

LIQ03

Notice of progress report in voluntary winding up



Companies House

TUESDAY



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02/02/2021

#107

COMPANIES HOUSE

1 Company details

Company number 0 8 1 4 1 6 3 2

Company name in full ISS (LONDON) LTD

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

2 Liquidator's name

Full forename(s) MANSOOR

Surname MUBARIK

3 Liquidator's address

Building name/number 66

Street Earl Street

Post town Maidstone

County/Region Kent

Postcode M E 1 4 1 P S

Country United Kingdom

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 | 0 | d | 6 | m | 1 | m | 1 | y | 2 | y | 0 | y | 1 | y | 8 |
| To date | d | 0 | d | 5 | m | 1 | m | 1 | 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 

X

| | | | | | | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Signature date | d | 3 | d | 1 | m | 1 | m | 2 | y | 2 | y | 0 | y | 1 | y | 9 |
|----------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

LIQ03

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**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 **Mansoor Mubarik**

Company name **Capital Books (UK) Limited**

Address **66 Earl Street**

Post town **Maidstone**

County/Region **Kent**

Postcode **M E 1 4 1 P S**

Country **United Kingdom**

DX

Telephone **01622 754 927**

**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

Content

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- Administration and Planning
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- Realisation of Assets
- Creditors
- Ethics
- Fees and Expenses
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- EU Regulations
- Conclusion

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- Appendix II - Receipts and Payments account for the period 06 November 2019 to 05 November 2020
- Appendix III - Estimated Outcome Statement
- Appendix IV - Detailed list of work undertaken in the period
- Appendix V - Time cost information for period 06 November 2019 to 05 November 2020
- Appendix VI - Time costs summary for period, cumulative & comparison with estimate
- Appendix VII - Expenses summary for period, cumulative & comparison with estimate

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 |
|------------------------------|---|----------------------|---------------------------------|--------------------------------|
| Third Party Funds - Director | - | 2,750.00 | - | 2,750.00 |
| Sale of Proposed Claim | - | 7,043.00 | Uncertain | 7,043.00 |

Expenses

| Expense | Amount fees expenses estimates per and | Expense incurred to date | Anticipated further expense to closure | Total anticipated expense |
|---------------------|--|--------------------------|--|---------------------------|
| Liquidators' fees | 8,252.50 | 37,835.15 | 14,976.00 | 52,811.15 |
| Bonding | 90.00 | 126.00 | Uncertain | 126.00 |
| Advertisement | 168.66 | 112.44 | - | 112.44 |
| Legal Fees | - | 2,083.33 | Uncertain | 2,083.33 |
| Legal Disbursements | - | 1,702.50 | Uncertain | 1,702.50 |

Dividend prospects

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

Summary of key issues outstanding

- Possible realization against Sale of Proposed Claim
- Enquiry from HMRC regarding their claim
- VAT recoveries
- Closure formalities

Closure

Due to the issues outstanding as listed above, it is difficult to estimate the timing of 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.

The Liquidator has met his 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 following key document has been issued:

- This progress report;

Other administration tasks

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

- Six monthly reviews of the case
- Correspondence with the solicitors

ENQUIRIES AND INVESTIGATIONS

This is my fifth annual report of this liquidation. This report should be read in conjunction with previous reports and only covers movements in the year to 5 November 2020.

HMRC has refused to provide funds to bear the cost associated with the application in court.

Furthermore, as per Statement of Affairs, HMRC owed £221,258.60 while claim received amounts to £32,694.50. There is a considerable difference between claim stated in Statement of Affairs and Proof of Debt received from HMRC. Director has not provided any bifurcation and remain uncooperative; therefore, our Solicitors' CooperBurnett LLP has contacted HMRC to provide details of liabilities owed to ISS [LONDON] LTD. These matters are still ongoing and CooperBurnett LLP is assisting us in these matters.

Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

REALISATION OF ASSETS

Please also refer previous report for details.

Sale of Proposed Claim

Further to refusal of HMRC to finance the legal cost. Our, solicitors' CooperBurnett LLP have contacted with a specialist insolvency litigation financing company "Manolete Partners PLC" to bear the legal cost of both cases (City Build (London) Ltd and ISS [LONDON] LTD). They agreed to purchase possible claim and provide funds under the following terms:

- 1) The "Initial Consideration" shall be £5,000.
- 2) In addition, the Purchaser shall pay to the Proposed Claimants as follows 50% ("the Rate") of the net proceeds that the Purchaser realises from the Proposed Claim. Net Proceeds shall be the proceeds arising from the Proposed Claim less the Purchaser's own legal costs and related expenses (including where applicable adverse cost insurance and costs relating to any Security for Costs order) to the extent to which they are not refunded by the defendants and net also of the £5,000 Initial Consideration referred to above.

