

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 7 1 5 9 5 6 1

Company name in full Mosaic Hospitality Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Paul

Surname Stanley

### 3 Liquidator's address

Building name/number C/O Begbies Traynor

Street 340 Deansgate

Post town Manchester

County/Region

Postcode M 3 4 L Y

Country

### 4 Liquidator's name ❶

Full forename(s) Jason Dean

Surname Greenhalgh

#### ❶ Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ❷

Building name/number C/O Begbies Traynor

Street 340 Deansgate

Post town Manchester

County/Region

Postcode M 3 4 L Y

Country

#### ❷ Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

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## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>2

<sup>d</sup>9

<sup>m</sup>0

<sup>m</sup>9

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>0

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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 **Carl Dawson**

Company name **Begbies Traynor (Central) LLP**

Address **340 Deansgate**

**Manchester**

Post town **M3 4LY**

County/Region

Postcode

Country

DX

Telephone **0161 837 1700**



### 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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## **Mosaic Hospitality Ltd (In Creditors' Voluntary Liquidation)**

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Final report and account of the liquidation

Period: 1 August 2019 to 31 July 2020

### **Important Notice**

This report has been produced solely to comply with our statutory duty to report to creditors and members of the Company pursuant to Section 106 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 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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## **Contents**

- ❑ Interpretation
- ❑ Company information
- ❑ Details of appointment of liquidators
- ❑ Progress since our last report
- ❑ Outcome for creditors
- ❑ Remuneration and disbursements
- ❑ Liquidators' expenses
- ❑ Unrealisable assets
- ❑ Other relevant information
- ❑ Conclusion
- ❑ Appendices
  - 1. Liquidators' account of receipts and payments
  - 2. Liquidators' time costs and disbursements
  - 3. Statement of Liquidators' expenses

## 1. INTERPRETATION

<b><u>Expression</u></b>	<b><u>Meaning</u></b>
"the Company"	Mosaic Hospitality Ltd (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 1 August 2018.
"the liquidators", "we", "our" and "us"	Paul Stanley and Jason Dean Greenhalgh of Begbies Traynor, 340 Deansgate, Manchester, M3 4LY
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England & Wales) Rules 2016
"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):	Mosaic Hospitality Ltd
Company registered number:	07159561
Company registered office:	340 Deansgate, Manchester, M3 4LY
Former trading address:	Unit 2, Carriocca Business Park, Hellidon Close, Manchester, M12 4AH

## 3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	1 August 2018
Date of liquidators' appointment:	1 August 2018
Changes in liquidator (if any):	n/a

## 4. PROGRESS SINCE OUR LAST REPORT

This is our final report and account of the liquidation and should be read in conjunction with the progress report to creditors dated 26 September 2019.

### Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 1 August 2019 to 31 July 2020.

#### Receipts

##### Book Debts

During the period, book debts totalling £8,339.59 have been collected. Further details in relation to the debtor position may be found in Section 8 below.

##### Bank Interest

Interest amounting to £67.88 has been earned during this period.

#### Payments

##### Agent/Valuers Fees

An amount of £6,000 plus VAT has been paid to Eddisons (part of the Begbies Traynor Group) for their assistance provided to the Joint Liquidators in relation to the sale of the Company's assets.

##### Corporation Tax

A final Corporation Tax payment of £12.47 has been paid to HM Revenue and Customs ("HMRC") in relation to interest earned during this period. Corporation Tax of £11.59 relating to the previous period has also been paid to HM Revenue and Customs during this period

##### Storage Costs

A final storage cost of £18.44 has been paid to Restore, in relation to the storage of the Company's books and records and the liquidators case file.

##### Liquidators Expenses

The Joint Liquidators must have a bond in place covering the value of the Company's assets. £67.50 has been paid to AUA Insolvency Risk Services in relation to the bond.

##### Liquidators Fees

Further details in relation to the Joint Liquidators fees may be found in Section 6 below.

### **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 our firm's website - <http://www.begbies-traynorgroup.com/work-details>. 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. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken in the period of the report only. Our previous reports contain details of the work undertaken since our appointment.

#### General case administration and planning

Insolvency Practitioner are required to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. Case strategy and planning is necessary in order to ensure the orderly and efficient winding up of the Company's estate.

Time which has been charged to "General Case Administration and Planning" includes work of this nature together with periodic reviews of the case and the Liquidators internal diary system. We have also maintained the physical and electronic files relating to the case. In addition, there have been a number of emails between the staff handling the day to day administration of the case in relation to case progression and strategy.

