

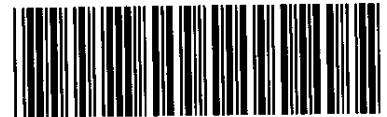
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



\*A7K949V6\*

A22

06/12/2018

#295

COMPANIES HOUSE

### 1 Company details

Company number 0 4 7 6 8 0 2 7  
Company name in full A & H Construction (Yorkshire) Limited

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

### 2 Liquidator's name

Full forename(s) David Adam  
Surname Broadbent

### 3 Liquidator's address

Building name/number 11 Clifton Moor Business Village  
Street James Nicolson Link  
Post town Clifton Moor  
County/Region York  
Postcode Y O 3 0 4 X G  
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

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>															
From date	<sup>d</sup> 2	<sup>d</sup> 1	<sup>m</sup> 1	<sup>m</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 7								
To date	<sup>d</sup> 2	<sup>d</sup> 0	<sup>m</sup> 1	<sup>m</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8								
<b>7</b>	<b>Progress report</b>															
<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	<b>Sign and date</b>															
Liquidator's signature	Signature 															
Signature date	<sup>d</sup> 3	<sup>d</sup> 0	<sup>m</sup> 1	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8								

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 **Ian Gostellow**Company name **Begbies Traynor (Central) LLP**Address **11 Clifton Moor Business Village  
James Nicolson Link**Post town **Clifton Moor**County/Region **York**Postcode **YO30 4XG**

Country

DX

Telephone **01904 479801****Checklist**

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

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

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

**Important information**

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

**Where to send**

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

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

**Further information**

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

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

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# **A & H Construction (Yorkshire) Limited**

## **(in Members Voluntary Liquidation)**

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### **Progress Report**

Period: 21 October 2017 to 20 October 2018

### **Important Notice**

This Progress Report has been produced solely to comply with my statutory duty to report to members pursuant to Section 92A of the Insolvency Act 1986.

This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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## **Contents**

- ☐ Interpretation
- ☐ Company information
- ☐ Details of appointment of liquidators
- ☐ Progress during the period
- ☐ Creditors
- ☐ Distributions to members
- ☐ Remuneration and disbursements
- ☐ Liquidators' expenses
- ☐ Assets that remain to be realised and work that remains to be done
- ☐ Other relevant information
- ☐ Members' rights
- ☐ Conclusion
- ☐ Appendices
  - 1. Liquidators' account of receipts and payments
  - 2. Liquidators' time costs and disbursements
  - 3. Statement of Liquidators' expenses

### ***Purchase of Business***

It should be noted that on the 31 March 2015, the business and assets of Broadbents Business Recovery Services Limited (formerly Evolution Business Recovery Services Limited) were purchased by Begbies Traynor.

# 1. INTERPRETATION

<b><u>Expression</u></b>	<b><u>Meaning</u></b>
"the Company"	A & H Construction (Yorkshire) Limited (in Members Voluntary Liquidation)
"the liquidators", "we", "our" and "us"	David Adam Broadbent of Begbies Traynor (Central) LLP 11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (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 creditors	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

# 2. COMPANY INFORMATION

Company registered number:	0476 8027
Company registered office:	11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
Former trading address:	Oak Villa, Malton Road, Pickering, YO18 7JW

# 3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	21 October 2014
Date of liquidators' appointment:	21 October 2014
Changes in liquidator (if any):	N/A

## 4. PROGRESS DURING THE PERIOD

Attached (at Appendix 1) is my abstract of receipts and payments for the period from 21 October 2017 to 20 October 2018

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

Details of the types of work that generally fall into the headings mentioned below are available on my firm's website – <http://www.begbies-traynorgroup.com/work-details>

Under the following headings, I have explained the specific work that has been undertaken on this particular case – not every piece of work has been described, but I have sought to give a proportionate overview that provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the attached Time Costs Analysis – there is an analysis for the period of this Progress Report, and also an analysis of time spent on the case since the date of my appointment.

Please note that the details below only relate to the work undertaken in the period of this Progress Report – my previous reports contained details of the work undertaken since my appointment as Liquidator.

### General case administration and planning

It is necessary to develop and review the strategy in respect of certain key elements, such as asset realisations, dependent upon the specific circumstances of a case.

