOX 119, COVENTRY, CV1 4QD	22,905
FLEET HIRE LTD**DO NOT USE DDEBIT*	1780 SOLIHULL PARKWAY, BIRMINGHAM BUSINESS PARK, BIRMINGHAM B37 7YD, B37 7YD	117
FLETCHER KING RE:BELDOR MGT LTD SC	STRATTON HOUSE, STRATTON STREET, STREET, LONDON, W1J 8LA	(8,110)
FMIS LIMITED	ABBEY HOUSE, 20 EAST STREET, FAVERSHAM, ME13 8AS	848
FONS	SUOURGATA 22, 101 REYKJAVIK, ICELAND.	5,000
FOOD FROM BRITAIN	4TH FLOOR MANNING HOUSE, 22 CARLISLE PLACE, LONDON, SW1 1JA	268
FORRESTER KETLEY & CO	#N/A	3,361
FOULGER TRANSPORT LIMITED	THE CIRCUIT, SNETTERTON, NORWICH, NORFOLK, NR16 2JU	1,368
FRANKING SOLUTIONS LTD	PARKLAND HOUSE, 205 NEW ROAD, CHATHAM KENT, ME4 4QA	(211)
GAS SECURITY SVCS (UK) LTD	SUTTON PARK HSE 1ST FLOOR, 15 CARSHALTON ROAD, SUTTON SURREY, SM1 4LD	911
GEB INDUSTRIAL CLEANING SERVICES	Methven Mews, 55 SOUTH METHVEN STREET, PERTH, PH1 5NX	33
GLADES MRCHNTS ASSOC	CENTRE MANAGEMENT SUITE, HIGH STREET, BROMLEY KENT, BR1 1DN	1,046
GLASGOW CITY COUNCIL	NYE BEVAN HOUSE, 20 INDIA STREET, GLASGOW, G2 4PF	242
GLASSHOUSE SECURITIES LTD	THE GLASSHOUSE, QUEENSWAY TRADING ESTATE, LEAMINGTON SPA WARWICKS, CV31 3LZ	614
GLOUCESTER TIMES LIMITED	JPC ACCOUNTS, 18 CURZON STREET, DERBY, DE1 1LL	6,492
GLOUCESTERSHIRE POLICE AUTHORITY	ALARMS ADMINISTRATOR, HOLLAND HOUSE, LANSDOWN ROAD CHELTERHAM, GL51 6QH	98
GOOGLE IRELAND LIMITED	PO BOX 9811 (B), DUBLIN 3, IRELAND.	7,685
GREENBERG GLASS LTD	HEAD OFFICE, WILLIAM MOUNT STREET, LIVERPOOL, L5 5AT	1,944
GREENSTAR	THIRD FLOOR, THE GATEHOUSE, GATEHOUSE WAY, AYLESBURY, HP19 8DB	8,179
GRP 4 SECURITY LTD	#N/A	966
GSH UK LTD	FORGE LANE, STOKE-ON-TRENT, STAFFORDSHIRE, ST1 5PZ	1,650
HALCYON SOFTWARE	5 THE FORUM, MINERVA BUSINESS PARK, LYNCH WOOD, PETERBOROUGH, PE2 6FT	1,551
HARMER RAY HOFFBRAND	18 DERING STREET, LONDON, W1S 1AQ	5,800
HAYS ACCOUNTANCY AND FINANCE	HAYS HOUSE, ST GEORGES SQUARE, HIGH STREET, NEW MAIDEN, SURREY, KT3 4JQ	7,840
HIGHLANDER DIRECT	UNIT 7 SHEPCOTE OFFICE VILLAGE, 333 SHEPCOTE LANE, SHEFFIELD, UNITED KINGDOM, S9 1TG	234
HOLLAND & KNIGHT LLP	PO BOX 864084, ORLANDO, FL 32886-4084, (813) 901-4180, EIN. 59-0663819	1,070
HOMESERVE.NET LIMITED	EXPRESS HOUSE, 484 BERKSHIRE AVENUE, SLOUGH, SL1 4PL	3,748
HOTRECRUIT.CO.UK	SIR JOHN LYON HOUSE, 5 HIGH TIMBER STREET, LONDON, EC4V 3NX	2,186
HOUNDS HILL	17 VICTORIA STREET, BLACKPOOL, LANCs, FY14HU	234
HULL CITY COUNCIL	TREASURY BUILDING, GUILDHALL ROAD, KINGSTON UPON THAMES, HU12AB	107
IBA GRAPHICS LIMITED	12 ALLIED WAY, OFF WARPLE WAY, LONDON, W3 0RQ	1,779
IMAGO DIGITAL LTD	3RADFORD WAY, BILLERICAY ESSEX, , CM12 0DX	469
IMPACT RECRUITMENT	BURLINGTON HOUSE EAST WING, 369 WELLINGBOROUGH ROAD, NORTHAMPTON, NN1 4EU	18,779
INOVIS LIMITED	CARRIAGE HOUSE, WALNUT TREE CLOSE, GUILFORD, GU1 4TX	999
INSAFE INTL LIMITED	INSAFE HOUSE, CULVERDEN SQUARE, TUNBRIDGE WELLS KENT, TN4 9NZ	523
INTEGRATED ENV SVCS	CHEVRON HOUSE, 346 LONG LANE, HILLINGDON MIDDLESEX, UB10 9PF	(40)
IRON MOUNTAIN OFF-SITE DATA PROTECTION	WHITELAW HOUSE, ALDERSTONE HOUSE BUSINESS PARK, MACMILLAN ROAD, LIVINGSTON, EH54 7DF	4,048
ISLAND PACIFIC INC	SUITE 18A, THREMHALL HOUSE, THREMHALL PARK, START HILL, HERTFORDSHIRE, CM22 7WE	55,036
JAMAL OULKADI	...	140
JANE MURTON	2 WARD HALL COURT, NAVARINO GROVE, LONDON, E8 1AH	4,675
JEANNE MCDUGALL *****USE 14690*****	16 CORNWALLIS DRIVE, SOUTH WOODHAM FERRERS, CHELMSFORD ESSEX, CM3 5YE	165

Name	Address	Outstanding Amount
JLW-SUNDRY CLIENTS A/C	22 HANOVER SQUARE, LONDON, LONDON, W1A 2BN	70
JO PETERS & ASSOCIATES LIMITED	68 QUEENS GARDENS, LONDON, ., W2 3AH	5,965
KAPLAN FINANCIAL	179-191 BOROUGH HIGH STREET, LONDON, ., SE1 1HR	1,590
KAREN DURHAM DIGGINS	8 FLADGATE ROAD, ., LONDON, E11 1LY	682
KENTMERE PACKAGING LTD	STAVELEY, KENDAL, CUMBRIA, LA8 9PB	(28)
KEY INDUSTRIAL EQUIPMENT LTD	33 BLACKMOOR ROAD, EBBLAKE INDUSTRIAL ESTATE, VERWOOD DORSET, BH31 6AT	659
KINGSTON COMMUNICATIONS	37 CARR LANE, KINGSTON UPON HULL, HU1 3RE	286
KNOTT AND SHEPHERD PRTRN	SPRING MEADOWS BUS CTR, HIGHFIELD FARM, WARGRAVE BERKSHIRE, RG10 8PZ	1,542
KPMG	DEPT 791, 58 CLAREDON ROAD, WATFORD, WD17 1DE	66,300
LADAS & PARRY	52-54 HIGH HOLBORN, LONDON, WC1V 6RR	1,500
LAKESSIDE MRCHNTS ASSOC LTD	CENTRE MANAGEMENT, LAKESIDE SHOPPING CENTRE, WEST THURROCK WAY GRAYS, RM20 2ZP	16
LEANNE WOOD	C/O WHITTARD, UNION COURT, 22 UNION ROAD LONDON, SW4 6JQ	148
LEAP LICENSING	DAUBENEYS HIGH STREET, COLERNE, CHIPPENHAM WILTSHIRE, SN148DB	28,375
LEATHERHEAD FOOD INTL LTD	RANDALLS ROAD, LEADERHEAD SURREY, KT22 7RY	3,776
LINDE FINANCIAL SERVICES LTD	CIT HOUSE, BLACKROCK BUSINESS PARK, CARYSFORT AVENUE, CO. DUBLIN, IRELAND,	6,663
LINDE MATERIAL HANDLING SE	AFFINITY POINT, GLEBELAND ROAD, YRK TWN IND EST CAMBRLY, GU15 3BU	1,949
LINK MAILING SYSTEMS LTD	252 EUROPA BOULEVARD, GEMINI BUSINESS PARK, WARRINGTON CHESHIRE, WA5 5TN	111
LINQ ALLIANCE LIMITED	WYVOLS COURT, SWALLOWFIELD, READING BERKS, RG7 1WY	834
LIS PARSONS PHOTOGRAPHY	124A KYVERDALE ROAD, LONDON, N16 6PR	3,401
LIZ WARD	22 UNION ROAD, UNION COURT, ., SW4 6JP	(104)
LLOYD JAMES GROUP LTD	Stephen House, School Lane, Welling, Kent, DA16 1LU	1,618
LOGICSOFT GRP UK LTD	1-6 BRADLEYS CLOSE, WHITE LION STREET, LONDON, N1 9PN	11,192
LONDON BRGH OF HOUNSLOW	DIRECTOR OF FINANCE, THE CIVIC CENTRE, HOUNSLOW MIDDLESEX, TW3 4DN	298
LONDON CAR RENTALS	72 UPPER TOOTING ROAD, LONDON, SW17 7PB	86
LONDON GRAPHIC CENTRE	16-18 SHELTON STREET, COVENT GARDEN, LONDON, WC2H 9JJ	487
LYRECO UK LTD	INTERNATIONAL HOUSE, STRATFORD PARK 11, TELFORD SHROPSHIRE, TF3 3BX	2,589
M J IRESON	1 SHITHERWAY, BUGBROOKE, NORTHAMPTON, NN7 3PT	2,292
MAINLAND GROUP LTD	MAINLAND HOUSE, GLADSTONE CLOSE, NORTHAMPTON, NN5 7AY	111,299
MAXWELL L DORSEY	STUDIO 208, THE ABERDEEN CENTRE, 22 HIGHBURY GROVE LONDON, N5 2DQ	1,300
MERCAN LABELS	MERCAN HOUSE, WATLING STREET, BRIDGETOWN, CANNOCK STAFFORDSHIRE, WS11 0BD	743
MG HILTON	91 NORTHWOOD ROAD, WHITSTABLE, KENT, CT5 2HE	3,927
MGM INTERNATIONAL	FIELD HOUSE, 256 BRADFORD ROAD, BRIGHOUSE WEST YORKSHIRE, HD8 4BW	(2,808)
MICHAEL PAGE INTL	ACCOUNTS DEPARTMENT, 8 BATH ROAD, SLOUGH BERKSHIRE, SL1 3SA	22,419
MICROSOFT ADCENTER	MICROSOFT ADCENTER KEYWORDS, MICROSOFT CORPORATION, ONE MICROSOFT WAY, REDMOND, WA98052US	21
MILLENNIUM STRUCTURES LTD	COACH FOLD WORKS, HALEY HILL, HALIFAX WEST YORKSHIRE, HX3 6DD	7,792
MONSTER WORLDWIDE LIMITED	CHANCERY HOUSE, 53-64 CHANCERY LANE, LONDON, WC2A 1QS	469
MOORFIELD	HARVEST HOUSE, LOW COMMON, BUNWELL, NORFOLK, NR16 1SY	28,776
MPF LIMITED	THE MILL IND ESTATE, KINGS COUGHTON, ALCESTER WARWICKSHIRE, B495QG	32
MSN	MICROSOFT CORPORATION, PO BOX 847543, DALLAS TX 75284-7543, .	44
NCM EQUIPMENT	133 BILLING ROAD, NORTHAMPTON, NN15RR	216
NEOPOST LIMITED	NEOPOST HOUSE, SOUTH STREET, ROMFORD ESSEX, RM1 2AR	1,969
NESTLE WATERS POWWOW LTD	4050 CHANCELLOR COURT, OXFORD BUSINESS PARK SOUTH, GARSINGTON ROUD SOUTH, COWLEY, OX4 2GX	2,622
NESTLE WTRCOOLERS UK LTD	UNIT 1 NETWORK PRK IND EST, DUDDESRON MILL ROAD, SALTLEY BIRMINGHAM, B8 1AU	(163)



