

LIQ03

Notice of progress report in voluntary winding up



Companies House

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

1 Company details

Company number 0 7 2 3 5 8 6 1

Company name in full BSS LED [R&D] Limited

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

2 Liquidator's name

Full forename(s) Claire L

Surname Dwyer

3 Liquidator's address

Building name/number 4 The Stables

Street Wilmslow Road

Post town Didsbury

County/Region Manchester

Postcode M 2 0 5 P G

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

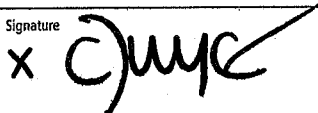
Postcode

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

6	Period of progress report															
From date	d	1	d	9	m	1	m	1	y	2	y	0	y	2	y	0
To date	d	1	d	8	m	1	m	1	y	2	y	0	y	2	y	1
7	Progress report															
<input checked="" type="checkbox"/> The progress report is attached																
8	Sign and date															
Liquidator's signature	Signature  X															
Signature date	d	2	d	4	m	1	m	1	y	2	y	0	y	2	y	1

LIQ03

Notice of progress report in voluntary winding up



Presenter information

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

Contact name **Claire L Dwyer**

Company name **Jones Lowndes Dwyer LLP**

Address
**4 The Stables
Wilmslow Road**

Post town **Didsbury**

County/Region **Manchester,**

Postcode **M 2 0 5 P G**

Country

DX

Telephone **0161 438 8555**



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 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

BSS LED [R&D] Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 19/11/2020 To 18/11/2021 £	From 19/11/2019 To 18/11/2021 £
	SECURED ASSETS		
NIL	Book Debts-Factored	NIL	NIL
		NIL	NIL
	SECURED CREDITORS		
(140,753.12)	Lloyds TSB Commercial Finance Limit	NIL	NIL
		NIL	NIL
	HIRE PURCHASE		
30,000.00	Coastone Pressbrake	NIL	NIL
(36,494.80)	Paragon Bank Finance	NIL	NIL
15,000.00	Amada Vipros 2510 King Turret Punch	NIL	NIL
(23,773.88)	Aldermore Asset Finance	NIL	NIL
5,000.00	LKI Kaldman Auto Sheet Loader	NIL	NIL
(25,840.69)	Shawbrook Finance	NIL	NIL
6,000.00	VW Caddy-Reg ML16 HRZ	NIL	NIL
(4,891.08)	Lloyds Bank Asset Finance	NIL	NIL
10,000.00	VW Amarok-Reg MW65 NVD	NIL	NIL
(4,408.20)	Lloyds Bank Asset Finance	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
	Bank Charge Refund (Lloyds)	NIL	13.28
	Cont'n to Court costs (S Bell)	NIL	305.00
	Cont'n to Legal costs (S Bell)	NIL	3,735.60
3,299.28	Director Contribution Towards Costs	NIL	NIL
	Equity in VW Amarock	NIL	8,301.08
	Equity in VW Caddy	NIL	1,181.17
	Interest (S Bell)	NIL	363.01
	Manolete - Xero	336.00	336.00
NIL	Research and Development Costs	NIL	NIL
	Sale of Potential Actions	10,000.00	10,000.00
		10,336.00	24,235.14
	COST OF REALISATIONS		
	Agent's Fees	1,000.00	1,000.00
	Bordereau Insurance	40.00	100.00
	Copying	243.20	243.20
	JLD PreAppt Fees	NIL	8,000.00
	Legal Disbursements	NIL	305.00
	Legal Fees	NIL	3,113.00
	Mileage	8.00	8.00
	Postage	107.44	107.44
	Statutory Advertising	NIL	140.00
	Xero - BSS	119.45	119.45
	Xero - Manolete	336.00	336.00
		(1,854.09)	(13,472.09)
	UNSECURED CREDITORS		
(159,973.70)	BSS LED Manufacturing Limited-Loan	NIL	NIL
(10,502.43)	Directors Loan-Mr S Bell	NIL	NIL
NIL	HMRC - CT	NIL	NIL
(59,540.00)	HMRC - PAYE, NICs-Estimated	NIL	NIL
(59,540.00)	HMRC - VAT-Estimated	NIL	NIL
(20,329.00)	Lloyds Bank-Overdraft	NIL	NIL
(71,497.00)	Loan-Mr A Van De Meerendonk	NIL	NIL
(100,000.00)	Loan-Solon Security/Mr John Fernell	NIL	NIL

