

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



A08 *A6HILCBM* 21/10/2017 #229
COMPANIES HOUSE

1 Company details

Company number 00371044

Company name in full Sutton-in-Ashfield Supply Stores Limited
t/a SSS Camping

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

2 Liquidator's name

Full forename(s) Gareth David

Surname Rusling

3 Liquidator's address

Building name/number Kendal House

Street 41 Scotland Street

Post town Sheffield

County/Region

Postcode S37BS

Country

4 Liquidator's name

Full forename(s) Joanne Louise

Surname Hammond

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

5 Liquidator's address

Building name/number Kendal House

Street 41 Scotland Street

Post town Sheffield

County/Region

Postcode S37BS

Country

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

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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

^d2

^d0

^m1

^m0

^y2

^y0

^y1

^y7

LIQ14

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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	Kirsty Kineavy
Company name	Begbies Traynor (SY) LLP
Address	Kendal House 41 Scotland Street
Post town	Sheffield
County/Region	
Postcode	S 3 7 B S
Country	
DX	
Telephone	0114 2755033



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

**Sutton-in-Ashfield Supply Stores Limited t/a SSS Camping
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 15/12/2016 To 22/08/2017 £	From 15/12/2016 To 22/08/2017 £
	ASSET REALISATIONS		
NIL	Fixtures & Fittings	NIL	NIL
NIL	Computer Equipment	NIL	NIL
NIL	Stock	NIL	NIL
677.00	Cash at Bank	NIL	NIL
11,471.00	Loan (South Lincs Clothing)	11,471.32	11,471.32
		11,471.32	11,471.32
	COST OF REALISATIONS		
	Specific Bond	30.00	30.00
	Statement of Affairs Fee	6,250.00	6,250.00
	Liquidators' Fees	4,480.73	4,480.73
	Disbursements		
	Unassigned	82.09	82.09
	Postage	17.27	17.27
	Employee Advice	233.75	233.75
	Statutory Advertising		
	Advertising	357.48	357.48
	Bank Charges	20.00	20.00
		(11,471.32)	(11,471.32)
	PREFERENTIAL CREDITORS		
(5,812.00)	RPO re Arrears/Holiday Pay	NIL	NIL
(2,269.00)	Employees re Arrears/Hol Pay	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(37,493.00)	Trade Creditors	NIL	NIL
(51,705.00)	Employees	NIL	NIL
(7,996.00)	RPO	NIL	NIL
(237,648.00)	Directors' Loan Accounts	NIL	NIL
(3,068.00)	HM Revenue & Customs - VAT	NIL	NIL
(454.00)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(4,550.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(338,847.00)		0.00	0.00
	REPRESENTED BY		
			NIL


Gareth David Rusling
Joint Liquidator

**Sutton-in-Ashfield Supply Stores
Limited t/a SSS Camping (In Creditors'
Voluntary Liquidation)**

Final report and account of the liquidation

Period: 15 December 2016 to 22 August 2017

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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- ❑ Company information
- ❑ Details of appointment of liquidators
- ❑ Progress since appointment
- ❑ Outcome for creditors
- ❑ Remuneration and disbursements
- ❑ Unrealisable assets
- ❑ Other relevant information
- ❑ Conclusion
- ❑ Appendices
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 - 2. Liquidators' time costs and disbursements
 - 3. Statement of Liquidators' expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Sutton-in-Ashfield Supply Stores Limited/a SSS Camping (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 15 December 2016.
"the liquidators", "we", "our" and "us"	Gareth David Rusling of Begbies Traynor (SY) LLP, Kendal House, 41 Scotland Street, Sheffield, S3 7BS, Sheffield.North@Begbies-Traynor.com and Joanne Louise Hammond of Begbies Traynor (SY) LLP, Kendal House, 41 Scotland Street, Sheffield, S3 7BS
"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):	SSS Camping
Company registered number:	00371044
Company registered office:	Kendal House 41 Scotland Street Sheffield S3 7BS
Former trading address:	9 Market Street Huthwaite Sutton-in-Ashfield Nottinghamshire NG17 2LB

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	15 December 2016
Date of liquidators' appointment:	Gareth Rusling and Joanne Hammond – 15 December 2016
Changes in liquidator (if any):	None

4. PROGRESS SINCE APPOINTMENT

This is our final report and account of the liquidation for the period of 15 December 2016 to 25 October 2017.

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 15 December 2016 to 25 October 2017.

RECEIPTS

Loan (South Lincs Clothing)

During the period of this report, the sum of £11,471.32 (plus VAT) has been received in respect of an amount owing to the Company relating to a loan made to South Lincolnshire Clothing Limited.

PAYMENTS

Specific Bond

During the period of this report, the sum of £30 has been paid to Willis Limited in respect of the initial bond for the office holders.

Statement of Affairs Fee

During the period of this report, the sum of £5,000 (plus VAT) has been paid to Begbies Traynor (SY) LLP in respect of our pre-appointment fee for time costs incurred with assisting the directors with the preparation of the statement of affairs and writing to creditors. A further £1,250 (plus VAT) has been paid to Wright Shaw & Partners in respect of assistance with pre-appointment records.