Name	Address	Outstanding Amount
NETCOM DISTRIBUTORS LTD	UNIT 2 COLNE WAY COURT, COLNE WAY, WATFORD, WD24 7NE	75
NEWS INTL (ADVERTS) LTD	P.O BOX 120, PETERBOROUGH, PETERBOROUGH, PE1 1PL	588
NORTHERN IRELAND ELECTRICITY	NORTHERN IRELAND ELECTRICITY PLC, 120 MALONE ROAD, BELFAST, BT95HT	1,894
NORTHERN SECURITY SERVICES LTD	299 CHURCH STREET, BLACKPOOL, LANCASHIRE, FY13PF	511
NORTHUMBRIAN WATER LTD	CUSTOMER CENTRE, PO BOX 300, DURHAM, DH1 5WQ	261
NOTTINGHAM CITY COUNCIL	CITY TREASURY, GUILDHALL, NOTTINGHAM NOTTINGHAM, NG1 2DE	125
NULEAF LTD	37-42 COMPTON STREET, LONDON, EC1V 0AP	(8,345)
OAKWAY MECHANICAL EQUIPMENT	42 OLIVER STREET, KINGSLEY, NORTHAMPTON, NN2 7JJ	152
OVERTURE SERVICES LIMITED	5TH FLOOR, 125 SHAFTESBURY AVENUE, LONDON, WC2H 8AD	460
OXYWARE LTD	1 BATLIC WHARF, OXFORD, , OX1 4JX	705
PAPER ROUND LTD	52 LANT STREET, LONDON, , SE1 1RB	176
PARADOR BUSINESS TRAVEL	201-203 CITY ROAD, LONDON, EC1V 1JN	25
PARKWAY RECRUITMENT	THE SPACE, 57-61 MORTIMER STREET, LONDON, W1W 8HS	(1,339)
PATERSONS LINK	#N/A	259
PAUL GREEN PRINTING	FABER HOUSE, 84 WALLIS ROAD, LONDON, E9 5LN	2,883
PAUL WAINWRIGHT	WHITTARD OF CHELSEA HO, LONDON, SW4 6JQ	(175)
PEAKE SAFES LTD	HOLLY HOUSE, QUEENSWAY TRADING ESTATE, LEAMINGTON SPA WARWICKS, CV31 3LZ	980
PEDEN & PATRICK	13 BATH STREET, GLASGOW, , G2 1HY	18
PEEL UTILITIES SERVICES LTD	PEEL DOME, THE TRAFFORD CENTRE, MANCHESTER, M17 8PL	1,850
PEGASUS COURIERS	86/82 STEWARTS ROAD, LONDON, SW8 4UG	6,662
PERFORMING RIGHT SOCIETY LTD	ELWES HOUSE, 19 CHURCH WALK, PETERBOROUGH, CAMBS, PE1 2UZ	19,184
PETERBRGH CONTINENTAL BAKERY	34A TOWLER STREET, PETERBOROUGH, PE1 2TX	2,774
PETTY CASH HEAD OFFICE	WHITTARD OF CHELSEA HO, LONDON, SW4 6JQ	612
PFS SECURITY SYSTEMS	UNIT 7A, STATION INDUSTRIAL ESTATE, SHEPPARD STREET, SWINDON, SN1 5DE	271
PLANNED LIGHTING MAINTENANCE LTD	ROYSTAN HOUSE, ANDOVER ROAD, WHITCHURCH, HAMPSHIRE, RG28 7RL	362
POSTAL PREFERENCE SERVICE	1 VINCENT SQUARE, LONDON, , SW1P 2PN	14,100
PR PRODUCTS	ZEAL HOUSE, 8, DEER PARK ROAD LONDON, SW19 3UU	460
PRACTICAL REFRIGERATION LTD	UNIT 15-BOURNE IND EST, BOURNE ROAD, CRAYFORD KENT, DA1 4BZ	118
PREMIER LODGE NORTHAMPTON EAST	CROW LANE, GREAT BILLING, NORTHAMPTONSHIRE, NN3 9DA	369
PROGRESSIVE PRINT SOLUTIONS	BUILDING 2, ORGREAVE DRIVE, SHEFFIELD, SOUTH YORKSHIRE, S13 9NR	11,971
PTR ASSOCIATES LTD	21A PEACH STREET, WOKINGHAM, BERKSHIRE, RG40 1XJ	847
Q&A SOLUTIONS LTD	45 ASHFORD DRIVE STRETTON, CHESHIRE, , WAA 5GG	3,082
QUIBE LTD	QUIBY LTD, T/A THE WEALD SMOKERY, MOUNT FARM, FLIMWELL, TN5 7QL	44
RADIO TAXIS GROUP LIMITED	MOUNTVIEW HOUSE, LENNOX ROAD, LONDON, N4 3TX	(25)
RAIN COMMUNICATIONS UK	2 GREYCOAT PLACE, LONDON, , SW1 P1SB	(2,026)
RAMADA LEICESTER	73 GRANBY STREET, LEICESTER, , LE1 6ES	540
R-B-DISTRIBUTORS	FOURTH WAY, AVONMOUTH, BRISTOL, BS11 8TB	32
REBECCA PEPPERELL	C/O WHITTARD OF CHELSEA, .	35
RED FUNNEL DISTRIBUTION	12 BUGLE STREET, SOUTHAMPTON, SO14 2JY	88
REGENT STREET ASSOCIATION	REGENT HOUSE, 4TH FLOOR, 235-241 REGENT ST LNDN, W1R 7AG	1,398
RENT A PHONE***USE V14412*****	3 THE COURTYARDS, PHOENIX SQUARE, WYNCOLLS RD CLCHSTR ESSEX, CO4 9PE	63
RENTAVENT	ACCOUNTS DEPT., RAVEN HSE 281 WATLING ST, DARTFORD KENT, DA2 6EP	10
RENTOKIL INITIAL UK LTD	PO BOX 13, EAST GRINSTEAD, WEST SUSSEX WEST SUSSEX, RH19 1HX	1,362

Name	Address	Outstanding Amount
RETAIL COMPUTER SOLUTIONS LTD	AHED HOUSE, DEWSBURY ROAD, OSSETT WEST YORKSHIRE, WF5 9ND	(13,627)
RICHER SOUNDS PLC	CORPORATE SALES DEPT., UNIT 2 GALLERY COURT, 1-7 PILGRIMAGE ST LNDN, SE1 4LL	105
ROBERT HALF LTD	WASHINGTON HOUSE, INTERNATIONAL SQUARE, OFF STARLEY WAY, BIRMINGHAM, B37 7GN	2,898
ROBERTS TRNSPRT SVCS LTD	COMMERCIAL BROW, HYDE, CHESHIRE, SK14 2JW	(2,907)
ROMAN GLASS (WAITING FOR THE RFD)	97 ROMAN ROAD, LONDON, E2 0QN	96
ROYAL & SUN ALLIANCE LIFE & PENSION	ISIS PROP ASSET MGT PLC, PARK LODGE, LONDON RD DORKING SURREY, RH4 1QP	599
ROYAL MAIL	THE REMITTANCE CENTRE, PAPYRUS ROAD, WERRINGTON PETERBOROUGH, PE4 5PG	19,322
SALISBURY DISTRICT CNCL	PENNYFARTHING HOUSE, 18 PENNYFARTHING STREET, SALISBURY, SP1 1HJ	76
SALISBURY'S CITY CTR MGT	3 ROLLESTONE STREET, SALISBURY, WILTSHIRE, SP11DX	185
SCALABLE COMMUNICATIONS PLC	ENDEAVOUR HOUSE, MERCURY PARK, WYCOMBE LANE WOOBURN GRN, HP10 0HH	555
SCOTTISH WATER **use 12231**	THE BILLING CENTRE, PO BOX 6778, RVRSD HSE RVRSD DRV DNDEE, DD1 9WL	(547)
SCOTTISH WATER 2	PO BOX 420, 55 BUCKSTONE TERRACE, EDINBURGH, EH10 6YN	4,272
SECURITY & SURVEILLANCE UK LTD	2 SPINNEY VIEW, ROUND SPINNEY, NORTHAMPTON, NN3 8RF	1,808
SEVERN TRENT WATER LTD	PO BOX 8116, SHIRLEY, SOLIHULL, B90 4QW	(315)
SHAKESPEARE PUTSMANS	SOMERSET HOUSE, TEMPLE STREET, BIRMINGHAM, B2 5DJ	26,605
SHOP.COM	BLACK PRINCE ROAD, LONDON, , SW1 7SJ	383
SHOPFITTING & EQUIPMENT	WATERLOO INDUSTRIAL EST, WATERLOO ROAD, BIFORD ON AVON WAR, B50 4JH	3,455
SHOPPING EPINIONS INTL LTD	PO BOX 407, 5 CANADA SQUARE, LONDON, E14 5AQ	592
SHREWSBURY & ATCHAM BC	CASHIERS OFFICE, CENTRAL SERVICES, GUILDHALL DOGPOL SHREWS, SY1 1ER	253
SITA RECYCLING LTD	301-303 PARKWAY, WORLE, WESTON-SUPER-MARE SOMRST, BS22 6WA	522
SOLUS DIGITAL PRODUCTIONS LTD	THE CORN STORE MANOR FARM, 124 MANOR ROAD NORTH, THAMES DITTON SURREY, KT7 0BH	(176)
SOUTH WEST WTR SVCS LTD	PO BOX 55, EXETER, EX2 7YN	35
SOUTHERN ELECTRIC PLC	PO BOX 13, HAVENT, P08 5JB	79
SOUTHERN WATER SERVICES	PO BOX 41, WORTHING, WEST SUSSEX, BN13 3NZ	55
ST JOHN ABULANCE	FINANCE DEPARTMENT, COUNTY HEADQUARTERS HERTS, WHITE HSE ARGYLE WY STVNG, SG1 2AD	147
ST JOHN AMBULANCE	FINANCE DEPARTMENT, EDWINA MOUNTBATTEN HOUSE, 63 YORK STREET LONDON, W1H 1PSA	223
STAR INTERNET	MERCHANTS HOUSE, LOVE LANE, CIRENCESTER GLOS, GL7 1YG	620
Stephen Conroy	13 Morecambe st, LONDON, , SE17 1DX	4,491
STMC	THE DOCK OFFICE, TRAFFORD ROAD, Salford QUAYS MANCHESTER, M5 2XB	646
STRATFORD FOOD SER (USE 13182)	GOODICOTE BUSINESS PARK, GOODICOTE BRIDGE, BNBRY RD STRTRD UPN AVN, CV37 7NB	686
STUDIO LEVIEN	1 LA GARE, 51 SURREY ROW, LONDON, SE1 0BZ	5,686
SUMO	THE ROYAL BANK OF SCOTLAND COMMERC, SMITH HOUSE PO BOX 50, ELMWOOD, FELTHAM, TW13 7QD	353
TARPEY CLARK PLC	1 BENTINCK STREET, LONDON, , W1U 2EA	3,486
TEA TIME TARTS DESIGNS LTD	THE STUDIO, 7 OAKWOOD DRIVE, LEEDS, LS8 2JB	3,525
TELEGRAPH MEDIA GROUP LIMITED	111 BUCKINGHAM PALACE ROAD, LONDON, , SW1W 0DT	4,600
TEMPUS PERSONNEL LIMITED	CADOGAN HOUSE, 32 BILLING ROAD, NORTHAMPTON, NN15DQ	27,306
THAMES WTR UTILITIES LTD	PO BOX 234, SWINDON, SN38 3TW	613
THE ASK GROUP LIMITED	ASK HOUSE, NORTHGATE AVENUE, BURY ST EDMUNDS, IP32 8BB	212
THE CAFE SOCIETY	ASSOCIATION HOUSE, 18C MOOR STREET, CHEPSTOW, MONMOUTHSHIRE, NP16 5DB	259
THE DURHAM COMPANY	ALEX SMILES DEPOT, DEPTFORD TERRACE, SUNDERLAND TYNE & WEAR, SR46DD	(868)
THE HARLEQUIN MERCHANT ASSOCS	201 THE HARLEQUIN, WATFORD, HERTS, WD1 2TA	7
THE LIGHTBULB COMPANY (UK) LTD	THOMAS EDISON ROAD, 74-77 MAGDALEN ROAD, OXFORD, OX4 1RE	38
THE LOGIC GROUP LTD*FORMELY RETAIL LOGIC	NISABA HOUSE, WATERFRONT BUSINESS PARK, FLEET RD FLEET HAMPSHIRE, GU51 3TZ	16,528

