

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 4 7 5 8 3 0 8

Company name in full Cotleigh Brewery Limited

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Laurence George

Surname Russell

3 Liquidator's address

Building name/number Goodwood House

Street Blackbrook Park Avenue

Post town Taunton

County/Region Somerset

Postcode T A 1 2 P X

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

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6 Period of progress report

From date	^d 2	^d 9	^m 0	^m 9	^y 2	^y 0	^y 2	^y 2
To date	^d 2	^d 8	^m 0	^m 9	^y 2	^y 0	^y 2	^y 3

7 Progress report

☐ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 2	^d 7	^m 1	^m 1	^y 2	^y 0	^y 2	^y 3
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LIQ03

Notice of progress report in voluntary winding up

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Helen Blews
Company name	Albert Goodman LLP
Address	Goodwood House
	Blackbrook Park Avenue
Post town	Taunton
County/Region	Somerset
Postcode	T A 1 2 P X
Country	
DX	laurence.russell@albertgoodman.co.uk
Telephone	01823 286096

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

When telephoning, please call Helen Blews on 01823 212195

27 November 2023

PRIVATE AND CONFIDENTIAL

ALL MEMBERS AND CREDITORS

Dear Sir/Madam

COTLEIGH BREWERY LIMITED – IN LIQUIDATION

Previously trading as Cotleigh Brewery

Previously trading from Ford Road, Wiveliscombe, Somerset, TA4 2RE

Registered number: 04758308

I refer to my appointment as liquidator of the above company on 29 September 2021.

I am pleased to report on my acts and dealings and the conduct of the winding up to 28 September 2023. This report should be read in conjunction with my previous report as it will only deal in detail with the conduct of the liquidation for the year to that date.

1. Progress during the year

I attach my receipts and payments account to 28 September 2023 incorporating an estimated outcome statement and would comment further as follows:

Receipts

1.1. Peugeot Boxer van (estimated to realise £nil)

The Peugeot was valued at £500 taking into account repairs being made at a cost of approximately £2,500. This vehicle was also subject to finance in the region of £1,700 and was in the possession of a local garage awaiting repairs.

In order to safeguard the overall sale referred to in my previous report, it was necessary to pay the outstanding finance of £1,366 on this vehicle and another vehicle..

I previously contacted the garage who had possession of the vehicle requesting that my agents be allowed to collect it for sale. However, they would not allow this until their outstanding storage charges were settled.

I previously asked the garage to prove they are entitled to the storage charges but have not yet received evidence in this respect. If the charges are validly due then it is expected that the van will be abandoned as its likely value is less than the outstanding charges.

For the purposes of this report I have prudently not anticipated any realisation will be made.

1.2. Book debts (estimated to realise £40,813)

During the year I have written off book debts totalling £21,903. No book debts have been recovered due to disputes raised by the debtors and the director's limited cooperation.

Please see my previous report for information on book debts collected in earlier periods

The book debt collection is ongoing and further information will be provided in my next report

1.3. Bartercard (estimated to realise £nil)

The company used Bartercard for payment of some goods and services. Bartercard use "trade Pounds", which is equivalent to GBP however they are not saleable for cash and cannot be sold.

At the date of my appointment, the account had a balance of around £5,000 which has reduced over time due to ongoing monthly fees. I have yet to conclude my enquiries into potential options for turning the credit balance into a cash realisation for the benefit of the liquidation but, for the purposes of this report, I have been prudent and shown no recovery will be made.

1.4. VAT bad debt relief claim

Following a review of the book debt ledger referred to in paragraph 1.11 above I previously submitted a VAT bad debt relief claim of £3,610 to HM Revenue & Customs in respect of bad debts which was duly paid into the liquidation.

It is possible that a further VAT bad debt relief claim may be submitted but, for the purposes of this report, I have shown future realisations in this respect as uncertain.

1.5. Prior receipts

These have been detailed in my earlier report or are self-explanatory and are shown in the attached receipts and payments account.

