

LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



A07 *A8DBXLY2* 05/09/2019 #28
COMPANIES HOUSE

1	Company details	
Company number	0 8 0 7 3 9 6 8	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	AHS NW Limited	
2	Liquidator's name	
Full forename(s)	Julie	
Surname	Palmer	
3	Liquidator's address	
Building name/number	Units 1-3 Hilltop Business Park	
Street		
Post town	Devizes Road	
County/Region	Salisbury	
Postcode	S P 3 4 U F	
Country		
4	Liquidator's name •	
Full forename(s)	Stephen	❶ Other liquidator Use this section to tell us about another liquidator.
Surname	Powell	
5	Liquidator's address •	
Building name/number	Units 1-3 Hilltop Business Park	❷ Other liquidator Use this section to tell us about another liquidator.
Street		
Post town	Devizes Road	
County/Region	Salisbury	
Postcode	S P 3 4 U F	
Country		

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 0	^d 4	^m 0	^m 7	^y 2	^y 0	^y 1	^y 8
To date	^d 0	^d 3	^m 0	^m 7	^y 2	^y 0	^y 1	^y 9

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature		X
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Signature date	^d 3	^d 0	^m 0	^m 8	^y 2	^y 0	^y 1	^y 9
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AHS NW Limited (In Creditors' Voluntary Liquidation)

Progress report

Period: 4 July 2018 to 3 July 2019

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"	AHS NW Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 4 July 2017.
"the liquidators", "we", "our" and "us"	Julie Anne Palmer of Begbies Traynor (Central) LLP, Units 1-3 Hilltop Business Park, Devizes Road, Salisbury, Wiltshire, SP3 4UF and Stephen Mark Powell of Begbies Traynor, Units 1-3 Hilltop Business Park, Devizes Road, Salisbury, SP3 4UF
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and 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:	AHS
Company registered number:	08073968
Company registered office:	Units 1-3 Hilltop Business Park, Devizes Road, Salisbury, SP3 4UF
Former trading address:	Thursby House, 1 Thursby Road, Croft Business Park, CH62 3PW

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	04 July 2017
Date of liquidators' appointment:	4 July 2017
Changes in liquidator:	On 26 November 2018 Sally Richards was replaced by Stephen Powell as joint liquidator following Sally Richards' retirement from Begbies Traynor (Central) LLP. The replacement was effected by

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 4 July 2018 to 3 July 2019.

Receipts

i. Bank Interest Gross

We have received the sum of £2.36 which represents gross interest that has accrued on the funds being held in the liquidation estate account.

Payments

i. Carriage

The sum of £295.00 has been paid to our agents in settlement of their fees in incurred collecting the Company's books and records.

ii. Legal Fees

The sum of £858.00 has been paid to our solicitors in part settlement of their fees incurred in providing advice and assistance with regards to our investigations. Further information is included in section eight.

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 report contains details of the work undertaken since our appointment.

General case administration and planning

Time recorded under this category included:

- Filing.
- Dealing with general calls
- Dealing with routine correspondence and emails
- Undertaking periodic case reviews to ensure statutory compliance.

The majority of the above work derived no financial benefit for creditors. However, the Insolvency Profession is a highly regulated industry and we 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.

Compliance with the Insolvency Act, Rules and best practice

Time recorded under this category included:

- Undertaking bond reviews.
- Preparing statutory reports and returns.

The majority of the above work derived no financial benefit for creditors. However, the Insolvency Profession is a highly regulated industry and we 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. All of the work in the category is required under the Insolvency Act and Rules.

Investigations

Time recorded under this category included:

- Instruction solicitors to assist with our investigations into the Company's affairs.
- Obtaining and reviewing books and records of the Company.
- Providing further update to the Insolvency Service with regards to ongoing investigations.

We have a duty to investigate the Company's affairs to determine its assets and liabilities and submit a confidential report to the Insolvency Service. This work is unlikely to derive a financial benefit to creditors as we do not expect to distribute any funds to unsecured creditors.

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

Time recorded under this category included:

- Dealing with creditor correspondence, emails and telephone conversations.
- Maintaining up to date creditor records and amending claims.

Best practice means that we should respond to creditors in a timely manner. It is uncertain whether this work will derive any financial benefit to creditors as it will depend on the outcome of our investigations into the Company's affairs.

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

Time recorded under this category included:

- Completing and submitting relevant VAT and tax returns to HM Revenue & Customs.
- Attending to ad hoc matters relating to the administration of the estate in order to progress the above matters to a conclusion.

This work is required in order to close the case in due course.

5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the director's statement of affairs. On the basis of realisations to date and estimated future realisations we estimate an outcome for each class of the Company's creditors as follows:

Secured creditors

We understand that there are no secured creditors.

Preferential creditors

There are no known preferential creditors.

Unsecured creditors

Based upon realisations to date and estimated future realisations it is anticipated that there will be insufficient funds available to enable a dividend to be paid to unsecured creditors.