Furthermore, Purchaser (Manolete Partners Plc) controls the Proposed Claim and report to the liquidator not less than monthly intervals on the progress of Proposed claim and total sum of money received against Proposed Claim.

We have agreed with the purchased agreement and Manolete Partners Plc has transferred the total sum of £14,086.00 for both cases (City Build (London) Ltd and ISS [LONDON] LTD).

Therefore, in relation to ISS [LONDON] LTD, Manolete Partners Plc has paid a sum of £5,000.00 as initial consideration and £2,043.00 to pay counsel fee. Therefore, a total sum of £7,043.00 was received as shown in receipt and payment account.

CooperBurnett LLP (Solicitors') have submitted their witness statements in the court. The hearing was listed on 2 October 2020 at 12.30pm which was vacated and relisted for a final hearing on the first available date after 22 February 2021 with a time estimate of 3 days.

Therefore, the matter related to possible realisation against Sale of Proposed Claim, is in the court.

Please find attached Appendix 2 my receipts and payments account to 5 November 2020.

Transactions with connected parties

Since appointment, no sale to a connected party has occurred.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has/have 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.

Secured creditors

The Company has not granted any charges over its assets.

Preferential creditors

Employee claims

No employee was made redundant on 06 November 2015.

Unsecured creditors

HMRC was shown to be owed £221,258.60. A claim of £32,694.50 has been received in respect of its unsecured liability. As discussed above, this matter is under consideration.

The trade and expense creditors as per the statement of affairs totalled £11,058.00. I have received a claim from director amounting to £7,458.00. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

Dividend prospects

There are insufficient funds realised to enable me to pay dividend to any class of the creditors. The prospects of dividend will depend upon further asset realisation.

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.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

ETHICS

Please also be advised that Capital Books (UK) Limited is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

General ethical considerations

During the Review Period, no new threats to compliance with the Code of Ethics have been identified.

FEES AND EXPENSES

Pre-Appointment Costs

Fixed fee agreed with the Directors and ratified by creditors.

The creditors authorised the fee of £2,750.00 plus VAT including disbursements for assisting the directors with placing the Company in Liquidation and with preparing the Statement of Affairs on 06 November 2015.

The fee for the statement of affairs and meetings was paid by the director by way of third-party funds.

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. Junior members of staff deal with the day to day administration on cases and a manager and director then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a manager or director.

The basis of the Liquidator's fees was approved by creditors on 06 November 2015 in accordance with the following resolution:

That the Liquidator's remuneration is to be calculated by reference to the time properly given by him and his staff in attending to matters arising in the winding up, in accordance with SIP 9 rules.

The time costs for the period 06 November 2019 to 05 November 2020 total £7,523.85, representing 26.14 hours at an average hourly rate of £287.86. The sum of £1,865.89 has been drawn on account of time costs incurred. The time costs for the period are detailed at Appendix V.

The total time costs during the period of appointment amount to £37,835.15 representing 200.85 hours at an average hourly rate of £188.38 and a comparison between the original estimate and time costs to date is given at Appendix VI.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Liquidator consider that:

- the original fees estimate has been exceeded; and
- the original expenses estimate has been exceeded.

As previously advised, the additional detailed investigation of the books & records of the company have resulted in both the fees estimate and estimated expenses, being exceeded. Recoveries from the estate is currently uncertain and it is not my intention to seek any further approval until there are any prospects in this respect. The Liquidator will review the position as regards fees when the prospects of realising the assets become clearer.

Disbursements

The disbursements that have been incurred and paid during the period are detailed on Appendix VII. Also included in Appendix VII 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 disbursements paid for in the period 06 November 2019 to 05 November 2020 total £36.00 are detailed at Appendix II and represent the simple reimbursement of actual out of pocket payments made in relation to the assignment.

It is not the policy of Capital Books (UK) Limited to charge category 2 disbursements.

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 disbursement policy may be found at <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

Other professional costs

Solicitors

CooperBurnett LLP were instructed as legal advisors in assisting us to chase directors for recoveries. Their costs have been agreed on the basis of conditional fee arrangement (CFA Basis). We have paid £2,083.33 plus VAT and disbursements against legal fee and a sum of £1,702.50 plus VAT against counsel fee, as shown in Appendix II.

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.

EU REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

The Company's centre of main interest was in the UK as their registered and trading office address was Units A&B Station Yard, Coombe Road, Kingston upon Thames, Surrey, KT2 7AZ and therefore it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation.