BSS LED [R&D] Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 19/11/2020 To 18/11/2021 £	From 19/11/2019 To 18/11/2021 £
(92,597.00)	Northumberland Council-Grants	NIL	NIL
(1,901.36)	Pension Contributions	NIL	NIL
(218,789.31)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(961,632.29)		8,481.91	10,763.05
	REPRESENTED BY		
	Bank Current A/c RBS		10,763.05
			10,763.05


 Claire L Dwyer
 Liquidator

ANNUAL PROGRESS REPORT

BSS LED [R&D] LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

FOR THE PERIOD 19 NOVEMBER 2020 TO 18 NOVEMBER 2021

Content

- Executive Summary
- Administration and Planning
- Enquires and Investigations
- Realisation of Assets
- Trading
- Creditors
- Ethics
- Fees and Expenses
- Creditors' Rights
- Conclusion

Appendices

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period 19 November 2019 to 18 November 2021
- Appendix III – Estimated Outcome statement
- Appendix IV - Detailed list of work undertaken in the period
- Appendix V - Expenses summary for period, cumulative & comparison with estimate

A privacy notice as required by data protection legislation is available at
www.jldllp.co.uk/privacy.

EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

Asset	Estimated to realise per Statement of Affairs £	Realisations to date £	Anticipated future realisations £	Total anticipated realisations £
Equity VW Caddy	1,109	1,181	0	1,181
Equity VW Amarok	5,592	8,301	0	8,301
Contribution from Director re Liquidation costs	3,299	0	0	0
Bank charge refund	0	13	0	13
S Bell – Legal costs	0	3,736	0	3,736
S Bell – Court costs	0	305	0	305
S Bell – Interest	0	363	0	363
Sale of Potential Action	N/A	10,000	0	10,000
Xero – Manolete contribution	N/A	336	Uncertain	336
Total	10,000	24,235	0	24,235

Expenses

Expense	Amount per fees and expenses estimates £	Expense incurred to date £	Anticipated further expense to closure £	Total anticipated expense £
Pre-appointment fees	8,000	8,000	0	8,000
Liquidator's fees	21,500	0	10,763	10,763
Agent's fees	1,000	1,000	0	1,000
Advertising	140	140	0	140
Bordereau	100	100	0	100
Postage	70	107	0	107
Photocopying	120	243	0	243
Legal fees	0	3,113	0	3,113
Legal disbursements	0	305	0	305
AML search	0	0	0	0
Xero (Accounting software) [Manolete]	0	336	Uncertain	336
Xero (Accounting software)	0	120	0	120
Mileage	0	8	0	8
Total	30,930	13,472	13,472	24,235

Dividend prospects

	Distribution / dividend paid to date £	Anticipated distribution / dividend, based upon the above £
Creditor class		
Secured creditor	N/A	N/A
Preferential creditors	N/A	N/A
Unsecured creditors	Nil	Nil

Summary of key issue outstanding

Antecedent transactions recovery. It is anticipated that this will result in a distribution to unsecured creditors however, due to the circumstances, the quantum and timing of any such distribution is unknown.

Closure

Due to the issues outstanding, it is difficult to estimate the timing of the closure of the liquidation.

ADMINISTRATION AND PLANNING**Statutory information**

Statutory information may be found at Appendix I.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix IV.

Other administration tasks

During the Review Period, the following material tasks in this category were carried out:

- Case reviews
- Completion and filing of statutory forms
- VAT and Corporation tax returns
- Case banking

ENQUIRES AND INVESTIGATIONS

As advised in my previous report the initial assessment revealed matters that the Liquidator considered merited further investigation, being pre-appointment transactions with the Director, BSS LED Manufacturing Limited (now in Liquidation), BSS Australia, MSV Properties Limited and members of the Director's family.