Payments

1.6. Prior and general payments

These have been detailed in my previous report or are self-explanatory and all are shown in the attached receipts and payments account.

2. Expenses incurred but not yet paid

In addition to the payments set out in the attached receipts and payments account, I have previously incurred occupation electricity charges, estimated at £500, which had not been paid at the anniversary date because the utility provider has still not provided an accurate bill for settling.

3. Professional advisors

There are currently no professional advisors instructed.

Please see my previous report for information on the previously instructed professional advisors.

4. Liquidator's remuneration

I have drawn remuneration of £5,201 during the year on a time cost basis in accordance with my fee estimate approved by creditors on 13 January 2023.

I had outstanding time costs of £30,855 at 28 September 2023. Details of this remuneration and the associated time costs are given in the attached.

Based on current information I do not expect my remuneration and expenses to exceed those shown in the estimate dated 28 November 2022.

Creditors may, under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 and within 21 days of receipt of this report, make a request in writing for further information about the remuneration or expenses set out in it. Such a request may be made by either of the following:

- (a) a secured creditor, or
- (b) an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors including that creditor or with the permission of the Court.

A secured creditor, or an unsecured creditor with either the concurrence of at least 10% in value of unsecured creditors including that creditor or the permission of the Court, may under Rule 18.34 of the Insolvency (England and Wales) Rules 2016 apply to Court for an order on the grounds that:

- (a) the remuneration charged by the liquidator, or
- (b) the basis fixed for the liquidator's remuneration, or
- (c) the expenses incurred by the liquidator

is or are, in all the circumstances, excessive or, in the case of an application under sub-paragraph (b), inappropriate.

A copy of Liquidation: A Guide for Creditors on Insolvency Practitioner Fees can be downloaded at <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees> and is also available free of charge on request from this office.

5. Investigations

My investigations have yet to be concluded with regard to the following matters:-

- looking into a prior substantial write-off of the director's loan account in part
- determining what happened to two vans shown on the company's fixed asset register which were not in the company's possession at liquidation
- reconciling the book debts position to the company's previous accounts
- comparing the creditors shown on the statement of affairs to the company's accounting records to identify any potential preferences
- examining transactions with personally guaranteed creditors to identify any potential preferences
- looking into whether there was a personally guaranteed overdraft and, if so, whether there was a potential preference prior to my appointment

It is uncertain at this stage whether any of the above issues will result in realisations being made.

6. Creditors' claims

6.1. Secured creditors

The company had four outstanding charges registered at Companies House in favour of National Westminster Bank Plc, although no debt is believed to be owed to them.

6.2. Primary preferential creditors

The statement of affairs showed £14,630 due to employees in respect of arrears of pay and unpaid holiday.

Provided the employees concerned made a claim to the Redundancy Payments Service ("RPS"), then they would have paid these liabilities, subject to certain limits, and have a subrogated claim in the liquidation. In this respect, I have received a preferential claim of £7,340 from the RPS which has yet to be agreed.

It is possible that the employees might be due excess amounts that were not paid by the RPS and, assuming this is the case and that the final level of primary preferential claims totals £14,630 as shown in the statement of affairs, I expect primary preferential creditors will receive a dividend of 100p in the £ from the liquidation in due course.

6.3. Secondary preferential creditors

Following the accession of the Finance Act 2020, HM Revenue & Customs had their preferential creditor status restored and now rank behind the primary preferential creditors referred to in paragraph 6.2 above.

The statement of affairs showed £46,703 due to HM Revenue & Customs in this respect and I have received a claim of £58,194 from them which has yet to be agreed. Based on the claim received, it is anticipated that the secondary preferential creditor will receive a dividend of approximately 8p in the £, although this will depend on the final levels of realisations, liquidation costs and preferential claims.

6.4. Unsecured creditors

I have received 18 unsecured claims totalling £281,088. There remain 31 creditors with expected claims totalling £50,974 who have yet to submit details. Total unsecured claims are therefore expected to be £332,062. This is less than the amount shown in the statement of affairs mainly due to the amount of VAT beer duty claimed by HM Revenue & Customs being less than expected.