CONCLUSION

The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- Possible realisation against Sale of Proposed Claim
- Enquiry from HMRC regarding their claim
- VAT recoveries
- Closure formalities

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

Signed

Mansoor Mubarak ACA FCCA FABRP
Liquidator of ISS [LONDON] LTD

ISS [London) Ltd - IN CREDITORS' VOLUNTARY LIQUIDATION

STATUTORY INFORMATION

| | |
|--------------------------|---|
| Company Name | ISS [London) Ltd |
| Former Trading Name | N/A |
| Company Number | 08141632 |
| Registered Office | 66 Earl Street, Maidstone, Kent, ME14 1PS |
| Former Registered Office | Units A&B Station Yard Coombe Road Kingston upon Thames Surrey KT2 7AZ |
| Office holders | Mansoor Mubarik |
| Office holders' address | 66 Earl Street, Maidstone, Kent, ME14 1PS |
| Date of appointment | 06 November 2015 |

ISS (LONDON) LTD - IN CREDITORS' VOLUNTARY LIQUIDATION
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 05 NOVEMBER 2020

| | SOA | 05.11.2016 | 05.11.2017 | 05.11.2018 | 05.11.2019 | 05.11.2020 | Total |
|--|------------|-----------------|------------|------------|------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Receipts | | | | | | | |
| Third party funds | | 2,750.00 | - | - | - | - | 2,750.00 |
| Sale of Proposed Claim | | - | - | - | - | 7,043.00 | 7,043.00 |
| Total Receipts | | 2,750.00 | - | - | - | 7,043.00 | 9,793.00 |
| Payments | | | | | | | |
| Statement of Affairs fee | | 2,750.00 | - | - | - | - | 2,750.00 |
| Bonding | | - | - | - | - | 126.00 | 126.00 |
| Advertisement | | - | - | - | - | 112.44 | 112.44 |
| Legal fee | | - | - | - | - | 2,083.33 | 2,083.33 |
| Counsel Fee | | - | - | - | - | 1,702.50 | 1,702.50 |
| Liquidator Remuneration | | - | - | - | - | 1,865.89 | 1,865.89 |
| VAT Recoverable | | - | - | - | - | 1,152.84 | 1,152.84 |
| Total Payments | | 2,750.00 | - | - | - | 7,043.00 | 9,793.00 |
| Net Balance | | - | - | - | - | - | - |
| Balance held in liquidation account | | - | - | - | - | - | - |
| Unsecured Creditors | 232,316.60 | 40,152.50 | 40,152.50 | 40,152.50 | 40,152.50 | 40,152.50 | |

Appendix III

ISS (LONDON) LTD - CVL
ESTIMATED OUTCOME STATEMENT
AS AT 05 NOVEMBER 2020

| | SOA £ | 5-Nov-20 £ |
|--|----------|---------------------|
| Assets | | |
| <i>Realised to Date</i> | | |
| Third-party funds | - | 2,750.00 |
| Sale of Proposed Claim | - | 7,043.00 |
| Total | | <u>9,793.00</u> |
| Anticipated Future realisation | | |
| Sale of Proposed Claim | | Uncertain |
| | | <u>9,793.00</u> |
| Costs and expenses | | |
| <i>Incurred to date</i> | | |
| Statement of Affairs Fee | | 3,300.00 |
| Bonding | | 126.00 |
| London Gazette Advertisement | | 134.93 |
| Legal Fee | | 2,500.00 |
| Legal Disbursements | | 2,043.00 |
| Liquidator's Remuneration | | 45,402.18 |
| | | <u>53,506.10</u> |
| <i>Estimated future cost</i> | | |
| Liquidator's Remuneration | | 17,971.20 |
| Legal Costs | | Uncertain |
| TOTAL COSTS | | <u>(71,477.30)</u> |
| AVAILABLE TO CREDITORS | | <u>(61,684.30)</u> |
| Unsecured Creditors | | <u>(43,752.50)</u> |
| ESTIMATED Deficiency | | <u>(105,436.80)</u> |
| ESTIMATED DIVIDEND - PENCE IN THE POUND | | <u>0.00</u> |

Note: All costs are inclusive of VAT

Appendix IV

Detailed list of work undertaken for ISS [London] Ltd in Creditors' Voluntary Liquidation for the review period 06 November 2019 to 05 November 2020

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 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 |
| 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 |
| Books and records / storage | Dealing with records in storage Sending job files to storage |
| Reports | Preparing annual progress report and investigation reports to creditors |
| Investigations | |
| SIP 2 Review | Follow up of Correspondence with Keltbray to request information on the company's dealings, making further enquiries Reconstruction of financial affairs of the company Reviewing company's books and records |
| Examinations | Liaising with solicitor regarding examinations Liaising with solicitor regarding outcome of examinations and further actions available |

| General Description | Includes |
|-----------------------------|---|
| Litigation / Recoveries | Seeking funding from Manolete Review Application to Counsel Liaising with solicitors regarding recovery actions |
| Realisation of Assets | |
| Sale of Proposed Claim | Correspondence with CooperBurnett to contact Manolete Partners Plc regarding Sale of Proposed Claim Maintenance of VT Cash Book Maintenance of account card |
| Creditors and Distributions | |
| Creditor Communication | Follow up of correspondence with HMRC regarding their claim |
| Processing proofs of debt | Request further information from HMRC regarding POD |
| Total | £7,523.85 plus VAT and disbursements |

Current Charge-out Rates for the firm

Time charging policy

Support staff do charge their time to each case.

