

CVA3

Notice of supervisor's progress report in voluntary arrangement



Companies House

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

1 Company details

Company number 0 5 0 7 0 2 5 2

Company name in full Zest Food Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Supervisor's name

Full forename(s) Stephen

Surname Katz

3 Supervisor's address

Building name/number 29th Floor

Street 40 Bank Street

Post town London

County/Region

Postcode E 1 4 5 N R

Country

4 Supervisor's name^①

Full forename(s) Paul

Surname Cooper

① Other supervisor

Use this section to tell us about
another supervisor.

5 Supervisor's address^②

Building name/number 29th Floor

Street 40 Bank Street

Post town London

County/Region

Postcode E 1 4 5 N R

Country

② Other supervisor

Use this section to tell us about
another supervisor.

CVA3

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6 Date of voluntary arrangement

Date

d	1	d	2	m	1	m	2	y	2	y	0	y	1	y	9
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

7 Period of progress report

Date from

d	1	d	2	m	1	m	2	y	2	y	0	y	2	y	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Date to

d	1	d	1	m	1	m	2	y	2	y	0	y	2	y	1
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8 Progress report

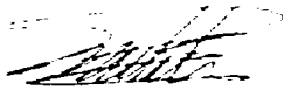
☒ I attach a copy of the progress report

9 Sign and date

Supervisor's signature

Signature

X



X

Signature date

d	1	d	0	m	0	m	2	y	2	y	0	y	2	y	2
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CVA3

Notice of supervisor's progress report in voluntary arrangement



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 Robert Mitchell

Company name Begbies Traynor (London) LLP

Address 29th Floor

40 Bank Street

Post town London

County/Region

Postcode E 1 4 5 N R

Country

DX

Telephone 020 7400 7900



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 and dated 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

No CR-2019-007588

Stephen Katz and Paul Cooper appointed joint supervisors on 12 December 2019.

Zest Food Ltd t/a Tossed and Vital Ingredient (Company Voluntary Arrangement)

Joint Supervisors' Final Report on termination of
the Company's Voluntary Arrangement

Period: 12 December 2019 to 10 February 2022

Important Notice

This report has been produced by the supervisors solely to comply with their statutory duty to report to creditors and members at the conclusion of the Voluntary Arrangement. 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 or members for any purpose other than this report to them or by any other person for any purpose whatsoever.

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- Relevant information
- Introduction
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- Supervisors' remuneration and expenses
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 - 2. Joint supervisors' time costs and expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Zest Food Ltd t/a Tossed and Vital Ingredient (Under a Voluntary Arrangement)
"the Supervisors" "we" "us" "our" etc	Stephen Katz of Begbies Traynor (Central) LLP, 29th Floor, 40 Bank Street, London, E14 5NR and Paul Cooper of Begbies Traynor (Central) LLP, 29th Floor, 40 Bank Street, London, E14 5NR
"the Arrangement"	The terms of the Proposal, Standard Conditions and any modifications (and/or variations) agreed by the Company's creditors
"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)

2. RELEVANT INFORMATION

Name of Company	Zest Food Ltd
Trading name(s):	Tossed; Vital Ingredient
Date of Incorporation:	11 March 2004
Company registered number:	05070252
Company registered office:	31-33 Baker Street, London, W1U 8EJ
Commencement date of the Arrangement	12 December 2019.
Duration of the Arrangement	72 months
Main provisions of the Arrangement	Monthly contributions of £13,000 for a period of 72 months which was estimated to provide for the payments of dividends totalling approximately 30p in the £ to creditors.

Variations to the Arrangement since approval

The following variations to the Arrangement were approved by creditors and notice was provided to the creditors on 2 December 2020:

- That all landlord claims be admitted to rank for dividend purposes at the values specified with the Estimated Statement of Affairs which comprised part of the approved Proposal.
- That all other creditor claims received shall be formally adjudicated upon subject to the provision of the necessary supporting documentation.