Periodic reviews have therefore been carried out, in order to ensure that these are progressing satisfactorily, and that statutory requirements of the relevant legislation are complied with.

Generally, it is also necessary to maintain records to demonstrate how the case was administered, and to document the reasons for any decisions that materially affect the case.

Whilst this work has not benefitted members financially, it is still a necessary part of the general control of the case.

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

The Insolvency Act 1986 and the Insolvency Rules 1986, together with subsequent amendments, require insolvency practitioners holding office as Liquidators to:

- ensure that the case is adequately bonded (an insurance to protect the interests of members in the potential asset realisations on a case)
- produce a Progress Report within two months after the anniversary of the date of when the Company entered Liquidation, which is issued / made available to members, and filed with the Registrar of Companies

This category also includes cashiering duties, such as banking funds, maintaining accounting records and invoicing in respect of remuneration and disbursements, which is undertaken by support staff throughout the duration of the case.

I have complied with / carried out these duties during the period of this Progress Report – although this work has not benefitted members financially, it was still necessary in accordance with insolvency legislation.

#### Realisation of assets

As members will be aware, a former director, Christopher Harrison, was declared bankrupt, with Baker Tilly acting as his Trustee.

Although dividends have been issued to the Trustee (as the financial benefactor of the shares) I also have an unsecured claim in Christopher Harrison's bankruptcy estate, in relation to amounts owing to the Company, shown as a book debt on the initial Declaration of Solvency. .

During the year, I received a dividend of £10,000 from the bankruptcy estate – having discussed the matter with the Trustee, it is unlikely there will be any further material recoveries made.

Bank interest has also continued to accrue on funds invested throughout the duration of the case.

This work has financially benefitted members, as it has provided the estate with further funds to be distributed.

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

This category includes a number of post-appointment tax-related formalities that have been undertaken.

Whilst this work has not financially benefitted members, it has still been necessary in order to comply with my statutory requirements in respect of reporting to H M Revenue & Customs.

## 5. CREDITORS

In a Members Voluntary Liquidation, creditors are required to prove their claims – the Liquidator must examine the proofs and the particulars of the claims, before admitting them (in whole or in part) or reject them.

The Liquidator must then settle the priorities of the creditors, as between secured / preferential / unsecured creditors, before paying them in full with statutory interest.

The statement of assets and liabilities embodied within the Declaration of Solvency sworn by the director indicated that there were no outstanding creditors.

I have though received a claim from H M Revenue & Customs (in relation to unpaid Corporation Tax) for the sum of £28,213 – this amount has been verified (as being due) by the accountant, and subsequently paid in full.

H M Revenue & Customs have also confirmed that no further amounts are due in respect of PAYE / NIC, Corporation Tax and VAT.



## 6. DISTRIBUTIONS TO MEMBERS

A first distribution (of £50,000 per £1 share) was declared on 22 May 2015 to the non-bankrupt shareholder.

Following legal advice (in relation to the set-off claim) a distribution of £40,000 per £1 share was issued on 25 October 2016 to the Trustee in bankruptcy of the other shareholder (by way of an equalising distribution)

Once the issue of the set-off claim had been settled a further distribution of £10,000 (per £1 share) was issued to the Trustee in bankruptcy during the reporting period.

Further distributions will be issued to shareholders, in due course.

## 7. REMUNERATION & DISBURSEMENTS

### **Post-appointment costs (i.e. Liquidator's Remuneration)**

My remuneration has been fixed by a resolution at the Meeting of Shareholders, by reference to the time properly given by me (as Liquidator) and the various grades of my staff calculated at the prevailing hourly charge out rates of my former firm (Broadbents Business Recovery Services Limited) in attending to matters arising in the Liquidation.

The time costs incurred during the reporting period (i.e. from 21 October 2017 to 20 October 2018) amount to £2,670 which represents 21.4 hours at an average rate of £124.77 per hour.

I have drawn the total sum of £4,500 plus VAT on account of my remuneration, against total time costs of £7,955 incurred since the date of my appointment.

