

The Insolvency Act 1986

Administrator's progress report**2.24B**Name of Company
Frontsouth (Witham) LimitedCompany number
05361946In the High Court of Justice, Chancery Division, Companies Court,
Strand, LondonCourt case number
10350 / 2009(a) Insert full name(s) and
address(es) of
administrator(s)We (a) Bruce Alexander Mackay and Matt Haw of Baker Tilly Restructuring and Recovery LLP of 5 Old
Bailey, London, EC4M 7AF

Joint Administrators of the above company attach a progress report for the period

(b) Insert dates

from

(b) 26 July 2009

to

(b) 31 December 2009

Signed

Joint Administrator

Dated

18/1/10

Contact Details:

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

Dipesh Patel

Baker Tilly Restructuring and Recovery LLP, 5 Old Bailey, London, EC4M 7AF

Tel 020 7002 8600

DX Number

DX Exchange

When you have completed and signed this form please send it to the Registrar of Companies at:

Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff

SATURDAY

PC1 30/01/2010 294
COMPANIES HOUSE

**IN THE HIGH COURT OF JUSTICE
CHANCERY DIVISION
COMPANIES COURT, STRAND, LONDON**

**NO 10350 OF 2009
NO 10351 OF 2009**

**IN THE MATTERS OF

FRONTSOUTH (WITHAM) LIMITED

AND

BRIDGE HOSPITAL (WITHAM) LIMITED**

**JOINT ADMINISTRATORS' PROGRESS REPORT PURSUANT TO RULE 2.47
OF THE INSOLVENCY RULES 1986 (AS AMENDED)**

BRUCE MACKAY AND MATT HAW

JOINT ADMINISTRATORS

APPOINTED 26 JANUARY 2009

**Baker Tilly Restructuring and Recovery LLP
5 Old Bailey
London
EC4M 7AF**

CONTENTS

SECTIONS

1. PURPOSE OF REPORT
2. JOINT ADMINISTRATORS' APPOINTMENT
3. COMPANY DETAILS
4. JOINT ADMINISTRATORS' PROPOSALS
5. CONDUCT OF THE ADMINISTRATION & REALISATION OF ASSETS
6. RECEIPTS AND PAYMENTS SUMMARY
7. PRESCRIBED PART
8. DIVIDEND PROSPECTS FOR CREDITORS
9. JOINT ADMINISTRATORS' REMUNERATION AND DISBURSEMENTS
10. EXTENSION OF ADMINISTRATION
11. OTHER MATTERS

APPENDICES

- A. ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT
- B. ADMINISTRATORS' TIME COST REPORT
- C. BAKER TILLY RESTRUCTURING AND RECOVERY LLP CHARGING, EXPENSES AND DISBURSEMENT POLICY STATEMENT
- D. BAKER TILLY RESTRUCTURING AND RECOVERY LLP CHARGE OUT RATES
- E. SUMMARY OF AMOUNTS PAYABLE TO ADMINISTRATOR AND ASSOCIATED PARTIES

JOINT ADMINISTRATORS' PROGRESS REPORT FOR THE PERIOD

26 JULY 2009 – 31 DECEMBER 2009

Please note that this report should be reviewed in conjunction with the Joint Administrators' Progress Report for the period 26 January to 25 July 2009.

1. PURPOSE OF REPORT

- 1.1 This report is prepared pursuant to Rule 2.47 of the Insolvency Rules 1986 (as amended) and accompanies the Joint Administrators' request for an extension to the Administration of Frontsouth (Witham) Limited ("FWL") and Bridge Hospital (Witham) Limited ("BHWL") (together referred to as "the Companies").
- 1.2 This document combines the Joint Administrators' progress report for both FWL and BHWL as it is more cost effective than issuing separate documents for each company. FWL is an operating and holding company, which employs staff to assist in the management, maintenance and security of the development Homebridge Village, which is owned by FWL's wholly owned subsidiary BHWL.