Liquidators' Fees

During the period of this report, the sum of £4,480.73 (plus VAT) has been paid to Begbies Traynor (SY) LLP in respect of remuneration drawn on account of our post-appointment time costs as mentioned in Section 6.

Disbursements

During the period of this report, the sum of £99.36 (plus VAT, where applicable) has been paid to Begbies Traynor (SY) LLP in respect of disbursements incurred in dealing with matters relating to the Company.

Employee Advice

During the period of this report, the sum of £233.75 (plus VAT) has been paid to UK Employment Law Consultants in respect of assistance received in dealing with employee matters.

Statutory Advertising

During the period of this report, the sum of £357.48 (plus VAT) has been paid to TMP (UK) Limited in respect of the statutory advertisement of meetings and our appointment as liquidators in the London Gazette.

Bank Charges

Bank charges in the sum of £20 have been paid to Svenska Handelsbanken AB.

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. The details below relate to the work undertaken in the period of the report only.

General case administration and planning

General case administration and planning includes the following categories:-

- Case reviews and diary line completion;
- Working file and statutory file maintenance;
- General meeting to discuss case and key progression points.

General case administration includes different categories such as cashiering, general case administration (filing, creditor correspondence) and dealing with sundry issues as and when they arise.

The items listed above are not necessarily financially beneficial to any class of creditor, but are requirements of the insolvency legislation and are necessary to administer the case properly.

Compliance with the Insolvency Act, Rules and best practice

Compliance with the Insolvency Act, Rules and best practice includes the following categories:-

- Bond reviews;
- Banking (payments and reconciliations);
- Cashiers review and signing;
- Case closure preparation, including preparation of the final report.

The above are not necessarily financially beneficial to any class of creditor, but are requirements of the Statutory Regulations / The Insolvency Act and Rules.

Investigations

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 Trade and Industry. We can confirm that we have discharged our duties in these respects.

There has been no direct financial benefit to creditors from our investigations, however, the Liquidators have a statutory obligation to investigate the affairs of the Company and the conduct of the directors.

Realisation of assets

Time spent in this category relates to time costs incurred in liaising with the director in respect of a outstanding loan owing to the Company as at the date of appointment.

This will be of no financial benefit to creditors as money realised as a result of time spent will be used to defray the costs of the liquidation.

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

We have dealt with creditor queries as and when they arise.

The above are not necessarily financially beneficial to any class of creditor, but are requirements of the Statutory Regulations / The Insolvency Act and Rules.

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

A corporation tax return was completed during this period.

5. 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, the outcome for each class of the Company's creditors is as follows:

Secured creditor

There are no known secured creditors.

Preferential creditors

There are insufficient funds to pay a dividend as the balance of funds have already been distributed or used or allocated for defraying the expenses of the liquidation.

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.

6. REMUNERATION & DISBURSEMENTS

Remuneration

Our remuneration has been fixed by a resolution of creditors at a meeting held on 15 December 2016 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 (SY) LLP in attending to matters arising in the winding up. We are authorised to draw disbursements, including disbursements for services provided by our firm (defined as category 2 disbursements in Statement of Insolvency Practice 9).

Our time costs for the period from 15 December 2016 to 22 August 2017 amount to £8,592.50 which represents 53 hours at an average rate of £162.12 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 15 December 2016 to 25 October 2017
- ☐ Begbies Traynor (SY) LLP's charging policy

The costs that were incurred from the date of our appointment to 15 December 2016 amount to £8,592.50. Details of the costs incurred during the period of this report are stated above.

The information provided in section 4 above relates to the work undertaken during the period of this report. We have set out below details of the work undertaken prior to the period covered by this report so as to avoid any repetition:

To 22 August 2017, we have drawn the total sum of £4,480.73 on account of our remuneration, against total time costs of £4,480.73 incurred since the date of our appointment.

Disbursements

To 22 August 2017, we have also drawn disbursements in the sum of £99.36.

Why have subcontractors been used?

UK Employment Law Consultants ("UKELC") were hired to deal with the employee matters on the case. As mentioned above in Section 4, UKELC were paid 233.75 (plus VAT) in respect of their time costs incurred in dealing with matters involving the company's employees.

Category 2 Disbursements

In accordance with the resolution obtained in relation to disbursements, the following Category 2 disbursements have been charged to the case since the date of our appointment;

Type and purpose	Amount £
Postage	17.27
TOTAL	17.27

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. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

7. UNREALISABLE ASSETS

The following assets have proved to be unrealisable:

Cash at Bank – We previously wrote to the company's bank and requested the payment of the balance at bank. Upon receipt of the bank statements, it became apparent that direct debit payments had been made prior to our appointment, leaving the bank account in debit and no amount to realise.

8. 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

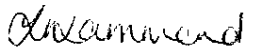
We have not been made aware of any sales of the Company's assets to connected parties.