### **Liquidator's Disbursements**

I am authorised to draw disbursements in accordance with my former firm's policy, details of which accompanied the Statement of Affairs and other information presented to the Meeting of Creditors (convened pursuant to Section 98 of the Act) and which is attached at Appendix 2 of this report.

"Category One" disbursements in the sum of £413.07 have been incurred and recovered from the estate.

### **Why have subcontractors been used?**

#### *Lupton Fawcett Denison Till (Legal fees)*

Solicitors have provided general advice in this matter, including that specific to the set-off claim by the former director's Trustee in Bankruptcy.

Their costs total £4,081 plus VAT, which have been paid in full.

#### *Michael Steel & Co (Agent's fee)*

Agents have provided specific advice in this matter in relation to the valuation of the overage claim the Liquidator could expect to obtain and whether the offer made by the third party to settle the overage claim should be accepted or not.

Their costs total £1,000 plus VAT, which have been paid in full.

## **Time Costs Analysis**

The following information in relation to my time costs and disbursements is set out in the attached schedule (at Appendix 2):

- ☐ Broadbents Business Recovery Services Limited's charge-out rates & charging policy
- ☐ Time Costs Analysis for the reporting period (i.e. from 21 October 2017 to 20 October 2018)
- ☐ Total Time Costs Analysis for the period of my appointment (i.e. from 21 October 2014 to 20 October 2018)

The Time Costs Analysis for the period of this Progress Report shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type.

Please note that the analysis only provides details of the work undertaken by me and my staff following my appointment as Liquidator.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2011' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at [www.begbies-traynor.com/creditorsguides](http://www.begbies-traynor.com/creditorsguides)

Alternatively, if you require a hard copy of the Guide, please contact my office and I will arrange to send you a copy.

## **8. LIQUIDATORS' EXPENSES**

A statement of the expenses incurred during the period of this Progress Report is attached (at Appendix 3) together with a cumulative statement showing the total expenses incurred since the date of my appointment as Liquidator.

## **9. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE**

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

### *General case administration and planning*

Until this matter is concluded, I will continue to perform periodic reviews, in order to ensure that the statutory requirements of the relevant legislation are complied with.

Continuing records will also be made to demonstrate how the case is being administered, and to document the reasons for any decisions that materially affect the case.

Although this work will not benefit members financially, it is still a necessary part of the general control of the case.

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

Until this matter is concluded, and pursuant to The Insolvency Act 1986 and the Insolvency Rules 1986 (together with subsequent amendments) I will: -

- ensure that the case is adequately bonded (an insurance to protect the interests of members in the potential asset realisations on a case); and
- produce a Progress Report within two months after the anniversary of the date of when the Company entered Liquidation, which is issued / made available to members, and filed with the Registrar of Companies

Once the matter is ready for conclusion, I will produce a Final Report to be issued / made available to the members, and subsequently filed with the Registrar of Companies.

The cashiering duties (bank reconciliations and maintaining accounting records) will also continue to be undertaken by my support staff.

Although this work will not benefit members financially, it is still required to be undertaken by statute.

#### Investigations

No further investigation work is required on this matter.

#### Realisation of assets

There is an amount due from a third party of £1,000 in settlement of any potential future overage claim

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

Although no claims are anticipated, I will continue to reply to any general correspondence received from creditors – this element of work will not financially benefit members, but is still required to ensure that creditor queries are dealt with in a timely manner.

As outlined earlier in this report, further distributions will be made to shareholders,.

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

Until this matter is concluded, I will ensure that all tax-related formalities are adhered to, in order to comply with my statutory requirements in respect of reporting to H M Revenue & Customs.

#### **How much will this further work cost, and what additional expenses will be incurred?**

I estimate I will incur a further £3,000 in fees in concluding this matter.

With the exception of storage costs (and ongoing legal fees) I do not, however, expect to incur any further material expenses.

## 10. OTHER RELEVANT INFORMATION

### **Use of personal information**

Please note that in the course of discharging my statutory duties as Liquidator, I may need to access and use personal data, being information from which a living person can be identified – where this is necessary, I am required to comply with data protection legislation.

If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>

Should you require a hard copy of the information, please do not hesitate to contact my office.

