

Liquidator's Progress Report

S.192

Pursuant to Sections 92A and 104A and 192
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

04413103

Name of Company

A & J Coghlan & Co Limited

~~By~~ We

Gareth David Rustling, Kendal House, 41 Scotland Street, Sheffield, S3 7BS

John Russell, Kendal House, 41 Scotland Street, Sheffield, S3 7BS

the liquidator(s) of the company attach a copy of ~~my~~ our Progress Report
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 20/02/2015 to 19/02/2016

Signed 

Date

11/4/16

Begbies Traynor (SY) LLP
Kendal House
41 Scotland Street
Sheffield
S3 7BS

Sheffield North@Begbies-Traynor.com
Ref C137214/JR/j

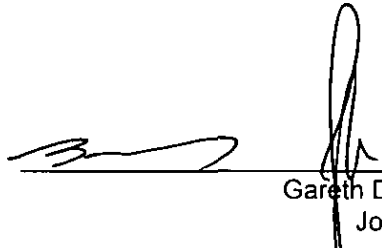
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COMPANIES HOUSE

A. & J. Coghlan & Co. Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs	From 20/02/2015 To 19/02/2016	From 20/02/2014 To 19/02/2016
ASSET REALISATIONS		
Additional Assets	NIL	500 00
Bank Interest Gross	0 26	0 82
Surplus from Administration	NIL	2,554 16
	<u>0 26</u>	<u>3,054 98</u>
COST OF REALISATIONS		
Disbursements		
Postage	NIL	3 76
Statutory Advertising	NIL	151 64
	<u>NIL</u>	<u>(155 40)</u>
UNSECURED CREDITORS		
Trade & Expense Creditors	NIL	2,114 31
Statutory Interest	NIL	249 78
Uncertain Euro Account - Fine Wine Guild	NIL	NIL
	<u>NIL</u>	<u>(2,364 09)</u>
	<u><u>0 26</u></u>	<u><u>535.49</u></u>
REPRESENTED BY		
VAT Receivable		30 32
Bank Balance		505 17
		<u><u>535.49</u></u>


 Gareth David Rusling
 Joint Liquidator

**A. & J. Coghlan & Co. Limited (In
Creditors' Voluntary Liquidation)**

Progress report

Period: 20 February 2015 to 19 February 2016

Important Notice

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

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1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	A & J Coghlan & Co Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The Company moving into creditors' voluntary liquidation from administration pursuant to Paragraph 83 of Schedule B1 to the Act
"the liquidators", "we", "our" and "us"	Gareth David Rusling of Begbies Traynor (SY) LLP, Kendal House, 41 Scotland Street, Sheffield, S3 7BS, Sheffield North@Begbies-Traynor.com and John Russell of Begbies Traynor (SY) LLP, Kendal House, 41 Scotland Street, Sheffield, S3 7BS, Sheffield North@Begbies-Traynor.com
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency Rules 1986 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act), and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name(s)	A & J Coghlan & Co Limited
Company registered number	04413103
Company registered office	Kendal House, 41 Scotland Street, Sheffield, S3 7BS
Former trading address	Unit 5B Broom Business Park, Bridge Way, Sheepbridge, Chesterfield, S41 9QG

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced	20 February 2014
Date of liquidators' appointment	20 February 2014 – Gareth David Rusling & Christopher Michael White 14 August 2014 – John Russell
Changes in liquidator (if any)	Christopher Michael White resigned from office as Joint Liquidator of the Company By way of an order of the High Court of Justice, dated 14 August 2014, John Russell of this office was appointed Joint Liquidator in his place

4 PROGRESS DURING THE PERIOD

Attached at Appendix 1 is our abstract of receipts and payments for the period from 20 February 2015 to 19 February 2016

RECEIPTS

- 4 1 A total of 26p has been received from HSBC Bank plc in respect of interest accrued on the Liquidation bank account

PAYMENTS

- 4 2 No payments have been made within this period

5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in our first progress report for the period 20 February 2014 to 19 February 2015

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

Secured creditors

The Company has no secured creditors

Preferential creditors

There are no known preferential claims

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

Section 176A of the Act provides that, where the company has created a floating charge on or after 15 September 2003, the liquidator must make a prescribed part of the Company's net property available for the unsecured creditors and not distribute it to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured debts. Net property means the amount which would, were it not for this provision, be available to floating charge holders out of floating charge assets (i.e. after accounting for preferential debts and the costs of realising the floating charge assets). The prescribed part of the Company's net property is calculated by reference to a sliding scale as follows

