

**Return of Final Meeting in a
Creditors' Voluntary Winding Up****Pursuant to Section 106 of the
Insolvency Act 1986**

To the Registrar of Companies

S.106

Company Number

01631531

Name of Company

Ashgate Roofing Systems Limited

We Patrick B Ellward
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

Dilip K Dattani
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

Note: The copy account must be
authenticated by the written
signature(s) of the Liquidator(s)

1 give notice that a general meeting of the company was duly held on 16 July 2013 pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been disposed of
No quorum was present at the meeting,

2 give notice that a meeting of the creditors of the company was duly held on 16 July 2013 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up the company has been conducted and the property of the company has been disposed of No quorum was present at the meeting

The meeting was held at The Poynt, 45 Wollaton Street, Nottingham, NG1 5FW

The winding up covers the period from 1 September 2011 (opening of winding up) to the final meeting (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

No resolutions passed

Signed



Date 16 July 2013

RSM Tenon Restructuring
The Poynt
45 Wollaton Street
Nottingham
NG1 5FW

Ref 5517536/PBE/DKD/LC/NR

SATURDAY



A2D0FCG0

A32

20/07/2013

#193

COMPANIES HOUSE

Ashgate Roofing Systems Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 1 September 2011 To 16 July 2013

S of A £		£	£
250,000 00	HERITABLE PROPERTY Freehold Property	NIL	NIL
(405,201 47)	PROPERTY & LAND Chargeholder - NatWest Bank Plc	NIL	NIL
1,440 00	ASSET REALISATIONS Plant & Machinery	2,415 00	
740 00	Warehouse Equipment	1,706 00	
5,200 00	Office Furniture & Computers	973 00	
600 00	Motor Vehicles (Owned)	7,050 00	
15,000 00	Stock	781 00	
25,000 00	WIP	NIL	
NIL	Book Debts & Retentions	2,880 70	
	Prepayments	NIL	
	Bank Interest Gross	2 11	15,807 81
	COST OF REALISATIONS Agents/Valuers Fees	2,895 00	
	Agents Disbursements	1,338 00	
	Pension Agent Fee	352 83	
	Quantity Surveyor Fees	1,490 00	(6,075 83)
	COST OF ADMINISTRATION Preparation of S of A & Disbursement	7,619 06	
	Storage Costs	1,841 28	
	Statutory Advertising	229 50	
	Liquidators' Fees	42 14	(9,731 98)
(7,941 95)	PREFERENTIAL CREDITORS Employee Claims - Arrears/Holiday Pa	NIL	NIL
(333,739 91)	UNSECURED CREDITORS Trade & Expense Creditors	NIL	
(90,343 75)	Employees Claims - Notice/Redundan	NIL	
(28,000 00)	Directors Loan Account - A J Fell	NIL	
(135,720 18)	HM Revenue & Customs - PAYE/NIC/	NIL	
(3,231 19)	Accruals	NIL	
(24,465 90)	HM Revenue & Customs - VAT	NIL	
(3,382 27)	Pension Scheme	NIL	NIL
(628 00)	DISTRIBUTIONS Ordinary Shareholders	NIL	NIL
(734,674.62)			0 00

Ashgate Roofing Systems Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 1 September 2011 To 16 July 2013

S of A £	£	£
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REPRESENTED BY

NIL

**Ashgate Roofing Systems Limited (“the Company”)
– In Liquidation**

**Joint Liquidators’ Final Report
for the period from 1 September 2012 to 16 July 2013**

Issued on: 16 July 2013

Restructuring services are provided through RSM Tenon Limited and our Insolvency Practitioners are authorised to act in this capacity by their individual licensing bodies. Partners and staff acting as Administrative Receivers and Administrators act as agents of the company over which they are appointed and contract without personal liability.

RSM Tenon Limited is a subsidiary of RSM Tenon Group PLC. RSM Tenon Group PLC is a member of the RSM network. Each member of the RSM network is an independent accounting and advisory firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction. RSM Tenon Limited (No 4066924) is registered in England and Wales. Registered Office 56 Chiswell Street, London W1U 4GB, England.