9. 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 manager, Kirsty Kinneavy in the first instance, who will be pleased to assist.



J L Hammond
Joint Liquidator

Dated: 22 August 2017

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 15 December 2016 to 22 August 2017

**Sutton-in-Ashfield Supply Stores Limited t/a SSS Camping
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 22/08/2017**

S of A £		£	£
	ASSET REALISATIONS		
NIL	Fixtures & Fittings	NIL	
NIL	Computer Equipment	NIL	
NIL	Stock	NIL	
677.00	Cash at Bank	NIL	
11,471.00	Loan (South Lincs Clothing)	11,471.32	
			11,471.32
	COST OF REALISATIONS		
	Specific Bond	30.00	
	Statement of Affairs Fee	6,250.00	
	Liquidators' Fees	4,480.73	
	Disbursements		
	Unassigned	82.09	
	Postage	17.27	
	Employee Advice	233.75	
	Statutory Advertising		
	Advertising	357.48	
	Bank Charges	20.00	
			(11,471.32)
	PREFERENTIAL CREDITORS		
(5,812.00)	RPO re Arrears/Holiday Pay	NIL	
(2,269.00)	Employees re Arrears/Hol Pay	NIL	
			NIL
	UNSECURED CREDITORS		
(37,493.00)	Trade Creditors	NIL	
(51,705.00)	Employees	NIL	
(7,996.00)	RPO	NIL	
(237,648.00)	Directors' Loan Accounts	NIL	
(3,068.00)	HM Revenue & Customs - VAT	NIL	
(454.00)	HM Revenue & Customs - PAYE/NIC	NIL	
			NIL
	DISTRIBUTIONS		
(4,550.00)	Ordinary Shareholders	NIL	
			NIL
(338,847.00)			0.00
	REPRESENTED BY		
			NIL

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (SY) LLP's charging policy; and,
- b. Time Costs Analysis for the period from 15 December 2016 to 22 August 2017.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

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

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² 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

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

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:

Grade of staff	Charge-out rate (£ per hour) 1 May 2011 – until further notice
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Trainee Administrator	110
Support	60 – 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.

SIP9 Sutton-in-Ashfield Supply Stor - Creditors Voluntary Liquidation - 91SU170.CVL : Time Costs Analysis From 15/12/2016 To 22/08/2017

Staff Grade	Case Planning	Director	Sr Mgr	Mgr	Asst Mgr	Sr Admin	Admin	Jr Admin	Support	Total Hours	Time Cost £	Average Hourly Rate £
General Case Administration and Planning	Administration	0.1		2.3		3.0	1.6		1.8	8.8	1,568.00	178.16
	Total for General Case Administration and Planning:	0.1		2.3		3.2	1.8	2.6	1.8	11.7	1,888.00	162.02
Compliance with the Insolvency Act, Rules and best practice	Appointment								7.0	7.0	770.00	110.00
	Banking and Bonding	0.3		0.2		0.7	4.1		8.0	13.3	1,712.50	128.76
	Case Closure					1.8	4.7			6.5	833.50	146.23
	Statutory reporting and statement of affairs			1.9					0.3	2.2	521.50	237.05
	Total for Compliance with the Insolvency Act, Rules and best practice:	0.3		2.1		2.5	8.8		18.3	28.2	3,637.50	136.06
Investigations	CODA and investigations	1.5		0.3		2.1	0.3			4.2	1,040.00	257.14
	Total for investigations:	1.5		0.3		2.1	0.3			4.2	1,040.00	257.14
Realisation of assets	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	Trading											0.00
	Total for Trading:											0.00
Dealing with all creditors claims (including employees), correspondence and distributions	Secured											0.00
	Others			1.7				1.5	0.3	3.7	875.50	182.57
	Creditors committee											0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:			1.7				1.5	0.3	3.7	875.50	182.57
Other matters which includes insurance, litigation, partnerships and trust	Settling disputes of creditors including meetings	1.2		0.3		0.4				1.9	623.50	328.16
	Other											0.00
	Tax					1.2	1.2		0.9	3.3	471.00	142.73
	Litigation											0.00
	Total for Other matters:	1.2		0.3		1.8	1.2		0.9	5.2	1,094.50	210.48
	Total hours by staff grade:	0.4		6.7		9.2	11.7	4.0	18.3	53.0		
	Total time cost by staff grade:	138.00		1,775.50		1,810.00	1,579.50	440.00	1,943.00	6,992.50		
	Average hourly rate £:	345.00	0.00	265.00	0.00	175.00	135.00	110.00	108.36		4,980.73	163.12
	Total fees drawn to date £:											

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				
Postage	Royal Mail	17.27	17.27	0.00
Employee Advice	UK Employment Law Consultants	233.75	233.75	0.00
Statutory Advertising	TMP (UK) Limited	357.48	357.48	0.00
Disbursements	Begbies Traynor (SY) LLP	99.36	99.36	0.00