3. INTRODUCTION

- 3.1 The Rules require that on final completion or termination of the CVA the joint supervisors are to send a report to creditors and members summarising all receipts and payments made by them in pursuance of the Arrangement. In addition, we are required to explain any departure from the proposal as originally approved and also the reasons why the arrangement has terminated.
- 3.2 This report should be read in conjunction our earlier annual progress reports that we have produced and the documentation forming the basis of the Arrangement.
- 3.3 Please note that as from 17 March 2021 David Rubin & Partners became part of Begbies Traynor's corporate recovery and insolvency practice. Further information in relation to Begbies Traynor and the Begbies Traynor Group can be accessed at: <http://www.begbies-traynorgroup.com>
- 3.4 David Rubin & Partners is now trading as 'Begbies Traynor' and will continue to operate from Begbies Traynor's existing office at 29th Floor, 40 Bank Street, London, E14 5NR.
- 3.5 David Rubin & Partners becoming part of Begbies Traynor will not affect the manner in which the Arrangement of the Company will be conducted which will continue to be dealt with by the existing members of the David Rubin & Partners' Team, with support from Begbies Traynor's personnel based elsewhere where required.

4. ABSTRACT OF RECEIPTS AND PAYMENTS

Please find at Appendix 1 an abstract which shows the receipts and payments during the period of this report as well as cumulative figures showing the receipts and payments since the date of our appointment. The abstract therefore summarises all receipts and payments made by us in our capacity as Supervisors.

Receipts

4.1 Bank Interest Gross

Interest earned on the funds held within the estate bank account during the Arrangement amounts to £4.31.

4.2 CVA Contributions

The basis of the Arrangement was that the Company would make monthly contributions of £13,000 for a period of 72 months. The Company paid its first contribution one calendar month after the date on which creditors approved the arrangement, being the time when the Arrangement became unconditional. Contributions received during the Arrangement totalled £65,000.

Payments

4.3 Bank Charges

The sum of £21.40 has been paid in relation to the charges incurred in operating and administering the Arrangement estate's bank account.

4.4 Specific bond

The specific bond is the cost of insurance, based on the level of realisations by the Joint Supervisors, as required by the Insolvency Practitioners Regulations 2005. A premium of £633.60 has been paid in this regard.

4.5 Statutory Advertising

The sum of £94.50 plus VAT has been paid during the current reporting period in relation to the costs for the publishing of statutory advertising in the London Gazette.

4.6 Joint Nominees' Remuneration

The sum of £12,181 has been paid during the period in respect of the balance of our outstanding time costs for acting as Joint Nominees of the Company.

4.7 Office Holders' Fees

The amount of £12,491.33 has been drawn to during the period since my last report, including the sum of £3,904.33 drawn during the period on which VAT has been charged, following the move from David Rubin & Partners to Begbies Traynor as discussed at Section 3 of this report.

4.8 Statutory costs

The sum of £50 has been paid during the Arrangement in relation to the costs of filing the approved Proposal with the court.

4.9 Unsecured Dividend

A first and final dividend totalling £15,232.71, representing a return of 0.5556p in the £, was paid to the Company's unsecured creditors in March 2021. This is further discussed below.

4.10 Irrecoverable VAT

The sum of £799.77 has been paid in respect of VAT on remuneration and expenses paid during the period. We are unable to recover this sum for the benefit of the estate directly.

5. PROGRESS DURING THE PERIOD OF THIS REPORT

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 at Appendix 2.

The details below relate to the work undertaken in the past year only. Our previous report contains details of the work undertaken since our appointment.

General case administration and planning

This relates to the time spent reporting to Court, Companies House and creditors following approval of the Arrangement, ensuring that the case files were up to date and well maintained and reviewing the case files in readiness for closure.

Compliance with the Insolvency Act, Rules and best practice

This relates to the time spent conducting internal reviews of the case at regular intervals in accordance with best practice guidelines, to ensure the timely progression of the case, as well as reporting to creditors on the outcome of the decision process

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

This relates to the time spent dealing with creditors queries, seeking a variation of the terms of the Arrangement by way of a decision process by correspondence, formally adjudicating creditor claims and paying a first and final dividend to the Company's unsecured creditors.

This time includes a significant amount of time spent chasing creditors whose dividend cheques were not banked in order to obtain alternative payment details, and paying over unclaimed dividends to the Company (in Administration) in accordance with the terms of the approved Proposal.

6. EXPLANATION OF WHY THE ARRANGEMENT HAS TERMINATED AND VARIATION TO THE TERMS OF THE APPROVED ARRANGEMENT

- 6.1 As we have previously reported, while the Company was able to make the first five monthly contributions due under the CVA, as a direct result of the global Covid-19 pandemic, national lockdown restrictions implemented by the government meant that the Company was no longer able to trade from March 2020, decimating the Company's income streams.

As a result of the impact on its cashflow, the Company could no longer meet its obligations under the CVA nor continue to trade and was ultimately placed into Administration by its directors on 21 July 2020, with Michael Kiely and Simon Bonney of Quantuma LLP being appointed as Joint Administrators.