## 11. MEMBERS' RIGHTS

### **Right to request further information**

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the company (or any member or members with less than 5% of the total voting rights, but with the permission of the Court) may request in writing that we provide further information about my remuneration or expenses which have been incurred during the period of this Progress Report.

### **Right to make an Application to Court**

Pursuant to Rule 18.34 of the Rules, within eight weeks of receipt of this Progress Report any member or members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may make an Application to Court on the grounds that the remuneration charged or the expenses incurred during the period of this Progress Report are excessive or, the basis fixed for our remuneration is inappropriate.

## 12. CONCLUSION

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



**D A Broadbent**  
**Liquidator**

30 November 2018

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 21 October 2017 to 20 October 2018

**A & H Construction (Yorkshire) Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 21/10/2017 To 20/10/2018 £	From 21/10/2014 To 20/10/2018 £
	<b>ASSET REALISATIONS</b>		
142,191.00	Cash in Hand of Solicitor	NIL	142,271.34
Uncertain	Book Debt	10,000.00	10,000.00
	CT Refund	NIL	4.25
	Bank Interest Gross	6.51	207.41
	Bank Interest Net of Tax	NIL	446.47
		<u>10,006.51</u>	<u>152,929.47</u>
	<b>COST OF REALISATIONS</b>		
	Liquidator's Fees	2,000.00	4,500.00
	Liquidator's Disbursements	10.00	413.07
	Accountants Fees	NIL	1,500.00
	Agents/Valuers Fees	1,000.00	1,000.00
	Legal Fees	1,160.00	4,081.00
		<u>(4,170.00)</u>	<u>(11,494.07)</u>
	<b>UNSECURED CREDITORS</b>		
NIL	H M Revenue & Customs (PAYE/NIC/	NIL	28,213.20
NIL	H M Revenue & Customs (VAT)	NIL	NIL
		<u>NIL</u>	<u>(28,213.20)</u>
	<b>DISTRIBUTIONS</b>		
	Ordinary Shareholders	10,000.00	100,000.00
		<u>(10,000.00)</u>	<u>(100,000.00)</u>
<u>142,191.00</u>		<u>(4,163.49)</u>	<u>13,222.20</u>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		13,222.20
			<u>13,222.20</u>

## TIME COSTS AND DISBURSEMENTS

- a. Broadbents Business Recovery Services Limited's charge-out rates and disbursements policy
- b. Time Costs Analysis for the reporting period (i.e. from 21 October 2017 to 20 October 2018)
- c. Cumulative Time Costs Analysis for the period of appointment (i.e. from 21 October 2014 to 20 October 2018)

## BROADBENTS BUSINESS RECOVERY SERVICES LIMITED

### CHARGE OUT RATES AND DISBURSEMENTS

#### Charge Out Rates

It is proposed that the following charge out rates will apply: -

	<u>£ / hr</u>
Director	250
Associate Director	200
Senior Manager	150
Case Manager	100
Administrator	50
Support Staff	50

#### Category 1 Disbursements

Statement of Insolvency Practice 9 defines "Category 1 Disbursements" as being expenses directly attributable to the insolvent estate, paid to an independent third party, which are recoverable from the insolvent estate (without further creditor approval).

Some examples are: -

- *Statutory Searches*, from Companies House or the Land Registry;
- *Travel & Subsistence*, incurred by staff members; and
- *Statutory Advertising*, through the London Gazette or other publication.

#### Category 2 Disbursements

Statement of Insolvency Practice 9 defines "Category 2 Disbursements" as being expenditure incidental to the administration of the insolvent case, which includes an element of shared or allocated costs including payments to the Insolvency Practitioner's firm or connected parties.

It is no longer the policy of this firm to charge Category 2 Disbursements for instructions received from 1 March 2012.



