

The Insolvency Act 1986

2.17B**Statement of administrators' proposals**

Name of Company Sandstone Trading Limited in administration	Company number 04961459
In the High Court of Justice, Chancery Division Leeds District Registry	Court case number 0009 of 2009

We Howard Smith
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attach a copy of our proposals in respect of the administration of the above company.

A copy of these proposals was sent to all known creditors on 26 February 2009

Signed


Joint Administrators

Dated

26 February 2009

Contact Details:

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

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When you have completed and signed this form, please send it to the Registrar of Companies at:-

Companies House, Crown Way, Cardiff CF14 3UZ DX 33050 Cardiff



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**Sandstone Trading Limited
(in administration)**

**Report to Creditors pursuant
to Paragraph 49 of Schedule
B1 of the Insolvency Act
1986**

KPMG LLP

13 February 2009

This report contains 10 pages

hs/sg/ml/lf



Notice: About this Report

This Report has been prepared by Howard Smith and Richard Fleming, the Joint Administrators of Sandstone Trading Limited, solely to comply with their statutory duty under paragraph 49, Schedule B1 of the Insolvency Act 1986 to lay before creditors a statement of their proposals for achieving the purposes of the Administration Order, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This Report has not been prepared in contemplation of it being used, and is not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in Sandstone Trading Limited.

Any estimated outcomes for creditors included in this Report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any person that chooses to rely on this Report for any purpose or in any context other than under paragraph 49, Schedule B1 of the Insolvency Act 1986 does so at its own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any responsibility and will not accept any liability in respect of this Report.

Howard Smith and Richard Fleming are authorised to act as insolvency practitioners by the Insolvency Practitioners Association.

The Joint Administrators act as agents for Sandstone Trading Limited and contract without personal liability. The appointments of the Joint Administrators are personal to them and, to the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability to any person in respect of this Report or the conduct of the administration.



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Glossary

Joint Administrators	Howard Smith and Richard Fleming of KPMG LLP
The Company	Sandstone Trading Limited (company registered number 04961459)
RoT	Retention of Title
Directors	Joseph Cookson and Richard King
RBS / Bank	Royal Bank of Scotland PLC
Plant Hire	Cookson Plant Hire Limited
Holdings	JR Cookson Holdings Limited
Developments	JR Cookson Developments Limited
North Yorkshire	Cookson Homes North Yorkshire Limited
Estates	Cookson Estates Limited
Securities	Cookson Securities Limited
WG1	Cookson Homes WG1 Limited
WG2	Cookson Homes WG2 Limited
The Cookson Group	The group of companies comprising Holdings and its subsidiaries (Developments, North Yorkshire, Estates, Securities, WG1, and WG2)
CW	Craig Waddington
Clayton	Clayton Penistone Group
JTR & RB	JTR & RB Developments LLP
Towngate	Towngate Homes Limited
BERR	The Department for Business, Enterprise and Regulatory Reform



1 Introduction

Howard Smith and Richard Fleming of KPMG LLP, were appointed as Joint Administrators of Sandstone Trading Limited on 6 January 2009 by the Bank, a holder of a qualifying floating charge. The appointment was filed in the High Court of Justice, Chancery Division, Leeds District Registry. The Court Administration Order number is 9 of 2009.

Howard Smith and Richard Fleming are authorised to act as insolvency practitioners by the Insolvency Practitioners Association.

In accordance with Paragraph 100(2) of Schedule B1 of the Insolvency Act 1986 the functions of the Joint Administrators can be exercised by either of the Joint Administrators.

In accordance with Paragraph 49 of Schedule B1 of the Insolvency Act 1986 the Joint Administrators now set out their proposals for achieving the purpose of the administration and for the conduct of the administration.

The report also includes certain information required to be provided to creditors in accordance with Rule 2.33 of the Insolvency Rules 1986 (as amended).

The appropriate statutory information is set out in Appendix 1.

The Joint Administrators estimate that there will be no funds available to the unsecured creditors other than a potential dividend under the Prescribed Part rules. Therefore, in accordance with Paragraph 52 of Schedule B1 of the Insolvency Act 1986, the Joint Administrators do not propose to hold an initial creditors' meeting.

2 Background

The Company was incorporated in 2003 and first became active in the summer of 2006. It operated as the principal contractor for the Cookson Group. This group was associated to the Company by a common shareholder. In addition the Company acted as contractor for a number of third party developments. The Company was responsible for operating the Cookson Group head office including the finance and purchasing functions.

Prior to the Joint Administrators' appointment the Company was engaged on five contracts, at various stages of completion, as detailed below:



Customer	Site
Cookson Homes WG2 Limited	Whitley Willows Phase 2 (Residential property)
Craig Waddington	Whitley Willows Plots 5 & 6 (Residential property)
Clayton Penistone Group	Penistone (Commercial property)
JTR & RB Developments Limited	Oatsroyd Mill (Residential property)
Towngate Homes Limited	Woodsome Avenue (Residential property)

The Company has a 100% subsidiary, Plant Hire, that provided plant to the Company's development sites.

3 Events leading to the Joint Administrators' appointments

Recent well documented turmoil in the financial markets and the credit crunch have led to a slow down in the UK economy and the housing market. This led to a downturn in sales by the Cookson Group and other contracting parties, which in turn had a knock on impact on the Company's cashflow.

Furthermore the downturn has resulted in a reduction of available credit from suppliers and this also adversely impacted on the Company's cashflow.

On 10 December 2008, the Company were advised by JTR & RB that they could not fund Phase 2 of the Oatsroyd Mill development. This resulted in a repudiatory breach of contract and work ceased on the site.

Also on 10 December 2008, CW withheld £98,942 of approved certified work, resulting in a breach of contract and cessation of work.

Whilst the Company envisaged that it potentially would be able to overcome the effects of the economic downturn, the combined effect of the JTR & RB and CW contract breaches meant that the Company could not continue.



The Directors took steps to determine the CW contract, with determination occurring on 5 January 2009 after the requisite 14 day notice period. On 18 December 2008 the Directors filed a Notice of Intention to Appoint Administrators, with appointment of the Joint Administrators planned for 6 January 2009.

A winding up petition was filed against the Company on 18 December 2008. In accordance with Paragraph 25(a) of Schedule B1 Insolvency Act 1986, the winding up order prohibited the Directors from appointing Joint Administrators. Therefore the Directors requested that the Bank, the qualifying floating charge holder, make an appointment and as a result Joint Administrators were appointed over the Company on 6 January 2009.

4 Purpose, initial strategy and progress of the administration

4.1 Purpose of the administration

In accordance with Paragraph 3(1) of Schedule B1 Insolvency Act 1986 the Joint Administrators have stepped objectives. In order, these are:

- (a) rescue the Company as a going concern;
- (b) achieve a better result for the Company's creditors as a whole than would be likely if the Company was wound up; but if unachievable
- (c) to realise property in order to make a distribution to one or more secured or preferential creditors.

The objective as set out in Paragraph 3(1)(a) rescuing the Company (legal entity) as a going concern is not possible due to the high level of liabilities incurred by the Company.

The Company has ceased to trade and the Joint Administrators do not anticipate any dividend to unsecured creditors, except potentially under the Prescribed Part rules, and so the objective as set out in Paragraph 3(1)(b) is unlikely to be achieved.

The objective of this administration is therefore that which is set out in Paragraph 3(1)(c), realising property in order to make a distribution to one or more secured or preferential creditors.



4.2 Initial strategy

Immediately upon the Joint Administrators' appointment, representatives attended the Company's premises to secure the books and records and to take control of the business.

Work at all sites had ceased prior to Christmas 2008 and the Joint Administrators decided that the most appropriate strategy was to cease to trade immediately.

All employees were made redundant by the Joint Administrators upon appointment. The Company's former quantity surveyor and accountant were retained on a self employed basis for four weeks to prepare final accounts and contract claims.

4.3 Progress of the administration

I enclose at Appendix 5 a receipts and payments period account for the period from 6 January 2009 to 24 February 2009.

The main assets of the Company comprise contract debtors and claims, debts due from associated companies, motor vehicles, and office fixtures and fittings.

4.3.1 Debtors

According to the Company records, the Company has debtor balances of £3.3 million of which:

- £1.0 million relates to contract debtors due from third parties. The majority of this (£940,000) relates to work done for the Towngate Joint Venture (Woodsome Avenue). This balance will be realised as houses are sold. Sale proceeds are paid directly to the Bank to reduce its term loan, which is secured by a fixed charge over the properties. Under the terms of the joint venture development agreement, the first £50,000 net proceeds of each sale are paid to Natwest who have funded Towngate's side of the joint venture. The remainder is paid to RBS. This continues until both lenders have been repaid in full;
- £2.2 million relates to debtors due from associated companies. These companies are not in a position to repay these debts immediately. As the shareholder, Joe Cookson, has provided a number of personal guarantees over the Company's liabilities, the Joint Administrators' strategy is to monitor the Group position and seek to realise value for the debts when conditions allow. Where appropriate the Joint Administrators will take debts to protect any value in these debts. In respect of the debt due from WG2 (£387,000), the Joint Administrators are seeking to obtain a legal charge over the properties which will rank second behind Yorkshire Bank, who are funding the development; and
- £90,000 consists of VAT receivable of £71,000 from Her Majesty's Revenue and Customs (HMRC) and other prepayments of £19,000. A VAT refund of £63,000 was received by the Company shortly after the appointment of Administrators



4.3.2 **Contract Claims**

The directors determined the contract with CW and repudiated the JTR & RB contract prior to the appointment of the Joint Administrators. We are currently reviewing both these contracts to establish and quantify potential claims that can be pursued.

A summary of the status of each 'live' contract is given below:

Contract	Status
WG2	Contract not determined. Second legal charge is being sought over the assets of WG2 to secure the debt.
CW	Contract determined. Claim for damages for breach of contract to be pursued.
Clayton	Work to date paid in full by Clayton. No further monies being sought from this contract.
JTR & RB	Contract repudiated. Claim for damages for repudiation of contract to be pursued.
Towngate	Development agreement not determined. Five properties are close to completion. The Joint Administrators are working with Towngate to complete and market the five properties to make recoveries for the joint venture secured creditors, RBS and NatWest. North Yorkshire has been instructed to complete the five properties.

4.3.3 **Fixtures and fittings**

The Company owns office fixtures and fittings at the head office, which is leased from Developments. We have agreed a sale of these assets to Developments who occupy the property for £10,000.

