

Liquidator's Progress Report

S.192

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

To the Registrar of Companies

Company Number

5449727

Name of Company

PCS Shuttles Limited

~~It~~ We

Gary N Lee
340 Deansgate
Manchester
M3 4LY

David Moore
340 Deansgate
Manchester
M3 4LY

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

The Progress Report covers the period from 09/03/2013 to 01/07/2013

Signed



Date

14/8/13

Begbies Traynor (Central) LLP
340 Deansgate
Manchester
M3 4LY

Ref PC005CVL/GNL/DM/FT/DLB

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COMPANIES HOUSE

PCS Shuttles Limited (In Creditors' Voluntary Liquidation)

Progress report pursuant to Section 104A of the
Insolvency Act 1986 and Rule 4.49C of the Insolvency
Rules 1986

Period: 9 March 2013 to 1 July 2013

Important Notice

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

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1. INTERPRETATION

| <u>Expression</u> | <u>Meaning</u> |
|---|--|
| "the Company" | PCS Shuttles Limited (In Creditors' Voluntary Liquidation) |
| "the liquidation" | The appointment of liquidators pursuant to Section 98 of the Act on 9 March 2011 |
| "the liquidators", "we", "our" and "us" | David Moore of Begbies Traynor (Central) LLP, No 1 Old Hall Street, Liverpool, L3 9HF and Gary N Lee of Begbies Traynor (Central) LLP, 340 Deansgate, Manchester, M3 4LY |
| "the Act" | The Insolvency Act 1986 (as amended) |
| "the Rules" | The Insolvency Rules 1986 (as amended) |
| "secured creditor" and "unsecured creditor" | Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act) |
| "security" | (i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act), and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act) |
| "preferential creditor" | Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act |

2. COMPANY INFORMATION

| | |
|---------------------------|--|
| Trading name(s) | N/A |
| Company registered number | 5449727 |
| Company registered office | 340 Deansgate, Manchester, M3 4LY |
| Former trading address | 1 Fair Oak Lane, Runcom, Cheshire, WA7 3DU |

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

| | |
|----------------------------------|---|
| Date winding up commenced | 9 March 2011 |
| Date of liquidators' appointment | 9 March 2011 – David Moore and Gary N Lee 1 July 2013 – Francesca Tackie replacing David Moore |
| Changes in liquidator (if any) | On 1 July 2013, a block transfer order was made in the High Court of Justice, Manchester District Registry No 3571 of 2013 ("the Order") transferring the appointment of David Moore to Francesca Tackie of this firm as joint liquidator |

4. PROGRESS DURING THE PERIOD

Attached at Appendix 1 is our abstract of receipts and payments for the period from 9 March 2013 to 1 July 2013

RECEIPTS

Bank Interest Gross – The sum of £24 has been received in respect of gross bank interest

Preferential Payments – The sum of £12,000 has been received in respect of the repayment of monies from associated Company, PCS Events Limited, in line with the creditors acceptance of the sum of £50,000 in full and final settlement of all claims. The final £2,000 is expected imminently which will then bring the total repaid to £50,000 as agreed by creditors

PAYMENTS

Liquidators Fees in the sum of £4,500 has been paid to Begbies Traynor on account of time costs as agreed by the creditors at the meeting held pursuant to Section 98 of the Act. Further details are provided in Section 6 of the report

Corporation Tax in the sum of £16 has been paid to HM Revenue & Customs in respect of tax due on the interest received during the period

5. ESTIMATED OUTCOME FOR CREDITORS

The sums owed to creditors at the date of appointment (as detailed in the director's statement of affairs) are as follows

Secured creditors

There were no secured creditors

Preferential creditors

There were no employee claims detailed in the Statement of Affairs. However, following the liquidation, a claim was received from a former employee for consideration under The Employment Rights Act 1996 payable by the Redundancy Payments Office, ("RPO"), in respect of holiday pay. Following the processing of the claim, the RPO submitted their claim in the sum of £995.

Unsecured creditors

Unsecured creditors were estimated at £1,394,091 which were broken down as follows -

| | |
|-----------------------------------|----------|
| Trade & Expense creditors | £195,384 |
| Directors | £251,840 |
| HM Revenue & Customs – PAYE & NIC | £180,663 |
| HM Revenue & Customs – VAT | £373,649 |
| Owed to Associated Company | £326,655 |
| Loans to Third Parties | £65,900 |

Trade and expense creditors were detailed in the Statement of Affairs in the sum of £195,384. Following the liquidation, claims in the sum of £49,978 have been received with creditors with the estimated sum of £173,514 still to claim.