2. JOINT ADMINISTRATORS' APPOINTMENT

- 2.1 Michael Rollings and Bruce Mackay of Baker Tilly Restructuring and Recovery LLP, 5 Old Bailey, London, EC4M 7AF were appointed Joint Administrators of the Companies on 26 January 2009 by Directors of the Companies ("the Directors").
- 2.2 The Notices of Appointment were filed in High Court of Justice, Chancery Division, Companies Court, Strand, London, WC2A 2LL under reference numbers 10350 of 2009 and 10351 of 2009 for FWL and BHWL respectively.
- 2.3 On 27 November 2009, Michael Rollings resigned as Joint Administrator of the Company, and Matt Haw of Baker Tilly Restructuring and Recovery LLP was appointed Joint Administrator on 27 November 2009 in his stead by an Order of Leeds District Registry, Claim No. 9LS30848. As required by law, the notice relating to the appointment of Matt Haw and the resignation of Michael Rollings has been advertised in the Gazette and filed with the Registrar of Companies.
- 2.4 The Joint Administrators' appointment specified that they would have power to act jointly and severally. The Joint Administrators have exercised and will continue to exercise all of their functions jointly and severally as stated in the notice of appointment.

3. COMPANY DETAILS

- 3.1 The registered number of FWL is 05361946 and BHWL is 05033874.
- 3.2 The Registered Office of the Companies is c/o Baker Tilly Restructuring and Recovery LLP, 5 Old Bailey, London, EC4M 7AF.

4. JOINT ADMINISTRATORS' PROPOSALS

- 4.1 Paragraph 3 to Schedule B1 to the Insolvency Act 1986 (as amended) sets out the purposes of an administration. The Administrator must perform his functions with the objective of:
- (a) rescuing the company as a going concern, or
 - (b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or
 - (c) realising property in order to make a distribution to one or more secured or preferential creditors.
- 4.2 The above is a hierarchy of objectives. As such, the Administrators should pursue objective (b) if they consider (a) is not reasonably practicable, and pursue (c) if they consider (a) and (b) are not reasonably practicable.
- 4.3 The Joint Administrators are pursuing objective (b) and /or (c) in the case of the Companies.
- 4.4 The Joint Administrators' proposals in respect of both FWL and BHWL (shown below) were approved as follows:
- i) The Administrators should continue to pursue the most appropriate method of realising the assets for the benefit of creditors.
 - ii) The Administrators should arrange to distribute available funds from the realised assets to those creditors entitled to them in such manner as they consider will lead to an early distribution of the available assets in an economic manner.
 - iii) The Administrators be authorised to make such application to court for directions as they consider appropriate with a view to achieving the purposes of the administrations or their proposals.
 - iv) In the event that there is no request to form a creditors' committee, the Administrators shall be authorised to draw their remuneration based upon time costs incurred by them in the administrations, to be paid out of the assets of the Companies in accordance with the Rule 2.106(2) (b) "by reference to the time properly given by the Administrators and their staff, in attending to matters arising in the administration".
 - v) In the event that there is no request to form a creditors' committee, the Joint Administrators be authorised to draw the disbursements and other expenses incurred by them in the administrations, to be paid out of the assets of the Companies. Such disbursements to include "Category 2 disbursements".
 - vi) The Administrators propose that the administrations be brought to an end when all the property and assets have been realised and distributed.
 - vii) The Administrators propose that the Companies exit the administrations by way of dissolution, pursuant to paragraph 84 of Schedule B1 to the Insolvency Act 1986 (as amended).

viii) Notwithstanding, if circumstances arise which suggest that it may be more appropriate to exit Administration via a Creditors' Voluntary Liquidation ("CVL") for either of the Companies, the Administrators should proceed in accordance with the provisions set out in the following section. If a CVL is appropriate for either of the Companies, it is proposed that Michael Rollings and Bruce Mackay should be appointed as Joint Liquidators.

- 4.5 There have been no variations in the implementation of the above Proposals. As no Creditors' Committee was established, resolutions iv) and v) in relation to the Joint Administrators' remuneration and disbursements were approved.