4.3.4 **Motor vehicles**

The Company held five vehicles on finance leases. The Joint Administrators have taken advice from independent agents who have confirmed that there is no value in these leases. The relevant finance companies have been contacted and the vehicles are either being returned or novated to Developments.



4.3.5 Retention of Title creditors

All known creditors of the Company were notified of the Joint Administrators' appointment on 13 January 2009 and were advised to contact our office immediately should they wish to exercise their ROT rights.

Several ROT claims have been received and we are currently processing these claims.

4.3.6 Investigations

As part of the Joint Administrators' statutory duties, investigations will be made into the conduct of the Directors in the three years prior to the appointment. The findings of these investigations will be reported to BERR in accordance with the Company Directors Disqualification Act 1986.

The Joint Administrators have requested information from the Directors in the form of a questionnaire.

In addition, the Joint Administrators will investigate whether there are any claims the Company may have against any third parties in respect of transactions at undervalue, preferences, wrongful trading or misfeasance. The Joint Administrators will pursue any such claims if appropriate after taking independent legal advice.

4.4 Costs of realisation

The Joint Administrators' time costs to 6 February 2009 are £31,250. This reflects 141 hours at an average rate of £223. A full analysis of the Joint Administrators' costs to date in accordance with the provisions of the Statement of Insolvency Practice 9 is attached at Appendix 2. Expenses incurred to 6 February 2009 are £144.

A creditors' guide to fees is enclosed at Appendix 3.

The Joint Administrators have instructed KPMG LLP GSS (Health, Safety & Environment), Pension, Tax and VAT specialists to carry out assessments of the Company's position. The charge out rates shown in Appendix 2 shall apply to these departments.



5 Receipts and payments

I enclose at Appendix 5 a receipt and payments account for the period 6 January 2009 to 24 February 2009. Unless otherwise indicated, all amounts are stated net of VAT.

5.1 Receipts

5.1.1 Refunds

The Joint Administrators have received £63,246 in respect of a pre-appointment VAT refund for November 2008.

5.2 Payments

5.2.1 IT charges

IT services to the Company were suspended by ICUK Technologies Limited ("ICUK") until their pre-appointment creditor claim of £13,600 was agreed in full. The Joint Administrators agreed to pay a ransom payment of £3,000 in order to maintain access to the information technology services on site. This has allowed the Joint Administrators to have full access to the Company's financial records and ongoing IT support. To date £1,000 has been paid in respect of this agreement with the balance due in 2 months time.

5.2.2 Direct labour

To date the Joint Administrators have paid a total of £5,798 to the Company's former quantity surveyor and accountant, who were retained on a self employed basis.

5.2.3 Wages

To date £6,075 has been paid to Wren Corporate Finance, for work carried out in relation to the preparation of the financial accounts and the Statement of Affairs.

5.2.4 Other costs

To date £228 has been paid in respect of statutory advertising and £10 in respect of Land Registry search fees.

6 Statements of Affairs

The Directors of the Company were requested to prepare a statement of affairs. This has been submitted to the administrators and is attached at Appendix 4.



It should be noted that the figures provided are those of the Directors. The Joint Administrators therefore take no responsibility for their factual accuracy.

7 Creditors

7.1 Secured creditors

At the date of our appointment the secured creditor, RBS, was owed £1.19 million secured by fixed and floating charges over the assets of the company also a fixed charge over the Woodsome Avenue properties, owned by Towngate. The outcome for the secured creditor is substantially dependent on the value achieved for the five properties under the Towngate development agreement.

7.2 Preferential creditors

Preferential creditors are estimated at £32,722 and relate to employees' claims for holiday pay and arrears of pay. Based on our current estimated outcome, we anticipate that the preferential creditors will be paid in full.

7.3 Unsecured creditors

Non-preferential creditor claims continue to be submitted. Based on information provided in the Directors statement of affairs the Joint Administrators estimate that total unsecured claims will be in the region of £3.1 million.

Applying section 176A (2) (a) of the Insolvency Act 1986, there may potentially be a Prescribed Part of the Company's floating charge asset realisations available to the unsecured creditors. The availability of such a distribution will be dependent on the level of floating charge realisations. As a significant element of these realisations may come from contract claims, the outcome of which are uncertain, it is not possible to provide an indication of the prescribed part at this stage.

8 Other matters

EC regulations will apply and these proceedings will be the main proceedings as defined in Article 3 of the EC Regulations. The centre of main interest of the Company is in England within the EC.



9 Creditors' meeting

On the basis of current information we do not anticipate that there will be sufficient funds to enable a distribution to be made to unsecured creditors, except potentially under the Prescribed Part rules.

Therefore, in accordance with Paragraph 52(1) of Schedule B1 of the Insolvency Act 1986, a meeting of creditors will not be convened unless 10% in value of creditors request it, in the prescribed manner (i.e. on Form 2.21B, enclosed with this Report) within 12 days.

In the absence of a meeting being called, the proposals below will be deemed accepted.

The expenses of summoning and of holding such a meeting shall be paid by the creditor requesting the meeting unless it is resolved at the meeting that the expenses should be payable out of the assets of the Company.

10 Administrators' proposals

The Joint Administrators propose the following:

Resolution 1

- to continue to do all such things reasonably expedient and generally exercise all their powers as Joint Administrators as they, in their discretion, consider desirable in order to fulfil the objective of maximising realisations from the assets of the Company;
- in pursuing this objective the Joint Administrators will have the power to take all necessary steps to propose a Company Voluntary Arrangement between the Company and its creditors, if this is deemed to offer the best prospect of maximising realisations for the benefit of creditors;
- to seek an extension to the administration period if deemed necessary by the Joint Administrators pursuant to paragraph 76 of schedule B1 to the Act;
- when it is considered that no further distributions to creditors will be made and that the Joint Administrators have concluded their duties, to take the necessary steps to move the Company from administration to Dissolution, pursuant to paragraph 84 of Schedule B1 to the Act;
- if the Joint Administrators consider that a distribution will be made to unsecured creditors of the Company, to take the necessary steps to move the Company into Creditors' Voluntary Liquidation pursuant to paragraph 83 of Schedule B1 to the Act;
- if Creditors' Voluntary Liquidation is deemed appropriate, the Joint Administrators would be permitted to seek the appointment of Howard Smith and Richard Fleming of KPMG LLP as Joint Liquidators of the Company without any further recourse to creditors. In accordance with paragraph 83(7) and Rule 2.117(3), creditors may nominate a different person as the proposed Liquidator, provided that the nomination is made after the receipt of the proposals and before the proposals are approved;
- if one of the criteria set out in paragraph 79(2) of schedule B1 to the Act apply to the Company, to make an application to court to end the administration and, if deemed appropriate, to petition the court for the winding up of the Company. If appropriate, the Joint Administrators will, at the same time, apply to be appointed as Joint Liquidators under Section 140(1) of the Act;
- that the Joint Administrators be discharged from liability in accordance with Paragraph 98 (2) of Schedule B1 of the Insolvency Act 1986, upon the filing of the final Receipts and Payments account in accordance with Rule 2.110 of the Insolvency Rules 1986;
- in the event that Howard Smith and Richard Fleming are appointed Joint Liquidators then they will be allowed to act jointly and severally.



Resolution 2

In relation to Administrators' fees:

- That in the event that no creditors committee is formed, the Joint Administrators be authorised to draw fees on account from the assets of the Company from time to time, during the period of the administration, based on time properly spent by KPMG LLP. Time costs incurred by the Joint Administrators are to reflect the complexity of the assignment in accordance with the charge out rates detailed in Appendix 2. In the event that Howard Smith and Richard Fleming be appointed Joint Liquidators that they will be able to draw fees on the same basis as the Joint Administrators as agreed by the Company's creditors. Also, that the Joint Administrators be authorised to draw disbursements from time to time; and
- that the costs of KPMG LLP in respect of HSE, Pension, Tax and VAT advice provided to the Joint Administrators be based upon time costs and shall be paid out of the assets of the Company.

11 Conclusion

This concludes the Joint Administrators' report to creditors. Should any creditor require further information, please contact my colleague, Michael Lewis, who can be contacted on 0113 231 3191.

Richard Fleming
Joint Administrator



Appendix 1 - Statutory information

Date of incorporation	12 November 2003
Company registration number	04961459
Present registered office	c/o KPMG LLP, 1 The Embankment Neville Street Leeds LS1 4DW
Previous registered office	14A Longbow Close Bradley Huddersfield West Yorkshire HD2 1GQ
Trading address	14A Longbow Close Bradley Huddersfield West Yorkshire HD2 1GQ
Issued share capital	Ordinary 1
Shareholders	Joseph Richard Cookson
Directors	Joseph Richard Cookson Richard Anthony King
Company secretary	Karen Lesley Dews
Employees	34



Appendix 2 -Joint Administrators' time costs

Reporting period: 06 January 2009 to 06 February 2009

SIP 9 Compliant fees worksheet

Consolidated time spent by grade

Activity

Activity	Partner/Director	Management	Administrators	Support	Total Hours	Total Cost £	Average Rate £
Appointment related formalities	4.20	3.00	17.50	-	24.70	5,330.50	215.81
Bonding & bordereau	-	-	1.90	-	1.90	285.00	150.00
Strategy documents	0.50	4.00	1.50	-	6.00	1,917.50	319.58
Reports to debenture holders	2.00	-	3.20	-	5.20	1,280.00	246.15
General cashiering	-	-	0.80	-	0.80	98.00	122.50
Reconciliations	-	4.00	-	-	4.00	1,460.00	365.00
Initial CT & VAT reviews	0.50	-	0.20	-	0.70	241.00	344.29
Post appointment VAT	-	-	1.70	-	1.70	348.50	205.00
Post appointment CT	-	0.20	1.20	-	1.40	254.50	181.79
Post appointment PAYE	-	-	7.00	-	7.00	1,050.00	150.00
	7.20	11.20	35.00	-	53.40	12,265.00	229.68
Investigation							
Questionnaires & checklist	-	1.00	-	-	1.00	365.00	365.00
	-	1.00	-	-	1.00	365.00	365.00



Sandstone Trading Limited (in administration)

Report to Creditors pursuant to Paragraph 49 of Schedule B1 of the Insolvency Act 1986

KPMG LLP

13 February 2009

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Notes

All staff who have worked on this assignment, including cashiers and secretarial staff, have charged time directly to the assignment and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the assignment but is reflected in the general level of charge out rates.