Name	Address	Outstanding Amount
THE MALL CORPORATION LTD	10 LOWER GROSVENOR PLACE, LONDON, , SW1W 0EN	45
THE PLUS TEAM	70 NEW BOND STREET, LONDON, W1S 1DE	107
THE RUBBER STAMP COMPANY	UNIT 11, NEWMANDS WOODS, CROYDON SURREY, CR0 9JQ	66
THE SAVORY SANDWICH BAR	105A CLAPHAM HIGH STREET, CLAPHAM, LONDON, SW4	205
THE SHRED SAFE LTD	UNIT 21A WHITEHALL FARM, CROXTON, ST NEOTS CAMBS, PE196SS	233
THINK PARTNERSHIP	20 CHURCH STREET, TWICKENHAM, , TW1 3NJ	5
THOMAS AND JONATHAN	33 RICHARD STREET, CHATHAM, KENT, ME4 4AH	178
THREE VALLEYS WATER	PO BOX 188, BISHOPS RISE, HATFIELD HERTS, AL10 9AE	(96)
TIMPSON QUALITY LOCKSMITHS	LINCOLN COURT, CLAVERTON ROAD, WYTHENSHAW, M23 9DY	153
TNT INTERNATIONAL	P.O BOX 186, RAMSBOTTOM, BURY, BL10 8GR	140
OFFICE CLEANING SVCS	#N/A	1,608
TRADEDOUBLER LTD	PORTLAND HOUSE, 24TH FLOOR, BRESSEN PLACE, LONDON, SW1E 5BH	10,800
TRANSACTION NETWORK SERVICES (UK) LTD	SHEFFIELD BUSINESS PARK, 5 EUROPA VIEW, SHEFFIELD, S9 1XH	8,479
TRIANGLE COMPUTER SVCS LTD	CASTLE MALWOOD, MINSTEAD, HANTS, SO43 7PE	2,855
U.P.S. LIMITED	AR DEPT, ST DAVID'S WAY, BERMUDA PARK, NUNEATON, WARCS, CV10 7SD	(20,000)
UK GLASS FORCE LTD	32 ELDON WAY INDUSTRIAL ESTATE, SPA ROAD, HOCKLEY, SS5 4AD	3,058
UNITED UTILITIES WTR LTD	PO BOX 50, WARRINGTON, WA55 1AQ	395
UNIVERSAL OFFICE AUTOMATION LTD	UNIT 18HAM LANE, HARTHAM VIEW IND EST, HARTHAM LNE HERTFRD HERTS, SG14 1QN	1,923
UNIVERSAL SECURITY GROUP	11 HIGH STREET, CHALFONT ST PETER, BUCKS BUCKS, SL9 9QE	253
University of Greenwich	Student Finance & Financial Support, Room QM 040, Maritime Greenwich Campus, Greenwich, London, SE10 9LS	1,752
VENN GROUP RECRUITMENT SOLUTIONS	5 LANGLEY STREET, LONDON, , WC2H 9JA	7,748
VISTA RETAIL SUPPORT LTD	UNIT 1B, PENTWYN BUS CTR, WHARFEDALE RD, PENTWYN CARDIFF, CF23 7HB	14,594
VODAFONE CONNECT LTD	PO BOX 549, CROYDON, SURREY, CR0 3WB	6,535
W.M.WALTON & CO LTD	UPPER SPRING STREET, GRIMSBY, NORTH EAST LINCOLNSHIRE, DN31 1QP	120
WD GALLERIA LTD	46 BEDFORD ROW, LONDON, WC1R 4LR	378
WEB DIVERSITY LTD	20 CHURCH STREET, TWICKENHAM, MIDDLESEX, TW1 3NJ	4,293
WESSEX WATER	1 CLEVEDON WALK, NAILSEA, BRISTOL, BS48 1WW	334
WIGHTMAN AND PARRISH LTD	STATION ROAD IND EST, HAILSHAM, EAST SUSSEX, BN27 2QA	(17)
WILLOW SERVICES	6 WESTBROOK CLOSE, HORNDEN, WATERLOOVILLE HAMPSHIRE, PO8 9RE	635
WOLTERS KLUWER (UK) LTD	PO BOX 291, 145 LONDON ROAD, KINGSTON UPON THAMES, KT2 6SR	10,215
YORKSHIRE WATER	PO BOX 52, BRADFORD, BD3 7YD	135
YPO FORUM	C/O MS JAN THORNEYCROFT, HERCULES HOUSE, 29-43 THE BRDWAY STANMORE, HA7 4DJ	(150)
<b>Grand Total</b>		<b>1,050,088</b>

# Unmatched Invoices As At 22/12/08

Name	Address	Amount
ALLEN MARMOT (EUROPEAN)	2 RECTORY LANE, EDGWARE, MIDD, HA8 7LF	8,375.42
BENNETT OPIE LTD	CHALKWELL ROAD, SITTINGBOURNE, KENT, ME102LE	9,599.16
BOATERS COFFEE CO LTD	THE COFFEE FACTORY, AMPTHILL BUSINESS PARK, STATION RD AMPTHILL, MK45 2QW	78,520.02
BODUM (UK) LTD	BODUM HOUSE, TITHE BARN WAY, SWAN VALLEY NTHMPTON, NN4 9BA	24,337.01
CHOCOLATE ON CHOCOLATE	CHOCOLATE HOUSE, RODE HIGH ST, BATH, BA11 6PA	7,327.52
CHURCHILLS CONFECTNRY PLC	CHURCHILL HOUSE, STIRLING WAY, BOREHAMWOOD HERTFORD, WD6 2HP	18,549.96
CROWN TRENT CHINA LTD	SPRING GARDEN ROAD, LONGTON, STOKE ON TRENT, ST3 2TE	4,583.86
DUCHESS CHINA LIMITED	DUCHESS WORKS, UTTOXETER ROAD, LONGTON, STOKE-ON-TRENT STAFF, ST3 1PB	1,151.32
GAGGIA UK LTD	CROWN HOUSE, MILE CROSS ROAD, HALIFAX WEST YORKS, HX1 4HN	14,376.90
GEBRUDER WOLLENHPT GMBH	POSTFACH 14 49, 21454, REINBEK HAMBURG, N/A	47,271.41
GROUPE SEB	11-49 STATION ROAD, LANGLEY, SLOUGH, BERKSHIRE, SL3 8DR	844.94
KEITH SPICER LIMITED	5 COBHAM ROAD, FERNDOWN INDUSTRIAL EST, WIMBORNE DORSET, BH21 7PN	92,206.80
KENWOOD/DELONGHI LTD	NEW LANE, HAVANT, HAMPSHIRE, PO9 0NH	87.75
LINCOLN AND YORK LTD	KAHAWA HSE THE FLAREPATH, ELSHAM WOLD IND ESTATE, ELSHAM BRIGG NORTH L, DN20 0SP	198,762.27
LINDT & SPRUNGLI (UK) LTD	TOP FLOOR, 4 NEW SQUARE, BEDFONT LAKES, FELTHAM, MIDDLESEX, TW14 8HA	144,275.76
M J MARKETING	232 WESTBOURNE STREET, BEWDLEY, WORC, DY12 1BS	2,748.02
MACKAYS LTD	21 THISTLE STREET, CARNOUSTIE, SCOTLAND, DD7 7PR	727.26
MERISON	MOORLAND HOUSE, LOW GREEN RAWDON, LEEDS, LS19 6HB	1,917.04
NULEAF GRAPHICS LTD	49-51 FARRINGDON ROAD, LONDON, EC1M 3JP	4,622.69
NULEAF LTD	37-42 COMPTON STREET, LONDON, EC1V 0AP	4,622.69
OCTOPUS COLLATION SOLTNS	2 EXETER STREET, DERBY, DE21 4SZ	40,621.19
PACIFIC MARKET INTER. LTD	6 THE PROGRESSION CENTRE, MARK RD., HEMEL HEMPSTEAD, HERTS, HP2 7DW	2,321.80
PAPILLON & BOW LTD	22 DALSTON GARDENS, STANMORE, MIDDLESEX, HA7.1BU	288.47
PETTY WOOD & CO LIMITED	PO BOX 66, LIVINGSTONE ROAD, ANDOVER HAMPSHIRE, SP10 5LA	3,321.60
PHOENIX FOODS LIMITED	BRAKEY ROAD, WELDON NORTH IND EST, CORBY NORTHANTS, NN17 1LU	154,247.16
PROLIGHT DESIGN LTD	BEACON BUSINESS CENTRE, HOPTON PARK, DEVIZES, SN10 2EY	7,614.27
PUKKA HERBS	GROSVENOR COURT, 149 WHITELADIES ROAD, CLIFTON BRISTOL, BS8 2RR	2,802.60
SCOOP DESIGNS LTD	BELGRAVE HOUSE, FROBISHER WAY, HATFIELD, HERTS, AL10 9TQ	27,250.78
SIMPLY CARTONS LIMITED	PERRY ROAD, .. NOTTINGHAM, NG5 1GG	2,227.80
SMITH COFFEE COMPANY	ARABICA HOUSE, EBBERNS ROAD, APSLEY HEMEL HMPSTEA, HP3 9RD	55.50
SWEET BOTANICALS	4 COLLEGE FARM BUILDINGS, TETBURY ROAD, CIRENCESTER GLOS, GL7 6PY	14,618.79
THE GREAT BRITISH POTTER	#N/A	1,594.01
THE GOURMET CANDY CO LTD	10 BOW INDUSTRIAL PARK, CARPENTERS ROAD, LONDON, E15 2DZ	110.90
THE LONDON TEAPOT CO LTD	PO BOX 497, LONDON, SW11 3AQ	7,059.40
ULSTER WEAVERS	MALDON STREET, DONEGALL ROAD, BELFAST NORTHERN IRE, BT12 6NZ	17,373.04
Grand Total		946,415.11