Staff Grade	Consultant/Partner	Director	Sr Mngr	Mngr	Asst Mngr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	1.0		1.2					0.8		3.0	470.00	156.67
Case planning												
Administration												
Total for General Case Administration and Planning:	1.0		1.2					0.8		3.0	470.00	156.67
Compliance with the Insolvency Act, Rules and best practice												
Appointment												
Banking and Bonding												
Case Closure												
Status/ reporting and statement of affairs	1.0		0.5									
Total for Compliance with the Insolvency Act, Rules and best practice:	1.0		0.5									
Investigations												
CDDA and investigations												
Total for Investigations:												
Realisation of assets												
Debt collection												
Property, business and asset sales												
Retention of Third/Third party assets												
Total for Realisation of assets:												
Trading												
Trading												
Total for Trading:												
Dealing with all creditors claims (including employees), correspondence and distributions												
Secured												
Others												
Creditors committee												
Total for Dealing with all creditors claims (including employees), correspondence and distributions:												
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel												
Meetings												
Other												
Tax												
Litigation												
Total for Other matters:												
Total hours by staff grade:	2.0		12.0									
Total time cost by staff grade	500.00		1,000.00									
Average hourly rate £	250.00	0.00	150.00	0.00	0.00	0.00	0.00	195.00	175.00		2,870.00	
Total fees drawn to date £								50.00	50.00		4,500.00	124.77

SIP9 A & H Construction (Yorkshire) - Members Voluntary Liquidation - 8383A042 MVL : Time Costs Analysis From 21/10/2014 To 20/10/2018

Staff Grade	Case planning	Consultant/Partner	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Administration	3.5	1.2	2.0				1.1	1.3		7.9	1,295.00	163.92
	Total for General Case Administration and Planning			24.1				8.5	0.7	2.4	36.9	4,485.00	121.82
Compliance with the Insolvency Act, Rules and best practice	Appointment	3.5	1.2	26.1				8.8	2.9	2.4	44.8	5,790.00	128.24
	Banking and Bonding			3.7				1.9	0.5	3.9	10.0	870.00	87.00
	Case Closure												0.00
	Statutory reporting and statement of affairs	2.0		1.8				5.2	2.2		11.2	1,140.00	101.79
Investigations	Total for Compliance with the Insolvency Act, Rules and best practice, CDOs and investigations	2.0		5.5				7.1	2.7	3.9	21.2	2,010.00	94.81
	Total for investigations												0.00
Realisation of assets	Debt collection												0.00
	Property business and asset sales												0.00
	Retention of Third/Third party assets												0.00
	Total for Realisation of assets:												0.00
Trading	Trading												0.00
	Total for Trading:												0.00
Dealing with all creditors claims (including employees), correspondence and distributions	Secured												0.00
	Others			0.2							0.2	30.00	150.00
	Creditors committee												0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:			0.2							0.2	30.00	150.00
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel	Seeking decisions of creditors												0.00
	Meetings			0.5							0.5	75.00	150.00
	Other												0.00
	Tax												0.00
	Litigation							0.2		0.8	1.0	50.00	50.00
	Total for Other matters:			0.5				0.2		0.8	1.5	125.00	83.33
	Total hours by staff grade:	5.5	1.2	32.3				18.9	4.7	7.1	67.7		
	Total time cost by staff grade:	1,375.00	300.00	4,845.00				845.00	235.00	355.00		7,855.00	
	Average hourly rate £	250.00	250.00	150.00	0.00	0.00	0.00	50.00	50.00	50.00			117.50
	Total fees drawn to date £											4,500.00	

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## STATEMENT OF LIQUIDATOR'S EXPENSES

Period: 21 October 2017 to 20 October 2018

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance owing £
<i>Expenses incurred with entities not within the Begbies Traynor Group</i>				
Bond (Category One Disbursement)	Marsh Limited	10.00	10.00	<i>Nil</i>
Agent's Fees	Michael Steel & Co	1,000.00	1,000.00	<i>Nil</i>
Legal Fees	Lupton Fawcett LLP	1,160.00	1,160.00	<i>Nil</i>

# CUMULATIVE STATEMENT OF LIQUIDATOR'S EXPENSES

Period: 21 October 2014 to 20 October 2018

Type of expense	Name of party with whom expense incurred	Amount incurred £
Accountant's Fees	Winn & Co	1,500.00
Agent's Fees	Michael Steel & Co	1,000.00
Legal Fees	Lupton Fawcett LLP	4,081.00
Bond (Category One Disbursement)	Marsh Limited	208.00
Travel & Parking (Category One Disbursement)	Broadbents Business Recovery Services Limited	2.87
Statutory Advertising (Category One Disbursement)	London Gazette	202.20