5. CONDUCT OF THE ADMINISTRATION & REALISATION OF ASSETS

- 5.1 During September 2009, an application to Braintree Council to lift the age restriction on the occupation of the care suites and apartments at the development was granted. This means the suites at Homerbridge Manor and apartments at Homebridge Court can now be occupied by anyone regardless of their age. Homebridge Manor however, still has a restriction whereby the suites must be occupied by people suffering from illness or injury and in need of care.
- 5.2 Since this planning consent variation, with the assistance of our agents GVA Grimley LLP ("GVA"), we have reviewed proposals and offers submitted to the Administrators in respect of the sale of the whole site and in respect of individual offers for the apartments at Homebridge Court. All the units remain unsold, with the exception of one apartment sold prior to our appointment in October 2007.
- 5.3 We continue to review proposals put forward and evaluate our options to maximise the net realisation value of the site. We anticipate launching a full marketing campaign in early Spring 2010, which we hope will generate significant interest in the apartments at Homebridge Court.
- 5.4 We currently have a verbal offer for one of the units at Homebridge Court, which is at an acceptable level and hope to proceed to agree the contract for sale in the near future.
- 5.5 With regards to operational matters at the site, the staff retained continue to look after the one resident at the development and cover ongoing maintenance and security.

6. RECEIPTS AND PAYMENTS SUMMARY

- 6.1 The secured creditor, The Bank of Ireland ("the Bank") has made funds available to the Joint Administrators to cover the ongoing management, maintenance and security of the site. The current facility is subject to review in the near future.
- 6.2 We attach as Appendix A, a receipts and payments summary for FWL and BHWL, for the period 26 January 2009 to 31 December 2009. The total net funds overdrawn of the Companies as at 31 December 2009 is £54,785 (FWL: £66,076 overdrawn, BHWL: £11,291 credit balance).

7. PRESCRIBED PART

- 7.1 The Prescribed Part is a ring fenced fund that may be set aside from floating charge realisations (after payment of preferential claims and costs) for the benefit of unsecured creditors.
- 7.2 It is too early for the Joint Administrators to provide an estimate of the value of the Prescribed Part of the Companies until any floating charge realisations and related costs are finalised. However, it is not expected that there will be a Prescribed Part fund of any significance in either FWL or BHWL.

8. DIVIDEND PROSPECTS FOR CREDITORS

Secured creditors

- 8.1 The Bank has fixed and floating charges over the assets and undertaking of the Companies. The borrowing of BHWL has been cross-guaranteed by its parent company FWL. The Bank was owed approximately £6,700,000 as at the date of our appointment and is subject to accruing interest.
- 8.2 It is expected there will be a significant return to the Bank; the amount will depend on total asset realisations and the finalisation of costs of realisations.
- 8.3 Westbury Homes (Holdings) Limited ("WHHL") have an outstanding legal charge with BHWL filed at Companies dated 5 October 2004, which relates to the liability for overage provisions imposed by WHHL in an Overage Deed dated 21 March 2003. We are seeking further clarification from our lawyers and agents to ascertain the extent to any potential liability to overage.

Preferential creditors - FWL

- 8.4 The employees may have a preferential claim for holiday pay not taken prior to our appointment. This claim will rank ahead of the Bank's floating charge, however the prospect of a dividend to preferential creditors is dependent upon recoveries from floating charge assets and costs of realisation, which are currently uncertain.

Unsecured creditors

- 8.5 As previously noted, it is too early to estimate the prospects of a dividend to unsecured creditors from the Prescribed Part. Based on current information, we would comment that it seems likely that if a dividend is available under the Prescribed Part, it will be minimal, after costs of realisation.

9. JOINT ADMINISTRATORS' REMUNERATION AND DISBURSEMENTS

Time costs and fees drawn to date

- 9.1 As there is unlikely to be any return to unsecured creditors other than by virtue of the Prescribed Part, our fees and disbursements will be subject to the approval of the secured and preferential creditors, as appropriate.
- 9.2 The Joint Administrators have authority to draw remuneration in accordance with Rule 2.106(2)(b) of the Act, with reference to the time properly given in attending to matters arising in the Administration at the hourly charge out rates set out at

Appendix D, together with any expenses properly incurred in the conduct of the Administration.

