

The Insolvency Act 1986

**Notice of court order ending
administration****2.33B**

Name of Company

Fruit First Limited

Company number

03956443

In the High Court of Justice, Chancery Division,
Companies Court

(full name of court)

Court case number

2311/2008

(a) Insert full
name(s) and
address(es) of
administrator(s)We (a)
S J Parker
Tenon Recovery
Sherlock House,
73 Baker Street,
London,
W1U 6RDT J Binyon
Tenon Recovery
Sherlock House,
73 Baker Street,
London,
W1U 6RD(b) Insert name and
address of the
registered office of
companyhaving been appointed administrator(s) of (b) Fruit First Limited
Sherlock House 73 Baker Street London, W1U 6RD(c) Insert date of
appointment

on (c) 4th April 2008

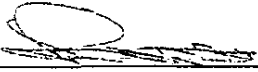
(d) insert name of
appointor/applicant

by (d) A Creditors' Application from World Wide Fruit Limited

hereby give notice that the court has ordered that the administration shall end on (e) 2 April 2009

We attach to this notice a copy of the final progress report

Signed


Joint Administrator

Dated

27 April 2009

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 recordS J Parker
Tenon Recovery
Sherlock House,
73 Baker Street,
London,
W1U 6RD

DX Number

+44 (0) 207 935 5566
DX ExchangeWhen 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

WEDNESDAY



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COMPANIES HOUSE

Tenon recovery

Strictly Private and Confidential

TO ALL KNOWN CREDITORS AND MEMBERS

Our ref: 3030835/ADM.602e
Your ref:
Date: 27 April 2009
Email: tim.thurbin@tenongroup.com
Tel: +44 (0) 207 935 5566
Fax: +44 (0) 207 935 2378

Dear Sirs

Fruit First Limited ("The Company") – In Compulsory Liquidation

In accordance with Rule 2.47, I would like to provide creditors with my second update following my appointment as Joint Administrator on 4 April 2008. This report constitutes my final report in the administration.

The administration was due to automatically expire on 3 April 2009, and an exit route was therefore required. As a result, I can confirm that I petitioned the High Court to place the Company into liquidation, pursuant to Paragraph 79 of Schedule B1 of the Insolvency Act 1986. Accordingly, the administration was brought to an end on 2 April 2009 and the company placed into liquidation on that same date.

Please note that this report also constitutes formal notice of our appointment as liquidators in accordance with R4.102 of the Insolvency Act 1986.

1. Statutory Information

Statutory information relating the Company and the appointment is attached to this report as **Appendix 1**.

2. Administrators' Proposals

You are aware that at the meeting of creditors held by correspondence on 12 June 2008 the Joint Administrators' proposals for achieving the purpose of the Administration were approved by creditors.

In accordance with Rule 2.110(2)(a), attached to this report as **Appendix 2** is a copy of these proposals. I can confirm that during the course of the Administration there were no material amendments to or deviations from these proposals.

3. Administration Strategy

The strategy of the Administration was outlined in detail in my initial report to creditors. I would summarise as follows:

The objective of the Administration was 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.

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Email: bakerstreet@tenongroup.com
www.tenongroup.com

Tenon Recovery is a trading name of Tenon Limited.
Registered Office 66 Chiltern Street, London, W1U 4GB. Registered no: 04066924 England
A member of Tenon Group PLC
Directors and staff acting as Administrative Receivers and Administrators act as agents of the company over which they are appointed and contract without personal liability.

This was because the administration provided a moratorium which protected the Company's assets for all creditors, therefore allowing for a sale of those assets in due course.

Upon our appointment the business was marketed for sale in trade press and the Financial Times however, as previously reported, a sale as a going concern was not considered achievable and as such the business was closed. The remaining assets were sold on a break up basis to The Topfruit Packing Company Limited.

The purpose of the Administration was achieved since the sale of the assets resulted in higher realisations than would have been achieved upon winding up.

4. Administrators' Accounts

Attached as **Appendix 3** is the Administrators' account for the period 4 April 2008 to 2 April 2009, together with Form 2.24B.