Expenses

	£
Car Mileage	139.80
Lunch	4.00
Total expenses	143.80

KPMG charge out rates

	1 October 2008 – 30 September 2009 (£)
Partner	465
Associate Partner	400
Director Tax	535
Director	400
Senior Manager	365
Senior Manager Tax	375
Manager Tax	305
Manager	290
Assistant Manager Tax	205
Assistant Manager	205
Case Administrator Tax	165
Case Administrator	150
Support	95

Appendix 3 - A creditor's guide to Administrators' fees – England and Wales

1 Introduction

- 1.1 When a company goes into administration the costs of the proceedings are paid out of its assets. The creditors, who hope to recover some of their debts out of the assets, therefore have a direct interest in the level of costs and, in particular, the remuneration of the insolvency practitioner appointed to act as Administrator. The insolvency legislation recognises this interest by providing mechanisms for creditors to determine the basis of the Administrator's fees. This guide is intended to help creditors be aware of their rights to approve and monitor fees and explains the basis on which fees are fixed.

2 The nature of administration

- 2.1 Administration is a procedure which places a company under the control of an insolvency practitioner and the protection of the court with the following objective:
- rescuing the company as a going concern; or
 - achieving a better result for the creditors as a whole than would be likely if the company were wound up without first being in administration.
- Or, if the Administrator thinks neither of these objectives is reasonably practicable:
- realising property in order to make a distribution to secured or preferential creditors.

3 The creditors' committee

- 3.1 The creditors have the right to appoint a committee with a minimum of three and a maximum of five members. One of the functions of the committee is to determine the basis of the Administrator's remuneration. The committee is normally established at the meeting of creditors which the Administrator is required to hold within a maximum of ten weeks from the beginning of the administration to consider his Reports. The Administrator must call the first meeting of the committee within six weeks of its establishment, and subsequent meetings must be held either at specified dates agreed by the committee, or when a member of the committee asks for one, or when the Administrator decides he needs to hold one. The committee has power to summon the Administrator to attend before it and provide such information about the exercise of his functions.



4 Fixing the Administrator's fees

4.1 The basis for fixing the Administrator's remuneration is set out in rule 2.106 of the Insolvency Rules 1986, which states that it shall be fixed either:

- as a percentage of the value of the property which the Administrator has to deal with; or
- by reference to the time properly given by the Administrator and his staff in attending to matters arising in the administration.

It is for the creditors' committee (if there is one) to determine on which of these bases the remuneration is to be fixed, and if it is fixed as a percentage, to fix the percentage to be applied. Rule 2.106 says that in arriving at its decision the committee shall have regard to the following matters:

- the complexity (or otherwise) of the case;
- any responsibility of an exceptional kind or degree which falls on the Administrator;
- the effectiveness with which the Administrator appears to be carrying out, or to have carried out, his duties; and
- the value and nature of the assets which the Administrator has to deal with.

4.2 If there is no creditors' committee, or the committee does not make the requisite determination, the Administrator's remuneration may be fixed by a resolution of a meeting of creditors having regard to the same matters as the committee would. If the remuneration is not fixed in any of these ways, it will be fixed by the court on application by the Administrator.

4.3 There are special rules about creditors' resolutions in cases where the Administrator has stated in his Reports that the company has insufficient property to enable a distribution to be made to unsecured creditors except out of the reserved fund which may have to be set aside out of floating charge assets. In this case a resolution of the creditors shall be taken as passed if, and only if, passed with the approval of:

- each secured creditor of the company; or
- if the Administrator has made or intends to make a distribution to preferential creditors:
 - each secured creditor of the company; and
 - preferential creditors whose debts amount to more than 50% of the preferential debts of the company, disregarding debts of any creditor who does not respond to an invitation to give or withhold approval.



Note that there is no requirement to hold a creditors' meeting in such cases unless a meeting is requisitioned by creditors whose debts amount to at least 10% of the total debts of the company.

4.4 A resolution of creditors may be obtained by correspondence.

5 What information should be provided by the Administrator?

5.1 When seeking fee approval.

5.1.1 When seeking agreement to his fees the Administrator should provide sufficient supporting information to enable the committee or the creditors to form a judgement as to whether the proposed fee is reasonable having regard to all the circumstances of the case. The nature and extent of the supporting information which should be provided will depend on:

- the nature of the approval being sought;
- the stage during the administration of the case at which it is being sought; and
- the size and complexity of the case.

5.1.2 Where, at any creditors' or committee meeting, the Administrator seeks agreement to the terms on which he is to be remunerated, he should provide the meeting with details of the charge-out rates of all grades of staff, including principals, which are likely to be involved on the case.

5.1.3 Where the Administrator seeks agreement to his fees during the course of the administration, he should always provide an up to date receipts and payments account. Where the proposed fee is based on time costs the Administrator should disclose to the committee or the creditors the time spent and the charge-out value in the particular case, together with, where appropriate, such additional information as may reasonably be required having regard to the size and complexity of the case.

The additional information should comprise a sufficient explanation of what the Administrator has achieved and how it was achieved to enable the value of the exercise to be assessed (whilst recognising that the Administrator must fulfil certain statutory obligations that might be seen to bring no added value for creditors) and to establish that the time has been properly spent on the case.

That assessment will need to be made having regard to the time spent and the rates at which that time was charged, bearing in mind the factors set out in paragraph 4.1 above. To enable this assessment to be carried out it may be necessary for the Administrator to provide an analysis of the time spent on the case by type of activity and grade of staff. The degree of detail will depend on the circumstances of the case, but it will be helpful to be aware of the professional guidance which has been given to insolvency practitioners on this



subject. The guidance suggests the following areas of activity as a basis for the analysis of time spent:

- administration and planning;
- investigations;
- realisation of assets;
- trading;
- creditors; and
- any other case-specific matters.

The following categories are suggested as a basis for analysis by grade of staff:

- Partner;
- Manager;
- other senior professionals; and
- assistants and support staff.

The explanation of what has been done can be expected to include an outline of the nature of the assignment and the Administrator's own initial assessment, including the anticipated return to creditors. To the extent applicable it should also explain:

- any significant aspects of the case, particularly those that affect the amount of time spent;
- the reasons for subsequent changes in strategy;
- any comments on any figures in the summary of time spent accompanying the request the Administrator wishes to make;
- the steps taken to establish the views of creditors, particularly in relation to agreeing the strategy for the assignment, budgeting, time recording, fee drawing or fee agreement;
- any existing agreement about fees; and
- details of how other professionals, including sub-contractors, were chosen, how they were contracted to be paid, and what steps have been taken to review their fees.

It should be borne in mind that the degree of analysis and form of presentation should be proportionate to the size and complexity of the case. In smaller cases not all categories of activity will always be relevant, whilst further analysis may be necessary in larger cases.



- 5.1.4 Where the fee is charged on a percentage basis the Administrator should provide details of any work which has been or is intended to be sub-contracted out which would normally be undertaken directly by an Administrator or his staff.

5.2 After fee approval

Where a resolution fixing the basis of fees is passed at any creditors' meeting held before he has substantially completed his functions, the Administrator should notify the creditors of the details of the resolution in his next report or circular to them. In all subsequent reports to creditors the Administrator should specify the amount of remuneration he has drawn in accordance with the resolution.

Where the fee is based on time costs he should also provide details of the time spent and charge-out value to date and any material changes in the rates charged for the various grades since the resolution was first passed. He should also provide such additional information as may be required in accordance with the principals set out in paragraph 5.1.3 above. Where the fee is charged on a percentage basis the Administrator should provide the details set out in paragraph 5.1.4 above regarding work which has been sub-contracted out.

5.3 Expenses and disbursements

- 5.3.1 There is no statutory requirement for the committee or the creditors to approve the drawing of expenses or disbursements. However, professional guidance issued to insolvency practitioners requires that, where the Administrator proposes to recover costs which, whilst being in the nature of expenses or disbursements, may include an element of shared or allocated costs (such as room hire, document storage or communication facilities provided by the Administrator's own firm), they must be disclosed and be authorised by those responsible for approving his remuneration. Such expenses must be directly incurred on the case and subject to a reasonable method of calculation and allocation.

- 5.3.2 It is the practice of KPMG not to allocate the everyday cost of stationary, printing, telephone, faxes, post etc. as individual re-charges. However, such costs are necessary disbursements properly re-chargeable to the estate. The re-charge is achieved by adding a charge of 3.5% to the time costs incurred, being an estimate of the costs incurred.

6 What if a creditor is dissatisfied?

If a creditor believes that the Administrator's remuneration is too high he may, if at least 25% in value of the creditors (including himself) agree, apply to the court for an order that it be reduced. If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give the Administrator a copy of the application and supporting evidence at least 14 days before the hearing. Unless the court orders otherwise, the costs must be paid by the applicant and not as an expense of the administration.



7 What if the Administrator is dissatisfied?

- 7.1 If the Administrator considers that the remuneration fixed by the creditors' committee is insufficient he may request that it be increased by resolution of the creditors. If he considers that the remuneration fixed by the committee or the creditors is insufficient, he may apply to the court for it to be increased. If he decides to apply to the court he must give at least 14 days notice to the members of the creditors' committee and the committee may nominate one or more of its members to appear or be represented on the application. If there is no committee, the Administrator's notice of his application must be sent to such of the company's creditors as the court may direct, and they may nominate one or more of their number to appear or be represented. The court may order the costs to be paid as an expense of the administration.

8 Other matters relating to fees

- 8.1 Where there are Joint Administrators it is for them to agree between themselves how the remuneration payable should be apportioned. Any dispute arising between them may be referred to the court, the creditors' committee or a meeting of the creditors.
- 8.2 If the Administrator is a solicitor and employs his own firm to act on behalf of the company, profit costs may not be paid unless authorised by the creditors' committee, the creditors or the court.

Whilst every care has been taken in its preparation, this statement is intended for general guidance only.



Sandstone Trading Limited (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 of the Insolvency Act 1986
KPMG LLP
13 February 2009

Appendix 4 - Directors Statements of Affairs

Statement of affairs

Name of Company

Sandstone Trading Limited in administration

Company number

04961459

In the High Court of Justice
Chancery Division, Leeds District Registry
[full name of court]

Court case number
0009 of 2009

Statement as to the affairs of Sandstone Trading Limited, 14A Longbow Close, Bradley,
Huddersfield, HD2 1GQ

On the 6 January 2009, the date that the company entered administration.

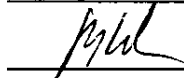
Statement of Truth

I believe that the facts stated in this statement of affairs are a full, true and complete statement of the affairs of the above named company as at the date that the company entered administration.