Given that I do not anticipate settling the secondary preferential creditors in full, unsecured creditors will not receive a dividend. Accordingly, no work has been undertaken to agree the claims received.

From April 2017 I have had the discretion to admit amounts due to creditors under £1,000 without receiving a claim. However, I can confirm that no amounts have been admitted under these small claim's provisions.

6.5. Prescribed part fund for unsecured creditors

Where a company has granted a floating charge after 15 September 2003 and funds are available under that floating charge, the liquidator must make part of the company's net property available for the satisfaction of unsecured debts.

As there is not believed to be any debt due to National Westminster Bank Plc under their floating charge, these provisions do not activate.

7. **Matters remaining to be concluded**

The following matters remain to be concluded:-

- attempting to make a realisation in respect of the van referred to in paragraph 1.1 above
- book debt collection as referred to in paragraph 1.2 above
- trying to make a monetary realisation of the Bartercard credit balance mentioned in paragraph 1.3 above
- considering whether a further VAT bad debt relief claim will be beneficial to the liquidation as referred to in paragraph 1.4 above
- completing my investigations as detailed in section 5 above and taking any necessary follow up action
- agreeing the claims of the primary and secondary preferential creditors and paying dividends in this respect as explained in paragraphs 6.2 and 6.3 respectively above

I shall report again following the next anniversary of my appointment or as soon as I am in a position to conclude this case.

Should you have any queries regarding this report, please do not hesitate to contact this office.

Further information about insolvency processes is available at www.creditorinsolvencyguide.co.uk

Yours faithfully
For and on behalf of
Cotleigh Brewery Limited



pp LAURENCE RUSSELL (IP No. 9199)
Liquidator

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COTLEIGH BREWERY LIMITED - IN LIQUIDATION