Ashgate Roofing Systems Limited ("the Company") – In Liquidation

JOINT LIQUIDATORS' FINAL REPORT AS AT 16 JULY 2013

Patrick B Ellward and Dilip K Dattani are the Joint Liquidators of the Company and this is their final report to the creditors and members of the Company, showing how the liquidation has been conducted. The report covers in summary the whole period of the liquidation and in more detail from the last progress report 1 September 2012 to the date of the final meeting.

1. Statutory Information

Statutory information relating to the Company is attached at **Appendix I**

2. Joint Liquidators' Receipts and Payments Account

A summary of the Joint Liquidators' receipts and payments account relating to the Company for the relevant period from 1 September 2012 to 16 July 2013 (referred to as "the relevant period") and cumulatively from commencement of liquidation on 1 September 2011 to date is attached at **Appendix II**

I trust that the entries are self-explanatory but I can comment on the transactions in the relevant period as follows

Book Debts and Retentions

A further £1,578 95 was realised in respect of the above by my Quantity Surveyor Leslie Keates ("LK")

Bank Interest Gross

A total of 88 pence has been earned

Quantity Surveyor Fees

The sum of £1,490 00 was paid to LK for their assistance with the book debt collection

Storage Costs

I have paid £314 73 to C&V Data Management for storage of the Company's records

All assets have now been realised or written off

3. Action Taken by the Joint Liquidators

The Company was wound up on 1 September 2011 and Patrick B Ellward and Dilip K Dattani were appointed Joint Liquidators at meetings of members and creditors held on 1 September 2011

Actions from Commencement to the Start of this Period

Immediately following my appointment, I adopted a strategy to maximise asset realisations and to comply with all statutory requirements and reporting. I sought to

- > Realise the Company's assets,
- > Carry out investigations into the affairs of the Company and the conduct of its Directors,
- > Process the former employees' claims through the Insolvency Service,
- > Deal with any creditor claims,

- > Deal with any other matters arising in the liquidation

Freehold Property – Factory Unit, Chrysalis Way, Eastwood

As previously reported, the charge holder National Westminster Bank Plc ("NatWest") appointed Simon Hunt and Gregory Judd of GVA Grimley Limited as the LPA Receivers over the above property. The LPA receivers have now completed the sale of the property and realised a total sum of £180,000.00. This means that NatWest will not be paid in full.

Actions in this Final (Relevant) Period

The remaining assets to realise were the book debts which my agent was collecting on my behalf. A further £1,578.95 was realised in the relevant period.

It was originally envisaged by my agent Leslie Keats ("LK") that the likely realisations would be in the region of £25,000.00, a figure which was included in the Statement of Affairs ("SofA") against the book value of £300,628.00 in the Company's accounting records. However, as reported previously, the estimates were looking to be in the region of £9,000.00. From further conversations with my agent, it was apparent that the debts were all being disputed with many defects being brought to their attention. I was therefore advised that no further realisations would be made due to the level of valid issues with the debts.

Investigations

I have conducted my investigations into the affairs of the Company in line with statutory requirements. As part of my investigations I have reviewed the Company's books and records, bank statements, along with all Directors and creditors questionnaires received. My investigations have not indicated the need for further detailed investigations and have not resulted in any additional or increased realisations.

There are no outstanding lines of enquiry.

The Joint Liquidators have a duty to submit confidential reports to the Government's Disqualification Unit on the conduct of those persons who acted as Directors of the Company in the three year period before the liquidation. I can confirm that these have been completed.

4. Liabilities and Dividends

Secured Creditor

The secured creditor is NatWest. Due to insufficient realisations, no distributions have been made to them in the liquidation.

Preferential Creditors

The preferential creditors were estimated to be owed £7,941.95. This was for arrears of wages and holiday pay, subject to the caps imposed by the Redundancy Payments Office. Due to insufficient realisations, no distributions were made to the preferential creditors.

Prescribed Part

The Company granted a floating charge to NatWest on 17 December 1984. Since this charge was given before 15 September 2003, the prescribed part provisions do not apply.

Ordinary Unsecured Creditors

No dividend has been paid to unsecured creditors because there were insufficient realisations to meet the Joint Liquidators' fees and other administrative costs of the estate.