- ☐ 50% of the first £10,000 of net property,
- ☐ 20% of net property thereafter,
- ☐ Up to a maximum amount to be made available of £600,000

A liquidator will not be required to set aside the prescribed part of net property if

- ☐ the net property is less than £10,000 and the liquidator thinks that the cost of distributing the prescribed part would be disproportionate to the benefit, (Section 176A(3)) or
- ☐ the liquidator applies to the court for an order on the grounds that the cost of distributing the prescribed part would be disproportionate to the benefit and the court orders that the provision shall not apply (Section 176A(5))

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

Unsecured creditors

A dividend of 100 pence in the £1 was paid on 13 August 2014

6 REMUNERATION & DISBURSEMENTS

Pursuant to Rule 4 127(5A)(a) of the Rules, our remuneration is treated as having been fixed on the same basis as the former administrators, by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (SY) LLP in attending to matters arising in the winding up

We are also authorised to draw disbursements, including disbursements for services provided by our firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9) on the same basis as the former administrators, namely, in accordance with our firm's policy, a copy of which is attached at Appendix 2 of this report

Our time costs for the period from 20 February 2015 to 19 February 2016 amount to £1,457 80 which represents 7 8 hours at an average rate of £186 90 per hour

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

- ☐ Narrative summary of time costs incurred
- ☐ Table of time spent and charge-out value for the period 20 February 2015 to 19 February 2016
- ☐ Begbies Traynor (SY) LLP's charging policy

To 19 February 2016, we have drawn no fees on account of our remuneration, against total time costs of £5,577 60 incurred since the date of our appointment as liquidators

In addition to the table of time spent by us and our staff in attending to matters arising in the liquidation for the period covered by this report, a cumulative table of time spent and charge out value for the period from 20 February 2014 to 6 April 2016

To 19 February 2016, we have also drawn disbursements in the sum of £3 76

A copy of the Liquidator's Guide to Fees can be requested by calling Begbies Traynor (SY) LLP on 0114 275 5033, emailing Sheffield.North@begbies-traynor.com or in writing to Begbies Traynor (SY) LLP, Kendal House, 41 Scotland Street, Sheffield, S3 7BS

7. LIQUIDATORS' EXPENSES

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

8. ASSETS THAT REMAIN TO BE REALISED

There are no assets that remain to be realised.

9. OTHER RELEVANT INFORMATION

Investigations and reporting on directors conduct

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

Connected party transactions

We have not been made aware of any sales of the Company's assets to connected parties during the Liquidation.

10. CREDITORS' RIGHTS

Right to request further information

Pursuant to Rule 4.49E of the Rules, within 21 days of the receipt of this report a secured creditor, or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been detailed in this progress report.

Right to make an application to court

Pursuant to Rule 4.131 of the Rules, any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors including that creditor, (or any unsecured creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, make an application to court on the grounds that the remuneration charged or the expenses incurred as set out in this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

11. CONCLUSION

Please note that Begbies Traynor (SY) LLP ("Begbies Traynor") acquired the business and certain assets of The P&A Partnership Limited ("P&A") on 30 September 2015. Further information in relation to Begbies Traynor and the Begbies Traynor Group can be obtained at <http://www.begbies-traynorgroup.com>

Pursuant to the acquisition, P&A's licensed insolvency practitioners, their existing appointments pursuant to the Insolvency Act 1986 and their members of staff have transferred to Begbies Traynor. P&A's licensed insolvency practitioners will remain in office as the appointed insolvency office holders on all cases where they were appointed as at 30 September 2015, however the day to day administration of their appointments will be undertaken by Begbies Traynor from this date. Appointments will continue to be administered from P&A's existing offices at Kendall House, 41 Scotland Street, Sheffield, S3 7BS.

Although all future correspondence in relation to the case will be from Begbies Traynor, the acquisition will not affect the ongoing administration of the Liquidation of A & J Coghlan & Co Limited which will continue to be dealt with by the existing members of the P&A team with support and expertise from Begbies Traynor's personnel based in other offices if required. For the avoidance of any doubt, Gareth David Rusling and John Russell will continue to act as the Joint Liquidators of A & J Coghlan & Co Limited.