A director's loan to the Company in the sum of £251,840 was detailed in the Statement of Affairs. Following the liquidation, a formal claim has yet to be received.

HM Revenue & Customs were detailed in the Statement of Affairs as having an estimated liability due to them in respect of PAYE / NIC and VAT in the sum of £180,663 and £373,649 respectively. Following the liquidation, a claim in the sum of £29,108 has been received in respect of PAYE / NIC together with a claim in the sum of £106,512 in respect of VAT.

An amount owed to an associated company detailed in the Statement of Affairs was £326,655 due to PCS Contracts Limited is now in liquidation also with Begbies Traynor.

An amount owed to unconnected third party investors was detailed in the Statement of Affairs in the sum of £65,900. Following the liquidation, formal claims have yet to be received.

Preferential creditors

We consider that, based on the preferential claims received to date, there will be sufficient funds to enable a dividend to be paid to preferential creditors in the sum of 100 pence in the pound, the timing of which is expected to be within the next 3-6 months.

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

Section 176A of the Act provides that, where the company has created a floating charge on or after 15 September 2003, the liquidator must make a prescribed part of the Company's net property available for the unsecured creditors and not distribute it to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured debts.

Net property means the amount which would, were it not for this provision, be available to floating charge holders out of floating charge assets (i.e. after accounting for preferential debts and the costs of realising the floating charge assets). The prescribed part of the Company's net property is calculated by reference to a sliding scale as follows:

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

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

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

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

Unsecured creditors

We consider that there are likely to be sufficient funds for a dividend to be paid to unsecured creditors within the next 6 months. A formal notice requesting creditors to submit their claims in respect of the intended dividend, is expected to be issued within the next 3 months

6. REMUNERATION & DISBURSEMENTS

Our remuneration has been fixed by a resolution of creditors at the meeting held pursuant to Section 98 of the Act by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the liquidation and we are authorised to draw disbursements, including disbursements for services provided by our firm (defined as category 2 disbursements in Statement of Insolvency Practice 9) in accordance with our 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

Our time costs for the period from 9 March 2013 to 1 July 2013 amount to £9,457 which represents 33.9 hours at an average rate of £278.97 per hour. Time costs for the period from 9 March 2011 to 1 July 2013 amount to £47,761 represents 181.1 hours at an average rate of £263.73

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

- ☐ Narrative summary of time costs incurred
- ☐ Table of time spent and charge-out value for the period 9 March 2013 to 1 July 2013
- ☐ Begbies Traynor (Central) LLP's policy for re-charging disbursements
- ☐ Begbies Traynor (Central) LLP's charge-out rates

To 1 July 2013, we have drawn the total sum of £42,050 plus disbursements of £2,531 on account

Details of the Category 2 disbursements and also disbursements that should be treated as Category 2 disbursements] that have been taken in accordance with the approval obtained are provided in the narrative summary of time costs incurred which is at Appendix 2

In addition to the table of time spent by us and our staff in attending to matters arising in the liquidation for the period covered by this progress report, a cumulative table of time spent and charge out value for the period from 9 March 2011 to 1 July 2013 and a description of the work undertaken by us and our staff since our appointment (contained in the narrative summary of time costs incurred) are also attached at Appendix 2

A copy of 'A Creditors' Guide to Liquidators' Fees (E&W) 2010' 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. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy

7. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3

8. ASSETS THAT REMAIN TO BE REALISED

Preferential Payments – The sum of £2,000 is expected imminently from associated Company, PCS Events Limited which will bring the total repaid to £50,000 as agreed by creditors

9. OTHER RELEVANT INFORMATION

Investigations and reporting on directors conduct

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, as explained in the report circulated at the meeting of creditors convened pursuant to Section 98 of the Act, such report having also been sent to creditors following the meeting, a liquidator is also required to consider the conduct of the Company's directors and to make an appropriate submission to the Department for Business Innovation and Skills. We can confirm that we have discharged our duties in these respects

Investigations carried out to date

We have undertaken an initial assessment of the manner in which the business was conducted prior to the liquidation of the Company and potential recoveries for the estate in this respect

Connected party transactions

The connected party transactions were reported to creditors in the first progress report

10. CREDITORS' RIGHTS

Right to request further information

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

Right to make an application to court

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

11. CONCLUSION

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

A handwritten signature in black ink, appearing to be 'G N Lee', followed by a long horizontal line extending to the right.