Full name

Joseph Richard Cookson

Signed




Dated

26th February 2009

A – Summary of Assets

Assets		
	Book Value	Estimated to Realise
	£	£
Assets subject to fixed charge:		
Deposit account	£49,846.79	£49,846.79
Trade debt due from Towngate Homes Limited	£827,742.82	£827,742.82
Vehicles subject to HP	£24,946.25	£18,464.81
Assets subject to floating charge:		
Investment in Subsidiary Company	£210,000.00	£0.00
Office fixtures and fittings	£24,488.70	£10,000.00
Work in Progress and unpaid certified work	£396,747.99	£164,423.00
Trade debt due from Towngate Homes Limited	£113,071.08	£113,071.08
Other 3 rd party debtors	£46,145.12	£41,673.07
Intercompany debtors, net of like for like intercompany creditors	£1,925,542.18	£515,605.36
VAT	£35,194.28	£63,246.00
Prepayments, sundry debtors etc.	£8,834.75	£0.00
Uncharged assets:	£0.00	£0.00
		£1,804,072.93
Set aside for fixed charge holders		(£896,054.42)
Estimated total assets available for preferential creditors		£908,018.51

Signature  Date 26/2/09

A1 – Summary of Liabilities

	Estimated to Realise
Estimated total assets available for preferential creditors (carried from page A)	£907,478.51
Liabilities	
Preferential creditors:-	(£32,721.74)
Estimated deficiency/surplus as regards preferential creditors	<u>£874,756.77</u>
Estimated prescribed part of net property where applicable (to carry forward)	(£177,951.35)
Estimated total assets available for floating charge holders	<u>£696,805.42</u>
Debts secured by floating charges	(£308,268.80)
Estimated deficiency/surplus of assets after floating charges	<u>£388,536.62</u>
Estimated prescribed part of net property where applicable (brought down)	£177,951.35
Total assets available to unsecured creditors	<u>£566,487.97</u>
Unsecured non-preferential claims (excluding any shortfall to floating charge holders)	(3,130,356.40)
Estimated deficiency/surplus as regards non-preferential creditors (excluding any shortfall to floating charge holders)	<u>(£2,563,868.43)</u>
Shortfall to floating charge holders (brought down)	£0.00
Estimated deficiency/surplus as regards creditors	<u>(£2,563,868.43)</u>
Issued and called up capital	(£1.00)
Estimated total deficiency/surplus as regards members	<u>(£2,563,869.43)</u>

Signature



Date

26/2/24

COMPANY CREDITORS

Note: You must include all creditors and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements *and* customers claiming amounts paid in advance of the supply of goods or services *and* creditors claiming retention of title over property in the company's possession.

Name of creditor or Claimant	Address (with postcode)	Amount of debt £	Details of any security held by creditor	Date security given	Value of security £
See attached					

Signature _____ Date _____

Peter Cox	Ainseed Park	Broadway Business Park	Chadderton	Manchester	OL9 9XA
A Locke	The Barn	13 Long Moor Lane	Shelley	Huddersfield	HD8 8LY
JJ Henry	9 Woodlands Close	Harrogate	HG2 7AZ	Leeds	LS27 7JU
CRS Scaffolding	Treffield Ind Est	Geldered Road	Glidersome	WF4 4DR	
Holgate Consln Ltd	Barnsley Road	Grange Moor	NR Wakefield	West Yorkshire	WF17 6HF
Building Preservation Of West Yorks	273 New Mill Road	Brockholes	Huddersfield	YO19 5UW	
Allsop Bros	3 Norgate Close	Soothill	Batley		
AES	Murton Way	Osbaldwick	York	West Yorkshire	BD21 4PF
Amazon Rainwater Systems Ltd	Hemsworth Rd	Hemsworth	WF9 4DG	LS13 1AN	LS13 1BQ
Ace Elevators Ltd	Beckside House	Pitt Street	Keighley	Leeds	HD7 4LA
Bramley Asbestos	33 Summerfield Road	Leeds	West Yorkshire	HD9 2NW	BD16 2SJ
Bee Jay Scaffolding Ltd	Unit 3 Airevale House	Ross Mills	Rodley Lane	West Yorkshire	S80 2QS
DM Brewster Groundwork Excavation	49 Dyke End Simon Green Road	Holmbridge	Huddersfield	Notts.	
Branston Roofing	115 Woodhead Road	Crossflats	Holmfirth	CV8 2EB	
Bingley Salvage Ltd	7 Chapel Grove	Maniton	Bingley	PR7 2DS	
R. S. Blower Scaffolding Ltd	4 Birklands Avenue	Kenilworth	Warwickshire	Bolton on Dearne	
Buckingham Swimming Pools	Dalehouse Lane	Chorley	Lancashire		
CSL Ltd	21 Devonshire Rd	Grange Farm Court	High St		
A Constable	2 The Barn	Shepley	Huddersfield	OL14 6HB	
CTS	Abbey Rd	Stock Hey Lane	Todmorden	BD4 7PT	
Cardwell Heating Services	Strait Hey Farm	Bradford	West Yorkshire	HD8 8QD	
Dale Scaffolding Co Ltd	885a Wakefield Rd	Denby Dale	Huddersfield	HD5 8HF	
D W Tree Services	425 Wakefield Rd	Almonbury	Huddersfield	HD8 9AU	
Firestop Systems Ltd	Unit 2 Upper Bankfield Mills	Skelmanthorpe	Huddersfield	WF12 8JU	
Fawcett Electrical	6 Station Road	Earlsheaton	Dewsbury	WF3 1SD	
D Flynn	52 Headland Lane	Bradford Road	Tingley Wakefield	HD9 7EE	
Freedom Maintenance	Freedom House	Brockholes	Holmfirth	Huddersfield	HD8 9QY
GD Walling & Landscaping	80 Oaks Avenue	Leys Lane	Emley	Derbyshire	S41 9QB
H Garton Flooring Contractors	Unit 4b Emley Moor Buisness Park	Chesterfield Trading Estate	Chesterfield	S71 4NX	
Granada Secondary Glazing Ltd	Units 1 & 2 Carrwood Road	Royston	Barnsley	West Yorkshire	HD8 0SH
G&A Tree Services	26 Royston Lane	Kirkburton	Huddersfield	LS4 2AU	
Holme Valley Ceramics	4 Church Green	Leeds	West Yorkshire	WF17 6LL	
J W Hinchcliffe Tanks Ltd	Weaver Street	Grange Valley Road	Batley		
Peter Hope Metals Ltd	Grange Road Buisness Park	Morley	LS27 0BW	HD8 8JX	
Hyal Kitchen Ltd	Unit3 Howley Park Close	Shelley	Huddersfield	HD2 1YJ	
DJ Hirst	28B Hawthorne Way	517 Leeds Rd	Huddersfield	West Yorkshire	HD4 6XG
The Ideal Kitchen Company	Ideal House	Thurstonland	Huddersfield	HX1 1QG	
J R Engineering	Top Of The Butts Farm	25 Square Rd	Halifax	HD8 8QD	CH62 3RJ
Jam Masterplast Ltd	2nd floor	Denby Dale	Huddersfield	Wirral	
Kirklees Treework	387 Wakefield Rd	Greenfields Technology Park	Bromborough	WF12 9QX	
Kimpton Building Services	Unit5 Hawkshhead Road	Mirfield	West Yorkshire	WF17 9QD	
L T Glazing	2 Woodsome ave	Geldered Road	Birstall	Halifax	HX4 9JS
Lawson Peel Ltd	Britannia Mills	Sowood	Holywell Green	West Yorkshire	LS26 0SB
David Mcwhirter	36 Clay Pit Lane	Rothwell	Leeds		
MJM Formix Ltd	124 Wakefield Road				

Northern Star	Lauren House Suite 1	601A Wakefield Road	Waterloo	HD5 9XP
Reilly Conc Pumping Ltd	Old Premier Stone Yard	Station Rd	St Helens	WA9 3JG
Rullion	PO Box 47	Traffalger House	Altrincham	Cheshire
RMB Craftscapes Ltd	Lower Wick Farm	Lower Wick	Dursley	Gloucestershire
RGS Insulation	Unit 4 Hammerston St Ind Est	Hammerston Street	Bradford	GL 11 6DD BD3 9RD
Robinson Fencing	35 Highgate Avenue	Lepton	Huddersfield	HD8 0EE
Sirus Geotechnical Env	4245 Park Approach	Thorpe Park	Leeds	LS15 8GB
Richard Smith	Springfield Farm	Penistone Road	Birdsedge	HD8 8XP
Spot On Scaffolding Ltd	Railway Side	Crow Lane	Milnsbridge	HD3 4PH
Storma Technology	Storma House	Unit 3	Eagle Point	WF2 0XW
Spray Contracts Ltd	11a Heath House Mill	Heath House Lane	Golcar	HD2 1GQ
S B Plumbing & Heating	3 Slawtree Court	Slaihtwaite	Huddersfield	HD7 5JF
M Hirst	22 Greyfriars Way	Dalton	Huddersfield	HD2 1LQ
Interior Stone Designs Ltd	Royd Street Mill	Royd Street	Huddersfield	HD3 4QY
Treemasters	191 Rowley Lane	Lepton	Huddersfield	HD8 0EH
T & S Moulding	Unit 3 Raybok Works	Oughtibridge Lane	West Yorkshire	S30 3HN
T.C.S	141-142 Fencchurch St	London	Sheffield	
UK Site Repair	3 Hornbeam Close	Haydock	Merseyside	WA11 0TZ
Vella Floor heating & cooling systems	Unit 1 Skelmanthorpe Tech Park	Station Rd	Huddersfield	HD8 9GA
Visual Surveillance Systems	Moorland Works	18 Station Road	Bradford	BD11 1JU
A Ward Painter + Decorator	67 Mountfield Ave	Huddersfield	HD5 8RH	
M Wellington	11 Knowles Rd	Brighouse	West Yorkshire	HD6 3RN
Walker Sealants	14 Brown Lane West	Off Geldered Road	Leeds	LS12 6BH
JC Wilkins	Samantha House	Gas Street	Bolton	BL1 4TQ
Whiterose Scaffolding	White rose house	Holbeck Lane	Leeds	LS11 9UL
West Riding Aluminium Ltd	Unit 1 Young Street Ind Estate	Young Street	Bradford	BD8 9RE
Westcliffe Joiners Ltd	Britton Works	Post Office St,	Cleckheaton	BD19 5LW
Dyson Insulation	Dyson House	Armylage Road	Brighouse	West Yorkshire
George Drake Ltd	8 New Park Place	Farsley	Pudsey	HD6 1PT
Lewis Haigh & Sons Ltd	Meadowcroft Barn	Ox Lane	Netherthong	HD9 3TB
The Lockwood Window Co	Unit 4 Perseverance Mills	Lockwood	Huddersfield	HD4 5DD
Martek Composites	Park Works	Park Road	Lockwood	HD7 5LQ
R Muskett	Heywoods Farm	1 Linfit Lane	Huddersfield	
A.A.S. UK Ltd	101 Kilpinhill Lane	Dewsbury	West Yorkshire	WF13 4BS
AVLS	Unit 5D	Laurence Works	Sheffield Road	S36 6HF
Abacus Stone Sales	Hagg Wood Quarry	Woodhead Road	Holmfirth	HD9 6PW
Acumen Designer	Headrow House	Old Leeds Road	Huddersfield	HD1 1SG
ACS	Cross Green Approach	Cross Green	Leeds	LS9 0SG
Ainscough Crane Hire	Bradley Hall	Bradley Lane	Standish	WN6 0XQ
Archant Life	Prospect House	Rouen Road	Norwich	NR1 1RE
Adaptive Vechile Hire	Stanford House	Station Approach	Greenford	UB6 0AL
Associated Waste Management Ltd	Victoria Works	Barnard Road	Bradford	BD4 7DY
Alpha Marking	285 Gilroyd Lane	Linthwaite	Huddersfield	HD7 5SY
Suzanne Aspinall	2 Wesley Street	Farsley	Pudsey	LS28 5LE
Artisan	Phoenix Mill	Phoenix Street	Brighouse	