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



John Russell
Joint Liquidator

Dated 6 April 2016

ACCOUNT OF RECEIPTS AND PAYMENTS

Period 20 February 2015 to 19 February 2016

A. & J. Coghlan & Co. Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

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REPRESENTED BY		
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Bank Balance		505 17
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TIME COSTS AND DISBURSEMENTS

- a Begbies Traynor (SY) LLP's charging policy,
- b Narrative summary of time costs incurred,
- c Table of time spent and charge-out value for the period from 20 February 2015 to 19 February 2016, and,
- d Cumulative table of time spent and charge-out value for the period from 20 February 2014 to 19 February 2016

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

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

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

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

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

Best practice guidance classifies expenses into two broad categories:

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

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

- The recharge for Company searches and electronic identification procedures for all new clients depends on the documentation requested,
- Car mileage is charged at the appropriate rate published by the "AA" for the type of vehicle and engine size used,
- All circulars are sent by first class post and the actual postage costs are charged as an expense of the Liquidation,
- Storage of books and records is at the Insolvency Practitioners' own storage facility. The books and records will be stored in banker's boxes and a storage fee will be charged at the rate of £7.50 per box per month. This charge covers the transportation of the records, their storage, retrieval for administration purposes and their destruction.

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

² Ibid 1

BEGBIES TRAYNOR CHARGE-OUT RATES

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

Grade of staff	Charge-out rate (£ per hour)
Directors & Office Holders	365
Senior Managers	325
Managers	305
Senior Administrators	230
Administrators	191
Junior Administrators	80
Support	40

Prior to 1 February 2015 the following rates applied

Grade of staff	Charge-out rate (£ per hour)
Insolvency Practitioner/Director	335-450
Senior Manager/Manager	230-305
Senior Administrator/Administrator	191-230
Junior Administrator/Support	40-191

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

Time is recorded in 6 minute units

A & J Coghlan & Co Limited

SUMMARY OF TIME COSTS AND EXPENSES

This summary, which should be read in conjunction with the Time Costs Analysis for the period of the report attached, is intended to provide sufficient information to enable the body responsible for the approval of our fees to consider the level of our fees and expenses in the context of the case

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

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

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

General case administration and planning

The Joint Liquidators have completed works required to maintain the Liquidation, including banking duties, periodically reviewing the case to ascertain which works remain outstanding and progressing the case for closure.

Compliance with the Insolvency Act, Rules and best practice

The Joint Liquidators have prepared and submitted to Companies House the statutory Liquidators Receipts and Payments Account pursuant to S192 of the Insolvency Act 1986 and have dealt with all statutory requirements pursuant to the Insolvency Act and Rules, including reporting to shareholders and creditors. The Joint Liquidators have also conducted periodic reviews to ensure that the Liquidation is adequately bonded.

Investigations

As detailed in section 9, the Joint Liquidators have fulfilled their duties to enquire into the Company's affairs to determine whether any actions should be undertaken. In addition, the conduct of the Company's directors has been considered in order to make the required submission to the Department for Business Innovation and Skills as required by the Insolvency Act and Rules.

Realisation of assets

The Joint Liquidators have detailed all works completed in respect of the Realisation of Assets in Section 4 of this report.

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

The Joint Liquidators have completed all necessary works in relation to the creditor claims received, which includes the adjudication of all claims in order to make a distribution, as required by the Insolvency Rules.

Other matters which includes meetings, tax, litigation, pensions and travel

The Joint Liquidators have prepared and submitted Value Added Tax returns and Corporation Tax returns as required by HM Revenue & Customs.

Time Costs Analysis

An analysis of time costs for the period of the report is attached showing the time spent by each grade of staff on the different types of work involved in the case, and giving the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation.

Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

Expenses

Details of all of the expenses incurred in the period of this report and also since the date of our appointment are detailed in the table below and are attached at appendix 3.

Category 2 Disbursements

In accordance with the resolution obtained in relation to disbursements, the following Category 2 disbursements and disbursements which should be treated as Category 2 disbursements have been charged to the case since the date of our appointment.

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Postage	6 82 (3 06 unpaid)
TOTAL	6 82 (3 06 unpaid)

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to creditors?

General case administration and planning

The Joint Liquidators will continue to progress the case for closure which includes the requirement to complete ongoing banking duties.