- 9.3 Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) require approval prior to being drawn from the insolvency estate. These are known as "Category 2" disbursements.
- 9.4 The Joint Administrators' time costs in the period from our appointment on 26 January 2009 to 31 December 2009 in respect of the Administration of the Companies are £80,027 representing 381.4 hours at an average hourly rate of £209.82. We have also incurred disbursements of £882.55 in relation to the Administration of the Companies. No remuneration or disbursements have been billed to date.
- 9.5 For your information the following documentation is attached:
- Appendix B: Joint Administrators' time cost analysis
 - Appendix C: Joint Administrators' charge out and disbursement rates
 - Appendix D: Charging, expenses and disbursement policy statement
 - Appendix E: Summary of payments to Joint Administrators and associated parties
- 9.6 A Creditors Guide to Administrators' Fees, a guide in relation to the remuneration of Administrators, can be accessed at the website of the Association of Business Recovery Professionals at:

www.r3.org.uk/publications/statements of insolvency practice (Statement of Insolvency Practice 9 – Remuneration of Insolvency Office Holders England & Wales).

Alternatively, we can provide you with a copy on written request to our office.

Analysis of time spent in administration of the estates

- 9.7 The following is a summary of the tasks carried out by us to date:

Administration and Planning

- 9.7.1 This includes dealing with the commencement of the administration, statutory filing of appointment documents with Companies' House, requesting the submission of the Statement of Affairs and filing it at Companies' House, together with day-to-day administration duties. These include but are not limited to: handling receipts and payments; quarterly VAT returns for BHWL; and general correspondence.

Realisation of Assets

- 9.7.2 Our staff have been liaising with our agents GVA Grimley LLP in relation to the Homebridge Village development, conducting a full appraisal of the site, handling queries from interested parties and formulating a strategy to achieve the purposes of the administration.

Operations & Maintenance

- 9.7.3 Our staff have worked with the employees at Homebridge Village on the ongoing management, maintenance and security of the care home and flats. We have also had to set up accounts with suppliers in order to continue certain services supplied on an ongoing basis.

Investigations

- 9.7.4 We would advise that the Joint Administrators' report in accordance with the Company Director Disqualification Act 1986 has now been submitted to the DTI in respect of the Companies. The contents of the reports are confidential and cannot be disclosed to creditors.

Creditors

- 9.7.5 Queries from and correspondence with creditors and employees have been necessary aspects of the administration process. The preparation of the Administrators' Proposals and Progress Reports have been undertaken including the attendant aspects of providing and obtaining the required information.

Case specific matters

- 9.7.6 Time has been spent dealing with the employees and the Redundancy Payments Service.

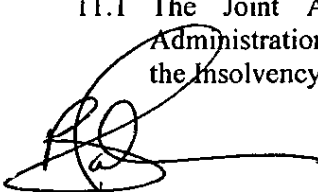
10. EXTENSIONS OF THE ADMINISTRATION

- 10.1 The Joint Administrators wish to request a 6 month extension to the current Administration deadline of 26 January 2010.

- 10.2 The realisation of the development, comprising Homebridge Manor (24 close care suites) and Homebridge Court (33 available residential apartments) remains to be completed. Whilst we continue to review proposals and offers that are presented to us, it is not known when the sales will be formally completed.

11. OTHER MATTERS

- 11.1 The Joint Administrators currently propose that the Companies exit the Administration by way of Dissolution, pursuant to Paragraph 84 of Schedule B1 to the Insolvency Act 1986 (as amended), although this will remain under review.



Bruce Mackay
Baker Tilly Restructuring and Recovery LLP
Joint Administrator of the Companies

Bruce Alexander Mackay is licensed to act as an Insolvency Practitioner by the Association of Chartered Certified Accountants under Registration No. 8296.

Matt Haw is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales under Registration No. 9627.

FRONTSOUTH (WITHAM) LIMITED / BRIDGE HOSPITAL (WITHAM) LIMITED
-BOTH IN ADMINISTRATION

The affairs, business and property of the Companies are being managed by the Joint Administrators who act as agent for the Companies without personal liability.