Abzorboil	Robtec House	Cleobury Mortimer	Kidderminster	LS1 2SP	
Allsop Property Consultants	29 Park Place	Leeds	W Yorkshire	HD1 3QU	
AGC Tools & Fixings	99/103 Lockwood Road	Huddersfield	W Yorkshire	Stoke-on-Trent	ST4 8HX
Armitage Venesta	Alderflat Drive	Newstead Ind Est	Trentham	NE10 0JP	
British Telecom	Design Works	William Street Gateshead	Tyne and Wear	West Yorkshire	HD5 0JX
Charles Brown Ltd	14 Easingwood Drive	Kirkheaton	Huddersfield	West Yorkshire	HX4 8LP
Bayford Oil	Stainland Road	Greeland	Halifax	West Yorkshire	
SBA	398A New Hey Road	Salendine Nook	Huddersfield	Leeds	LS18 4AB
Bricklink	Broadgatehouse	North Broadgate Lane	Horsforth	West Yorkshire	WF4 4QN
B Safe Services UK Ltd	29 Old Road	Middlestown	Wakefield		LS12 5JB
Burton Roofing	Turnkey Park Ind Est	Leeds	West Yorkshire		
Burdens	Ashfield Way	Whitehall Ind Estate	Whitehall Road		
British Gas	PO BOX 3055	Eastbourne	BN21 9FE		
BD Consultants	Victoria Works	Victoria Street	Huddersfield		HD1 3RG
Bidos	Unit 4 Great Russell Court	Fieldhead Business Centre	Bradford	West Yorkshire	BD7 1JZ
Brick-Tie Ltd	Unit 10 Lancaster Close	Sherburn in Elnet	Leeds	West Yorkshire	LS25 6NS
J S Bamforth	Top Vale Works	Colne Vale Road	Milnsbridge	Huddersfield	HD1 3BD
B & TS	9 Bridge St	Otley	LS21 1BQ		
Beresford Blake Thomas	8th Floor Southside	97-105 Victoria Street	London	6QT	
Bronte Natural Spring Water	Bridge Works	Woodhead Road	Honley	Huddersfield	HD9 6PW
Bronte Training Services	Bank House	2 Chapel Lane	Birstall	WF17 9EJ	
Brotherton Skip Hire	Ghyll Mill	Bradford Road	Menston	Ilkley	LS29 3DN
Brays Pest Control	Prospect House	81 Fleminghouse	Waterloo	Huddersfield	HD5 8QG
Bandshire Ltd	Woodcroft	Lee Lane	Kirkburton	HD8 0PG	
Belzona	Claro Rd	Harrogate	HG1 4DS		
A. J Boyles	25 Keswick Ave	Lindley	Huddersfield	West Yorkshire	HD3 3HH
Bavarian Motor Warehouse	Unit 2	Woodland Road	Huddersfield	West Yorkshire	HD2 1FQ
J C Bowers	Clayfield Works	Crimble	Huddersfield	Huddersfield	HD7 5BG
Bridge Fabrications Ltd	Dobroyd Mills	Jackson Bridge	New Mill	Holmfirth	HD9 1AF
E Bielak	Quebec Farm	Whitley Road	Whitley	WF12 OLY	
Bsure Fire Solutions	60 Huddersfield Road	Honley	Huddersfield	HD9 6LT	
A J Boyles	25 Keswick Ave	Lindley	HD3 3HH		
be fuel cards	2nd Floor	Kings Lodge	28 Church St	Epsom Surrey	KT17 4QB
Cookson Plant Hire	14A Longbow Close	Pennine Business Park	Bradley	Huddersfield	HD2 1GQ
Calderdale Council	Town Hall	Halifax	West Yorkshire	HX1 1UJ	
Concept Off Site Solutions Ltd	Unit 101	Union Mills, Tanyard Road,	Milnsbridge	W Yorkshire	HD3 4NB
Contract Office Clearances	Upper Carr Collage	168 Bradford Road	Liversedge	W Yorks	WF15 6EG
CCF	27-28 Sutton Business Park	London	RG6 1AZ		
Creative Visual Graphics	229A Penistone Road	Fenay Bridge	Huddersfield	West Yorkshire	HD8 0AS
Calder Valley Skip Hire	Rochdale Road	Sowerby Bridge	Halifax	West Yorkshire	HX6 3LL
Chadwick Lawrence	13 Railway Street	Huddersfield	West Yorkshire	HD1 1JS	
Cemex	Po Box 104	Thornaby	Stockton On Tees	TS12 6WZ	
Crossling	Dale House	Armlyage Road	Brighouse	West Yorkshire	HD6 1PT
J W Crowther	11 Bradford Road	Gildersome	Leeds	West Yorkshire	LS27 7HW
Caneworth	Fold Head Mills	Huddersfield	West Yorkshire	WF14 8AZ	

Clarions	Britannia Chambers 4	Oxford Place	Leeds	West Yorkshire	LS1 3AX
Coulthards Sweeper Hire Ltd	Ellistones Cottages	Stainland Rd	Stainland	Halifax	HX4 9HF
Conveyor Mix	Red Doles Lane	Off Leeds Rd	Huddersfield	West Yorkshire	HD2 1YD
J R Cookson Holdings Ltd	14A Longbow Close	Pennine Business Park	Bradley	Huddersfield	HD2 1GQ
Cookson Developments	14a Longbow Close	Pennine Business Park	Bradley	Huddersfield	HD2 1GQ
Cookson Homes North Yorkshire	14a Longbow Close	Pennine Business Park	Huddersfield	West Yorkshire	HD2 1GQ
Charter payroll services	Amberley House	Habbiesthorpe	Reford	Nottinghamshire	DN22 0AH
CTD	351 Shields Road	Newcastle Upon Tyne	NE6 2UD		
Thomas Crompton Developments Ltd	Cranmore Farm	Cockin Lane	Bradford	BD14 6PY	
Cookson Estates	14a Longbow Close	Pennine Business Park	Bradley	HD2 1GQ	
CH Pumping Services	1 High St	Dunsville	Doncastor		
Complete Building Materials	Gibbet St	Halifax	HX1 4db		
Dews Haulage	Moorbottom Road	Thornton Lodge	Huddersfield	West Yorkshire	HD1 3JT
S Dutton	Saville Bridge Mills	Saville Road	Dewsbury	West Yorkshire	WF12 9AF
James Dunkerley Steels Ltd	Holyrood Sidings	Shaw Road	Oldham	OL1 4AN	
Danlett Ltd	ST Andrews Road	Aspley	Huddersfield	West Yorkshire	HD1 6RZ
J Dent	24 Ouchthorpe Lane	Outwood	Wakefield	West Yorkshire	WF1 3HS
De Lage Lande	Po Box 430	Rushmoor Court	Croxley Buisness Park	Watford	WD18 8EZ
Dene Service Station	Penistone Road	Kirkburton	Huddersfield	West Yorkshire	HD8 0PE
Enterprise Print	Enterprise Works	Long Lane	Honley	Holmfirth	HD9 6ES
Eds Haulage	Unit 5	181 Victoria Road	Lockwood	Huddersfield	HD1 3TT
Excelsior Glass	Unit D	Laisterdyke	Bradford	West Yorkshire	BD4 8UF
Eastwood + Partners	Northumberland House	Northumberland Street	Huddersfield	West Yorkshire	HD1 1DT
Ember Rental	Red Doles Lane	Off Leeds Road	Huddersfield	West Yorkshire	HD2 1YF
Cattle Invoice Finance(Electrical Wholesale)	Units 3 + 4 Riverside Court	Colne Road	Huddersfield	West Yorkshire	HD1 3ER
Emsley Crane Hire	Claro Park	Harrogate	HG1 4BB		
Emap Communications	accounts dept	Tower House	Sovereign Park	Market Harbour	Leicester LE16 9EF
Aggregate Industries	Red Doles Lane	Huddersfield	West Yorkshire	HD2 1YF	
J F Evans	89/87a Cleveland Road	Marsh	Huddersfield	West Yorkshire	HD1 4PR
EPMS	Waterside Ind Estate	Waterside Rd	Stourton	Leeds	LS10 1RW
Encon Insulation	Brunwick House	1 Deighton Close	Wetherby	LS22 7GZ	
Envirowaste Services Ltd	Swalesmoor Road	Boothtown	Halifax		
1535 Bar Restaurant	Firth Street	Huddersfield	West Yorkshire		
Foregate	Union Road	Liversedge	West Yorkshire		
Fire Escape + Fabrication UK Ltd	Foldhead Mills	Newgate	Mirfield	WF15 7JS	
Fastsigns	Unit 7	Hoyer Ind Park	517 Leeds Road	West Yorkshire	WF14 8DD
Febland Group Ltd	Flag House	Ashworth Rd	Marton	Huddersfield	HD2 1YI
fda landscape	Westleigh Hall	Wakefield Rd	Denby Dale	Blackpool	FY4 4UN
Frame-Tech Structures	Unit 10 Darton Buisness Park	Barnsley Road	Darton	Huddersfield	HD8 8QJ
Fuse 8	3370 Century Way	Thorpe Park	Colton	Barnsley	S75 5NH
Garrards	Great Northern Sr	Huddersfield	West Yorkshire	Leeds	LS15 8ZB
Groupama Healthcare	The Nexus Building Broadway	Letchworth Garden City	Herts	HD1 6BR	
Greysartstone	Burdwell Works	New Mill Road	Brockholes	SG6 3TE	
GB Construction Supply Group Ltd	The Barn	Hare Park Hill	Liversedge	HD9 7AZ	
K.P. Greenhalgh	387 Manchester Road	Marsden	Huddersfield	West Yorkshire	HD7 6DP