As a result of entering administration, the Company was no longer able to meet its obligations under the terms of the CVA and formal notification of failure of the Arrangement was circulated to all known creditors on 30 October 2020.

- 6.2 Accordingly, we wrote to creditors in October 2020 seeking a variation to the Arrangement in order that the funds held in the estate could be effectively distributed and the Arrangement brought to a close. The specific variation put to creditors for their approval was as follows:
- That all landlord claims be admitted to rank for dividend purposes at the values specified within the Estimated Statement of Affairs which comprised part of the approved Proposal; and
 - That all other creditor claims received shall be formally adjudicated upon subject to the provision of the necessary supporting documentation.

The variation was subsequently approved by creditors, enabling a small dividend to be paid prior to the closure of the CVA, with payment of the dividend as shown at section 4.9 of this report being processed in March 2021.

Had the proposed Variation been rejected, the process of formally adjudicating complex and detailed landlord claims would have likely resulted in sufficient costs being incurred that there would be no funds available to distribute to the creditors.

7. OUTCOME FOR CREDITORS

- 7.10 According to the estimated statement of affairs contained within the approved Proposal, the total amount owed to unsecured creditors at the commencement of the Arrangement was £2,837,521.
- 7.11 During the Arrangement, we became aware of two further creditors whose claims total £1,212.73. Those claims were not anticipated upon the commencement of the Arrangement, however they were adjudicated to be valid and were admitted for dividend purposes.
- 7.12 A final outcome has been achieved for unsecured creditors of 0.5556p in the £, which is significantly lower than the estimate of 30p in the £ as expected at the outset of the Arrangement. The reasons for the lower return to creditors than originally proposed is covered above.
- 7.4 As outlined above, of the dividend totalling £15,232.71 paid to unsecured creditors, dividend cheques totalling £2,467.22 were not banked by creditors and we have been unable to obtain alternative payment details for these sums to be distributed electronically. Accordingly, this sum has been returned to the Company (in Administration) in accordance with Standard Condition 5.3 of the approved Proposal.

8. JOINT SUPERVISORS' REMUNERATION & EXPENSES

Our remuneration was agreed by reference to the time properly given by us (as Joint Supervisors) and the various grades of our staff calculated at the prevailing hourly charge out rates of this firm as set out in the charging policy attached at Appendix 2 of this report.

Our time costs for the period from 12 December 2020 to 11 December 2021 amount to £8,209.50 which represents 28.6 hours at an average rate of £287.05 per hour.

Our time costs for the subsequent period of 12 December 2021 to 10 February 2022 amount to £2,854, which represents 10.6 hours at an average rate of £269.25.

An analysis of time costs incurred for these periods is attached at Appendix 2 showing the number of hours spent by each grade of staff on the different types of work involved in the case, and giving the average hourly rate charged for each work type. It is intended that the Time Costs Analysis and the information contained in this report will provide sufficient information to enable creditors to consider the level of those fees in the context of the case.

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

- ☐ This firm's charging policy
- ☐ Time Costs Analysis for the period from 12 December 2020 to 11 December 2021.
- ☐ Time Costs Analysis for the period from 12 December 2021 to 10 February 2022.

- ☐ Cumulative Time Costs Analysis for the period from 12 December 2019 to 10 February 2022.

In the period since my last report, we have drawn the sum of £12,491.33, of which the sum of £3,904.33 was VATable. For the period of the Arrangement to date, we confirm that we have drawn the total sum of £35,991.33 by way of remuneration against total time costs incurred of £43,083.50, which represents 133.8 hours at an average hourly rate of £322 per hour.

A copy of 'Voluntary Arrangements – A Creditors' Guide to Insolvency Practitioners' Fees (E&W) 2021' which provides guidance on creditors' rights can be obtained online at 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.

We estimated within the Proposals that the cost of administering the case in full would be in the region of £84,000, and the Proposals were subsequently approved. There was no requirement to revisit this estimate and we have drawn our fees and expenses as anticipated.

Creditors should note that our estimated fees for administering the first two years of the Arrangement were £36,000. As such, our remuneration drawn to date is within the estimate put to creditors within the Proposal and subsequently approved by creditors.

A copy of 'Voluntary Arrangements – A Creditors' Guide to Insolvency Practitioners' Fees (E&W) 2021' which provides guidance on creditors' rights can be obtained online at 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.