I would comment specifically as follows:

4.1 Leasehold Premises

As previously advised, the Company's former trading premises in Faversham are owned by East Kent Storage Limited. The valuation agents who I instructed upon appointment have confirmed that there is no value in the lease.

The purchaser of the Company's unencumbered assets, The Topfruit Packing Company Limited ("Topfruit"), have paid £37,500 in relation to the rent and service charge which is due under the lease agreement. This has been paid to the landlord for the premises, East Kent Storage Limited. I refer you to the attached receipts and payments for further details.

4.2 Book Debts

You may recall that the Company's book debt ledger had a book value of £962,431 at the date of the appointment of administrators. However, much of the ledger is subject to contra items on the Company's purchase ledger.

Furthermore, the Company's largest debtor, Fruit First (Select) Limited, entered into Administration on 15 April 2008 owing £353,338 to FFL. It would appear that there will be a very small dividend due to FFL from that insolvency, although I do not have full details at this stage.

To date, £45,778 of debtor monies has been received into the administration. It is uncertain as to what further amounts will be collected. However, the collection of book debts is ongoing.

4.3 Sale of the Company's assets by the Administrators

As you are aware, certain assets of the Company were sold to Topfruit on 1 September 2008.

The total consideration paid on completion was £190,000 (plus VAT) and the transferred assets comprised of the unencumbered plant and equipment, goodwill and the related company records.

I can confirm that Charles Gaskain and Richard Day are directors of both Fruit First Limited and The Topfruit Packing Company Limited.

4.4 Plant and Machinery

As you are aware, the majority of the Company's plant and machinery is subject to finance agreements with Barclays Bank PLC and Lombard North Central PLC. Topfruit has negotiated directly with those parties concerning assignments of the agreements concerned. This will ultimately significantly reduce the level of unsecured creditor claims.

4.5 Stock

The stock held at the Company's premises had a book value of c£180,000. However, as previously reported, much of that stock was subject to retention of title claims or was obsolete and had no value.

However, certain packaging stock items were sold to Topfruit for an additional £9,580 (plus VAT). I refer you to the attached receipts and payments account for more details.

5 Dividend Prospects

Secured Creditors

Barclays Bank PLC was owed c£3.5m by FFL at the date of the appointment. The bank is yet to advise of the effect on its claim of any negotiations with Topfruit.

HSBC also hold charges over the Company's property. However, as far as we are aware, no monies are due to HSBC.

Preferential creditors

On present estimates, there may be funds available for this class of creditor. However, this is ultimately dependant on whether or not a significant portion of the debtors ledger will be realised.

Unsecured creditors and the Prescribed Part

As the Net property of the Company amounted to less than the prescribed minimum no prescribed part was set aside for the unsecured creditors.

Unfortunately, there will not be any funds available for this class of creditor, unless debtor recoveries significantly exceed expectations.

6 End of Administration

Given that there are no funds available to the Company's unsecured creditors, it was the Administrators' intention to exit the Administration into dissolution.

However, as there are still book debt realisations to be made and there is the possibility of a distribution to the Company's preferential creditors, it is no longer appropriate to exit into dissolution.

As mentioned earlier in this report, the Administrators therefore petitioned the High Court to place the Company into liquidation, pursuant to Paragraph 79 of Schedule B1 of the Insolvency Act 1986. I can now confirm that the administration was brought to an end on 2 April 2009 and the company placed into liquidation on that same date. T J Binyon and I have been appointed as Joint Liquidators. I now enclose for your records a copy of Form 2.33B which confirms that position.

Please note that this report also constitutes formal notice of our appointment as liquidators in accordance with R4.102 of the Insolvency Act 1986.

Functions and duties

Our duties and functions as liquidators are to realise the Company's assets, agree the claims of creditors and if funds are available to then make a distribution to the creditors.

The Official Receiver remains involved in this case in that it is his duty to investigate the acts and dealings of the directors and to comply with the requirements of the Company Directors Disqualification Act 1986.

Meeting of creditors

Creditors are advised that I do not intend to convene a general meeting of the Company's creditors under S.141 of the Insolvency Act 1986 for the purposes of determining whether a Liquidation Committee should be established, however creditors representing one-tenth in value of the Company's creditors may, if they wish, request me to summon such a meeting of creditors.