The letter before action referred to in my previous report did not result in an offer of settlement from the Director. Having reviewed the options available to pursue the claims for the benefit of creditors the Liquidator and her solicitors decided that the best course of action would be to arrange for a sale of the potential claims to a third party who specialise in progressing claims of this nature (Manolete) and have sufficient funding and the appetite to do so.

A sale of the Company's interest in the potential action was made in January 2021. The consideration for the sale was the sum of £10,000 payable upfront (which has been received) together with a percentage of future realisations net of costs.

As it was clear that the Director would be highly unlikely to make settlement proposals without the intervention of a third party it was believed this course of action would result in the best realisations for creditors. Recovery action by the purchaser is ongoing.

REALISATION OF ASSETS

Sale of Potential Action

As advised above a sale of the potential actions was sold to Manolete in January 2021 for an upfront sum of £10,000 plus a percentage of net realisations. The initial consideration of £10,000 has been received.

Xero – Manolete

In order to assist the ongoing claim it was decided that access to the Company's accounting software be maintained and that Manolete would make payment for this going forward. To date the sum of £336 plus VAT has been incurred and recovered from Manolete.

Trading

The Liquidator has not traded the business.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in the list at Appendix IV. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Reporting

The Liquidator has met her statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the annual progress report has been issued.

Secured creditors

The Company has not granted any charges over its assets.

The company granted a fixed and floating charge to Lloyds TSB Commercial Finance Limited on 5 October 2012. The amount outstanding at the date of my appointment was £140,753.12.

Preferential creditors

The Company had no preferential creditors.

Unsecured creditors

HMRC was shown to be owed an estimated £119,080. A claim of £195,764.43 has been received in respect of its unsecured liability.

The trade and expense creditors as per the statement of affairs totalled £218,789.31 with total unsecured creditors of £794,669.80. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

A claim in excess of £100,000 has been received from a creditor who was not included in the statement of affairs. A claim has not yet been received from the landlord.

The Liquidator has not adjudicated on creditors claims.

Dividend prospects

Any distribution to floating charge or unsecured creditors will be dependent on the level of realisations from the potential antecedent transactions action.

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

Based on present information, Lloyds TSB Commercial Finance Limited will suffer a shortfall under their fixed charge, and there will (subject to realisations from the antecedent transactions) be insufficient floating charge assets to enable a distribution to the floating charge creditor, therefore the prescribed part provisions will not apply.

ETHICS

Please also be advised that the Liquidator is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

During the review period (in August 2021 and immediately following a letter before action sent by the solicitors acting for Manolete to Mr Bell) Mr Bell made further allegations of negligence (see last progress report for details of prior allegations). These were reported to the insurers of Jones Lowndes Dwyer LLP. The Liquidator has again sought details of the alleged claims from Mr Bell whilst also advising that the allegations 'will have no impact on the ability or the success of the proceedings Manolete may decide to bring against you in the absence of your repayment proposals'. No response was received.

Whilst this could be perceived as a potential Self interest threat, given the circumstances and the actions already taken the Liquidator does not believe that additional safeguards against the potential threat are necessary or merited.

No other threats to compliance with the Code of Ethics have arisen in the Review Period.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the Liquidator is obligated to ensure that such advice or work is

warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

Bermans solicitors were instructed to assist with the antecedent transactions. They have significant expertise in this area and offer high quality advice for a market rate. The Liquidator has achieved successful outcomes for creditors in the past utilising the services of Bermans LLP.

FEES AND EXPENSES

The Pre Appointment and Liquidators fees were proposed on a fixed fee basis. Given my experience in dealing with cases of this nature, were time costs to be applied it is likely that these would equal or exceed the fixed fee proposed. On this basis I believe the proposed fees to be a fair and reasonable reflection of the work expected to be carried out. In addition, a fixed fee basis provides certainty for creditors with regard to the cost of dealing with the matters outlined.

Pre-Appointment Costs

The creditors authorised the fee of £8,000 plus VAT for assisting the directors with placing the Company in Liquidation and with preparing the Statement of Affairs on 9 December 2019.