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

Insolvency Practitioners are required to comply with the provisions of The Insolvency Act 1986 (as amended) and the Insolvency Rules 1986 (as amended), together with best practice guidelines laid down within the profession (for instance the Statements of Insolvency Practices set out by the R3 body which represents business recovery professionals). This includes the undertaking of periodic reviews of case progression, ensuring that a specific bond is in place at the correct value to insure the sums realised and the issuing of periodic reports on the progress of the insolvency to creditors.

Time charged to "Compliance with the Insolvency Act, Rules and Best Practice" has included the drafting, reviewing and circulation of the last progress report. Time has also been spent regularly reviewing the statutory bond to ensure that this is sufficient to safeguard creditors. Cashiering matters have included obtaining bank reconciliations and posting bank interest.

In addition, the time incurred in taking the relevant steps to bring the liquidation to a close has been charged to this area.

#### Realisation of assets

The primary duty of an Insolvency Practitioner is to identify and realise the value of an insolvency company's property for the benefit of creditors.

The Joint Liquidators have liaised with Mosaic Event Catering Limited ("MECL") in regards to the collection of the outstanding book debts and have chased any debtors that MECL were unable to collect resulting in some additional realisations. We have also continued to liaise with Eddisons and make payment to them following the sale of the Company's physical assets.

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

The Joint Liquidators and their staff have spent a small amount of time dealing with creditors claims. Time charged to this area includes correspondence with creditors, logging claims and reviewing any claims received.

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

The Joint Liquidators have submitted the relevant returns in respect of the Company's VAT and Corporation Tax during the period of this report.



## 5. OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in our progress report for the period 1 August 2018 to 31 July 2019.

On the basis of realisations, the outcome for each class of the Company's creditors is as follows:

### **Secured creditors**

Alfandari Private Equities Limited ("Alfandari") were owed £46,541 which is related to assets subject to a hire purchase agreement. Our agent advised that there was no equity in the assets, therefore they were abandoned by the joint liquidators. We have not yet received a claim from Alfandari for the shortfall.

### **Preferential creditors**

There are no known preferential claims.

### **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**

As we previously advised in our letter dated 31 July 2020, there are insufficient funds to enable a dividend to be paid as the balance of the funds have already been used or allocated for defraying the expenses of the Liquidation.

## 6. REMUNERATION & DISBURSEMENTS

### Remuneration

Our remuneration has been fixed by a decision of the creditors on 31 August 2018 obtained via a Decision Procedure by way of correspondence 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 winding up as set out in the fees estimate dated 3 August 2018 in the sum of £48,085 and we are authorised to draw disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, which is attached at Appendix 2 of this report.

Our time costs for the period from 1 August 2019 to 31 July 2020 amount to £14,558.00 which represents 68.9 hours at an average rate of £211.29 per hour.

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

- ☐ Time Costs Analysis for the period 1 August 2019 to 31 July 2020
- ☐ Begbies Traynor (Central) LLP's charging policy

In addition to the Time Costs Analysis for the period covered by this report, a cumulative Time Costs Analysis for the period from 1 August 2018 to 31 July 2020 is also attached at Appendix 2.

The costs that were incurred from the date of our appointment to 31 July 2019 amount to £22,803. Details of the costs incurred during the period of this report are stated above.

Our unbilled time costs have been written off as irrecoverable, however we reserve the right to draw any unbilled time costs up to the limit of our fees estimate should circumstances subsequently permit us to do so.

### Disbursements

As outlined above, £67.50 has been paid to AUA Insolvency Risk Services in relation to the Joint Liquidators' bond.

### Category 2 Disbursements

In accordance with the resolution obtained in relation to disbursements, the following Category 2 disbursements and disbursements which should be treated as Category 2 disbursements have been charged to the case: since the date of our appointment.

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Eddisons which is a member of the Begbies Traynor Group, has provided the services in undertaking inspection of the company's assets, providing general advice on strategy and the disposal of business assets, providing a valuation report and detailed inventory of the company's assets and assisting with negotiations of the sale of the assets.	£6,000
Total	£6,000

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2015 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 our office and we will arrange to send you a copy.

## 7. LIQUIDATORS' EXPENSES

A statement of the expenses incurred since our last progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

## 8. UNREALISABLE ASSETS

As stated in the directors sworn Statement of Affairs, books debts were valued at £65,000 with an estimated to realise value of £45,000. Some debts were collected by the Joint Liquidators and some were collected by MECL on behalf of the Joint Liquidators.

A total of £13,911.49 was collected throughout the liquidation, however following a number of further letters and a review of the position alongside the director of MECL, the decision was made for the remaining book debts to be written off as irrecoverable.

## 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, 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, Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

### **Connected party transactions**

We have not been made aware of any sales of the Company's assets to connected parties.