Appendix A

ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD 26 JANUARY 2009 TO 31 DECEMBER 2009

FRONTSOUTH (WITHAM) LIMITED

SoA Value

£

£

£

POST APPOINTMENT - OPERATIONS & MAINTENANCE

Wages & Salaries	(53,486.69)	
PAYE & NI	(18,420.83)	
Staff expenses	(574.06)	
Professional fees - payroll	(3,300.00)	
Telephone & Fax	(3,344.70)	
Heat & Light	(3,051.17)	
Carline Monitoring	(46.80)	
Security costs	(10,243.36)	
Irrecoverable VAT	(2,502.99)	
		(94,970.60)

ASSET REALISATIONS

	Bank interest received gross	92.28	
1,488.00	Cash at bank at appointment	1,300.39	
1,000.00	Motor vehicle	1,000.00	
43,054.00	Amount due from Lauralex Investments	43,056.00	
			45,448.67

INTERCOMPANY TRANSFERS

Transfers to Bridge Hospital (Witham) Limited	(15,000.00)	
		(15,000.00)

COST OF REALISATIONS

Bank Charges	(519.00)	
Bank Overdraft Interest	(1,035.34)	
		(1,554.34)

45,542.00

(66,076.27)

REPRESENTED BY

Bank - Fixed Charge Account	(71,524.94)	
Bank - Floating Charge Account	5,448.67	
		(66,076.27)

(66,076.27)

Appendix A

ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD 26 JANUARY 2009 TO 31 DECEMBER 2009

BRIDGE HOSPITAL (WITHAM) LIMITED

SoA Value

£

£

£

POST APPOINTMENT - OPERATIONS & MAINTENANCE

Professional fees	(13,850.00)	
Repairs & Maintenance	(796.20)	
Petty cash expenses	<u>(1,250.00)</u>	(15,896.20)

COST OF REALISATIONS

Bank interest	(10.00)	
Bank charges	(10.00)	
Legal fees	(1,327.13)	
Section 106 Contribution	<u>(8,013.00)</u>	(9,360.13)

ASSET REALISATIONS

0.00	Bank interest	71.90	
6,333.00	Cash on hand at appointment	67.11	
0.00	Cash at bank at appointment	6,249.08	
	Pre-appointment VAT refund	<u>15,159.75</u>	21,547.84

INTERCOMPANY TRANSFERS

Transfers from Frontsouth (Witham) Limited	<u>15,000.00</u>	15,000.00
--	------------------	-----------

6,333.00

11,291.51

REPRESENTED BY

Bank - Fixed Charge Account	10,697.66	
Bank - Floating Charge Account	477.67	
Undeposited Funds	67.11	
VAT receivable	<u>49.07</u>	11,291.51
		<u>11,291.51</u>