Name	Address	Amount
AURORAL INTL CORP.	PO BOX 55-942, TAIPEI, TAIWAN, N/A	1,411.20
BIALETTI INDUSTRIE	PIAZZA SIRO COLLINI, 28887 OMEGNA (VB), ITALY, N/A	1,077.27
CHENGTEH CHINAWARE THA	503 KSL TOWER FL 19, TH SRIAYUDHAYA ROAD, PHYTHI RJATHVEE BKK, N/A	3,547.36

Name	Address	Amount
GOODRICKE GROUP LTD	CAMELLIA HOUSE, 14, GURUSADAY ROAD, KOLKATA, 700019	1,521.00
INDRA CERAMIC CO LTD	382 LAMPANG-DENCHAI RD, KM.1 MUANG, LAMPANG 52000, N/A	72,574.76
JORDAN GMBH & CO	ARNSBERGER STRASSE 17, 58636 ISERLOHN, GERMANY, N/A	17,514.00
LEE YUEN HOUSEWRS CO LTD	UNIT G 12 FLR WORLD CTR, 95 HOW MING STREET, KWUN TONG KOWLOON, N/A	286,338.24
LIKEN EUROPE UNION	866/15 LAD PRAO 101, LAD PROA RD, KLONG CHAN BANGKAPI, 10240	2,790.00
MERISON RETAIL (UK) LTD	UPPER WHARFE HOUSE, ILKLEY ROAD, OTLEY, WEST YORKSHIRE, LS21 3JP	571,812.94
MEYER GROUP LTD	WIRRAL INTERNATIONAL BUSI RIVERVIEW ROAD, BROMBOROUGH, WIRRAL, CH62 3RH	23,046.78
SPP CERAMIC CO LTD	154 MU LAMPANG-CHIANGMAI, T.PONGYANGKOK, A.HANGCHAT, LAMPANG, 52190	55,264.16
UNIVERSAL TRUMPS CORPORAT	575 FL NO. 174, CHERNG DER RD., SEC. 4, TAIPEI,	18,179.76
Grand Total		1,055,077.47

Unmatched Receipts As At 22/12/08

Name	Address	Amount
ALLEN MARMOT (EUROPEAN)	2 RECTORY LANE, EDGWARE, MIDDX, HA8 7LF	6,904.20
ARAN CANDY LTD	UK OFFICE, 11 MOORGATE PARK, RELFORD, NOTTS, DN22 6TH	2,628.00
ASHOKA EXPORTS	110/1 DHARAMTALLA ROAD, GHUSURI, KOLATA, 711 107	.00
AURORAL INTL CORP.	PO BOX 55-942, TAPEI, TAIWAN, N/A	3,977.33
BENCHMARK	JUBILEE HOUSE, JUBILEE ROAD, LETCHWORTH HERTS, SG6 1WU	.80
BIALETTI INDUSTRIE	PIAZZA SIRO COLLINI, 28887 OMEGNA (VB), ITALY, N/A	460.37
BOATERS COFFEE CO LTD	THE COFFEE FACTORY, AMPTHILL BUSINESS PARK, STATION RD AMPTHILL, MK45 2QW	20,969.93
BODUM (UK) LTD	BODUM HOUSE, TITHE BARN WAY, SWAN VALLEY NTHMPTON, NN4 9BA	19,434.03
CHARISMA	HOLYWELL HOUSE, OLD STATION COURT, BLUNHAM BEDS, MK44 3PN	10,098.00
CHENGTEH CHINAWARE THA	503 KSL TOWER FL 19, TH SRIAYUDHAYA ROAD, PHYTHI RJATHVEE BKK, N/A	1,915.20
CHURCHILL CHINA (UK) LTD	MARLBOROUGH POTTERY, HIGH STREET, TUNSTALL STKE-N-TRNT, ST6 5NZ	10.20
CMG-CERAMICAS LDA	ZONA INDUSTRIAL-APART 147, 2354-909, TORRES NOVAS, 2354-909	38.34
COMPACTED LTD	1 EAST STREET, ST IVES, CAMBS, PE27 5PB	7,575.00
CROWN TRENT CHINA LTD	SPRING GARDEN ROAD, LONGTON, STOKE ON TRENT, ST3 2TE	3,848.00
DAVID MASON DESIGN LTD	FOXWOOD INDUSTRIAL PARK, SHEEPBRIDGE, CHESTERFIELD, DERBYSHIRE, S41 9RN	31.84-
DUALIT LTD	COUNTY OAK WAY, CRAWLEY, WEST SUSSEX, RH11 7ST	2,439.39-
DUCHESS CHINA LIMITED	DUCHESS WORKS, UTTOXETER ROAD, LONGTON, STOKE-ON-TRENT STAFF, ST3 1PB	355.15
ELDORA GMBH C/O	BCD COMMERCIAL SOLUTIONS, 12 WENTWORTH GRANGE, WINCHESTER, HAMPSHIRE, SO22 4HZ	597.00-
GAGGIA UK LTD	CROWN HOUSE, MILE CROSS ROAD, HALIFAX WEST YORKS, HX1 4HN	52,986.76-
GEBRUDER WOLLENHPT GMBH	POSTFACH 14 49, 21454, REINBEK HAMBURG, N/A	67,365.26
GOODRICKE GROUP LTD	CAMELLIA HOUSE, 14, GURUSADAY ROAD, KOLKATA, 700019	555.00
GROUPE SEB	11-49 STATION ROAD, LANGLEY, SLOUGH, BERKSHIRE, SL3 8DR	331.86
HONEYCOMB PROJECT MGT LTD	475 GODSTONE ROAD, WHYTELEAF, SURREY, CR3 0BL	90.40-
I.GRUNWERG LTD	SILVERSTEEL HOUSE, 29-49 ROCKINGHAM STREET, SHEFFIELD, S1 4EA	135.00-
IMPORTIKA	596 FISHERS STATION DRIVE, VICTOR, NY, 14564	.00
INDRA CERAMIC CO LTD	382 LAMPANG-DENCHAI RD, KM.1 MUANG, LAMPANG 52000, N/A	16,626.00
KEITH SPICER LIMITED	5 COBHAM ROAD, FERNDOWN INDUSTRIAL EST, WIMBORNE DORSET, BH21 7PN	71,962.43
KENWOOD LTD	NEW LANE, HAVANT, HAMPSHIRE, PO9 2NH	2,008.72-
KENWOOD/DELONGHI LTD	NEW LANE, HAVANT, HAMPSHIRE, PO9 0NH	37,862.65-
LA CAFETIERE LIMITED	KNITMESH HOUSE, COAST ROAD, HOLYWELL FLINTSHIRE, CH8 9DP	390.00-
LEE YUEN HOUSEWRS CO LTD	UNIT G 12 FLR WORLD CTR, 95 HOW MING STREET, KWUN TONG KOWLOON, N/A	20,107.03
LINCOLN AND YORK LTD	KAHAWA HSE THE FLAREPATH, ELISHAM WOLD IND ESTATE, ELISHAM BRIGG NORTH L, DN20 0SP	203,843.20
LINDT & SPRUNGLI (UK) LTD	TOP FLOOR, 4 NEW SQUARE, BEDFONT LAKES, FELTHAM, MIDDLESEX, TW14 8HA	205,379.99
MERISON	MOORLAND HOUSE, LOW GREEN RAWDON, LEEDS, LS19 6HB	3,704.76
MERISON RETAIL (UK) LTD	UPPER WHARFE HOUSE, ILKLEY ROAD, OTLEY, WEST YORKSHIRE, LS21 3JP	161,763.56
MEYER GROUP LTD	WIRRAL INTERNATIONAL BUSI, RIVERVIEW ROAD, BROMBOROUGH, WIRRAL, CH62 3RH	6,666.24
MONTANA HOMESTYLE	4 BRAMDOWN HEIGHTS, HATCH WARREN, BASINGSTOKE, HANTS, RG224UB	5,378.40
MOTOR ELECTRIC INDSTR CO	TANGXIA INDUSTRIAL ESTATE, PHASE 2 TANGXIA TOWN, DONGGUAN CTY GUANGDN, 523710	14.88-
NILORN UK LTD	BECKSIDE HOUSE, PITT STREET, KEIGHLEY WEST YKS, BD21 4PF	3,371.20
NU WORLD UK LIMITED	PRIMA HOUSE, 15(2D) SPRINGFLD COMM CTR, BAGLEY LANE FARSLEY, LS28 5LY	29.00-
NULF GRAPHICS LTD	49-51 FARRINGDON ROAD, , LONDON, EC1M 3JP	231.00