Creditor claims

Creditors are invited to submit their claims to me at the above address, using the enclosed proof of debt form. Any creditors that consider that they may have a Retention of Title claim against the Company should contact the liquidator forthwith.

Complaints

If creditors have cause to complain about the conduct of the Liquidator then you should put your concerns in writing to me at the above address. Should you consider that I have not dealt with your

comments appropriately you may request we perform an internal independent review of your complaint. This review would be undertaken by a person within Tenon Recovery not involved in the assignment and would be co-ordinated by the National Compliance Manager. A request for a review can be made in writing to the National Compliance Manager, Tenon Recovery, Arkwright House, Parsonage Gardens, Manchester, M3 2LF or by email:

compliance.recovery@tenongroup.com

If you do not receive a satisfactory response then you may be able to make a complaint to my regulatory body. My regulatory body is the Insolvency Practitioners Association, Valiant House 4-10 Heneage Lane London EC3A 5DQ.

Further information

I should be obliged if creditors would note that all future correspondence should be sent to me at the above address and not to the Official Receiver.

7 Joint Administrators' Remuneration

At the initial meeting of creditors held pursuant to paragraph 49 of Schedule B1 of the Act it was resolved that the Administrators proposals relating to their remuneration be approved. This provided for the Administrators to be remunerated with reference to time properly spent in dealing with this matter.

The Administrators' time costs to date amount to £176,364.17 plus disbursements of £1,346. In accordance with Statement of Insolvency Practice 9, I have attached at **Appendix 4** a breakdown of these time costs. Of these costs £138,109.44 remuneration and £942.30 disbursements were drawn in the administration (all costs are stated exclusive of VAT).

8 Further Information

Should you have any queries please do not hesitate to contact Tim Thurbin on the above number.

Yours faithfully
For and on behalf of
Fruit First Limited



S J Parker

Former Joint Administrator

Joint Liquidator

Licensed to act as an Insolvency Practitioner by the Insolvency Practitioners Association.

Encs.

Appendix 1 – Statutory Information

Company Information

Company Name	Fruit First Limited
Company Number	03956443
Registered Office	Sherlock House, 73 Baker Street, London, W1U 6RD,
Trading Address	Western Link, Faversham, Kent, ME13 7TZ

Appointment details

Administrators	S J Parker and T J Binyon of Tenon Recovery
Administrators' address	Tenon Recovery Sherlock House, 73 Baker Street, London, W1U 6RD
Date of appointment	4 April 2008
Court	High Court of Justice
Court Reference	2311/2008
Appointed by:	Creditors Application-Worldwide Fruit Limited
Functions:	Any act required or authorised under any enactment to be done by an administrator may be done by either or both of the Administrators acting jointly or alone.
EC Regulations:	The Company's registered office is from where the Company carries on its business. Therefore in the absence of proof to the contrary, the Company's centre of main interests is in the United Kingdom and as such these proceedings will be the main proceedings as defined in article 3 of the EC regulations.
Extensions:	The Administrators have not sought an extension to the period defined by Paragraph 76(1) of Schedule B1 of the Act that provides for the automatic end of the Administration after 12 months from the date of appointment.

Fruit First Limited – In Administration

Statement of Joint Administrators' proposals Pursuant to Paragraph 49 of Schedule B1 of the Insolvency Act 1986

In accordance with Paragraph 49 of Schedule B1 of the Insolvency Act 1986 ("the Act") and The Insolvency Rules 1986 ("the Rules"), S J Parker and T J Binyon the Joint Administrators ("Administrators") of Fruit First Limited ("the Company"), make the following proposals for achieving the purpose of the Administration.

These proposals and the attached report to creditors together set out the information required by and discharge the Administrators' duty pursuant to Paragraph 49 of Schedule B1 of the Act and Rule 2.33 of the Rules.