Gleam Clean Window Cleaning	2 Headlands Close	Liversedge	West Yorkshire	WF15 7QL
A Glazer	46 Rowley Lane	Lepton	Huddersfield	HD8 0HN
S & D Garritt Ltd	Vicarge Cottage	High Street	Wadsworth	Doncaster
Go Interiors	Unit 1 Carlisle Buisness Park	Carlisle Street East	Sheffield	S4 8DX
Huddersfield Skip Hire	Scotland Yard	Queens Mill Road	Huddersfield	HD1 3PG
Howardh Timber	51 - Eng (Huddersfield Truss)	Po Box 65	Barrow Upon Humber	North Lincolnshire
Holme Valley Joinery	Unit 13 - 14	Albion Mills	Miry Lane	Thongsbridge
C.G.Hitchens	Birdnest Farm	Birdnest Lane	Upper Cumberworth	Huddersfield
Archibalds	Po Box 7355	Glasgow	G51 3WX	HD8 8YF
Heritage Exchange	Wellington Mills	Lindley	Huddersfield	HD3 3HR
Holgate Aggregate	Barnsley Road	Grangemoor	Nr Wakefield	WF4 4DR
James R Holgate	Barnsley Road	Grange Moor	Nr Wakefield	WF4 4DR
Howdens Joinery	Whitehall Mills	Leeds Road	Huddersfield	HD2 1YW
Huddersfield Tile Centre	Unit 3	Fieldhouse Lane	Off Leeds Road	HD2 1YS
H2O	Freedom House	Bradford Road	Tingley	WF3 1SD
Heathcotes Removal	38 Lea Street	Lindley	Huddersfield	HD3 3LS
Holme Valley Readymix	Bottoms Mill	Woodhead Road	Holmfirth	HD9 2PU
A Heron	8a Hillside works	Whitehall road	Cleakheaton	West Yorkshire
Huddersfield Decorators Mrechants Ltd	Ray Street	Huddersfield	West Yorkshire	HD1 6BL
Hillam Tyres	Sunnybank	Denby Dale	Huddersfield	HD8 8TJ
Hunslett Roofing	Unit 14 Waterside Industrial Park	Skelton Grange Road	Leeds	LS10 1RW
Baker Tilly	12 Gleneagles Court Brighton Rd	Crawley	West Sussex	RH10 6AD
Huddersfield Golf Club	Fixby Hall	Lightridge Road	Huddersfield	HD2 2EP
Harrow Green Group	unit 22	Millshaw Industrial Estate	Leeds	LS11 0LR
J & J Haigh Ltd	Bowers Hall Farm	Barkisland	Halifax	HD9 7BN
Huddersfield Express Couriers Ltd	Unit 16/17 Brockholes Buisness Park	Rock Mill Road	Brockholes	Huddersfield
Holgate Construction	Barnsley Road	Grange Moor	Wakefield	WF4 4DR
Hudsons	1 Mill Lane	Bridlington	East Yorkshire	YO16 7AP
ICUK	110-112 Lockwood Road	Lockwood Road	Huddersfield	West Yorkshire
Ing Lease UK Ltd	60 High Street	Redhill	Surrey	HD1 3QX
IDS	Hopton House	3+4 Rivington Court	Hardwick Grange	WA1 4RT
Index	Priestroyd Works	Firth Street	Huddersfield	HD1 3BD
Inspire	5 Chase Park	Daleside Road	Nottingham	NG2 4GT
Alasdair Ingram	9 St Helens Gate	Almondbury	Huddersfield	HD4 6SD
Industry UK	Victoria Works	Victoria Street	Lockwood	HD1 3RG
Jewsons	St Andrews Road	Huddersfield	West Yorkshire	HD1 6PT
Johnsons Wellfield	Crosland Hill	Huddersfield	West Yorkshire	HD4 7AB
Jayrange	Barnsley Road	Grange Moor	Nr Wakefield	W Yorkshire
Jonly Wilde	7 Cooper Lane	Holmfirth	West Yorkshire	HD9 3BP
C Joyce Builder	4 Denby Lane	Grange Moor	Wakefield	WF4 4ED
JWS	1 Highfield Lane	Lascelles Hall	Huddersfield	HD5 0BA
Johnston Publishing (North)	PO Box319	Wellington Street	Leeds	LS1 1LJ
J Jagger & Sons	Unit 12 Station Road Ind Park	Luddenden Foot	Halifax	HX2 6AD
JRC Rent Account	Kirklees	Red Doles Lane	Huddersfield	HD2 1YF
Karndean International	Crab Apple Way	Vale Park	Evesham	WR11 1GP

Kingsley Plastics Ltd	Wester Barn Ind park	Hatherleigh Rd	Winkleigh	EX 19 8AP	PR6 9EA
Keys Training	Keys Business Training	Doncaster House	Moorland Gate	Chorley	BB4 6JF
K Steels Ltd	Jubilee Works	Holme Lane	Rawtenstall	Rossendale	
Lampcare	Windlestone Manor	Co Durham	DL17 0NA		
Leasehold Property Management	Po Box 406	London	NW5 2UW		
Ludgatemorrell Lawfirm	39 Market Street	Huddersfield	West Yorkshire	HD1 2HL	
Luline Ins	3rd Floor	154 Great Charles Street	Birmingham	B3 3HN	
S Lockwood + Son Ltd	Fenay Bridge Nurseries	Fenay Bridge	Huddersfield	West Yorkshire	HD8 0AR
Labour Ready	Po Box 602	Doncastor	DN4 5HZ		
Leeds City Council	Civic Hall	Caverley Street	Leeds	West Yorkshire	LS1 1UR
AB Locks	596/598 Wakefield Rd	Waterloo	Huddersfield	West Yorkshire	HD5 8PZ
Leeds metropolitan university	Caverley Street	Leeds	West Yorkshire	LS1 3HE	
Lindsays Allsorts	Stanley Mills	Brittania Road	Milnsbridge	Huddersfield	HD34QS
Lux Lettings	3 The Park	Kirkburton	Huddersfield	HD8 0NP	
Moore & Company	86 Stoney Lane	Lighcliffe	Halifax	West Yorkshire	HX3 8XF
Mini Mix	Red Doles Lane	Off Leeds Road	Huddersfield	West Yorkshire	HD2 1YD
Master Plan Systems	14 Peckover Street	Little Germany	Bradford	West Yorkshire	BD1 5BD
MJC Vechile Body Repair	Unit 3 Riverworks	Holmbridge	Holmfirth	West Yorkshire	HD9 1NQ
Magnet	Po Box 100	Roydings Ave	Keighley	BD21 4BP	
M+H Services	20 Rosevale View	Sowerby Bridge	West Yorkshire	HX6 2DW	
Mabey Hire Ltd	Scout Hill	Ravenshorpe	Halifax	West Yorkshire	WF13 3EJ
Metro Rod	Metro House	Churchill Way	Macclesfield	HD2 1YD	
Mobile Concrete Pumps	Red Doles Lane	Off Leeds Rd	Lepton	Huddersfield	HD2 1YD
Magden Ltd	Unit 30	Stanley Road	Whitefield	Manchester	M45 8QX
Myfolowall	90 New North Road	Huddersfield	West Yorkshire	HD1 5NE	
Millie	Mercury House	1 Broadwater House	Weiwyn Garden City	AL7 3BQ	
J Monaghan Ltd	4 Sandbeds Court	Sandbeds	Trading Estates	Ossett	WF5 9ND
Micromix RM	Greenland Lodge	Esh	Durham	DH7 9RS	
Nankivells	Units 67	Station Lane Ind Estate	Old Whittington, Chesterfield	Derbyshire	S41 9QX
NFD Consulting Ltd	90 New North Road	Huddersfield	West Yorkshire	HD1 5NE	
Naylor Myers Ltd	Red Doles Lane	Off Leeds Road	Huddersfield	West Yorkshire	HD2 1YD
North Print Ltd	15 Stonegate Road	Leeds	West Yorkshire	LS6 4HZ	
Northern Gas Network	1100 Century Way	Colton	Leeds	West Yorkshire	LS15 8TU
John Newton & Co Ltd	Woodvale House	Woodvale Office Park	Woodvale Road	Brighouse	HD6 4AB
NHBC	Buildmark House	Chiltern Avenue	Amersham	Buckinghamshire	HP6 5AP
N Power	Limewood Approach	Seacroft	Leeds	West Yorkshire	LS14 1NG
Nat West Nikki Credit Card	8 Market Place	Huddersfield	West Yorkshire	HD1 2AL	
National Business College Ltd	1 Greenhead Road	Huddersfield	West Yorkshire	HD1 4EN	
O2	32 Cambridge Street	Harrogate	North Yorkshire	HG1 1RX	
121 Kitchens	Unit 46	Holmebank Road	Minfield	West Yorkshire	WF14 8DP
Oakwood Doors	Unit 7a Riverside works	Bradley Park	Huddersfield	West Yorkshire	HD1 6PQ
John Owen	Unit 11 Monksbridge Trading Estate	Outgang Lane	Dinnington	Sheffield	S25 3QZ
Powergen	Callifex Business Park	Wathe Upon Dearne	Rotherham	S63 7ER	
PMW	Carr Hill House	Carr Hill Road	Huddersfield	West Yorkshire	HD8 8XN
Prosell Building Products	Queens Square Mill	Huddersfield Road	Honley	West Yorkshire	HD9 6QZ