Name	Address	Amount
OCTOPUS COLLATION SOLTNS	2 EXETER STREET, , DERBY, DE21 4SZ	28,757.79
PAPILLON & BOW LTD	22 DALSTON GARDENS, STANMORE, MIDDLESEX, HA7 1BU	237.74
PAUL GREEN PRINTING	FABER HOUSE, 94 WALLIS ROAD, LONDON, E9 5LN	2,883.10
PHOENIX FOODS LIMITED	BRAKEY ROAD, WELDON NORTH IND EST, CORBY NORTHANTS, NN17 1LU	128,255.48
POSITIVE I.D. LABELLING	COFTON HOUSE, TRENT LANE, KINGS NEWTON, DERBY, DE73 1BT	95.00
PROCESSIT LTD	CARRWOOD PARK, SELBY ROAD, LEEDS, LS15 4LG	1,020.60
PUKKA HERBS	GROSVENOR COURT, 149 WHITELADIES ROAD, CLIFTON BRISTOL, BS8 2RR	20,748.36
R B DISTRIBUTORS	1110 AZTEC WEST, , BRISTOL, BS32 4HR	61.75
RANDWYCK BV	POB 1068, NL6201, BB MAASTRICHT, .	1,863.00
REGINALD AMES LTD	UNIT 15, RICH INDUSTRIAL ESTATE, CRIMSCOTT STREET LDN, SE1 5TE.	469.41
SALTON EUROPE LTD	FAILSWORTH, , MANCHESTER, M35 OHS	1,791.33
SCOOP DESIGNS LTD	BELGRAVE HOUSE, , FROBISHER WAY, HATFIELD, HERTS, AL10 9TQ	43,653.84
SIMPLY CARTONS LIMITED	PERRY ROAD, ., NOTTINGHAM, NG5 1GQ	2,608.50
SMITH COFFEE COMPANY	ARABICA HOUSE, EBBERNS ROAD, APSLEY HEMEL HEMPSTEAD, HP3 9RD	11,616.31
SPP CERAMIC CO LTD	154 MU LAMPANG-CHIANGMAI, T.PONGYANGKOK, A.HANGCHAT, LAMPANG, 52190	55,296.16
SWEET BOTANICALS	4 COLLEGE FARM BUILDINGS, TETBURY ROAD, CIRENCESTER GLOS, GL7 6PY	11,675.99
THE CLASSIC PRINTD BAG CO	UNIT 5 SILVER BUS PARK, AIRFIELD WAY, CHRISTCHURCH DORSET, BH23 3TA	6,380.46
THE DRH COLLECTION	ANTON STUDIOS, UNIT C, 2-8 ANTON STREET LON, E82AD	22,380.98
THE GOURMET CANDY CO LTD	10 BOW INDUSTRIAL PARK, CARPENTERS ROAD, LONDON, E15 2DZ	.05
THE HOUSE OF DORCHSTR LTD	10 OMEGA PARK, ALTON, HANTS, GU34 2YU	495.00
THE LONDON TEAPOT CO LTD	PO BOX 497, , LONDON, SW11 3AQ	18.96
UNIVERSAL TRUMPS CORPORAT	575 FL NO. 174, CHERNG DER RD., SEC. 4, TAIPEI,	9,358.50
UNIVERSAL TRUMPS (H.K.)	# 1019, NAN FUNG CENTRE, 264-298 CASTLE PEAK RD, TSUEN WAN, N.T.,	51,711.36
VENCHI SPA	#N/A	7,795.05
VKF RENZEL (UK) LTD	UNIT 20E HARRIS BUSINESS, PARK, HANBURY ROAD, BROMSGROVE, WORCESTER, B60 4BD	954.30
WEGTER CONSUMENTEN	PLATINASTRAAT 100, PO BOX 336, HENGELO, 7554 NB	473.80
WEGTER CONSUMENTEN B.V.	PLATINASTRAAT 100, 7554 NB HENGELO, , 7554 NB	15,281.27
WYNDEHAM BESPOKE LTD	REGUS HOUSE, FAIRBOURNE DRIVE, ATTERBURY, MK10 9RG	580.90
Grand Total		<b>1,176,379.81</b>

## Statement of affairs

Name of Company

WOC Realisations Limited

Company number

02263726

In the

High Court of Justice, Chancery Division, Company Court

[full name of court]

Court case number

11586/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) <sup>WOC</sup> ~~BSC~~ Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

PETUR MAIZ HALDORSSON

Signed

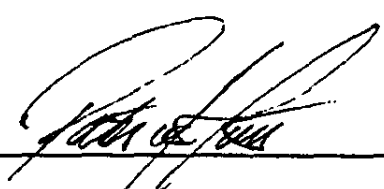
*Petur Maiz Haldorsson*

Dated

23/01/09



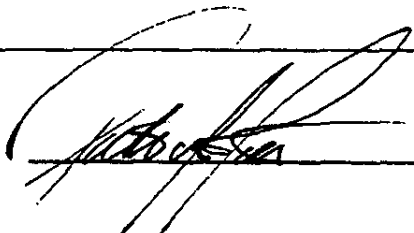
### A – Summary of Assets

Assets	Book Value (£)	Estimated to Realise (£)
Assets subject to fixed charge:		
Assets subject to floating charge:		
Uncharged assets:	15,175,989	3,603,385
Estimated total assets available for preferential creditors	15,175,989	3,603,385
Signature 	Date	23/01/09

## A1 - Summary of Liabilities


		Estimated to realise (£)
Estimated total assets available for preferential creditors (carried from page A)	£	3,603,385
<b>Liabilities</b>	£	
Preferential creditors:-		
Estimated deficiency/surplus as regards preferential creditors	£	(8,546,139)
Estimated prescribed part of net property where applicable (to carry forward)		
Estimated total assets available for floating charge holders	£	
Debts secured by floating charges		
Estimated deficiency/surplus of assets after floating charges	£	
Estimated prescribed part of net property where applicable (brought down)		
Total assets available to unsecured creditors	£	
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		(5,730,295)
Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall to floating charge holders)	£	
Shortfall to floating charge holders (brought down)		
Estimated deficiency/surplus as regards creditors	£	
Issued and called up capital		(16,397,678)
Estimated total deficiency/surplus as regards members	£	(27,070,727)

Signature



Date


28/01/08



Date \_\_\_\_\_

23/05

Name of Shareholder	Address (with postcode)	No. of shares held	Nominal Value	Details of Shares held
<b>TOTALS</b>				



Date \_\_\_\_\_

~~28 01 03~~

<b>Company:</b>	<b>WOC Realisations Limited (In Administration)</b>
<b>Date of Administrators Appointment:</b>	<b>23 December 2008</b>
<b>Company Number:</b>	<b>02263726</b>

### **Joint Administrators' Comments on Directors Statement of Affairs**

All directors, with the exception of Mr Petur Halldorsson, have submitted identical Statements of Affairs. The Joint Administrators have not been informed of any disagreement between the directors as to these Statement of Affairs and, as the main discrepancies arise around the values defined by UK insolvency legislation including: 'fixed and floating charge assets', 'preferential creditors', and 'prescribed part', as well as how the Statement of Affairs should be completed eg, how balances are carried forward, we believe these discrepancies are more likely to have occurred as a result of Mr Halldorsson being located in Iceland and unfamiliar with UK insolvency legislation.

The different Statements of Affairs are compared below:

Assets	All Other Directors		Mr Petur Halldorsson	
	Book value (£)	Estimated to realise (£)	Book value (£)	Estimated to realise (£)
Assets subject to fixed charge:	0	0	0	0
Assets subject to floating charge:	15,175,989	3,603,385	0	0
Uncharged assets:	0	0	15,175,989	3,603,385
Estimated total assets available for preferential creditors	15,175,989	3,603,385		0
Liabilities		Estimated to realise (£)		Estimated to realise (£)
Estimated total assets available for preferential creditors (carried from page A)		3,603,385		3,603,385
Preferential creditors		0		(8,546,139)
Estimated deficiency/surplus as regards preferential creditors		3,603,385		
Estimated prescribed part of net property where applicable (to carry forward)	600,000	(600,000)		
Estimated total assets available for floating charge holders		3,003,385		
Debts secured by floating charges	8,546,139	(8,546,139)		
Estimated deficiency/surplus of assets after floating charges		(5,542,754)		
Estimated prescribed part of net property where applicable (brought down)	600,000	0		
Total assets available to unsecured creditors		600,000		
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		(5,730,295)		(5,730,295)
Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall to floating charge holders)		(5,130,295)		
Shortfall to floating charge holders (brought down)		(5,542,754)		
Estimated deficiency/surplus as regards creditors		(10,673,049)		
Issued and called up capital		(16,397,678)		(16,397,678)
Estimated total deficiency/surplus as regards members		(27,070,727)		(27,070,727)

The Joint Administrators also consider that the realisable values of assets may be lower than the realisable values included by the directors in the Statement of Affairs. This is due to the following:

1. Assets sold as part of the pre-packaged sale of the business and assets - the values realised in respect of these assets were significantly lower than the realisable values included by the directors in the Statement of Affairs; and
2. Assets excluded from the pre-packaged sale of the business and assets - the realisable values of these assets may be lower than those included by the directors in the Statement of Affairs due to:
  - a. The impact of the administration on realisable value of assets;
  - b. The current economic environment.

As a result, the amount available to creditors may be less than indicated in the Statement of Affairs.

The 'All Other Directors' Statement of Affairs does not include an amount for preferential creditors – although the business and assets were sold by way of a pre-packaged sale, TUPE legislation does not however, oblige the transferee to pay the arrears of wages due to employees and as such the employees would be considered preferential creditors in respect of their wages in arrears. Mr Haldorsson's Statement of Affairs includes the value of the floating charge debt at this section.

Mr Haldorsson's Statement of Affairs also does not provide for a prescribed part to unsecured creditors.

The 'All Other Directors' Statement of Affairs does not include a list of the names and addresses of the company's creditors with details of their debts and any security held. The Joint Administrators have since received details of unsecured creditors, which are now attached to the Statement of Affairs. However, the total unsecured creditors balance included in the Statement of Affairs does not match with the balance included on the unsecured creditors schedule provided by the directors. The total amount owed to unsecured creditors may therefore be higher than the amount estimated by the Directors in the Statement of Affairs.

Mr Haldorsson's Statement of Affairs also does not include a list of the names and addresses of the company's creditors with details of their debts and any security held.

The 'All Other Directors' and Mr Haldorsson's Statements of Affairs do not attach information on the shareholders of the Company.

## **Appendix C     Boaters' Directors' Statement of Affairs**

Please see the following pages.

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## Statement of affairs

Name of Company  
BCC Realisations Limited

Company number  
02550799

In the  
High Court of Justice, Chancery Division, Company Court  
  
[full name of court]

Court case number  
11591/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) BCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

KEVIN JOHN LYON

Signed

Ke: J. Lyon

Dated

31/1/09

## Statement of affairs

Name of Company

BCC Realisations Limited

Company number

02550799

In the

High Court of Justice, Chancery Division, Company Court

[full name of court]

Court case number

11591/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) BCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008

the date that the company entered administration.

Full name

PATRICIA JANE PROUSE

Signed

PJ Prouse

Dated

30 JAN 09

## Statement of affairs

Name of Company  
BCC Realisations Limited

Company number  
02550799

In the  
High Court of Justice, Chancery Division, Company Court  
[full name of court]

Court case number  
11591/2008

(a) Insert name and  
address of registered  
office of the company

Statement as to the affairs of (a) BCC Realisations Limited, Union Court, 22 Union Road, London, SW4 6JP

(b) Insert date on the (b) 23 December 2008, the date that the company entered administration.

### Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at (b) 23 December 2008  
the date that the company entered administration.