Proposals

The Administrators propose that:

- (a) they continue to manage the business, affairs and property of the Company in order to achieve the purpose of the Administration such that:
 - (i) they dispose of the Company's ownership of such assets at such time(s) on such terms as they consider expedient;
 - (ii) they investigate and, if appropriate, pursue any claims that the Company may have against any person, firm or company whether in contract or otherwise, including any officer or former officer of the Company or any person, firm or company which supplies or has supplied goods or services to the Company.
 - (ii) in addition, they do all such things and generally exercise all their powers as Administrators as they in their discretion consider desirable or expedient in order to achieve the purpose of the Administration or protect and preserve the assets of the Company or maximise the realisations of those assets, or of any purpose incidental to these proposals; and
- (b) the Administration shall continue (subject to the statutory provisions relating to automatic termination) until the realisable assets of the Company have been realised and all liabilities incurred during the Administration have been discharged or until such a time as deemed appropriate by the Administrators. At this stage the Company shall be dissolved or placed into liquidation as outlined above. If necessary, the Joint Administrators propose to seek an extension of their appointment as Administrators from the creditors and/or the Court pursuant to paragraph 76 of Schedule B1 to the Act.
- (c) In the event that the Administrators are of the view that it is appropriate for the Company to move from Administration into Liquidation, whether compulsory or voluntary, the Joint Administrators be authorised to take steps to place the Company into whichever liquidation process they, at their discretion, deem appropriate. In either circumstance, it is proposed that the Joint Administrators would take the appointment as joint liquidators of the Company and that they will act jointly and severally in their duties. In relation to moving into creditors' voluntary liquidation, and in accordance with paragraph 83(7) and Rule 2.117 (3), creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of the proposals and before those proposals are approved.
- (d) If the Administrators consider that there will be no distribution to creditors who are neither secured nor preferential, and if they also consider that an exit from the Administration into compulsory liquidation is not appropriate, then the Administrators be authorised to take the

necessary procedural steps to bring about the end of the Administration and move the Company into dissolution pursuant to paragraph 84 of Schedule B1 to the Act.

- (e) Upon the Company either proceeding into Liquidation or dissolution as set out above, the Joint Administrators discharge from liability, pursuant to paragraph 98 of Schedule B1 shall take effect 14 days following either the Company entering into liquidation or filing the notice of moving from Administration to dissolution.
- (f) They be at liberty to incur and pay such costs and expenses, including professional fees, as considered to be incidental to the achievement of the purpose of the Administration or for the purposes set out herein or to the Joint Administrators' statutory duties.
- (g) The Administrators propose to be remunerated by reference to time properly spent both for their services as Administrators and also for their staff in attending to the matters arising in the Administration of the Company, charged at the charge out rates prevailing at the time the work is undertaken. The Administrators' remuneration will be agreed by the Creditors' Committee or in the event that no Committee is formed by creditors at the first meeting of creditors, by way of resolution for the acceptance of these proposals.
- (h) Tenon's costs and expenses relating to the appointment of Administrators as would fall within the definition of Rule 2.67(1)(c) be treated as an expense of the Administration (albeit incurred prior to the date of appointment) and calculated by reference to the charge out rates prevailing at the time the work is undertaken.
- (i) They be at liberty to recharge disbursements as detailed in the circulated Creditors guide to Administrators' fees.
- (j) They be at liberty to pay costs and remuneration in relation to proposals (g), (h) and (i) above when funds become available.
- (k) They consult with the Creditors' Committee, if formed, at appropriate intervals concerning the conduct of the Administration and the implementation and development of these proposals and where they consider it expedient obtain the sanction of that Committee on behalf of the creditors of the Company (and without further reference to them) to any proposed action on the part of the Administrators.



S J Parker
Joint Administrator

27 May 2008

FRUIT FIRST LIMITED - IN ADMINISTRATION

SUMMARY OF JOINT ADMINISTRATORS' RECEIPTS AND PAYMENTS
FROM 4 APRIL 2008 (DATE OF APPOINTMENT) TO 2 APRIL 2009

	Note	Estimated to Realise - Director's Statement of Affairs	Receipts/ Payments Between Last Report and 2.04.09	Total Receipts/ Payments to 2.04.09
FIXED CHARGE RECEIPTS		£	£	£
None	1	Nil	Nil	Nil
		<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
FIXED CHARGE PAYMENTS			£	£
None			Nil	Nil
			<u>Nil</u>	<u>Nil</u>
FIXED CHARGE DISTRIBUTIONS			Nil	Nil
None			Nil	Nil
			<u>Nil</u>	<u>Nil</u>
Balance (Receipts Less Payments)	2		<u>Nil</u>	<u>Nil</u>
			<u>Nil</u>	<u>Nil</u>