P A Welding	Victoria Mills	Fisher Green	Honley	Holmfirth	HD9 6DU
Portfolio Display	Elland Lane	Elland	West Yorkshire	HX5 9DU	
C Potter & Co	116 Garfield Rd	Crossland Moor	Huddersfield		
Pinsent Mason	1 Park Row	Leeds	West Yorkshire	LS1 5AB	
Principal Hygiene Ltd	51 Bradley Mills Road	Rawthorpe	Huddersfield	West Yorkshire	HD5 9PL
Piney Bowes	The Pinnacles	Harlow,	Essex	CM19 5BD	
P G & Son Ltd	Old Railway Goods Yard	Alder Street	Fartown	Hd1 6LD	
Perrott Associates	Leeds Innovation Centre	103 Clarendon Road	Leeds	W Yorkshire	LS2 9DF
Porcelanosa(Yorkshire)Ltd	The Carr Carriage Drive	Doncaster	DN4 5NT	BD23 2DE	
Quantum Management Ltd	4 Carleton Business Park	Carlton New Road	Skipton	West Yorkshire	HD2 1YD
Readymix Huddersfield	Red Doles Lane	Off Leeds Road	Huddersfield		
Russell	88-96 Hyde Park Street	Glasgow	G3 8BW		
RLC Paving	Burdwell Works	Newmill Road	Brockholes	Holmfirth	HD9 7AZ
Rackhams	Mill St East	Dewsbury	West Yorkshire	WF12 9TA	
Kirkburton Garages Ltd	Springfield Mills	Kirkburton	Huddersfield	West Yorkshire	HD8 0PE
Rotary Club Of Huddersfield	Croft House	Knotty Lane	Lepton	Huddersfield	HD8 0ND
Reinforcements Northern	Unit 2 Moor Lane Trading Estate	Sherburn in Elmet	Leeds	West Yorkshire	LS25 6ES
RAC Auto Windscreens	Britannia House	Storforth Lane	Chesterfield	S40 2UZ	
Ramsdens Solicitors	Ramsden Street	Huddersfield	West Yorkshire	HD1 2TH	
Rooflight Company	Wychwood Business Centre	Muton Road	Skipton under Wychwood	Oxfordshire	OX7 6XU
REC	New Elm Road	Manchester	M3 4JW		
RBM Ltd	Unit 7 Cuerden Ind Estate	Barner Bridge	Preston	PR5 68P	
Riva Paoletti	Riva House	Limewood Approach	Seacroft	Leeds	LS14 1NG
Roberts Castings Ltd	31 Reins	Huddersfield Road	Honley	Huddersfield	HD9 6LW
Lux Lettings	3 The Park	Kirkburton	Huddersfield	HD8 0NP	
J.B. Schofield & Sons Ltd.,	Geenhead	Linthwaite	Huddersfield	West Yorkshire	HD7 5TS
St John Ambulance	County Head Quarters	South And West Yorkshire	Healey Road Ossett	Wakefield	WF5 8LN
Sage	North Park	Newcastle Upon Tyne	NE9 AA13		
W Smith & Son	79-105 Armitage Road	Milnsbridge	Huddersfield	West Yorkshire	HD3 4JW
A Shotton Ltd	Bridge Works	Penistone Road	Huddersfield	Huddersfield	HD8 0FA
Scaffold Designs Ltd	Unit 409/410	Globe 11 Business Centre	Maltravers	Sheffield	S2 5AB
Sharman Shaw Exhibitions Ltd	Gildersome Spur	Morley	Leeds	West Yorkshire	LS27 7JZ
Safe Estates	Elstree Business Centre	Elstree Way	Borehamwood	WD6 1RX	
SGM Structural Design	Springfield Hall	2 Thornhill Road	Huddersfield	Huddersfield	HD33AU
Smartarts	Bridge Mills	Huddersfield Road	Edgerton	HD9 3TW	
Shulmans	120 Wellington Street	Leeds	Holmfirth	LS1 4LT	
Specialist Glass Products	Unit 2 Milnsbridge Buisness Centre	Colne Valley Rd	Milnsbridge	West Yorkshire	HD3 3BD
Speights Lighting	Classic Works	Huddersfield Road	Mirfield	West Yorkshire	WF14 8BJ
Street Cars	46b Capel Hill	Huddersfield	West Yorkshire	HD1 3EB	
Sparkling Glass Ltd	17 Heather Rd	Meltham	Holmfirth	West Yorkshire	HD9 4EY
David Stansfield Dairymann	3 Goldington Avenue	Oakes	Huddersfield	West Yorkshire	HD3 3PD
Shred It	Carr Mills Centre (Unit 3F)	919 Bradford Road	Birstall	West Yorkshire	WF17 9JY
Steel City Fixings	8 Chambers Way	Thorncliffe Ind Estate	Chapeltown	Sheffield	S35 2PH
Solarshade	Springfield Place	Luck Lane	Huddersfield	HD3 4AE	
stott thompson architects	Rimani House	Hall Street	Halifax	West Yorkshire	HX1 5BB

David Storr Associates	30 Leeds Road	Dewbury	W Yorkshire	WF12 7BG	HX6 3BT
Sowerby Bridge Readymix Ltd	Holby Business Park	West Street	Sowerby Bridge	Halifax	
Spiral Cellars Cambridge Ltd	P O Box 273	St Neols	Cambridgeshire	PE19 9DU	
Quattro Building Solutions	15 Highfield Rise	Wakefield	West Yorkshire	WF2 0BX	
Thornton Fencing (Huddersfield) Ltd	Ashbow Mills	Bradford Road	Huddersfield	West Yorkshire	HD2 2LL
Walker Metal Work (Elland) Ltd	Castle Mills	Saddleworth Road	Elland	West Yorkshire	HX5 0RY
Timber Specialist	Unit 4	Litteroyd Business Park	Queens Mill Road	Huddersfield	HD1 3RR
Travis Perkins	Albert St	Off Hanson Lane	Halifax	West Yorkshire	HX1 5NW
The Point 2 Partnership	Millfield House	Huddersfield	West Yorkshire	HD9 3JL	
Talkative Ltd	Clifton House	Mirfield	Huddersfield	HD6 4JJ	
The Bathroom Shop	Huddersfield Road	Ashbourne	West Yorkshire	WF12 8BG	
Tarmac Topfloor Ltd	Weston Underwood	Horbury Bridge	Derbyshire	DE6 4PH	
Traditional Stone & Slate Supplies Ltd	The Old Mill Stoneyard Bridge Rd	Leeds	Wakefield	West Yorkshire	WF4 5PP
Triangle Consulting Engineers	P O Box 297	Leeds	West Yorkshire	LS26 1BJ	
Technicon	64 The Drive	Roundhay	Leeds	West Yorkshire	LS8 1HJ
Team Fabrication Ltd	Unit A	Woodman Works	South Lane	Elland	HX 5 9JP
Truss Tech Ltd	Park Lane Business Park	Park Lane	Kirkby In Ashfield	Notts	NG17 9LE
Traditional and Contemporary	Unit 2 Jubilee Way	Grange Moor	Wakefield	WF4 4SJ	
United Utilities	Lingley Mere Business Park	Great Sankey	Warrington	WAS 3LP	
UKBlinds	Unit 12 Chichester Business Park	Rochdale	Lancashire		
Variety Club	Yorkshire Region	313 City House	New Station Street	Leeds	LS1 4JB
Visual Surveillance Systems	Moorland Works	18 Station Road	Drighlington	Bradford	BD11 1JU
Stopspec House	Gordleton Ind Est	Hannah Way	Lymington	SO41 8JD	
Victoria Bathrooms	Unit 2	Jubilee Way	Grange Moor	Wakefield	WF4 4SJ
Wheatley Dyson	Po Box 845	Halifax	West Yorkshire	HX3 6YR	
Waxman Ceramics Ltd	Grove Mills	Elland	West Yorkshire	HX5 9DZ	
Timothy Woods	Unit 1+2 Bradley Mills Ind Estate	Huddersfield	West Yorkshire	HD1 6PQ	
Wren Corporate Finance	The Cross	Johns Lane	Blackley	Elland	HX5 0TQ
Wolseley	Po Box 68	Ripon	HG4 1XY		
Westside Stone	Broadgate House	North Broadgate Lane	Horsforth	Leeds	LS18 4AB
Waterloo Trade Windows	587 Wakefield Road	Waterloo	Huddersfield	West Yorkshire	HD5 9XP
Steven Wood	1 Windmill View	Cross Lane	Huddersfield	West Yorkshire	HD91SA
Wordsworth Crushing Ltd	Whaley rd	Barugh Green	Barnsley	S75 1HT	
Woodland Homebase	Station Rd	Leeds	West Yorkshire	LS18 5NZ	
Walker Morris	Kings Court	12 King St	Leeds	West Yorkshire	LS12 HL
West Yorkshire Skip Hire Ltd	Unit 6	Woodman Works	South lane	Elland	HX5 0PA
P W Whitehead	82 Mill Moor Road	Meltham	W Yorkshire	HD9 5LW	
Westline Distributors Ltd	Bede House	Westline Ind Estate	Birtley	Co Durham	DH2 1AU
Mark A Wigley	52 Stocksway	Shepley	Huddersfield	HD8 8DN	
West Riding Toyota	Leeds Road	Huddersfield	HD2 1YP		
Dorothy Wheeler	1 Baileys Croft	Off Arctic St	Ulfley	Keighley	BD20 6BT
WD Lighting UK Ltd	5 Sainfoin Lane	Oakley	Basingstoke	RG23 7JH	
Yorkshire Water	Po Box 52	Bradford	West Yorkshire	BD3 7YD	
YSS	22 Brecks Lane	Dinnington	Sheffield	S25 2LL	
Yorkshire Hoist Ltd	White Haughts	12 West Lodge Cres	Huddersfield	West Yorkshire	HD2 2EH