Full name

ZOE ANNE WITHERS

Signed

Z. Withers

Dated

30/1/09

## Assets

**Assets subject to floating charge:**

**Uncharged assets:**

**Estimated total assets available for preferential creditors**

**Signature**

Zenthes

Date \_\_\_\_\_

Book  
Value  
(£)

Estimated to  
Realise  
(£)

836,407

278,796

836,407

278,796

30 | 1 | 09

## A1 – Summary of Liabilities

		Estimated to realise (£)
<b>Estimated total assets available for preferential creditors (carried from page A)</b>	£	278,796
<b>Liabilities</b>	£	
Preferential creditors:-	(2,875)	(2,875)
<b>Estimated deficiency/surplus as regards preferential creditors</b>	£	275,921
Estimated prescribed part of net property where applicable (to carry forward)	58,759	(58,759)
<b>Estimated total assets available for floating charge holders</b>	£	217,162
Debts secured by floating charges	200,000	(200,000)
<b>Estimated deficiency/surplus of assets after floating charges</b>	£	17,162
Estimated prescribed part of net property where applicable (brought down)	58,759	58,759
<b>Total assets available to unsecured creditors</b>	£	75,921
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)		(299,393)
<b>Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall to floating charge holders)</b>	£	(223,472)
Shortfall to floating charge holders (brought down)		0
<b>Estimated deficiency/surplus as regards creditors</b>	£	(223,472)
Issued and called up capital		(1,000)
<b>Estimated total deficiency/surplus as regards members</b>	£	(224,472)

Signature

*Benlth*

Date

30/1/09

## COMPANY CREDITORS

### Accruals

Cheques Bonuced by the bank	£19,696
Landsbank interest	£935
Phil Ingham Redundancy	£1,699
Sundries	£13,144
	<u>£35,474</u>

### Monthly accruals

Phil Ingham Expenses	£1,176
Power	£800
Storage	£840
Audit	£1,000
E Doms Expenses	£1,399
Sundries	£662
	<u>£5,877</u>

Trade Creditor grossed up	£254,408
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PAYE	£2,833
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NI	£3,676
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Total non preferential Creditors	<u>£302,268</u>
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# AGED CREDITOR LIST

Acct.	Name	Telephone	Balance	Unal.	Current	Month 1	Month 2	Month 3 Plus
AAR001	AARDVARK STORAGE/SPACES	01908 274031	481.16	0.00	0.00	0.00	0.00	481.16
ACC001	ACCESSORIZ		56.94	0.00	0.00	0.00	0.00	56.94
ADT001	ADT FIRE AND SECURITY	01442 426472	784.46	0.00	784.46	0.00	0.00	0.00
AFM001	A AND F MOTORS	01525 860292	123.45	0.00	123.45	0.00	0.00	0.00
ALE003	ALEXIR CONTRACT PACKING	01825 765655	2057.50	0.00	0.00	0.00	0.00	2057.50
ANGLI1	ANGLIAN WATER		93.35	0.00	0.00	93.35	0.00	0.00
ANGLIA	ANGLIA TIME RECORDERS	01353 778518	113.39	0.00	0.00	0.00	0.00	113.39
AQU002	COOLERAID UK LTD	01223 830400	122.73	0.00	28.75	6.46	48.76	38.76
ARD001	ARDAGH GLASS LIMITED	01977 674111	1843.21	0.00	1843.21	0.00	0.00	0.00
AZT001	AZTEC GARDEN SHOWS		-260.00	-260.00	0.00	0.00	0.00	0.00
BAR004	BARCLAYCARD [COMPANY]		3511.35	0.00	553.07	1073.20	0.00	1885.08
BEA001	BEAUMONT PLUMBING & HEATING	01525 715062	78.00	0.00	0.00	0.00	0.00	78.00
BED001	MID BEDS DISTRICT COUNCIL		9281.00	-7344.00	1937.00	0.00	0.00	14688.00
BOC001	BOC	0181 904 9870	-535.74	-535.74	0.00	0.00	0.00	0.00
BOT001	BOTTLEWORKS LTD	01924 896975	636.75	0.00	636.75	0.00	0.00	0.00
BT001	BRITISH TELECOM		-1840.69	-2038.25	0.00	136.42	0.00	61.14
BUK	BURGHLEY HORSE TRAILS		987.19	0.00	0.00	0.00	0.00	987.19
CAS001	CASTLE STANTON LTD		76.38	-243.23	0.00	0.00	0.00	319.61
CAT001	CATALYST COMPUTER SYSTEMS LTD	0116 230 1500	3525.00	0.00	0.00	1057.50	0.00	2467.50
CAVAL1	CAVALIER SERVICES	01525 383636	14936.04	0.00	4060.51	10875.33	0.00	0.20
CCS001	CCS DIGITAL	01604 635298	246.75	0.00	0.00	0.00	0.00	246.75
CEN001	CENTERPARCS	0870 067 3000	208.20	0.00	0.00	0.00	0.00	208.20
CEW001	CEW FORKLIFT TRAINING	01582 759844	434.76	0.00	0.00	434.76	0.00	0.00
CHE007	CHEP		80.04	0.00	80.04	0.00	0.00	0.00
CHI002	CHILTERN CARGO SERVICES LTD	01908 611222	276.13	0.00	0.00	276.13	0.00	0.00
CLC001	CLC (UK) LIMITED		436.26	0.00	436.26	0.00	0.00	0.00
CHA001	CMA GGM (UK) SHIPPING LTD		-484.58	-484.58	0.00	0.00	0.00	0.00
CRO002	CROWN FREIGHT LTD	01263 513127	1927.44	-1189.00	232.30	1305.75	0.00	1578.39
DANIS1	FIRMENICH (DANISCO) LTD	01933 304200	28875.93	0.00	0.00	8039.15	2402.76	18434.02
DIN001	DINGLE DELL LTD	01234 741991	259.68	-25.38	0.00	112.99	0.00	172.07
DOB001	DOBBIES GARDEN CENTRE PLC	0131 6636778	761.96	0.00	0.00	0.00	0.00	761.96
DOL001	DOLCEAMARO S.R.L	+39865493005	140.00	0.00	0.00	0.00	0.00	140.00
EAS001	EAST OF ENGLAND		-671.00	-671.00	0.00	0.00	0.00	0.00
ECO001	ECOLAB LTD	020 8661 6600	266.51	0.00	266.51	0.00	0.00	0.00
EDE001	EDENBRIDGE & OXTED AGRI SHOW		-530.00	-530.00	0.00	0.00	0.00	0.00
EO	E.ON ENERGY LTD		1066.67	-1202.32	0.00	0.00	1066.67	1202.32
ETI001	ETILER TUTUN		2740.00	0.00	0.00	0.00	0.00	2740.00
EVE002	EVENTS OFFICE	01751 473780	-141.00	-141.00	0.00	0.00	0.00	0.00
FE001	FEDEX EXPRESS EUROPE INC	0845 607 0809	100.34	0.00	0.00	0.00	0.00	100.34
FIN002	FINE FOODS INTERNATIONAL	0208 549 9371	49572.72	0.00	0.00	8425.68	41147.04	0.00
FIRSTL	FIRST LINE GROUP SERVICES LTD	01525 718040	23.79	0.00	0.00	0.00	0.00	23.79
FOO001	FOOD FROM BRITAIN	020 7233 5111	1115.90	-9202.83	2062.06	0.00	0.00	8256.67
FOR001	FORRESTER KETLEY & CO	0121 236 0484	138.96	0.00	0.00	0.00	0.00	138.96
FUT001	FUTURE ENTERPRISES PTE LTD		9226.00	0.00	0.00	0.00	0.00	9226.00
GAS001	GASCOYNE CECIL ESTATES	01487 814800	-593.37	-593.37	0.00	0.00	0.00	0.00
GMS001	G M SMITH LTD		2510.00	-155.00	0.00	0.00	0.00	2665.00
GXS001	GXS LTD		470.66	0.00	0.00	0.00	0.00	470.66
HAY003	HAYMARKET EVENTS	0208 267 8300	740.25	0.00	0.00	0.00	0.00	740.25
HER001	HERTS COUNTY SHOW		-389.00	-389.00	0.00	0.00	0.00	0.00
HOR001	HORSLEY	01977 680744	657.02	0.00	379.89	277.13	0.00	0.00
HUN001	HUNTERS GROUP	852 2866 8899	0.85	0.00	0.00	0.00	0.00	0.85
INN001	INN		491.30	0.00	0.00	0.00	0.00	491.30
JOH003	JOHN LEWIS PLC		279.06	0.00	0.00	0.00	0.00	279.06
KEI001	KEITH SPICER	01202 863800	1092.25	0.00	1092.25	0.00	0.00	0.00
KOR001	KORNELIS		3365.07	-243.93	0.00	0.00	0.00	3609.00
LAN003	LANCASTRIAN LABELS & PRINT	0151 298 1212	2981.44	0.00	2981.44	0.00	0.00	0.00
LEE003	LEE YUEN		-2552.82	-11616.07	0.00	0.00	0.00	9063.25
LOJ001	LOJA DA PRACA	226173224/5/6	1148.85	0.00	0.00	0.00	0.00	1148.85
MAS003	MASSHOULD HOLDINGS LTD	01525 718718	721.57	0.00	0.00	721.57	0.00	0.00

## AGED CREDITOR LIST

Acct.	Name	Telephone	Balance	Unal.	Current	Month 1	Month 2	Month 3 Plus
MAX002	MAXILLA PACKAGING	0161 374 3659	1579.17	0.00	218.50	736.73	623.94	0.00
MERO02	MERISON RETAIL (UK) LTD	0194 346 2214	277.07	0.00	0.00	0.00	0.00	277.07
MIC001	MICHAELPAGE INTERNATIONAL	01753 826800	4108.95	0.00	2739.30	1369.65	0.00	0.00
MIC004	MICHTON LTD	01792 561617	252.63	0.00	0.00	252.63	0.00	0.00
MOBIL1	MOBILEPAK	01462 814879	332.24	0.00	0.00	167.47	164.77	0.00
NAIRO1	NAIROBI	01923 234561	26691.94	-439.80	24950.27	1246.45	935.02	0.00
NEW002	NEW FOREST AGRICULTURAL SHOW		-445.00	-445.00	0.00	0.00	0.00	0.00
NEW006	NEWS TRANSPORT LTD	01525 404000	5727.14	0.00	2441.96	3268.78	0.00	16.40
NORT01	NORTON WAY	0845 338 9718	3290.50	0.00	165.00	0.00	0.00	3125.50
PARCE1	PARCEL FORCE	0870 607 1777 I	7635.70	0.00	4030.12	3605.38	0.00	0.20
PENCI1	PENCIL BOX	01525 270985	977.60	-352.50	0.00	0.00	0.00	1330.10
PET001	PET POWER	0031 765038283	807.28	0.00	802.62	0.00	0.00	4.66
PHO001	PHOENIX INDUSTRIES GROUP LTD		83.62	-20.00	0.00	0.00	0.00	103.62
PIM001	PETERS IMPORTS INC		100.66	0.00	0.00	100.66	0.00	0.00
PLF001	PLF INTERNATIONAL	01255 552 994	18485.58	-890.69	3900.94	9635.90	5839.43	0.00
POST01	POST OFFICE		79.75	0.00	0.00	0.00	0.00	79.75
RI	REEDBUT	01908 630200	6923.67	0.00	0.00	1504.22	5419.45	0.00
RIC001	RICOH UK LTD	0208 2614000 A/	1425.54	-992.65	0.00	0.00	578.96	1839.23
ROM001	ROMOR EXHIBITIONS		-293.00	-293.00	0.00	0.00	0.00	0.00
ROS003	ROSEMODE LIMITED	020 8457 1127	11373.04	0.00	11373.04	0.00	0.00	0.00
ROY001	ROYAL BATH AND WEST		1463.25	0.00	1463.25	0.00	0.00	0.00
ROYAL1	ROYAL MAIL		811.52	-618.89	83.52	0.00	0.00	671.18
RURAL1	RURAL CRAFTS ASSOC.		-197.40	-197.40	0.00	0.00	0.00	0.00
SAL001	NORBERT DENTRESSANGLE		-685.52	-685.52	0.00	0.00	0.00	0.00
SCH001	SCHENKER LTD		384.98	0.00	214.14	0.00	170.84	0.00
SEA002	SEAL COMMUNICATIONS	0121 200 0780	1556.88	0.00	0.00	0.00	0.00	1556.88
SED001	MOSAIC LTD		1645.00	0.00	0.00	1645.00	0.00	0.00
SEL001	SELFRIDGES & CO		94.00	0.00	0.00	0.00	0.00	94.00
SHA001	SHANKS WASTE MANAGEMENT LTD	02380 747777	886.79	-762.02	1235.92	239.93	0.00	172.96
SHA002	SHANGHAI HUGE SCENTS		204.98	0.00	0.00	0.00	0.00	204.98
SHE001	SHELL UK LTD		192.85	-1136.59	405.78	456.82	0.00	273.97
SHE002	SHENZHEN TODA ENTERPRISES LTD		-112.26	-112.26	0.00	0.00	0.00	0.00
SHIEL1	BTW SHIELLS	+44 28 90327954	411.25	0.00	0.00	0.00	0.00	411.25
SHORT1	D AND G SHORT	01525 712587	119.31	0.00	0.00	24.76	0.00	94.55
SHU002	SHUTTLEWORTH TRUST		-41.50	-41.50	0.00	0.00	0.00	0.00
.002	SIMMERS MARKETING	01622 718564	1321.88	0.00	0.00	0.00	0.00	1321.88
SOU001	SOUTH OF ENGLAND SHOW	01444 892700	-45.82	-1220.90	0.00	0.00	0.00	1175.08
SOU003	SOUTH EAST LABELS	01798 873738	203.09	0.00	0.00	0.00	203.09	0.00
SPR003	SPRING GARDENING SHOW		7.64	0.00	0.00	0.00	0.00	7.64
SQU001	Thai Pottery East Asia		-7990.00	-7990.00	0.00	0.00	0.00	0.00
SUP001	SUPERQUINN		733.59	0.00	0.00	0.00	519.75	213.84
SWE001	SWEET TEMPTATIONS LTD	0845 658 0202	324.00	0.00	0.00	0.00	324.00	0.00
SYPO01	SMITH & YOUNG PARTNERSHIP		211.65	-4136.00	0.00	0.00	0.00	4347.65
TASTE1	TASTE OF ANGLIA	01473 785883	293.75	0.00	0.00	293.75	0.00	0.00
THRO01	THREE COUNTIES AGRICULTURAL		-953.05	-1369.23	0.00	0.00	0.00	416.18
TJM001	TJM TRANSPORT		184.00	0.00	184.00	0.00	0.00	0.00
TNT001	TNT		-1947.99	-2000.66	0.00	0.00	0.00	52.67
TOY002	TOYOTA MATERIAL HANDLING LTD	0870 850 1400	997.66	0.00	997.66	0.00	0.00	0.00
UPS001	UPS		33.89	0.00	0.00	0.00	0.00	33.89
VAS001	VASCOBEL		-27.19	-27.19	0.00	0.00	0.00	0.00
VIKIN1	VIKING DIRECT	0116 234 0404	256.61	-37.92	127.41	104.01	63.11	0.00
WAR001	WARNERS GROUP PUBLICATIONS	01778 393313	105.33	0.00	0.00	0.00	0.00	105.33
WHI002	WHITTARD OF CHELSEA		188.16	0.00	41.28	0.00	0.00	146.88
WIP001	WIPF AG	01/947 2211	32.50	0.00	0.00	0.00	0.00	32.50
WMFO01	WMF UNITED KINGDOM LTD		-3877.50	-3877.50	0.00	0.00	0.00	0.00
WOL001	WOLLENHAUPT GMBH	49 40 72 8300	-145.49	-145.49	0.00	0.00	0.00	0.00
WOO001	WOODRUSH NATIONAL DISTRIBUTION	01525 717199	329.42	0.00	0.00	0.00	329.42	0.00
229450.40			229450.40	-64657.41	72872.66	57487.56	59837.01	103042.00
Add back debts 24957.48								
254407.88								