6. REMUNERATION & DISBURSEMENTS

Remuneration

The following resolutions were put forward to creditors on 27 July 2017 and 22 August 2018:

1. 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 in attending to matters arising in the winding up as set out in the fees estimate.
2. THAT the joint liquidators be authorised to draw disbursements for services provided by their firm and/or entities within the Begbies Traynor group, in accordance with their firm's policy, details of which are contained in the creditor information pack.

On both occasions no creditor returned a completed voting form prior to the deadline. Therefore, the resolutions were not passed. The joint liquidators have not taken any additional steps to agree their remuneration.

Our time costs for the period from 4 July 2018 to 3 July 2019 amount to £4,937.50 which represents 23.5 hours at an average rate of £210.11 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 4 July 2018 to 3 July 2019
- ☐ Begbies Traynor (Central) LLP's charging policy

To 3 July 2019, we have not drawn any sums on account of our remuneration, against total time costs of £12,724.50 incurred since the date of our appointment.

Time Costs Analysis

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation.

Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

Disbursements

To 3 July 2019, we have drawn no disbursements.

Why have subcontractors been used?

No subcontractors have been used throughout this period.

Category 2 Disbursements

No category two disbursements have been incurred throughout this period.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2017' 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 AND WORK THAT REMAINS TO BE DONE

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to creditors?

General case administration and planning

The work that remains to be completed under this heading includes:

- Filing
- Dealing with general calls.
- Dealing with routine correspondence and emails.
- Maintaining the liquidators' bank account.
- Undertaking periodic case reviews and ensuring statutory compliance.
- Maintaining physical and electronic case files.

The majority of the above work will derive no financial benefit for creditors. However, the Insolvency Profession is a highly regulated industry and we 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.

Compliance with the Insolvency Act, Rules and best practice

The work that remains to be completed under this heading includes:

- Providing statutory notifications to Companies House and creditors.
- Completing bond reviews.

The majority of the above work will derive no financial benefit for creditors. However, the Insolvency Profession is a highly regulated industry and we 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. All of the work in the category is required under the Insolvency Act and Rules.

Investigations

The work that remains to be completed under this heading includes:

- Liaising with our solicitors to establishing the viability and commerciality of pursuing our investigations.

This work will only derive a financial benefit to creditors if we are able to realise additional asset realisations

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

The work that remains to be completed under this heading includes:

- Dealing with creditor correspondence, emails and telephone conversations.
- Maintaining up to date creditor records and amending claims.

Best practice means that we should respond to creditors in a timely manner.

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

The work that remains to be completed under this heading includes:

- Liaising with HMRC and submitting VAT and Corporation Tax returns
- Attending to ad hoc matters relating to the administration of the estate to progress matters to a conclusion.

This work is required to finalise the liquidation.

How much will this further work cost?

We envisage that the remaining work in this matter will cost an estimated £10,000. However, the basis of our remuneration have not been approved so our time costs for acting as joint liquidators will be written off as irrecoverable.

Expenses

We expect to incur the following expenses:

- Record storage costs of £25.
- Legal costs for ongoing assistance with our investigations into the Company's affairs totalling c.£5k. Note that further legal costs may be required if there is a viable claim to pursue.

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

Please see our previous reports for details on connected party transactions.

Use of personal information

Please note that in the course of discharging 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. CREDITORS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 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 incurred during the period of this progress report.

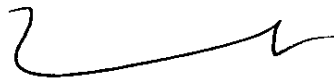
Right to make an application to court

Pursuant to Rule 18.34 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 during the period of 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.

Julie Palmer
Joint Liquidator



Dated: 30 August 2019

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 4 July 2018 to 3 July 2019

Statement of Affairs £	From 04/07/2018 To 03/07/2019 £	From 04/07/2017 To 03/07/2019 £
	ASSET REALISATIONS	
	Bank Interest Gross	2.36
3,812.70	Cash at Bank	3,781.45
Uncertain	Debtors	NIL
100.00	Equipment	100.00
500.00	Goodwill/Intellectual Property	500.00
NIL	Motor Vehicles	NIL
NIL	Stock	NIL
7,000.00	Work In Progress	6,900.00
		11,285.34
	COST OF REALISATIONS	
	Agents Fees	1,500.00
	Carriage	295.00
	Legal Fees (1)	858.00
	Statement of Affairs Fee	5,000.00
		(7,653.00)
	UNSECURED CREDITORS	
(20,000.00)	Directors	NIL
(2,995.49)	HMRC (PAYE)	NIL
(56,000.00)	HMRC (VAT)	NIL
(22,712.82)	Trade Creditors	NIL
		NIL
	DISTRIBUTIONS	
(3.00)	Ordinary Shareholders	NIL
		NIL
(90,298.61)		3,632.34
	REPRESENTED BY	
	Bank 1 Current	3,401.74
	Vat Receivable	230.60
		3,632.34

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy.
- b. Time Costs Analysis for the period from 4 July 2018 to 3 July 2019.
- c. Cumulative Time Costs Analysis for the period from 4 July 2017 to 3 July 2019.