FLOATING CHARGE RECEIPTS		£	£	£
Book Debts	3	Nil	36,513	42,023
Stock	4	Nil	9,580	9,580
Cash at bank		Nil	Nil	20,725
Transferred Assets	5	Nil	Nil	190,000
Licence Fee-due to landlord East Kent Storage	6	Nil	37,500	37,500
Bank Interest Gross		Nil	95	232
Bank Interest Net of Tax		Nil	277	323
		<u>Nil</u>	<u>83,965</u>	<u>300,383</u>
FLOATING CHARGE PAYMENTS			£	£
Audit Fees			Nil	25
Joint Administrators' Fees-incurred in relation to the appointment	7		Nil	23,432
Joint Administrators' Fees-incurred after the appointment	8		39,933	138,109
Joint Administrators' Disbursements			66	942
Agent's Fees			Nil	25,000
Agent's Disbursements			Nil	5,404
Solicitors' Fees			910	45,778
Solicitors' Disbursements			613	613
Licence Fee-repaid to landlord-East Kent Storage			37,500	37,500
Bank Charges			20	20
Pension Scheme Costs			300	300
			<u>79,342</u>	<u>277,123</u>
Balance (Receipts Less Payments)	2		<u>4,623</u>	<u>23,260</u>
			<u>83,965</u>	<u>300,383</u>

Notes

- The Company's Directors have not yet provided us with a Statement of Affairs in this matter, despite being requested to under paragraph 47 of Schedule B1 of IA1986.
- The balance of funds shown is held on an interest bearing current account held at The Royal Bank of Scotland Plc. These monies will shortly be transferred to the ISA account held by the Bank of England.
- Please refer to the main body of the report for details of book debt collections.
- This amount related to unencumbered stock held on the Company's premises and was realised by our agents
- Please refer to the main body of the report for details of the assets that were sold to The Topfruit Packing Company Limited.
- Please refer to the main body of the report for further details.
- These costs were incurred in obtaining the administration order. The costs were approved by the High Court.
- The office holders' fees are charged on a time costs basis, and were approved by a resolution of creditors dated 12 June 2008. Please see the accompanying time cost analysis for further details.
- The above statement is shown exclusive of VAT. There is net VAT of £7,413.50 to recover in the period.
- This summary should be read in conjunction with the joint administrators' report dated 27 April 2009.

S J Parker & T J Binyon
Joint Administrators
27 April 2009

Appendix 4

Information relating to Administrators' Remuneration

Office Holder Remuneration

Case Name	Fruit First Limited	
Court	High Court of Justice, Chancery Division, Companies Court	
Court reference	2311/2008	
Office Holders	S J Parker and	IP Number: 8989
	T J Binyon	IP Number: 9285
Firm	Tenon Recovery	
Address	Sherlock House, 73 Baker Street, London, W1U 6RD	
Type of Appointment	Administration	
Date of Appointment	4 April 2008	

1. Overview of Case

1.1. Appointment

We were appointed Joint Administrators on 4 April 2008 following a creditors application to the High Court by Worldwide Fruit Limited.

1.2. Strategy

Please refer to the main body of the report.

1.3. Staffing

Staff of varying grades were used on this assignment, depending on the level of experience required.

1.4. Existing fee arrangements

The Administrator's fees were approved on a time cost basis by a resolution of the Company's creditors dated 12 June 2008.

1.5. Anticipated return to creditors

Please refer to the main body of the report.

2. Explanation of office-holders charging and disbursement recovery policies

2.1. Time recording

Time properly incurred on cases is charged to the assignment at the hourly rate prevailing at the time. The current hourly charge out rates are outlined below:

	£
Director and Licensed Insolvency Practitioner	475 to 475
Associate Director	380 to 380
Senior Manager	335 to 335
Manager	285 to 335
Other Senior Staff	230 to 230
Assistants and Support Staff	120 to 195

2.2. Disbursement recovery

Certain costs may be incurred in relation to a case and in the first instance, paid by Tenon Recovery, and then recharged to the case. The amount recharged is the exact amount incurred. Examples are statutory bond, statutory advertising, land registry searches, insurance, travel and subsistence, archiving and storage costs.