Company	Address 1	Address 2	BEDS	Address 3	Address 4	Postcode
A AND F MOTORS	89 OLIVER STREET	AMPTHILL				MK45 2SA
AARDVARK STORAGE/SPACES	BILTON ROAD	BLETCHLEY	MILTON KEYNES	BUCKINGHAMSHIRE		MK1 1HW
ALEXAIR CONTRACT PACKING	UNITS 1-3	RIDGEWOOD IND PARK	UCKFIELD	EAST SUSSEX		TN22 5QE
ANGLIA TIME RECORDERS	3 COX CLOSE	KESGRAVE	IPSWICH			IP5 2DW
ANGLIAN WATER	CUSTOMER SERVICES	PO BOX 770	LINCOLN			LN5 7WX
AZTEC GARDEN SHOWS	SOUTH HOUSE	48 SOUTH STREET	ROCHFORD			SS4 1BQ
BARCLAYCARD [COMPANY]	BARCLAYCARD HOUSE	1234 PAVILION DRIVE	NORTHAMPTON			NN4 7SG
BEAUMONT PLUMBING & HEATING	3 AIREDALE CLOSE	FLITWICK	BEDFORDSHIRE			MK45 1FA
BOC	EAST LANE	NORTH WEMBLEY	LONDON			HA9 7PT
BRITISH TELECOM	BT CENTRE	81 NEWGATE STREET	LONDON			EC1A 7AJ
BTW SHIELDS	CLARENCE HOUSE	4/10 MAY STREET	BELFAST			BT1 4NJ
BURGHLEY HORSE TRAILS	STAMFORD	LINCS				PE9 2LH
CASTLE STANTON LTD	125 BRANTWOOD ROAD	TOTTENHAM	LONDON			N17 0DX
CATALYST COMPUTER SYSTEMS LTD	GRANITE HOUSE	59 LOUGHBOROUGH ROAD	MOUNTSOREL	LEICESTERSHIRE		LE12 7AT
CAVALIER SERVICES	CHERRYCOURT WAY	STANBRIDGE ROAD	LEIGHTON BUZZARD	BEDFORDSHIRE		LU7 8UH
CCS DIGITAL	17-21 COLLEGE STREET	NORTHAMPTON				NN1 2QP
CENTERPARCS	ONE EDISON RISE	NEW OLLERTON	NEWARK	NOTTINGHAMSHIRE		NG22 8DP
CEW FORKLIFT TRAINING	518 HITCHIN ROAD	STOPSLEY	LUTON	BEDFORDSHIRE		LU2 7UE
CHEP UK	WEYBRIDGE BUSINESS PARK	ADDESTONE ROAD	ADDESTONE	SURREY		KT15 2UP
CHILTERN CARGO SERVICES LTD	WILLEN WORKS	WILLEN ROAD	NEWPORT PAGNELL	BUCKS		MK16 0DG
CMA GGM (UK) SHIPPING LTD	12 PRINCESS PARADE	PRINCESS PARADE	LIVERPOOL			L3 1BG
COOLERAID UK LTD	COOLERAID HOUSE	CROMER	EAST WAY, SAWSTON	CAMBRIDGESHIRE		CB2 4TJ
CROWN FREIGHT LTD	101 NORWICH ROAD	FLITWICK	NORFOLK			NR27 0EZ
D AND G SHORT	19 STATION ROAD	WILSTEAD	BEDFORDSHIRE			MK45 1JT
DINGLE DELL LTD	CHURCH ROAD	LASSWADE	BEDFORDSHIRE			MK45 3HH
DOBBIES GARDEN CENTRE PLC	MELVILLE NURSERY	88075 MONTERODUNI	MIDLOTHIAN			EH18 1AZ
DOLCEAMARO S.R.L	VIA S.S. 85 KM 32.886	COVENTRY	ITALY			CV4 8LG
E.ON ENERGY LTD	WESTWOOD BUSINESS PARK	PETERBOROUGH				PE2 8XE
EAST OF ENGLAND	EAST OF ENGLAND SHOWGROUND	BLETCHINGLEY ROAD	MERTHAM	SURREY		RH1 3QN
EDENBRIDGE & OXTED AGRI SHOW	OAKLEY FARM	8 YESILKOY 34149	ISTANBUL	TURKEY		YO18 7YG
ETILIER TUTUN	ISTASYON CAD NO 45	PICKERING	NORTH YORKSHIRE			CV1 4QD
EVENTS OFFICE	PO BOX 1	COVENTRY				KT1 3HE
FEDEX EXPRESS EUROPE INC	PO BOX 19	KINGSTON UPON THAMES	SURREY			NN8 2QJ
FINE FOODS INTERNATIONAL	113 BONNER HILL ROAD	WELLINGBOROUGH	NORTHANTS			MK45 1EB
FIRMENICH (DANISCO) LTD	DENNINGTON ROAD	FLITWICK	BEDS			SW1P 1JA
FIRST LINE GROUP SERVICES LTD	45 CHAPEL ROAD	MANNING HOUSE	22 CARLISLE PLACE	LONDON		B3 3HP
FOOD FROM BRITAIN	4TH FLOOR	PARADISE PLACE	BIRMINGHAM			383399
FORRESTER KETLEY & CO	CHAMBERLAIN HOUSE	PROSPER HOUSE	SINGAPORE			CV3 9BD
FUTURE ENTERPRISES PTE LTD	101 GEYLANG LOR	BINLEY	COVENTRY			AL9 5NQ
G M SMITH LTD	PO BOX 4347	HATFIELD	HERTS			W6 7JP
GASCOYNE CECIL ESTATES	HATFIELD HOUSE	SUNBURY ON THAMES	MIDDLESEX			TW18 6SU
GXS LTD	1 STATION ROAD	LONDON	REDBOURN	HERTS		AL3 7PT
HAYMARKET EVENTS	174 HAMMERSMITH ROAD	DUNSTABLE ROAD	AVIATION ROAD	SHERBURN IN ELMET		LS25 6PJ
HERTS COUNTY SHOW	THE SHOWGROUND	4 LINCOLN WAY	KOWLOON BAY	HONG KONG		
HORSLEY	HORSLEY HICK AND FLOWER	12/F ENTERPRISE SQUARE TWO				
HUNTERS GROUP						