Notice of no dividend was sent to creditors on 25 September 2012

5. Joint Liquidators' Remuneration, Disbursements and Expenses

Basis of Remuneration and Disbursements

At the initial meeting of creditors held on 1 September 2011, it was resolved that the Joint Liquidators would be remunerated by reference to the time properly spent in dealing with matters in the liquidation and that their disbursements would be drawn in accordance with the tariff outlined at **Appendix III**

Remuneration Charged and Drawn

The Joint Liquidators' time costs were charged and drawn (exc VAT) as follows

	Incurred	Paid
For the relevant period 1 September 2012 to 16 July 2013	£7,200 50	£42 14
For the previous period 1 September 2011 to 31 August 2012	£17,526 25	£Nil
Total	£24,726 75	£42 14

Due to insufficient funds a shortfall of £24,684 61 in respect of the Joint Liquidators' fees has necessarily been written off

In accordance with Statement of Insolvency Practice 9, attached at **Appendix III** is a breakdown of these time costs

Disbursements Incurred and Drawn

The Joint Liquidators' disbursements incurred and reimbursed are summarised below Details are in the attached **Appendix III**

No category 2 disbursements have been charged nor will be recovered in this matter

	Incurred	Paid
Category 1 disbursements 1 September 2012 to 16 July 2013	£1,310 20	£Nil
Category 1 disbursements 1 September 2011 to 31 August 2012	£7 35	£Nil
Total	£1,317.55	£Nil

Due to insufficient funds, the Joint Liquidators' disbursements have necessarily been written off

Expenses (Professional Advisors) Charged and Drawn

The following professional advisors have been involved in the liquidation since the last progress report,

Professional Advisor	Nature of Work	Fee Arrangement
Philip Davies and Sons ("PDS")	Chattel Asset Agents valuations and sale of chattel assets	Time costs basis (incurred and paid)
Leslie Keats ("LK")	Debt Collection Agent	A fixed fee of £5k plus 25% of all receipts excluding post appointment VAT Due to insufficient realisations £1,490 00 was paid

The choice of professionals was based on perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the Joint Liquidators' fee arrangement with them

Details of the costs incurred and paid by the Joint Liquidators' in relation to liquidation expenses for the period are also attached at **Appendix III**

Pre Appointment Costs

At the initial meeting of creditors held on 1 September 2011, it was resolved that the fees of RSM Tenon Recovery for assisting the Directors in convening the statutory meetings to place the Company into liquidation, and for assistance in preparing the Statement of Affairs, would be a set fee of £6,000 plus VAT and disbursements. These fees have been paid as an expense of the liquidation.

Creditors' Guide to Fees and Statement of Creditors' Rights

Creditors have a right to request further information from the Joint Liquidators and additionally have a right to challenge the Joint Liquidators' remuneration and expenses. Time limits apply. Details can be found in the document 'Remuneration Guidelines Liquidation (post 1 November 2011)' which you can access and download at <http://www.rsmtenon.com/creditorguides>. Alternatively a copy is available free of charge upon request from the address above.

6. Conclusion of the Liquidation

The final general meetings of members and creditors have been convened at which it is intended that this report will be presented. Formal notice is enclosed. The Joint Liquidators will seek approval to release as Liquidator in this matter. This meeting is purely a formality and there is no requirement for you to attend, however, should you wish to do so it, it would be helpful if you would advise the above office in advance.



Patrick B Ellward
Joint Liquidator

Licensed in the United Kingdom to act as an insolvency practitioner by the Institute of Chartered Accountants in England and Wales

Statutory Information

Appendix I

Company Information

Company Name	Ashgate Roofing Systems Limited
Previous Name	Ashgate Roofing Contractors (SIA)
Company Number	01631531
Date of Incorporation	27 April 1982
Trading Address	Chrysalis Way, Eastwood, Nottingham, NG16 3RY
Current Registered Office	The Poynt, 45 Wollaton Street, Nottingham, NG1 5FW
Former Registered Office	Chrysalis Way, Langley Bridge, Eastwood, Nottingham, NG16 3RY
Principal Trading Activity	Erection of Roof Covering and Frames

Appointment Details

Joint Liquidators' Name and Address	Patrick B Ellward of RSM Tenon Restructuring, The Poynt, 45 Wollaton Street, Nottingham, NG1 5FW and Dilip K Dattani of RSM Tenon Restructuring The Poynt, 45 Wollaton Street, Nottingham, NG1 5FW
Commencement of Liquidation	1 September 2011
Date of Appointment	1 September 2011
Appointment Made By	Members and Creditors