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. 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 guidance² 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):

- 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.

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.

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

² Ibid 1

(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

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):

Eddisons Commercial Ltd may be instructed to provide valuation services and to dispose of the Company's assets. They charge £750 plus disbursements plus VAT for completing the valuation report. They also charge 10% of realisations plus disbursements plus VAT for disposing the Company's assets.

It may also become necessary to instruct Eddisons Commercial Limited to provide additional services, not currently anticipated, during the course of the case. In such circumstances and to avoid the costs associated with seeking further approval, the charges for such services will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

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

Instruction of Eddisons Insurance Services Limited to provide insurance broking services and specifically open cover insurance for the insurable risks relating to the case. The cost of open cover insurance will vary during the course of the case depending upon the value of the assets and liability risks. The costs of insurance cover for quarter periods will be dependent upon prevailing insurance market conditions and the ongoing insurable risks on the case. Eddisons Insurance Services Limited is not paid from the assets of the estate for the services it provides. In accordance with standard insurance industry practice, Eddisons Insurance Services Limited will receive payment of commission for the services it provides directly from the open cover insurer. The commission is calculated as a percentage of the insurance premiums payable and such percentage will depend upon the class or classes of assets being insured.

Instruction of BTG Asset Investigations to provide wealth reports if further information is required following our investigations into the Company's affairs. Their charges will be £750 per wealth report. Please note that we do not intend to instruct this party as we are not aware of any wrongdoing by the director.

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 Salisbury 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.

[illegible]

SIP9 AHS NW Limited - Creditors Voluntary Liquidation - 25AH020.CVL : Time Costs Analysis From 04/07/2017 To 03/07/2019

Staff Grade	Consultant/Partner	Director	Sm 2Days	Yng	Asst/Yng	Sm Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	0.4	0.5				2.5	10.9	9.9	1.5	3.4	818.00	240.59
Administration		1.8	1.0			3.8	10.9	9.9	1.5	28.9	4,520.50	156.42
Total for General Case Administration and Planning:	0.4	2.3	1.0			6.3	10.9	9.9	1.6	32.3	6,338.00	195.28
Compliance with the Insolvency Act, Rules and best practice			2.0							2.0	620.00	310.00
Appointment												
Banking and Bonding									6.5	6.5	757.00	116.46
Case Closure												0.00
Statutory reporting and statement of affairs		0.8	3.0			3.4				7.2	1,807.00	250.14
Total for Compliance with the Insolvency Act, Rules and best practice:		0.8	3.0			3.4			6.6	16.7	3,176.00	302.42
Investigations		0.4	5.0			2.1			10.2	17.7	3,177.50	179.52
GDCA and investigations												
Total for Investigations:		0.4	5.0			2.1			10.2	17.7	3,177.50	179.52
Realisation of assets												0.00
Debt collection												0.00
Property, business and asset sales												0.00
Retention of Title/Third party assets												0.00
Total for Realisation of assets:												0.00
Trading												0.00
Trading												0.00
Total for Trading:												0.00
Dealing with all creditors (including employees), correspondence and distributions		0.4				0.3		1.0		1.7	300.50	176.76
Secured												0.00
Others												0.00
Creditors committee												0.00
Total for Dealing with all creditors claims (including employees), correspondence and distributions:		0.4				0.3		1.0		1.7	300.50	176.76
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel												0.00
Seeking decisions of creditors												0.00
Meetings												0.00
Other						0.3		2.0		2.3	272.50	118.48
Tax		0.2				2.1		0.1		2.4	467.50	190.63
Litigation												0.00
Total for Other matters:		0.2				2.4		2.1		4.7	740.00	155.32
Total hours by staff grade	0.4	4.1	11.0			14.5	10.9	13.0	19.2	72.1		
Total time cost by staff grade	158.00	1,414.50	3,410.00			2,867.50	1,475.50	1,526.00	2,053.00		12,724.50	
Average hourly rate £	395.00	345.00	310.00	0.00	0.00	195.34	135.37	117.38	112.80			176.48
Total fees drawn to date £											0.00	

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 not within the Begbies Traynor Group				
Bonding	Marsh Limited	10.00	0.00	10.00
Property Search	The Land Registry	3.00	0.00	3.00
Storage	Archive Solutions	2.16	0.00	2.16
Legal Fees	Boyes Turners Solicitors	858.00	858.00	0.00

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Agent fees	Breal	1,500.00
Bonding	Marsh Limited	40.00
Statutory Advertising	Courts Advertising Limited	150 00
Legal Fees	Boyes Turner Solicitors	858.00
Storage	Archive Solutions	216.00
Property Search	The Land Registry	3.00