Other costs which may be charged to the case are room hire for meetings held at the offices of Tenon Recovery and the cost of sending out reports to creditors, if material. The costs recharged are based upon the actual cost of the materials used or the costs which would have been incurred if that service had been sourced externally.

The current level of costs recharged are detailed below:

Room hire	£60.00
Envelope	4.2p
Paper (photocopies per sheet)	7p
Postage (depending on size and weight)	At cost
Storage of archive box for one month	32p
Travel (per mile)	40p

3. Description of work carried out

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

3.1. Pre-appointment

Time spent in this category comprises the activities required to obtain an Administration Order.

3.2. Administration and planning

The following activities have been undertaken:

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

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

3.3. Investigations

The time spent comprises:

- > Corresponding with the former directors and management;
- > Review of questionnaires and comments provided by interested parties;
- > Review of company documentation;
- > Liaising with the creditors' committee on such matters; and
- > Completion of statutory returns to the Department of Trade and Industry.

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

3.4. Realisation of assets

Please refer to the main body of the report.

3.5. Creditors

The time spent includes the following matters

- > Recording and maintaining the list of creditors;
- > Dealing with employee related matters;
- > Dealing with reservation of title claims;
- > Recording creditor claims
- > Reporting to creditors;
- > Meetings of creditors;
- > Dealing with creditor queries;
- > Reviewing and evaluating creditor claims;

4. Time and chargeout summary

To date a total of 610.13 hours have been spent at an average charge out rate of £289.06 bringing the total cost to date to £176,364.17. In accordance with a resolution passed by creditors, £138,109.44 has been drawn to date.

A summary table is shown below:

HOURS from 4 April 2008 to 2 April 2009						
Type of work function	Directors	Manager	Administrators, Assistants & Support Staff	Total Hours	Time Cost £	Average hourly rate £
Accounting			0.8	0.8	168.00	210.0
Administration & Planning	6.2	3.5	31.2	40.9	9,565.17	233.7
Filing		0.5	1.7	2.2	542.50	246.6
Debtors		7.0		7.0	2,167.50	309.6
Creditors	2.8	2.5	50.0	55.3	12,471.00	225.5
Secured Creditors		2.5	5.5	8.0	1,930.00	241.3
Correspondence	0.3		5.4	5.7	1,159.00	203.3
Travel			12.4	12.4	2,604.00	210.0
Employee Related Tasks	0.3	3.0	11.2	14.5	3,334.00	229.9
Retention of Title		49.0	51.8	100.8	27,650.00	274.3
Freehold / Leasehold	1.0	10.0	2.3	13.3	4,101.00	308.3
Book Debt Realisations	4.1	10.0	2.2	16.3	5,366.00	329.2
Asset Realisations	69.8	46.0	24.6	140.4	50,138.00	357.1
Plant & Machinery		62.5	2.0	64.5	19,795.00	306.9
Review	5.8	40.0	36.6	82.4	22,598.00	274.2
Investigation	2.0	23.3	10.3	35.6	11,202.00	314.7
VAT & Tax			1.9	1.9	279.00	146.8
Pensions	0.3		1.6	1.9	468.00	246.3
Statutory Reporting			5.0	5.0	550.00	110.0
Trading				Nil	Nil	Nil
Closure			1.2	1.2	276.00	230.0
Total hours	92.60	259.80	257.73	610.13	176,364.17	289.06
Less Drawn To Date:					(138,109.44)	
					38,254.73	

The above costs exclude VAT.

5. Disbursements

5.1. Category 1

Category 1 disbursements incurred are outlined below:

	Incurred £	Paid £
Company Searches	15	14
Accommodation	188	62
Travel/Mileage & Subsistence	504	394
Statutory Advertising	370	370
Insurance	264	98
Courier	5	4
	<hr/> 1346	<hr/> 942

The above costs exclude VAT.

5.2. Category 2 disbursements

No Category 2 disbursements have been charged to this matter.