Compliance with the Insolvency Act, Rules and best practice

The Joint Liquidators will continue to progress the closure of the case, including preparing the final report, convening and holding the final meetings of the Company and its creditors, filing information with the Registrar for Companies and dealing with matters relating to the bond, as required by the Insolvency Act and Rules.

Investigations

The Joint Liquidators do not anticipate that any further investigations will be required.

Realisation of assets

The Joint Liquidators do not anticipate that any further asset realisations will be obtained and therefore no further action will be required in this respect.

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

The Joint Liquidators will complete works as required in respect of any creditors' claims and correspondence received during the following period.

Other matters which includes meetings, tax, litigation, pensions and travel

The Joint Liquidators will complete VAT return and Corporation Tax returns as required to enable the progression and closure of the Liquidation

How much will this further work cost?

The Joint Liquidators estimate that the costs for closure of the Liquidation will be £2,500 00

Expenses

Details of the expenses that we expect to incur in connection with the work that remains to be done referred to above are as follows

- £88 49 – Statutory Advertising for final meeting
- £4 40 – Postage for draft final report

Staff Grade	Partner	Director	Snr Mngr	Mngr	Asst Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	0.3			0.5		2.1				2.9	574.30	198.03
				0.2						0.2	61.00	305.00
	0.3			0.7		2.1				3.1	636.30	204.94
Compliance with the Insolvency Act, Rules and best practice												0.00
				0.1		0.9				1.0	202.40	202.40
												0.00
												0.00
Investigations												
				0.1		3.0			0.2	3.3	611.60	185.30
												0.00
Realisation of assets												0.00
												0.00
												0.00
												0.00
Trading												0.00
												0.00
												0.00
												0.00
Dealing with all creditors claims (including employees), correspondence and distributions						0.2				0.2	38.20	191.00
												0.00
												0.00
												0.00
Other matters which includes meetings, tax, litigation pensions and travel						0.2				0.2	38.20	191.00
												0.00
												0.00
												0.00
				0.3		0.2	0.1			1.2	172.80	144.00
												0.00
												0.00
												0.00
	0.3			1.1		5.6	0.1		0.6	7.8		
				336.60		961.70	19.10		32.00		1,457.80	
		109.60										
		366.00	0.00	0.00	0.00	174.85	191.00	0.00	40.00			186.90
											0.00	

Staff Grade	Partner	Director	Snr Mngr	Mngr	Asst Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	0.3			1.1		3.6				5.0	1 082.80	216.56
Administration				0.5		1.8				2.3	558.70	242.91
Total for General Case Administration and Planning	0.3			1.6		5.4				7.3	1 641.50	224.86
Compliance with the Insolvency Act, Rules and best practice												0.00
Appointment												
Banking and Bonding				0.5		8.3				8.8	1 737.80	197.48
Case Closure												0.00
Statutory reporting and statement of affairs	0.4					2.1			2.4	4.9	631.10	128.80
Total for Compliance with the Insolvency Act, Rules and best practice, CDDA and investigations	0.4			0.5		10.4			2.4	13.7	2,368.90	172.91
Investigations	0.5									0.5	167.50	335.00
Total for Investigations	0.5									0.5	167.50	335.00
Realisation of assets												0.00
Debt collection												0.00
Property business and asset sales												0.00
Retention of Title/Third party assets												0.00
Total for Realisation of assets												0.00
Trading												0.00
Trading												0.00
Total for Trading												0.00
Dealing with all creditors claims (including employees), correspondence and distributions	0.2			2.0		1.2				3.4	906.20	266.53
Secured												0.00
Others												0.00
Creditors committee												0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions	0.2			2.0		1.2				3.4	906.20	266.53
Meetings												0.00
Other												0.00
Tax				0.6		1.4	0.1		0.6	2.7	493.50	182.78
Litigation												0.00
Total for Other matters				0.6		1.4	0.1		0.6	2.7	493.50	182.78
Total hours by staff grade	1.4			4.7		18.4	0.1		3.0	27.6		
Total time cost by staff grade	478.00			1,433.50		3,627.00	19.10		120.00		5,577.60	
Average hourly rate £	341.43	0.00	0.00	305.00	0.00	191.68	191.00	0.00	40.00			202.09
Total fees drawn to date £											0.00	

STATEMENT OF EXPENSES

No expenses have been incurred within this period

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Statutory Advertising	TMP (UK) Ltd	151 64