RECEIPTS AND PAYMENTS ACCOUNT INCORPORATING AN ESTIMATED OUTCOME STATEMENT

AT 28 SEPTEMBER 2023

	Forecast total at 28/09/2022 £	At 28/09/2022 £	In period from 29/09/2022 to 28/09/2023 £	At 28/09/2023 £	Anticipated £	Forecast total at 28/09/2023 £
Receipts						
Assets subject to fixed charge/specifically pledged						
Goodwill	999	999	-	999	-	999
Intellectual property rights	1	1	-	1	-	1
National Westminster Bank	-	-	-	-	-	-
Surplus c/d	1,000	1,000	-	1,000	-	1,000
Peugeot Boxer van	-	-	-	-	-	-
Lombard North Central Plc	(1,366)	(1,366)	-	(1,366)	-	(1,366)
Deficiency c/d to unsecured / Citroen Relay	(1,366)	(1,366)	-	(1,366)	-	(1,366)
Citroen Relay van	7,000	7,000	-	7,000	-	7,000
Lombard North Central Plc	(5,199)	(5,199)	-	(5,199)	-	(5,199)
Deficiency b/d re Peugeot Boxer	(1,366)	(1,366)	-	(1,366)	-	(1,366)
Surplus c/d to floating charge	435	435	-	435	-	435
Casks	-	-	-	-	-	-
Keg Logistics UK Limited	-	-	-	-	-	-
Deficiency c/d to unsecured	-	-	-	-	-	-
Telephone System	-	-	-	-	-	-
Asset Link Capital	-	-	-	-	-	-
Deficiency c/d to unsecured	-	-	-	-	-	-
Assets subject to floating charge						
Surplus b/d re goodwill and intellectual property rights	1,000	1,000	-	1,000	-	1,000
Surplus b/d re Citroen and Peugeot vans	435	435	-	435	-	435
Plant and machinery	25,000	25,000	-	25,000	-	25,000
Furniture, fittings and equipment	750	750	-	750	-	750
Motor vehicles	7,500	7,500	-	7,500	-	7,500
Stock	750	750	-	750	-	750
Book debts	16,688	16,688	-	16,688	uncertain	16,688
Cash at bank	3,635	3,635	-	3,635	-	3,635
Cash held with third party	26,000	26,000	-	26,000	-	26,000
Bartercard credit balance	-	-	-	-	-	-
Insurance refund	159	159	-	159	-	159
VAT bad debt relief claim	3,610	3,610	-	3,610	uncertain	3,610
	85,527	85,527	-	85,527	uncertain	85,527
Payments						
Agents' fees	(500)	(500)	-	(500)	-	(500)
Legal fees	(5,700)	(5,700)	-	(5,700)	-	(5,700)
Pre-liquidation costs	(8,160)	(8,160)	-	(8,160)	-	(8,160)
Liquidator's remuneration	(47,081)	-	(5,201)	(5,201)	(41,880)	(47,081)
Occupation costs	(2,426)	(1,926)	-	(1,926)	(500)	(2,426)
Insurance of assets	(1,959)	(1,959)	-	(1,959)	-	(1,959)
Insolvency bond	(312)	-	(312)	(312)	-	(312)
Statutory advertising	(218)	-	(218)	(218)	-	(218)
Land Registry search fees	(6)	-	(6)	(6)	-	(6)
Courier collection	(90)	-	(90)	(90)	-	(90)
Mileage	(26)	-	(26)	(26)	-	(26)
	19,049	67,282	(5,853)	61,429	(42,380)	19,049
Less: primary preferential creditors	(14,630)	-	-	-	(14,630)	(14,630)
	4,419	67,282	(5,853)	61,429	(57,010)	4,419
Less: secondary preferential creditors	(4,419)	-	-	-	(4,419)	(4,419)
	-	67,282	(5,853)	61,429	(61,429)	-
Less: floating charge creditor	-	-	-	-	-	-
	-	67,282	(5,853)	61,429	(61,429)	-
Less: unsecured creditors	-	-	-	-	-	-
	-	67,282	(5,853)	61,429	(61,429)	-
Estimated dividend re first preferential creditors						
	100%	0%	0%	0%	100%	100%
Estimated dividend re second preferential creditors						
	8%	0%	0%	0%	8%	8%
Estimated dividend re unsecured creditors						
	0%	0%	0%	0%	0%	0%
Represented by:						
Non-interest bearing current account - L Russell Re Cotleigh Brewery Ltd InLiq				59,016		
VAT				2,413		
				<u>61,429</u>		

Note 1

The figures on the receipts and payments account incorporating an estimated outcome statement are shown net of VAT

Appendix 2 (i)

APPENDIX REGARDING INSOLVENCY PRACTITIONER'S REMUNERATION

Case name	Cotleigh Brewery Limited
Office holder	Laurence Russell
Firm	Albert Goodman LLP
Address	Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Telephone	01823 286096
Reference	LR/ST/HB/CG/190218
Type of appointment	Liquidator
Date of appointment	29 September 2021

1 OVERVIEW OF THE CASE

This has been provided in the body of the report to which this appendix has been attached.

My remuneration was set on a time cost basis, subject to the fee estimate dated 28 November 2022, which was approved by creditors using a decision by correspondence procedure on 13 January 2023.

2 EXPLANATION OF INSOLVENCY PRACTITIONER'S CHARGING AND EXPENSES POLICIES

All staff who work specifically on this assignment have their time costed and charged to it, including secretarial and cashiering time.

CHARGEOUT RATES

The current charge out rates of the grades of staff likely to work on this assignment are as follows:

Partner	£395 per hour
Insolvency practitioner	£325 per hour
Manager	£225 per hour
Assistant manager	£195 per hour
Administrators	£125 per hour
Assistant and support staff	£100 per hour

INCREASES IN CHARGE OUT RATES

It is the policy of this firm to review staff charging rates periodically and increases have been implemented during the administration of this liquidation as follows:

Partner	32%
Insolvency practitioner	33%
Manager	108%
Assistant manager	63%
Administrators	87 – 105%
Assistant and support staff	108%

Appendix 2 (i)

EXPENSES POLICY

Expenses are any payments from the liquidation which are neither the liquidator's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements. Disbursements are payments which are first met by the liquidator and then reimbursed from the liquidation.