Appendix B

FRONTSOUTH (WITHAM) LIMITED AND
BRIDGE HOSPITAL (WITHAM) LIMITED

ADMINISTRATORS' TIME COST ANALYSIS

FOR THE PERIOD 26 JANUARY 2009 TO 31 DECEMBER 2009

HOURS SPENT	Partners	Managers	Administrators	Assistants	Total Hours	Total Time Costs
Administration and Planning						
Appointment	6.0	0.0	9.0	1.0	16.0	£4,095.00
Background information	0.0	0.0	0.0	2.5	2.5	£260.00
Case Management	2.0	28.0	13.4	1.0	44.4	£9,106.50
Post-appointment - general	0.0	8.5	1.5	0.0	10.0	£3,192.50
Post-appointment taxation	0.0	1.8	1.5	0.0	3.3	£663.00
Receipts and Payments	0.5	13.6	29.1	0.0	43.2	£7,328.00
Statement of Affairs	0.0	0.0	3.3	0.0	3.3	£577.50
Totals	8.5	51.9	57.8	4.5	122.7	£25,222.50
Investigations						
CDDA report/return	0.0	0.5	2.0	0.0	2.5	£377.50
Totals	0.0	0.5	2.0	0.0	2.5	£377.50
Realisation of Assets						
Debtors & sales finance	0.0	4.5	0.0	0.0	4.5	£857.50
Land and Property	15.7	59.6	8.0	0.0	83.3	£20,979.50
Sale of business	0.5	4.0	0.0	0.0	4.5	£1,017.50
ROT/Third Party Creditors	0.0	0.5	0.0	0.0	0.5	£180.00
Totals	16.2	68.6	8.0	0.0	92.8	£23,034.50
Operations and Maintenance						
Operations and Maintenance	0.3	47.8	30.7	4.0	82.8	£15,421.50
Totals	0.3	47.8	30.7	4.0	82.8	£15,421.50
Creditors						
1st creditors/shareholders meetings and reports	1.5	1.5	10.0	0.0	13.0	£3,002.50
Other Creditor Meetings and Reports	0.0	16.0	3.5	0.0	19.5	£3,610.00
Secured Creditors	4.0	17.3	3.3	0.0	24.6	£6,098.50
Unsecured Creditors	0.0	0.0	9.8	8.0	17.8	£2,177.00
Totals	5.5	34.8	26.6	8.0	74.9	£14,888.00
Case Specific Matters						
Employees	0.0	5.7	0.0	0.0	5.7	£1,083.00
Totals	0.0	5.7	0.0	0.0	5.7	£1,083.00
TOTAL HOURS	30.5	209.3	125.1	16.5	381.4	£80,027.00
TOTAL TIME COST	£14,487.50	£44,301.50	£19,556.00	£1,682.00	£80,027.00	
Average Hourly rate (£/hour)	£475.00	£211.67	£156.32	£101.94	£209.82	

BAKER TILLY RESTRUCTURING AND RECOVERY LLP

**CHARGING, EXPENSES AND DISBURSEMENTS
POLICY STATEMENT**

Charging policy

- Partners and staff are allocated an hourly charge out rate which is reviewed from time to time.
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners and other staff.
- Time spent by partners and staff in relation to the insolvency estate is charged to the estate.
- Time is recorded in 6-minute units.
- Time billed is subject to Value Added Tax (VAT) at the applicable rate (currently 17.5%).

Expenses and disbursements policy

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate.
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to creditors, but do not require creditors' approval prior to being drawn from the insolvency estate. These are known as "Category 1" disbursements.
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) require the approval of creditors prior to being drawn from the insolvency estate. These are known as "Category 2" disbursements.
- General office overheads are not re-charged to the insolvency estate as a disbursement.
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of creditors.
- Where applicable, expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to Value Added Tax (VAT) at the applicable rate (currently 17.5%).

Appendix D

BAKER TILLY RESTRUCTURING AND RECOVERY LLP

CURRENT CHARGE OUT RATES

	Rate at commencement £	Current rate £
Partners	400 - 475	400 - 475
Managers	195 - 395	195 - 395
Administrators	100 - 175	140 - 175
Assistants & Support staff	50 - 120	100 - 120

It is the Administrators' policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it.

Baker Tilly Restructuring and Recovery LLP's charge out rates are reviewed periodically.

CURRENT "CATEGORY 2" DISBURSEMENT RATES

Authority will be sought from the secured creditors to recover the following costs as "Category 2" disbursements:

Fax	5 pence per sheet
Photocopying	2 pence per sheet
Subsistence	£23 per night
Travel (car)	38 pence per mile

Appendix E

SUMMARY OF PAYMENTS TO ADMINISTRATORS AND ASSOCIATED PARTIES

AMOUNTS PAID OR PAYABLE TO THE ADMINISTRATORS' FIRM	
TYPE AND PURPOSE	£
Total	

AMOUNTS PAID OR PAYABLE TO ASSOCIATED PARTIES OF THE ADMINISTRATORS	
TYPE AND PURPOSE	£
Total	

AMOUNTS PAID OR PAYABLE TO THE ADMINISTRATORS' SOLICITOR	
TYPE AND PURPOSE	£
Halliwells LLP (paid)	1,327.13
Total	

AMOUNTS PAID OR PAYABLE TO THE ADMINISTRATORS' AGENT	
TYPE AND PURPOSE	£