The Joint Liquidators act jointly and severally

Ashgate Roofing Systems Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 01/09/2012 To 16/07/2013	From 01/09/2011 To 16/07/2013
250,000 00	HERITABLE PROPERTY Freehold Property	<u>NIL</u> NIL	<u>NIL</u> NIL
(405,201 47)	PROPERTY & LAND Chargeholder - NatWest Bank Plc	<u>NIL</u> NIL	<u>NIL</u> NIL
1,440 00	ASSET REALISATIONS Plant & Machinery	NIL	2,415 00
740 00	Warehouse Equipment	NIL	1,706 00
5,200 00	Office Furniture & Computers	NIL	973 00
600 00	Motor Vehicles (Owned)	NIL	7,050 00
15,000 00	Stock	NIL	781 00
25,000 00	WIP	NIL	NIL
NIL	Book Debts & Retentions	1,578 95	2,880 70
	Prepayments	<u>NIL</u>	<u>NIL</u>
	Bank Interest Gross	<u>0 88</u>	<u>2 11</u>
		1,579 83	15,807 81
	COST OF REALISATIONS Agents/Valuers Fees	NIL	2,895 00
	Agents Disbursements	NIL	1,338 00
	Pension Agent Fee	NIL	352 83
	Quantity Surveyor Fees	<u>1,490 00</u>	<u>1,490 00</u>
		(1,490 00)	(6,075 83)
	COST OF ADMINISTRATION Preparation of S of A & Disbursement	NIL	7,619 06
	Storage Costs	314 73	1,841 28
	Statutory Advertising	NIL	229 50
	Liquidators' Fees	<u>42 14</u>	<u>42 14</u>
		(356 87)	(9,731 98)
(7,941 95)	PREFERENTIAL CREDITORS Employee Claims - Arrears/Holiday Pa	<u>NIL</u> NIL	<u>NIL</u> NIL
(333,739 91)	UNSECURED CREDITORS Trade & Expense Creditors	NIL	NIL
(90,343 75)	Employees Claims - Notice/Redundan	NIL	NIL
(28,000 00)	Directors Loan Account - A J Fell	NIL	NIL
(135,720 18)	HM Revenue & Customs - PAYE/NIC/	NIL	NIL
(3,231 19)	Accruals	NIL	NIL
(24,465 90)	HM Revenue & Customs - VAT	NIL	NIL
(3,382 27)	Pension Scheme	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
(628 00)	DISTRIBUTIONS Ordinary Shareholders	<u>NIL</u> NIL	<u>NIL</u> NIL
(734,674 62)		<u>(267.04)</u>	<u>0.00</u>

REPRESENTED BY

Appendix III – Information relating to the Joint Liquidators' Fees and Expenses

Ashgate Roofing Systems Limited

Information relating to the Joint Liquidators' Fees and Expenses

1. Explanation of Liquidators' charging and disbursement recovery policies

1.1. Time recording

Work undertaken on cases is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. The current hourly charge-out rates are

Staff	Rate from 1 November 2011 £
Partner	395 00
Director	360 00
Senior Manager, BD Consultant	300 00
Manager	260 00
Assistant Manager, Supervisor	220 00
Senior Administrator, Cashier, Recovery Senior, BD Executive	185 00
Administrator, Credit Controller, Cashier, Customer Services Adviser, Case Worker, Collections Officer, Credit Analyst	160 00
Assistant Administrator, Cashier, Secretarial, Support Staff	110 00 – 160 00

1.2. Disbursement recovery

Disbursements are categorised as either Category 1 or Category 2

Category 1 disbursements

External supplies of incidental services specifically identifiable to the case. Where these have initially been paid by RSM Tenon Restructuring and then recharged to the estate, approval from creditors is not required.

Examples of category 1 disbursements include postage, case advertising, specific bond insurance, company search fees, external room hire, storage, case management software system, invoiced travel and properly reimbursed expenses incurred by personnel in connection with the case (including business mileage up to HMRC approved rate for cases commenced before 1 November 2011).

Category 2 disbursements

These include elements of shared or allocated costs incurred by RSM Tenon Restructuring and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full, subject to the basis of the disbursement charge being approved by creditors in advance.