G N Lee
Joint Liquidator

Dated 14 August 2013


ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 9 March 2013 to 1 July 2013

PCS Shuttles Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

| Statement of Affairs | | From 09/03/2013 To 01/07/2013 | From 09/03/2011 To 01/07/2013 |
|-----------------------|---------------------------------------|----------------------------------|----------------------------------|
| | HIRE PURCHASE | | |
| NIL | Vehicles subject to finance agreement | NIL | NIL |
| | | NIL | NIL |
| | ASSET REALISATIONS | | |
| 1,000 00 | Goodwill, Furniture & Equipment | NIL | 15,000 00 |
| 7,000 00 | Book Debts | NIL | 7,000 00 |
| 15,662 00 | Cash at Bank | NIL | 29,713 14 |
| | Bank Interest Gross | 23 71 | 137 78 |
| 333 00 | Cash in Hands of Accountants | NIL | 333 12 |
| | Refund of Preferential Payments | 12,000 00 | 48,000 00 |
| | | 12,023 71 | 100,184 04 |
| | COST OF REALISATIONS | | |
| | Specific Bond | NIL | 115 00 |
| | Statement of Affairs Fee | NIL | 4,950 00 |
| | Accountants SofA Fee | NIL | 450 00 |
| | Liquidators Fees | 4,500 00 | 42,050 00 |
| | Agents/Valuers Fees | NIL | 1,500 00 |
| | Corporation Tax | 15 68 | 25 31 |
| | Storage Costs | NIL | 17 40 |
| | Redirection of Mail | NIL | 42 67 |
| | Statutory Advertising | NIL | 279 00 |
| | | (4,515 68) | (49,429 38) |
| | UNSECURED CREDITORS | | |
| (195,383 83) | Trade Creditors | NIL | NIL |
| (251,840 00) | Directors | NIL | NIL |
| (180,663 00) | HMRC - PAYE & NIC | NIL | NIL |
| (373,649 00) | HMRC - VAT | NIL | NIL |
| (326,655 00) | Owed to Associated Company | NIL | NIL |
| (65,900 00) | Loans to Third Parties | NIL | NIL |
| | | NIL | NIL |
| | DISTRIBUTIONS | | |
| (100 00) | Ordinary Shareholders | NIL | NIL |
| | | NIL | NIL |
| (1,370,195 83) | | 7,508 03 | 50,754 66 |
| | REPRESENTED BY | | |
| | Vat Receivable | | 600 00 |
| | Bank 1 Current | | 50,154 66 |
| | | | 50,754 66 |

Note
Receipts & Payments are Shown Net of VAT


Gary N Lee
13 August 2013 12:09
Joint Liquidator

TIME COSTS AND DISBURSEMENTS

- a Begbies Traynor (Central) LLP's policy for re-charging expenses/disbursements,
- b Begbies Traynor (Central) LLP's charge-out rates,
- c Narrative summary of time costs incurred,
- d Table of time spent and charge-out value for the period from 9 March 2013 to 1 July 2013, and
- e Cumulative table of time spent and charge-out value for the period from 9 March 2011 to 1 July 2013

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

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

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

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

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

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

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

Best practice guidance classifies expenses into two broad categories:

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

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

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting.
- Car mileage is charged at the rate of 45 pence per mile.
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates.

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*.

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

² Ibid 1

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

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

| | Standard 1 May 2011 – until further notice Regional |
|-----------------------|--|
| Partner | 395 |
| Director | 345 |
| Senior Manager | 310 |
| Manager | 265 |
| Assistant Manager | 205 |
| Senior Administrator | 175 |
| Administrator | 135 |
| Trainee Administrator | 110 |
| Support | 110 |

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

Time is recorded in 6 minute units.

SUMMARY OF OFFICE HOLDERS' TIME COSTS

| | |
|---------------------|---|
| CASE NAME | PCS Shuttles Limited |
| CASE TYPE | CREDITORS' VOLUNTARY LIQUIDATION |
| OFFICE HOLDERS | 9 March 2011 - David Moore AND Gary N Lee 1 July 2013 – Francesca Takie replaced David Moore |
| DATE OF APPOINTMENT | 9 March 2011 |

1 CASE OVERVIEW

- 1.1 This overview and the time costs analysis attached is intended to provide sufficient information to enable the body responsible for the approval of the office holders' fees to consider the level of those fees in the context of the case