### **Use of personal information**

Please note that although it is our intention to conclude the liquidation, in the course of us continuing to discharge our statutory duties as liquidators, 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 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>. If you require a hard copy of the information, please do not hesitate to contact us.

## 10. CONCLUSION

This report and account of receipts and payments is our final account of the winding-up, showing how the liquidation has been conducted and details of how the Company's property has been disposed of.

Unless creditors object, by giving notice in writing within 8 weeks of the delivery of the notice of our final account, we will have our release from liability at the same time as vacating office. We will vacate office upon our delivering to the Registrar of Companies our final account.

Should you require further explanation of any matters contained within this report, you should contact our office and speak to the case administrator, Carl Dawson in the first instance, who will be pleased to assist.

A handwritten signature in black ink, appearing to read 'Paul Stanley', written over a faint rectangular box.

**Paul Stanley**  
Joint Liquidator

Dated: 31 July 2020

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 1 August 2019 to 31 July 2020

Statement of Affairs £		From 01/08/2019 To 31/07/2020 £	From 01/08/2018 To 31/07/2020 £
	HIRE PURCHASE		
(46,541.00)	Alfandari Private Equities Limited	NIL	NIL
6,000.00	Financed Assets	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	ASSET REALISATIONS		
	Bank Interest Gross	67.88	129.74
45,500.00	Book Debts	8,339.59	13,911.49
NIL	Bramall Lease	NIL	NIL
	Contribution to Costs	NIL	7,000.00
15,000.00	Goodwill	NIL	15,000.00
6,750.00	Kitchen Equipment	NIL	6,750.00
Uncertain	Kitchenware	NIL	NIL
1,500.00	Motor Vehicles	NIL	1,500.00
250.00	Office Furniture, Equipment & Fittings	NIL	250.00
NIL	Prepayments	NIL	NIL
1,500.00	Stock	NIL	1,500.00
		<u>8,407.47</u>	<u>46,041.23</u>
	COST OF REALISATIONS		
	Agents/Valuers Fees (1)	6,000.00	6,000.00
	Corporation Tax	24.06	24.06
	Storage Costs	18.44	18.44
	Liquidators' Expenses	67.50	67.50
	Liquidators' Fees	31,802.43	31,802.43
	Petitioners Costs	NIL	875.00
	Pre Appointment Fees	NIL	7,000.00
	Statutory Advertising	NIL	253.80
		<u>(37,912.43)</u>	<u>(46,041.23)</u>
	UNSECURED CREDITORS		
(35,000.00)	Banks/Institutions	NIL	NIL
(8,172.00)	Directors	NIL	NIL
(8,000.00)	Former Directors	NIL	NIL
(132,587.00)	HM Revenue & Customs (PAYE)	NIL	NIL
(48,327.00)	HM Revenue & Customs (VAT)	NIL	NIL
(105,833.00)	Loans	NIL	NIL
(118,255.17)	Trade Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<b>(426,315.17)</b>		<b><u>(29,504.96)</u></b>	<b><u>0.00</u></b>

## TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 1 August 2019 to 31 July 2020 and
- c. Cumulative Time Costs Analysis for the period from 1 August 2018 to 31 July 2020.

# 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 guidance<sup>1</sup> 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. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance<sup>2</sup> indicates 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 and 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 expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

(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 (London £150) 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;

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<sup>1</sup> Statement of Insolvency Practice 9 (SIP 9) - Remuneration of insolvency office holders in England & Wales

<sup>2</sup> Ibid 1

*Expenses which should be treated as Category 2 disbursements (approval required)* - in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

***Services provided by other entities within the Begbies Traynor group***

The following items of expenditure which relate to services provided by an entity within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

Instruction of Eddisons Commercial Limited to provide valuation advice in relation to the Company's assets. Their charges will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour)</b>
Director	£275
Associate	£180
Surveyor	£120
Graduate	£100
Administration	£80
Porters	£35

Eddisons Commercial estimate that their charges for providing the services will be between £4,000 and £8,000.

Eddisons Commercial will also charge commission of 10% of realisations for the disposal of the Company's assets, which we estimate to be £2,500.

- (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*:

- 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 office as at the date of this report are as follows:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour)</b>
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	60 - 110

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:

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.

## STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities <b>not</b> within the Begbies Traynor Group				
Corporation Tax	H M Revenue & Customs	12.47	24.06	Nil
Storage Costs	Restore Plc	18.44	18.44	Nil

## CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Corporation Tax	H M Revenue & Customs	24.06
Storage Costs	Restore Plc	18.44
Petitioners Costs	HM Revenue & Customs	875
Statutory Advertising	Courts Advertising Services	253.80
Bonding	Insolvency Risk Services	67.50
Agent Fees	Eddisons	6,000