Category 2 disbursements charged by RSM Tenon Restructuring are as follows

Disbursement charge	Rate
Company searches (RSM Tenon Tracker)	£10 per case
File set up	£7 per file

Photocopying, scanning and faxes	10p per side of paper
Mileage	45p per mile
Room hire (internal) - London	£150 per hour
Room hire (internal) - outside London	£100 per hour
Reports to creditors and members - posted	50p per report
Reports to creditors and members - published on line	25p per report

2 Description of work carried out in the current period

Section 3 of this appendix outlines the time costs to date in relation to activities undertaken during this period
These can be summarised as follows

2.1. Administration and planning

The following activities have been undertaken

- > Statutory duties associated with the appointment,
- > Notification of the appointment to creditors,
- > Setting up case files,
- > Reviewing available information to determine appropriate strategy,
- > Setting up and maintaining bank accounts,
- > Progress reviews of the case

Staff of different levels were involved in the above activities depending upon the experience required

2.2. Investigations

The time spent includes

- > Corresponding with the former directors and management,
- > Review of questionnaires and comments provided by interested parties,
- > Review of company documentation,
- > Completion of statutory returns to the Government's Disqualification Unit

Due to the complex nature and importance of the investigations, the staff utilised to conduct such work involved experienced members of staff

2 3 Realisation of assets

Please refer to the main body of the report but in summary the time spent includes

- > Liaising with chattel asset agents and solicitors,
- > Identifying, securing and insuring of assets,
- > Monitoring book debt collection via liaising with agent

Staff were chosen depending upon the appropriate level of experience required for the activity they were required to undertake

2 4. Creditors

The time spent includes the following matters

- > Recording and maintaining the list of creditors,
- > Recording creditor claims,
- > Reporting to creditors,
- > Meeting of creditors,

> Dealing with creditor queries

3 Time and charge out summary

For the period from appointment on 1 September 2011 to 31 August 2012, a total of 92 80 hours have been spent at an average charge out rate of £188 86 bringing the total cost to £17,526 25

For the relevant period from 1 September 2012 to 16 July 2013, a total of 38 hours have been spent at an average charge out rate of £189 49 bringing the total cost to £7,200 50

The reports attached show a breakdown of these costs (exc VAT)

4. Disbursements

Disbursements incurred during the period of this report and cumulatively, and those reimbursed in the period and cumulatively, to end of current period, are detailed below

Disbursements	Relevant period 01.09.12 – 16.07.13		Previous period 01.09.11 – 31.08.12		Cumulatively 01.09.11 – 16.07.13	
	Incurred	Paid	Incurred	Paid	Incurred	Paid
	£	£	£	£	£	£
Category 1						
Web Site Fees	Nil	Nil	8 00	Nil	8 00	Nil
Bond	Nil	Nil	80 00	Nil	80 00	Nil
Statutory Advertising	Nil	Nil	76 50	Nil	76 50	Nil
Insurance	Nil	Nil	156 88	Nil	156 88	Nil
Pension	Nil	Nil	746 17	Nil	746 17	Nil
Storage Fees	Nil	Nil	242 65	Nil	242 65	Nil
IPS Fee	7 35	Nil	Nil	Nil	7 35	Nil
Total	7.35	Nil	1,310.20	Nil	1,317.55	Nil

The above costs exclude VAT

No category 2 disbursements have been charged to this matter

5. Professional advisors and expenses

The Joint Liquidators have incurred liquidation expenses in connection with the instruction of the following parties as shown below Expenses incurred during the period of this report and cumulatively to date, and those paid in the period and cumulatively to date, are detailed

Name & Activity	Relevant period 01.09.12 – 16.07.13		Previous period 01.09.11 – 31.08.12		Cumulatively 01.09.11 – 16.07.13	
	Incurred	Paid	Incurred	Paid	Incurred	Paid
	£	£	£	£	£	£
Philip Davies and Sons	Nil	Nil	2,895 00	2,895 00	2,895 00	2,895 00
Leslie Keats	1,973 69	1,490 00	6,627 19	Nil	8,600 88	1,490 00
Total	1,973.69	1,490.00	9,522.19	2,895.00	11,495.88	4,385.00