Joint Supervisors' expenses

Details of the Category 2 expenses that have been drawn during to date total the sum of £778 are provided below:

Other amounts paid by our firm	
Type and purpose	Amount £
Specific Bond	633.60
Statutory Advertising	94.50
Statutory Costs	50.00
TOTAL	778.00

9. OTHER RELEVANT INFORMATION

Use of personal information

Finally, please note that notwithstanding that the CVA is being brought to an end, in the course of discharging our remaining duties as Supervisors, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If 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>. If you require a hard copy of the information, please contact us.

10. CONCLUSION

In light of the above information and the issuing of the Certificate of Termination, the Arrangement has come to an end.

As the CVA has now terminated, and following the appointment of Administrators, we can confirm that the Joint Supervisors will be vacating office following the delivery of the notice and my final report to the Registrar of Companies and filing with the Court.

A handwritten signature in black ink, appearing to read 'Stephen Katz', is written over a horizontal line.

Stephen Katz
Joint Supervisor

Dated: 10 February 2022

JOINT SUPERVISORS' ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 12 December 2020 to 10 February 2022

ZEST FOOD LIMITED - COMPANY VOLUNTARY ARRANGEMENT

JOINT SUPERVISORS' RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 10 FEBRUARY 2022

	From 12/12/2020 to 11/12/2021	From 12/12/2021 to 10/2/2022	From 12/12/2019 to 10/2/2022 £
<u>Receipts</u>			
Bank Interest Gross	-	-	4.31
CVA Contributions	-	-	65,000.00
	-	-	65,004.31
<u>Payments</u>			
Specific Bond	-	-	633.60
Bank Charges	21.40	-	21.40
Balance of Nominees' Remuneration	-	-	12,181.00
Office Holders' Fees	8,587.00	3,904.33	35,991.33
Statutory Costs	-	-	50.00
Statutory Advertising	94.50	-	94.50
Irrecoverable VAT	18.90	780.87	799.77
	8,721.80	4,685.20	49,771.60
<u>Receipts less Payments</u>			15,232.71
<u>Distributions</u>			
1st and final dividend to unsecured creditors 0.5556p in the £ on agreed claims totalling £2,741,533.86 Paid on 5/3/2021			15,232.71
<u>Funds in hand:</u>			-

JOINT SUPERVISORS' CHARGING POLICY AND TIME COSTS

- a. This firm's charging policy;
- b. Time Costs Analysis for the period from 12 December 2020 to 11 December 2021
- c. Time Costs Analysis for the period from 12 December 2021 to 10 February 2022
- d. Cumulative Time Costs Analysis for the period from 12 December 2019 to 10 February 2022

The hourly rates applicable to this work, which are charged in units of 6 minutes, are currently as follows:-

	£
Senior / Managing Partners	550
Partners/Office holders	495
Managers / Senior Managers	350 - 395
Senior Administrators	220 - 295
Administrators	160 - 200
Cashiers and Assistants	150 - 295
Supports	120 - 150

It is estimated that the Joint Supervisors' fees for the duration of the Arrangement will be £76,000. In the initial year of the Arrangement, there are normally substantial enquiries from creditors with regards to the administration of the Arrangement. The bulk of the work in respect of the adjudication of creditors' claims will also be completed in the first year. Accordingly, it is estimated that the Supervisor's time costs in the first year of the Arrangement will be approximately £25,000, £12,000 for each of the 3 subsequent years for monitoring receipts of the contributions, paying dividends, dealing with enquiries and the general administration of the Arrangement. In the final year there will be the extra time necessary to deal with the closing procedures of the Arrangement and the time costs are likely to be around £15,000. These estimates assume that all contributions will be paid on or before the due dates, that all creditors submit claims promptly when requested and that the Supervisor receives the full co-operation of the debtor.

The Joint Supervisors' chargeout rates are normally reviewed annually in November, when rates are adjusted to reflect such matters as inflation, increases in direct wage costs, and changes to indirect costs such as Professional Indemnity Insurance.

Postage and stationery: circulars to creditors

Headed paper	25p per sheet	Envelopes	25p each
Photocopying	6p per sheet	Postage	Actual cost

Meeting Costs: Use of Meeting Room is charged at £150 per session

Storage and Archiving

The Joint Supervisors' firm uses a commercial archiving company for storage facilities for companies' records and papers. This is recharged to the estate at the rate of £10 per box per quarter, and includes a small charge to cover the administration costs of maintaining the archiving database and retrieval of documents. The Supervisor's firm also uses its own personnel and vehicle for collection of books and records for which it charges £65 per hour.