The fee was paid from first realisations on appointment and is shown in the enclosed receipts and payments account .

The Liquidator's fees

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience.

The basis of the Liquidator's fees was approved by creditors on 9 December 2019 in accordance with the following decision:

"That the Liquidators fees be fixed as follows:

Statutory Compliance and Administration	£4,000 plus VAT
Asset Realisations	£5,000 plus VAT
Creditors	£7,500 plus VAT
Investigations	£5,000 plus VAT
Distributions	£Nil

These fees to be paid as and when funds become available."

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the original fees estimate has already been and is likely to be significantly exceeded. This is a result of the additional work required in obtaining payment for Mr Bell for the motor vehicle and investigation and taking action in respect of the Antecedent Transactions.

As previously advised, a significant amount of work has been undertaken in excess of that anticipated in respect of asset realisations and investigations as detailed earlier in this report.

When calculating the fixed fee which was approved, the Liquidator was working on the assumption that no significant issues would arise and that the liquidation could be closed within one year. This has not proved to be the case.

The Liquidator therefore requested that creditors consider additional fee decisions, which were sent out at the time of my last progress report:

The following decision was approved by creditors "That the Liquidator be authorised to draw a further £10,000 plus VAT Liquidator's fees in respect of the additional work conducted in the review period 19 November 2019 to 18 November 2020. These fees to be paid as and when funds become available"

The following decision was rejected by creditors " That the Liquidator be authorised to draw a further £45,000 plus VAT Liquidator's fees for work to be conducted in the period 19 November 2020 to closure of the Liquidation. These fees to be paid as and when funds become available."

Dependant upon the outcome of the actions being pursued by Manolete the Liquidator will, in due course, seek further fee approval from creditors in due course. Should approval not be given by creditors for additional fees it is likely that the Liquidator will apply to Court for consideration of the same, however this would result in additional costs being incurred by the Liquidation estate which would ideally be avoided.

Disbursements

An amended Statement of Insolvency Practice (SIP), SIP 9, was issued on 1 April 2021. The amended SIP 9 has changed some of the terminology and introduced additional disclosure requirements. The information below may therefore not reflect the information previously provided.

The expenses, which include disbursements, that have been incurred and not yet paid during the period are detailed on Appendix V. Also included in Appendix V is a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses are likely to exceed that estimate.

The category 1 expenses paid for in the period 19 November 2020 to 18 November 2021 total £1,610.89 are detailed at Appendix II and represent payments to parties not associated with the firm, who have provided services or goods for the administration of the assignment.

The category 2 expenses paid for in the period 19 November 2020 to 18 November 2021 total £243.20. The basis of calculation of this category of expense was disclosed to creditors prior to their approval, which was given on 9 December 2019, and are also detailed at Appendix V.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and expenses policy may be found at www.jldllp.co.uk/fees-cvl-2021. A hard copy of both the Creditors' Guide and the firm's disbursement policy may be obtained on request.

Other professional costs

Solicitors

Bermans were instructed as legal advisors in relation to the antecedent transactions. Their costs have been agreed on the basis of their standard hourly charge out rates, plus

disbursements and VAT. The solicitors' fees for the period 19 November 2020 to 18 November 2021 amount to £5,371. The solicitors' total unpaid time costs from the date of appointment amount to £11,708.

CREDITORS' RIGHTS

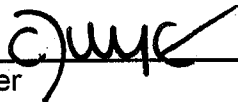
An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

CONCLUSION

The administration of the case will be continue whilst the antecedent transactions are pursued.

If you require any further information, please contact this office.