Expenses are divided into those that do not need approval before they are charged to the liquidation (category 1) and those that do (category 2):

Category 1: These are payments to persons providing the service to which the expense relates who are not an associate of the liquidator. Such items of expenditure include agents' fees, legal fees, pre-liquidation costs, occupation costs, insurance, the insolvency bond, statutory advertising, Land Registry searches and courier charges. Category 1 expenses can be paid without prior approval.

Category 2: These are payments to associates or which have an element of shared costs. Before being paid, category 2 expenses require approval in the same manner as the liquidator's remuneration whether paid directly from the liquidation or as a disbursement. It is this firm's policy that the only expenses recharged to an assignment are the simple reimbursement of actual payments made to third parties relating to a particular case, which are category 1, except for mileage. Mileage is charged at standard rates which comply with HM Revenue & Customs limits. There are no expenses levied in respect of the recovery of overhead costs.

3 NARRATIVE DESCRIPTION OF WORK CARRIED OUT

Appendix 2(ii) attached outlines the time costs incurred in relation to activities undertaken during the liquidation which can be summarised as follows.

Staff of different levels were involved in the activities shown depending upon the experience required and, where significant, further information is provided in this respect.

Administration and planning

Case planning is necessary to ensure that the case is dealt with in a timely and efficient manner, which therefore keeps costs to a minimum. In addition, there are various administrative tasks that are undertaken in order to comply with current rules, regulations and best practice guides, which have no financial benefit to creditors. The following activities have been undertaken:-

- Maintaining the case records and bank account
- Cashiering
- VAT and corporation tax administration including liaising with a tax director of my firm to determine the tax position on the disposal of goodwill in the liquidation
- Preparing my fee estimate and arranging for creditors to consider this through a decision by correspondence procedure
- Progress reviews of the case
- Preparing and issuing the first annual progress report to members and creditors
- Statutory filing in this respect

Realisation of assets

Please refer to the main body of the report, but in summary the following activities have been undertaken in order to generate funds to cover the costs of the liquidation, pay primary preferential creditors in full and a dividend to secondary preferential creditors:-

- Book debt collection, including liaising with the debtors, the director and reviewing company records
- Liaising with one of the company's utility provider regarding the costs of occupying the trading premises until the above sale completed

Appendix 2 (i)

Creditors

The following activities have been undertaken in order to comply with rules, regulations and best practice guides which have no financial benefit to creditors:-

- Communicating with creditors
- Recording and maintaining a list of creditors' claims

4 TIME AND CHARGE OUT SUMMARY

A summary of the time spent on this assignment and the costs charged to it as a result is attached.

I have drawn remuneration of £5,201.20 during the year in respect of the above time costs and in accordance with the approved basis of my remuneration detailed in section 1 above. I had unbilled time costs of £30,855.30 at 28 September 2023.

5 CATEGORY 2 EXPENSES

In accordance with the expenses policy shown in section 2 above, no category 2 expenses have been charged to this assignment in respect of general overheads. Mileage has been charged at a standard rate which complies with HM Revenue & Customs limits.

6 SUPPORTING DOCUMENTS

A receipts and payments account for this assignment is provided as part of the report to which this appendix is attached.

I also enclose a copy of the decision made by creditors dealing with the approval of my remuneration.

7 FURTHER INFORMATION

A copy of Liquidation: A Guide for Creditors on Insolvency Practitioner Fees can be downloaded at <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees> and is also available free of charge on request from this office.