- 1.2 **Complexity of the case**
This case is of moderate complexity

- 1.3 **Exceptional responsibilities**
There are no exceptional responsibilities

- 1.4 **The office holders' effectiveness**
We have been effective in the realisation of all assets detailed in the Statement of Affairs

- 1.5 **Nature and value of property dealt with by the office holders**
Please see Receipts & Payments account enclosed

- 1.6 **Anticipated return to creditors**
We consider that, based on the preferential claims received to date, there will be sufficient funds to enable a dividend to be paid to preferential creditors in the sum of 100 pence in the pound, the timing of which is expected to be within the next 3-6 months

We consider that there are likely to be sufficient funds for a dividend to be paid to unsecured creditors within the next 6 months. A formal notice requesting creditors to submit their claims in respect of the intended dividend, is expected to be issued within the next 3 months

- 1.7 **Time costs analysis**
An analysis of time costs incurred between 9 March 2013 to 1 July 2013 and 9 March 2011 to 1 July 2013 prepared in accordance with Statement of Insolvency Practice 9 is attached 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

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager and a Senior. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. On larger, more complex cases, several staff at all grades may be allocated to meet the demands of the case. Our charge out rates by staff grade reflect their experience level.

With regard to support staff, we would advise that time spent by cashiers in relation to specific tasks on an assignment is charged.

The time costs analysis provides details of work undertaken by the Liquidators and their staff following their appointment only

1 8 Work undertaken prior to appointment

In addition to the post appointment time costs detailed in the Time Costs Analysis, the costs relating to work undertaken prior to the Liquidators' appointment in summoning, advertising and holding the creditors' meeting and assisting the directors in preparing the statement of affairs were approved by the creditors at the Section 98 meeting

1 9 The views of the creditors

Creditors were notified of the appointment of the liquidator and sent a copy of the directors report and statement affairs presented to the meeting of creditors on 9 March 2011. No queries have been raised following the reading of this report by the creditors

The creditors views were sought on 1 May 2012 when they were asked whether they agreed to the directors offer of £50,000 in full and final settlement of a preference payment made to PCS Events Limited. Creditors accepted the offer on 29 May 2012 and the sum of £48,000 has been paid to date

1 10 Approval of fees

The following resolution was passed at the Meeting of Creditors on 9 March 2011 -

"That the joint liquidators remuneration be fixed by reference to the time properly given by them (as liquidators) and the various grades of their staff calculated at the prevailing hourly charge-out rates of Begbies Traynor (Central) LLP for attending to matters arising in the winding up "

1 11 Approval of Expenses and Disbursements

The following resolution was passed at the Meeting of Creditors on 9 March 2011 -

"That the joint liquidators be authorised to draw disbursements, including disbursements for services provided by their firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9), in accordance with their firm's policy, details of which accompanied the information presented to the creditors meeting "

1 12 Category 2 Disbursements

No Category 2 disbursements have been drawn

1 13 Other professionals employed & their costs

On this assignment we have used the professional advisor listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis

| Name of Professional Advisor | Basis of Fee Arrangement |
|-------------------------------------|--|
| Beever and Struthers (Accountants) | Time costs |
| Robson Kay & Co Limited (Agents) | 10% of realisations plus disbursements |

Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them

2 EXPLANATION OF OFFICE HOLDERS' CHARGING AND DISBURSEMENT RECOVERY POLICIES

2 1 Begbies Traynor (Central) LLP's policy for charging fees and expenses incurred by office holders is attached at Appendix 2

2 2 The rates charged by the various grades of staff who may work on a case are attached at Appendix 2

3 SUMMARY OF WORK CARRIED OUT SINCE OUR LAST REPORT

3 1 Please see the report

[illegible]

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STATEMENT OF EXPENSES

| Type of expense | Name of party with whom expense incurred | Amount incurred £ | Amount discharged £ | Balance (to be discharged) £ |
|--|--|----------------------|------------------------|---------------------------------|
| Specific Bond | AUA Insolvency Risk Services Limited | 205 | 115 | 90 |
| Accountancy Assistance with the S of A | Beever and Struthers Accountants | 450 | 450 | 0 |
| Agents / Valuers Fees | Robson Kay & Co Limited | 1,500 | 1,500 | 0 |
| Corporation Tax | HM Revenue & Customs | 25 | 25 | 0 |
| Storage Costs | Archive Solutions | 29 | 17 | 12 |
| Redirection of Mail | Royal Mail | 43 | 43 | 0 |
| Statutory Advertising | TMP (UK) Ltd | 279 | 279 | 0 |
| | TOTAL | 2,531 | 2,429 | 102 |