Creditor	Address 1	Address 2	Address 3	Address 4	Postcode
INN	SKEIFUNNI 8	108 REYKJAVIK	ICELAND		
JOHN LEWIS PLC	CENTRAL PAYMENT OFFICE	STEVENAGE	HERTS		SG1 2EH
KEITH SPICER	5 COBHAM ROAD	FERNDAL IND ESTATE	WINBORNE	DORSET	BH21 7PN
KORNELIS	8332 JB STEENWIJK	POSTBUS 13	8330 AA STEENWIJK	HOLLAND	BA4 9RQ
L X TRIX LTD	12 LOCKEY ROAD	SHEPTON MALLET	SOMERSET		L3 7DL
LANCASTRIAN LABELS & PRINT	183 GREAT HOWARD STREET	LIVERPOOL			
LEE YUEN	95 HOW MING STREET	KWAN TONG	KOWLOON	HONG KONG	
LOJA DA PRACA	PRACA DOM AFONSO	PORTO	4150-024 PORTO		MK45 5BZ
MASSMOULD HOLDINGS LTD	MAULDEN ROAD IND ESTATE	FLITWICK	BEDFORDSHIRE		SK4 2LY
MAXILLA PACKAGING	CAO 23 DUNBLANE AVENUE	HEATON NORRIS	STOCKPORT	OTLEY	LS21 3JP
MERISON RETAIL (UK) LTD	UPPER WHARF HOUSE	WHARFEBANK BUSINESS CENTRE	ILKLEY ROAD		SL1 3SA
MICHAELPAGE INTERNATIONAL	8 BATH ROAD	SLOUGH	BERKSHIRE	WALES	SA5 4NN
MIGHTON LTD	THE KINGSWAY	SWANSEA WEST IND ESTATE	SWANSEA	BEDFORD	MK45 2JU
MID BEDS DISTRICT COUNCIL	THE LIMES	DUNSTABLE STREET	AMPTHILL		SG16 8AX
MOBILEPAK	2 BURGESS WAY	HENLOW	BEDS	NORTHANTS	NN16 8EU
MOSAIC LTD	NO 1 & 2 PYTCHLEY ROAD	PYTCHLEY LODGE IND. EST.	KETTERING		WD24 5RY
NAIROBI	SHAKESPEARE STREET	WATFORD	HERTS		SO42 7QH
NEW FOREST AGRICULTURAL SHOW	THE SHOWGROUND NEW PARK	LYNDHURST ROAD	BROCKENHURST		MK45 2QY
NEWS TRANSPORT LTD	UNIT D STATION ROAD IND EST	AMPTHILL	BEDS	DONCASTER	DN2 4RH
NORBERT DENTRESSANGLE	CAO ARDAGH GLASS	BARNBY DUN ROAD	WHEATLEY	HERTS	SG6 1BL
NORTON WAY	DESIGN MARKETING	NORTON WAY NORTH	LETCHEWORTH		M1 2PL
PARCEL FORCE	7TH FLOOR	111 PICCADILLY	MANCHESTER	BUCKS	MK17 9DD
PENCIL BOX	BARN TWO	HUNTERS LODGE	STOKE HAMMOND		
PET POWER	HERMELUNWEG 2	4877 AE ETEN-LEUR	THE NETHERLANDS		
PETERS IMPORTS INC	3040 REMICO SW	GRANDVILLE	MI 49418		
PHOENIX INDUSTRIES GROUP LTD	FLAT F 5TH FLOOR	HOP HING IND BUILDING	704 CASTLE PEAK ROAD	HONG KONG	
PLF INTERNATIONAL	RIVERSIDE HOUSE	ICONFIELD, PARKESTON	HARWICH	ESSEX	CO12 4EN
REEDBUT LIMITED	NORTH HOUSE NO.3	BOND AVENUE	BLETCHLEY	MILTON KEYNES	MK1 1JJ
RICOH UK LTD	RICOH HOUSE	4 RUSHMILLS	NORTHAMPTON		NN4 7YB
ROMOR EXHIBITIONS	BEDFORD	BEDFORDSHIRE			MK40 2ZP
ROSEMODE LIMITED	FOFRAME HOUSE	2ND FLOOR 35-37 BRENT STREET	LONDON		NW4 2EF
RURAL CRAFTS ASSOC.	HEIGHTS COTTAGE	BROOK ROAD	WORMLEY	SURREY	GU8 5UA
SCHENKER LTD	EASTFIELD ROAD	SOUTH KILLINGHOLME	IMMINGHAM	NORTH LINCOLNSHIRE	DN40 3DQ
SEAL COMMUNICATIONS	ISLINGTON GATES	8 FLEET STREET	BIRMINGHAM	WEST MIDLANDS	B3 1JH
SELFRIEDGES & CO	ACCOUNTS RECEIVABLE DEPT	PO BOX 5157	SUNNINGDALE ROAD	LEICESTER	LE3 1ZW
SHANGHAI HUGE SCENTS	NO 1088 JINYU ROAD	SINGJIANG	SHANGHAI	CHINA	
SHANKS WASTE MANAGEMENT LTD	CHARLESTON ROAD	HARDLEY	HYTHE	SOUTHAMPTON	SO45 3ZA
SHELL UK LTD	PO BOX 25077	GLASGOW			G1 3WR
SHENZHEN TODA ENTERPRISES LTD	UNIT K 17/F	BLOCK B BAOAN BUILDING	1002 SUNGANG ROAD	SHENZHEN CITY	CHINA
SHUTTLEWORTH TRUST	24 BARNCROFT	TURVEY	BEDFORD		MK43 8DN
SIMMERS MARKETING	229 WOODLANDS ROAD	AYLESFORD	KENT		ME20 7QF
SMITH & YOUNG PARTNERSHIP	CRANBROOK HO	39 RODNEY STREET	LIVERPOOL	LANCASHIRE	L1 8EN
SOUTH EAST LABELS	UNIT 7 BROOMERS HILL PARK IND	PULBOROUGH	WEST SUSSEX		RH20 2RY
SOUTH OF ENGLAND SHOW	THE SHOWGROUND	ARDINGLY	HAYWARDS HEATH	WEST SUSSEX	RH17 6TL
SPRING GARDENING SHOW	THREE COUNTIES SHOW GROUND	MALVERN	WORCESTERSHIRE		WR13 6NW
SUPERQUINN	NEWCASTLE ROAD	LUCAN	CO. DUBLIN	IRELAND	

Company	Address 1	Address 2	Address 3	Address 4	Postcode
SWEET TEMPTATIONS LTD	THE DUTCH BARN	NETHERWYLDE, WATLING STREET	RADLETT	HERTFORDSHIRE	WD7 7HS
TASTE OF ANGLIA	THE BARN	BURNT HOUSE FARM	WITNESHAM	IPSWICH	IP6 9JE
THAI POTTERY EAST ASIA	315 MOO 5 CHAING MAI	LAMPANG HIGHWAY	SARAPHI	CHAING MAI 50140	THAILAND
THREE COUNTIES AGRICULTURAL	THE SHOWGROUND	MALVERN	WORCS		WR13 6NW
TJM TRANSPORT	EAGLE HOUSE	K9 BUSINESS PARK	FERRY LANE	RAINHAM, ESSEX	RM13 9YH
TNT	PO BOX 4	RAMSBOTTOM	BURY	LANCASHIRE	BL0 9AR
TOYOTA MATERIAL HANDLING LTD	706 STIRLING ROAD	TRADING ESTATE	SLOUGH	BERKSHIRE	SL1 4SY
UPS	FOREST ROAD	FELTHAM	MIDDLESEX		TW13 7DY
VASCOBEL	TOLSTRAAT 28	B-2000 ANTWERPEN	BELGIUM		
VIKING DIRECT	TOLLWELL ROAD	LEICESTER	LINCOLNSHIRE		LE4 1BR
WARNERS GROUP PUBLICATIONS	WEST STREET	BOURNE	LONDON	SW4 6JP	PE10 9PH
WHITTARD OF CHELSEA	UNION COURT	22 UNION ROAD	SWITZERLAND CH-8604		
WIPF AG	INDUSTRIESTRASSE 29	CH-8604 VOLKETSWIL	PURLEY	SURREY	CR8 2BR
WMF UNITED KINGDOM LTD	PALMERSTONE HOUSE	814 BRIGHTON ROAD	REINBEK, HAMBURG	GERMANY	
WOLLENHAUPT GMBH	GUTENBERGSTR 33-35	D-21465	PULLOXHILL	BEDS	MK45 5EY
WOODRUSH NATIONAL DISTRIBUTIO	UNIT 6, PULLOXHILL IND EST	GREENFIELD ROAD			

<b>Company:</b>	<b>BCC Realisations Limited (In Administration)</b>
<b>Date of Administrators Appointment:</b>	<b>23 December 2008</b>
<b>Company Number:</b>	<b>02550799</b>

### **Joint Administrators' Comments on Directors Statement of Affairs**

The Joint Administrators consider that the realisable values of assets may be lower than the realisable values included by the directors in the Statement of Affairs. This is due to the following:

1. Assets sold as part of the pre-packaged sale of the business and assets - the values realised in respect of these assets were significantly lower than the realisable values included by the directors in the Statement of Affairs; and
2. Assets excluded from the pre-packaged sale of the business and assets - the realisable values of these assets may be lower than those included by the directors in the Statement of Affairs due to:
  - a. The impact of the administration on realisable value of assets;
  - b. The current economic environment.

As a result, the amount available to creditors may be less than indicated in the Statement of Affairs.

The directors' Statement of Affairs does not include a list of the names and addresses of the company's creditors with details of their debts and any security held. The Joint Administrators have since received details of unsecured creditors, which are now attached to the Statement of Affairs. The total unsecured creditors' amount, however, is based on a report generated on 15 January 2009. The directors have indicated they are not able to produce reports as at the date of the appointment of the Administrators. There is therefore the possibility that, in the intervening period, there may have been movements in individual balances and as such, due to incorrect cut-offs, the total amount owed to unsecured creditors may therefore be higher than the amount estimated by the directors in the Statement of Affairs.

The Statement of Affairs does not attach information on shareholders of the Company.

## Appendix D Administrators' receipts and payments account for Whittard for the period from 23 December 2008 to 9 February 2009

Statement of Affairs' Estimated Realisable Value	Notes	Fixed (£)	Floating (£)	Total (£)
<b>Receipts</b>				
N/a	Sales proceeds – goodwill/IP/software	1	0	1
0	Sales proceeds – fixed assets/equipment	0	44,218	44,218
600,000	Sales proceeds – stock	0	550,000	550,000
2,517,233	Cash on appointment	0	2,640,848	2,640,848
486,155	Book Debts	0	135,300	135,300
N/a	Prepayments refund	0	90,771	90,771
N/a	Rent - income	0	186,958	186,958
N/a	Bank interest	0	4,004	4,004
N/a	Hamsard - Rent funds received for landlords	0	763,074	763,074
N/a	Cash from pre-appointment account (to be allocated)	0	4,425,266	4,425,266
		<b>1</b>	<b>8,840,439</b>	<b>8,840,440</b>
<b>Payments</b>				
N/a	Set-off against Cash on appointment	0	184,477	184,477
N/a	Distribution to Secured Lender	0	1,600,000	1,600,000
N/a	Bank Charges	0	180	180
N/a	Rent - payments	0	572,993	572,993
0	Preferential creditor – wages and salaries	0	215,638	215,638
0	Preferential creditor – PAYE and NIC	0	25,950	25,950
0	Preferential creditor – Payroll deductions	0	741	741
N/a	Fund released to Hamsard	0	2,972,022	2,972,022
		<b>0</b>	<b>5,572,001</b>	<b>5,572,001</b>
Represented by:				
	Current account	1	3,268,438	3,268,439
	<b>Balances in Hand</b>	<b>1</b>	<b>3,268,438</b>	<b>3,268,439</b>

### Notes

1. Receipts and payments are stated net of VAT.

## Appendix E Administrators' receipts and payments account for Boaters for the period from 23 December 2008 to 9 February 2009

Statement of Affairs' Estimated Realisable Value	Notes	Fixed (£)	Floating (£)	Total (£)
<b>Receipts</b>				
90,797	Sales proceeds – stock, equipment and vehicles	0	6,002	6,002
107,733	Cash on appointment	0	7,034	7,034
66,700	Book debts	0	3,432	3,432
13,565	VAT refund	0	0	0
N/a	Bank interest	0	3	3
		<b>0</b>	<b>16,471</b>	<b>16,471</b>
<b>Payments</b>				
2,875	Preferential creditors – wages and salaries	0	2,897	2,897
	Preferential creditors – PAYE and NIC	0	826	826
		<b>0</b>	<b>3,723</b>	<b>3,723</b>
<b>Represented by:</b>				
	Current account	0	12,748	12,748
	<b>Balances in Hand</b>	<b>0</b>	<b>12,748</b>	<b>12,748</b>

### Notes

1. Receipts and payments are stated net of VAT.