Cotleigh Brewery Limited
Creditors' voluntary liquidation
Time cost analysis at 28 September 2023

Work type	AS PER PREVIOUS REPORT		TIME COSTS INCURRED FROM 29/9/2022 TO 28/09/2023										TOTAL SINCE APPOINTMENT TO 28/09/2023			AS PER FEE ESTIMATE DATED 28/11/2022		
	Hours	£	Hours										£			Average hourly cost		
			Partner	Insolvency practitioner	Tax director	Manager	Assistant manager	Administrators	Assistant & support staff	Total hours	Time cost	Total hours	Total cost	Average hourly cost	Total hours	Total cost	Average hourly cost	
Administration/planning	48.3	5 047.87	0.3	0.4	0.3	7.9	24.2	7.3	1.8	42.2	5 068.05	90.5	10 115.92	111.78	114.7	13 114.87	114.34	
Realisation of assets	195.1	19 173.88	0.0	0.1	0.0	1.6	5.7	0.0	11.9	19.3	1 890.75	214.4	21 064.63	98.25	241.6	22 440.08	92.88	
Investigations	16.5	1 881.60	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	16.5	1 881.60	114.04	36.0	4 542.10	126.17	
Creditors	25.5	2 779.55	0.0	0.0	0.0	0.0	1.6	0.0	0.0	1.6	214.80	27.1	2 994.35	110.49	45.0	5 085.55	113.01	
Closure	0.0	0.00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.00	0.00	16.0	1 898.00	118.63	
Total hours	285.4		0.3	0.5	0.3	9.5	31.5	7.3	13.7	63.1		348.5		103.46	453.3	47 080.60	103.86	
Total costs		28 882.90									7 173.60		36 056.50					
Fees drawn													5 201.20					
Time written off													0.00					
Outstanding time costs													30 855.30					

COTLEIGH BREWERY LIMITED – IN LIQUIDATION
Company number: 04758308

RECORD OF DECISIONS BY CORRESPONDENCE
Pursuant to Rules 1.33 and 15.40 The Insolvency (England and Wales) Rules 2016

The following decisions by correspondence were made by creditors on 13 January 2023

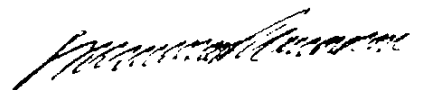
	DECISION	FOR	AGAINST
1	That a Liquidation Committee be established	NIL	100%
2	That the liquidator's remuneration be drawn on a time costs basis with authority to draw fees on account, subject to the fee estimate of £47,080.60 dated 28 November 2022 plus expenses including mileage at HM Revenue & Customs Limits	100%	NIL

No objections were received in relation to the proposed decisions.

No requests for a physical meeting were received.

Attached to this record is a list of creditors with their respective values and how they voted on the decisions

Dated 13 January 2023



.....
LAURENCE RUSSELL
Liquidator

THE INSOLVENCY ACT 1986

DECISION BY CORRESPONDENCE REPLY SCHEDULE INCLUDING REQUESTS FOR PHYSICAL MEETING

COTLEIGH BREWERY LIMITED - IN LIQUIDATION

DECISION DATE:	13.1.2023
Total value of creditors	11,220
Total number of creditors	1

Date received	Name of Creditor	Value of claim £	For decision 1	Against decision 1	For decision 2	Against decision 2	REQUEST FOR PHYSICAL MEETING				
							Value of claim £	Calculated % of value of claims	Calculated % of no. of creditors	Threshold reached?	
19.12.2022	Milsted Langdon	11,220.00		11,220.00	11,220.00						
		11,220.00	0.00	11,220.00	11,220.00	0.00	0.00	0.00%	0.00%		

Totals	£	Percentage	
For decision 1	0.00	0.00%	Decision 1: That a Liquidation Committee be established
Against decision 1	11,220.00	100.00%	
	11,220.00	100.00%	
For decision 2	11,220.00	100.00%	Decision 2: That the liquidator's remuneration be drawn on a time costs basis with authority to draw fees on account, subject to the fee estimate of £47,080.60 dated 28 November 2022 plus expenses including mileage at HM Revenue & Customs limits
Against decision 2	0.00	0.00%	
	11,220.00	100.00%	