The above costs exclude VAT

SIP9 Detailed

5517536 Ashgate Roofing Systems Limited

Creditors' Voluntary Liquidation Post CVL - 002

01/09/2011 to 31/08/2012



RSM Tenon
Connected for Success

SIP9 Subcategory	Partner and SIP-Manager	Manager	Other Senior Professional	Assistant and Support Staff	Total Hours	Charge	Average
Administration and planning							
General Administration	0.60	0.00	1.10	2.09	3.79		196.70
Strategy / Review	0.00	0.00	1.30	1.90	3.20		190.47
Tax Post Appointment	0.00	0.00	0.50	2.10	2.60		174.42
Appointment Documentation	0.00	0.00	3.60	12.80	16.40		176.46
Billing	0.00	0.00	1.30	0.00	1.30		235.00
Pension Scheme (General)	0.00	0.00	1.40	3.65	5.05		176.44
Cashiering (Administration)	0.00	0.00	5.90	2.14	8.04		179.42
Filing & Secretarial	0.00	0.00	1.20	1.02	2.22		177.03
	0.60	0.00	16.30	25.70	42.60	7,734.50	181.56
Creditors							
Other Creditor Related Activities	0.00	0.00	4.90	11.45	16.35		175.89
Reporting to Creditors	0.00	0.00	0.00	2.30	2.30		160.00
Employee Related Tasks	0.00	0.10	9.10	1.55	10.75		219.30
Retention of Title	0.00	0.00	0.50	0.00	0.50		235.00
Secured Creditors	0.00	0.00	3.90	0.00	3.90		235.00
	0.00	0.10	18.40	15.30	33.80	6,635.25	196.31
Investigations							
Investigations	0.00	0.00	1.00	6.20	7.20		168.75
Meetings - Investigations	0.00	0.00	0.00	1.20	1.20		160.00
	0.00	0.00	1.00	7.40	8.40	1,407.00	167.50

SIP9 SubCategory	Partner and Director	Manager	Other Senior Professional	Assistant and Support Staff	Travel Hours	(Charge)	AvgRate
Realisation of assets							
Asset General (Uncharged)	0 00	0 00	1 20	0 00	1 20		235 00
Cashiering (Assets)	0 00	0 00	0 00	0 20	0 20		160 00
Book Debt Realisation (Uncharged)	0 00	0 00	3 10	0 00	3 10		229 68
FL Asset General	0 00	0 00	0 00	0 30	0 30		160 00
FL Book Debt Realisation	0 00	0 00	2 60	0 60	3 20		211 09
	0 00	0 00	6 90	1 10	8 00	1,749 50	218 69
Hours	0 60	0 10	42 60	49 50	92 80		
Charge	Charge	237 00	25 00	9,645 00	7,619 25	17,526 25	

SIP9 Detailed

5517536 Ashgate Roofing Systems Limited

Creditors' Voluntary Liquidation Post CVL - 002

01/09/2012 to 16/07/2013



RSM Tenon
Connected for Success

SIP9 Subcategory	Approved Amount	Debtors	Debt Spent (Excess)	Assisted Subsidy	Net Means	Charge	Expenditure
Administration and planning							
Strategy / Review	0 00	0 00	0 80	3 70	4 50		170 67
Tax Post Appointment	0 00	0 00	0 60	1 20	1 80		180 00
Billing	0 00	0 00	0 90	0 00	0 90		220 00
Cashiering (Administration)	0 00	0 00	3 20	1 27	4 47		178 19
	0 00	0 00	5 50	6 17	11 67	2,086 50	178 79

Creditors							
Other Creditor Related Activities	0 00	0 00	0 00	0 90	0 90		160 00
Reporting to Creditors	0 00	0 00	1 00	8 63	9 63		160 75
Creditor Correspondence/ Queries	0 00	0 00	0 00	0 50	0 50		160 00
Closure	0 00	0 00	12 70	0 40	13 10		218 17
	0 00	0 00	13 70	10 43	24 13	4,630 00	191 88

Realisation of Assets							
Asset General (Uncharged)	0 00	0 00	1 00	0 00	1 00		220 00
Book Debt Realisation (Uncharged)	0 00	0 00	1 20	0 00	1 20		220 00
	0 00	0 00	2 20	0 00	2 20	484 00	220 00
Hours	0 00	0 00	21 40	16 60	38 00		
Charge	0 00	0 00	4,594 00	2,506 50		7,200 50	