Support staff include cashier, secretarial and administration support.

The minimum unit of time recorded is 3 minutes.

| Staff | Charge out rates From 1 January 2017 | Charge out rates Up to 31 December 2016 |
|---|---|--|
| | £ | £ |
| Directors | 300 | 240 |
| Manager | 250 | 200 |
| Senior Administrator | 188 | 150 |
| Administrator | 125 | 100 |
| Junior Administrator | 100 | 80 |
| Secretarial/ Administration support staff | 50 | 40 |

Appendix 5

ISS (London) Ltd - In Creditors' Voluntary Liquidation
Cumulative Summary of Time Cost

| Classification of work function | Director | Manager | Other Senior Professionals | Assistant & Support Staff | Total Hours | Time Costs | Average hourly Rate |
|---------------------------------|-------------|-------------|----------------------------|---------------------------|--------------|-----------------|---------------------|
| Hours | | | | | | £ | £ |
| Administration and Planning | 0.15 | 0.90 | 5.35 | - | 6.40 | 1,124.35 | 175.68 |
| Investigation | 4.11 | 3.78 | 3.95 | - | 11.84 | 4,382.05 | 370.18 |
| Realisation of Assets | 1.35 | 1.70 | 1.90 | - | 4.95 | 1,155.70 | 233.47 |
| Trading | - | - | - | - | - | - | - |
| Creditors | 0.45 | 0.80 | 1.70 | - | 2.95 | 861.75 | 292.12 |
| Case Specific | - | - | - | - | - | - | - |
| Total Hours | 6.06 | 7.18 | 12.90 | 2 | 26.14 | 7,523.85 | 287.86 |
| Unbilled time cost | | | | | | 5,657.96 | |
| Total Fees Claimed | | | | | | 1,865.89 | |

APPENDIX VI

POST APPOINTMENT REMUNERATION SUMMARY
ISS (LONDON) LTD - IN CREDITORS VOLUNTARY LIQUIDATION
SUMMARY OF THE TIME-COSTS TO 5 NOVEMBER 2020

| Work category | Original fees estimate | | | Actual time costs incurred during the Review Period | | | Total time costs incurred to date | | |
|--|------------------------|-----------------------------------|-----------------|---|-----------------------------------|-----------------------|-----------------------------------|-----------------------------------|-----------------------|
| | Number of hours | Blended hourly rate £ per hour | Total fees £ | Number of hours | Average hourly rate £ per hour | Total time costs £ | Number of hours | Average hourly rate £ per hour | Total time costs £ |
| Administration (including statutory reporting) | 16.80 | 165.12 | 2,774.00 | 6.40 | 175.68 | 1,124.35 | 86.25 | 171.35 | 14,778.85 |
| Investigations | 8.35 | 152.28 | 1,271.50 | 11.84 | 370.18 | 4,382.05 | 75.70 | 198.54 | 15,029.85 |
| Realisation of Assets | 9.95 | 156.93 | 1,561.50 | 4.95 | 233.47 | 1,155.70 | 12.20 | 251.14 | 3,063.90 |
| Creditors (claims and distribution) | 16.75 | 157.94 | 2,645.50 | 2.95 | 292.12 | 861.75 | 26.70 | 185.86 | 4,962.55 |
| Case Specific | - | - | - | - | - | - | - | - | - |
| TOTAL | 51.85 | 159.16 | 8,252.50 | 26.14 | 287.86 | 7,523.85 | 200.85 | 188.38 | 37,835.15 |

APPENDIX VII

Expenses summary for period, cumulative & comparison with estimate for ISS [London] Ltd in Creditors' Voluntary Liquidation

Below are details of the Liquidators' 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) |
|----------------------------|---------------------------------------|---|--|--|
| Category 1 Expenses | | | | |
| Advertisement | 168.66 | Nil | 112.44 | |
| Bonding | 90.00 | 36.00 | 126.00 | As a result of sale of Possible Claim |
| Legal Cost | - | 3,785.83 | 3,785.83 | CooperBurnett LLP - an independent Solicitor's to investigate into the matter of possible antecedent transactions and counsel fee. |
| TOTAL | 258.66 | 3,821.83 | 4,024.27 | |
| Category 2 Expenses | Not Applicable | | | |