Signed 
C L Dwyer
Liquidator
24 November 2021

Appendix I**Statutory Information**

Company Name	BSS LED [R&D] Limited
Former Name	BSS LED Limited
Company Number	07235861
Registered Office	Jones Lowndes Dwyer LLP, 4 The Stables, Wilmslow Road, Didsbury, Manchester, M20 5PG
Former Registered Office	7 St. Petersgate, Stockport, Cheshire, SK1 1EB
Office holders	Claire L Dwyer
Office holders' address	Jones Lowndes Dwyer LLP, 4 The Stables, Wilmslow Road, Didsbury, Manchester, M20 5PG
Date of appointment	19 November 2019

Appendix II

Receipts and Payments account for the period 19 November 2019 to 18 November 2021

	Per Statement of Affairs £	Period 19/11/2020 to 18/11/2021 £	Total Receipts / Payments £
Receipts			
Equity VW Caddy	1,109	0	1,181
Equity VW Amarok	5,592	0	8,301
Contribution from Director re Liquidation costs	3,299	0	0
Bank charge refund	0	0	13
S Bell – Legal costs	0	0	3,736
S Bell – Court costs	0	0	305
S Bell – Interest	0	0	363
Sale of Potential Action	N/A	10,000	10,000
Manolete – Xero (Co's accounting software)	N/A	336	336
	10,000	10,336	24,235
Payments			
Pre-appointment fees	8,000	0	8,000
Liquidator's fees	21,500	0	0
Agent's fees	1,000	1,000	1,000
Advertising	140	0	140
Bordereau	100	40	100
Postage	70	107	107
Photocopying	120	243	243
Legal fees	0	0	3,113
Legal disbursements	0	0	305
AML search	0	0	0
Xero (Co's accounting software) [Manolete]	0	336	336
Xero (Co's accounting software)	0	120	120
Mileage	0	8	8
			13,472
Balance			10,763

Appendix III

Estimated Outcome Statement

	Receipts / Payments to date £	Further anticipated Receipts / Payments £	Total anticipated Receipts / Payments £
Receipts			
Equity VW Caddy	1,181	0	0
Equity VW Amarok	8,301	0	0
Contribution from Director re Liquidation costs	0	0	0
Bank charge refund	13	0	0
S Bell – Legal costs	3,736	0	0
S Bell – Court costs	305	0	0
S Bell – Interest	363	0	0
Sale of Potential Action	10,000	0	0
Manolete – Xero (Co's accounting software)	336	Uncertain	Uncertain
	24,235	0	24,235
Payments			
Pre-appointment fees	8,000	0	8,000
Liquidator's fees	0	10,763	10,763
Agent's fees	1,000	0	1,000
Advertising	140	0	140
Bordereau	100	0	100
Postage	107	0	107
Photocopying	243	0	243
Legal fees	3,113	0	3,113
Legal disbursements	305	0	305
AML search	0	0	0
Xero (Co's accounting software) [Manolete]	336	Uncertain	336
Xero (Co's accounting software)	120	0	120
Mileage	8	0	8
	13,472	0	10,763
Balance			0

Appendix IV

Detailed list of work undertaken for the review period 19 November 2020 to 18 November 2021

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Periodic VAT returns Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Bank account reconciliations Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Pension scheme	N/A
Reports	Preparing annual progress report
Creditors' decisions	Preparation of decision procedure notices, proxies/voting forms Notice of decision procedure to all known creditors Collate and examine proofs and proxies/votes to conclude decisions Responding to queries and questions following decisions
Investigations	
Litigation / Recoveries	Strategy meeting regarding litigation Discussions and correspondence with solicitors Reviewing letters before action Seeking funding from third parties Assisting purchaser to pursue claims Dealing with allegations made by Director in retaliation to claims
Realisation of Assets	Reviewing sale agreement
Trading	N/A
Creditors and Distributions	

General Description	Includes
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend

Appendix V**Expenses summary for period, cumulative & comparison with estimate**

Below are details of the Liquidator's expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate) / Comments
Category 1 Expenses				
Legal costs	0	5,371	11,708	Due to antecedent transactions. Not anticipated prior
Agents' and valuers' costs	1,000	0	1,000	N/A
Advertising	140	0	140	N/A
Bonding	100	0	100	N/A
Postage	70	65	107	Additional correspondence required
AML Search	0	0	4	Not recoverable due to SIP 9 change
Xero subscription	0	60	119	
Xero subscription	0	336	336	Cost met by Manolete
Category 2 Expenses				
Photocopying	120	65	243	Additional correspondence required
Mileage (own car usage)	0	0	8	Journey to Liquidator of BSS Manufacturing Limited