Mileage incurred as a result of any necessary travelling is charged to the estate at H.M. Revenue & Customs' approved rate, currently 45p per mile.

All liabilities, costs, expenses and disbursements incurred by the Supervisor and all fees and remuneration of the Supervisor (including, without prejudice to the generality of the foregoing, legal and other professional costs and any tax which the Supervisor is obliged to pay by law or pursuant to a Court Order on or after the Relevant Date) whether in implementing the CVA or in the performance of any act reasonably incidental thereto shall be paid in full pursuant to the terms of the Proposal.

SIP9 Zest Food Ltd - Company Voluntary Arrangement - 23Z733 CVA Time-Costs Analysis From 12/12/2020 To 11/12/2021

Staff Grade	Case planning	Director	Sec. Mng	Inst	Back Mng	Sec Admin	Admin	Jnt Admin	Support	Total Hours	Total Cost £	Average hourly rate £
General Case Administration and Planning								0.1		0.1	15.00	150.00
	Administration			2.8						2.8	880.00	350.00
	Total for General Case Administration and Planning:			2.8				0.1		2.9	905.00	343.10
Compliance with the Insolvency Act, Rules and best practice							0.1			0.1	10.00	100.00
	Appointment											
	Banking and Bonding								5.0	5.0	800.00	160.00
	Case Closure											0.00
	Statutory reporting and statement of affairs	0.8		0.6			5.9			7.0	1,502.00	214.57
	Total for Compliance with the Insolvency Act, Rules and best practice:	0.8		0.6			5.9		5.0	12.1	2,324.00	192.07
Investigations	COCA and investigations											0.00
	Total for Investigations:											0.00
Realisation of assets	Debt collection											0.00
	Property, business and asset sales											0.00
	Retention of 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	0.9		12.7						13.6	4,800.50	355.50
	Creditors committee											0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:	0.9		12.7						13.6	4,800.50	355.50
Other matters which includes creditors' meetings, pensions and travel	Sending decisions of creditors											0.00
	Meetings											0.00
	Other											0.00
	Tax											0.00
	Litigation											0.00
	Total for Other matters:											0.00
	Total hours by staff grade:	1.7		16.1			5.7	0.1	5.0	28.6		
	Total time cost by staff grade £:	841.00		4,833.00			912.00	15.00	808.00		6,208.50	
	Average hourly rate £:	495.00	0.00	300.00	0.00	0.00	160.00	150.00	161.20			287.05
	Total fees drawn to date £:										0.00	

SIP9- Zest Food Ltd - Company Voluntary Arrangement - 23/7/2019 To 10/02/2022

Staff Group	Consultant/Partner	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Accountancy Rate £
General Case Administration and Planning	9.9			0.5		2.8		0.1	6.9	20.2	6,851.50	344.13
				6.7				1.2		7.9	2,325.00	319.82
	9.9			7.2		2.8		1.3	9.9	28.1	9,478.50	337.24
Compliance with the Insolvency Act, Rules and best practice						2.0	0.1			2.1	606.00	288.57
									12.6	12.6	2,233.00	177.22
	0.2			3.2						3.4	1,218.00	358.53
	0.6			1.5			9.1		1.5	12.9	2,742.00	212.56
	1.9			4.7		2.0	9.2		14.1	31.0	8,880.00	219.35
Investigations												0.00
												0.00
Realisation of assets												0.00
	1.0			0.5						1.5	670.00	446.67
												0.00
	1.9			6.5						1.8	670.00	446.67
Trading												0.00
												0.00
												0.00
	8.1			41.5		3.3	0.2		1.6	54.7	19,780.00	361.51
												0.00
				41.5		3.3	0.2		1.6	54.7	19,780.00	361.51
Dealing with all creditors claims (including employees), distributions and distributions												0.00
	8.1											0.00
Other matters which includes meetings, tax, litigation, pensions and travel												0.00
	2.1			12.4		2.0	1.5			18.0	6,208.50	344.87
												0.00
						0.5				0.5	147.50	285.00
												0.00
	2.1			12.4		2.0	1.5			18.0	6,208.50	344.87
	22.1			46.3		10.8	10.9	1.3	22.6	133.6		
	10,939.50			23,205.80		3,127.00	1,884.00	192.00	3,731.00		43,083.50	
	485.00	0.00	0.00	380.00	0.00	291.00	172.84	190.00	182.18			322.80
											0.00	