YEDL

Yorkshire Kitchen Centre
Yorkshire Canopies
Yorkshire Post

Po Box 329
Classic Works
York House
PO BOX 168

Middlesbrough
Huddersfield Road
34 Wood View
Wellington Street

Cleveland
Mirfield
Conisbrough
Leeds

TS3 8BR
West Yorkshire
Doncaster
West Yorkshire

WF14 8BJ
DN12 2BJ
LS1 1RF

Sandstone Trading Limited Statement of Affairs

Purchase Ledger

<u>A/C</u>	<u>Name</u>	<u>Balance</u>
10SUBL	Sub A Locke	98,260.14
10SUBM	P Machan	995.46
11SUBD	J Dempsy	139.10
5SUBJHEN	Sub JJ Henry	5,442.17
900A001	Sub Allsop Bros	3,117.00
900A005	AES	11,530.59
900A006	Amazon Rainwater Systems Ltd	6,560.86
900A007	Ace Elevators Ltd	26,871.00
900A008	J Atkinsin Interiors Ltd	2,875.00
900B009	Sub D Baxter	918.00
900B011	Sub Bingley Salvage Ltd	21,896.00
900B013	Buckingham Swimming Pools	45,759.25
900B014	S Birmingham	661.15
900C001	Sub E Chaplin	2,065.00
900C002	Sub CSL Ltd	1,908.66
900C003	Sub A Constable	8,695.29
900C005	Cardwell Heating Services	15,000.00
900C006	P Cullen	950.94
900C007	T Carolan	709.15
900D003	T Douglas	14.00
900F001	Sub Firestop Systems Ltd	4,455.32
900F002	Sub Fawcett Electrical	165,919.05
900F003	Sub D Flynn	2,646.50
900F004	I Fletcher	1,409.64
900G002	Sub M Grundy	808.50
900G003	Sub H Garton Flooring Contractors	1,744.88
900G006	J Gierula	661.15
900H003	D Hardy	1,432.03
900H004	Peter Hope Metals Ltd	88,042.50
900H006	Hytal Kitchens Ltd	5,985.72
900H007	DJ Hirst	8,084.66
900I001	The Ideal Kitchen Company	95,029.36
900K003	Kimpton Building Services	91,367.59
900L004	Lawson Peel Ltd	8,965.30
900L005	J Lowrie	548.00
900M002	Sub David Mcwhirter	783.30
900R002	Sub Reilly Conc Pumping Ltd	1,062.50
900R004	RMB Craftscapes Ltd	46.00
900S	Sirus Geotechnical Env	2,298.30
900S007	Spray Contracts Ltd	4,630.50
900S008	A Scott	950.94
900SUBD0	G Dowie	749.25
900T003	T & S Moulding	3,782.00
900T004	T.C.S	51,700.81
900T005	O J Taffinder Ltd	9,700.00
900U001	UK Site Repair	58.75
900V001	Velta Floor heating & cooling systems	235.00
900V002	Visual Surveillance Systems	14,987.47
900W001	Sub A Ward Painter + Decorator	16,572.40
900W002	Sub M Wellington	14,359.51
900W003	Terry Wilson	1,020.00
900W007	subWhiterose Scaffolding	18,648.85
900W009	West Riding Aluminium Ltd	11,517.62
9SUBD001	Sub Dyson Insulation	8,450.29
9SUBH	Sub Lewis Haigh & Sons Ltd	12,015.45
9SUBM	Sub Martek Composites	2,000.00

Sandstone Trading Limited Statement of Affairs**Purchase Ledger**

<u>A/C</u>	<u>Name</u>	<u>Balance</u>
9SUBM008	Sub R Muskett	41,796.07
A004	Acumen Designer	8,856.21
A013	Artisan	5,097.00
A016	AGC Tools & Fixings	100.07
B001	British Telecom	2,807.44
B003	Bayford Oil	1,750.54
B009	British Gas	-304.00
B010	BD Consultants	7,500.00
B016	Bronte Natural Spring Water	494.68
B020	Bandshire Ltd	502.55
B025	Bridge Fabrications Ltd	1,116.25
B029	be fuel cards	929.27
C001	Cookson Plant Hire	479,945.93
C002	Calderdale Council	-625.00
C003	Cookson Cont Ltd	2,902.40
C007	Creative Visual Graphics	2,572.08
C008	Calder Valley Skip Hire	9,388.25
C009	Chadwick Lawrence	2,515.61
C010	Cemex	10,772.36
C017	J R Cookson Holdings Ltd	499.36
C018	Cookson Developments	33,876.40
C021	Cookson Homes WG1	391.50
C023	CTD	982.78
C024	Thomas Crompton Developments Ltd	9,315.77
C025	Cookson Estates	4,641.25
C026	CH Pumping Services	1,233.75
C027	Complete Building Materials	5,122.73
D004	Danlett Ltd	660.36
D006	De Lage Lande	170.00
E001	Enterprise Print	232.66
E002	Eds Haulage	555.38
E003	Excelsior Glass	464.13
E004	Eastwood + Partners	64,250.16
E006	Cattle Invoice Finance(Electrical Wholesale)	75.79
E012	E-On	7,478.25
E013	EPMS	2,212.88
E014	Encon Insulation	6,588.59
E015	Envirowaste Services Ltd	1,303.08
F001	1535 Bar Restaurant	3,138.65
F002	Foregale	23,828.62
F007	fda landscape	1,186.75
F008	Frame-Tech Structures	1,386.50
F009	Fuse 8	1,091.53
G001	Garrards	77,491.25
G004	GB Construction Supply Group Ltd	43,687.87
G008	S & D Garritt Ltd	1,714.13
G009	Go Interiors	29,612.30
H001	Huddersfield Skip Hire	423.00
H002	Howarth Timber	13,530.55
H004	Holme Valley Joinery	120,618.22
H005	C.G.Hitchens	980.41
H006	Archibalds	51,995.76
H008	Holgate Aggregate	14,282.47
H010	Howdens Joinery	5,620.17
H014	Holme Valley Readymix	4,517.29
H015	A Heron	205.64

Sandstone Trading Limited Statement of Affairs**Purchase Ledger**

<u>A/C</u>	<u>Name</u>	<u>Balance</u>
H017	Huddersfield Decorators Mrechants Ltd	10,125.96
H018	Hillam Tyres	436.00
H020	Baker Tilly	4,629.50
H025	Holgate Construction	1,633.25
HO16	Sub Hudsons	31,466.94
I001	ICUK	13,600.03
I003	IDS	461.49
I007	Industry UK	33,578.53
J001	Jewsons	6,149.18
J006	JWS	4,923.97
J008	J Jagger & Sons	6,842.03
JRC01	JRC Rent Account	-24,419.86
K001	Kirklees	8,402.65
K002	Knight Frank	-2,878.75
K003	Karndean International	2,100.68
K005	Keys Training	287.88
L005	S Lockwood + Son Ltd	11,604.36
L006	Sub Labour Ready	805.60
L010	Lindsays Allsorts	1,364.01
M003	Master Plan Systems	71.94
M005	Magnet	217.53
M006	M+H Services	372.50
M010	MDIS Insurance Services Ltd	6,444.38
M013	Magden Ltd	822.64
M016	J Monaghan Ltd	7,922.80
M018	Micromix RM	1,112.65
N000	Nankivells	8,296.48
N005	John Newton & Co Ltd	29,542.55
N006	NHBC	-10,000.00
N007	N Power	549.73
N009	National Buisness College Ltd	499.37
O001	O2	2,666.38
O004	John Owen	12,449.07
P002	PMW	23,414.06
P003	Prosell Building Products	3,550.63
P004	P A Welding	41,073.94
P006	C Potter & Co	752.00
P009	Pitney Bowes	256.74
P014	Porcelanosa(Yorkshire)Ltd	4,257.62
P015	Price Paving	7,302.50
R002	Russell	1,617.13
R003	RLC Paving	2,150.48
R005	Kirkburton Garages Ltd	651.92
R007	Reinforcments Northern	8,405.48
R010	RAC Auto Windscreens	144.08
R011	Ramsdens Solicitors	293.75
R016	Roberts Castings Ltd	130.18
S003	Sage	2,518.23
S005	A Shotton Ltd	6,402.25
S009	SGM Structural Design	1,175.00
S011	Shulmans	601.43
S017	Shred It	351.00
S021	stott thompson architects	22,090.00
S022	David Storrie Associates	117.50
S023	Sowerby Bridge Readymix Ltd	3,568.74
S024	Spiral Cellars	4,271.68

Sandstone Trading Limited Statement of Affairs**Purchase Ledger**

<u>A/C</u>	<u>Name</u>	<u>Balance</u>
SUB6QUA	Sub Quattro Building Solutions	46,449.23
SUBW001	Sub Walker Metal Work (Elland) Ltd	15,885.00
T001	Timber Specialist	6,192.39
T002	Travis Perkins	44,034.80
T006	The Bathroom Shop	48,983.34
T009	Triangle Consulting Engineers	7,306.25
T011	Team Fabrication Ltd	3,103.14
T012	Truss Tech Ltd	5,670.76
T013	Traditional and Contemporary	28,803.17
V003	Vistage Int	2,760.00
W001	Wheatley Dyson	261.87
W002	Waxman Ceramics Ltd	5,678.45
W003	Timothy Woods	106.45
W005	Wolseley	63,983.18
W008	Steven Wood	5,732.89
W017	P W Whitehead	13,869.70
W019	Mark A Wigley	1,205.54
W022	Dorothy Wheeler	2,000.00
W023	WD Lighting UK Ltd	78,970.69
Y001	Yorkshire Water	309.30
Y002	YSS	3,244.19
	Totals:	<u><u>2,712,249.69</u></u>
	Associated companies	494,934.58
	3rd Party suppliers	2,217,315.11
	Total	<u><u>2,712,249.69</u></u>

COMPANY SHAREHOLDERS

Name of Shareholder	Address (with postcode)	No. of shares held	Nominal Value	Details of Shares held
Joseph Richard Cookson	West Lodge, New Hey Road, Ainley Top, Huddersfield HD2 2EJ	1	£1	Ordinary
TOTALS		1	£1	

Signature _____

Date _____



Sandstone Trading Limited (in administration)
Report to Creditors pursuant to Paragraph 49 of Schedule B1 of the Insolvency Act 1986
KPMG LLP
13 February 2009

Appendix 5 - Abstract of Administrators' Receipts & Payments accounts

RECEIPTS		£
Brought forward from previous Abstract (if Any)		0.00
VAT refunds (pre-app'ent)		63,245.52
Carried forward to * continuation sheet / next abstract		63,245.52
PAYMENTS		£
Brought forward from previous Abstract (if Any)		0.00
Search Fees		10.00
Telephone/Telex/Fax		1,000.00
Statutory advertising		228.24
Wages & salaries		5,798.44
Professional Fees		6,075.00
Floating ch. VAT rec'able		1,095.49
Carried forward to * continuation sheet / next abstract		14,207.17

* Delete as appropriate

* Delete as appropriate

Note - The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one abstract to another without any intermediate balance so that the gross totals shall represent the total amounts received and paid by the administrator since he was appointed.

Sandstone Trading Limited
(In Administration)
Administrators' Abstract of Receipts & Payments

Statement of Affairs		From 06/01/2009 To 24/02/2009	From 06/01/2009 To 24/02/2009
63,246.00	ASSET REALISATIONS		
	VAT refunds (pre-app'ent)	63,245.52	63,245.52
		<u>63,245.52</u>	<u>63,245.52</u>
	COST OF REALISATIONS		
	Search Fees	10.00	10.00
	Telephone/Telex/Fax	1,000.00	1,000.00
	Statutory advertising	228.24	228.24
	Wages & salaries	5,798.44	5,798.44
	Professional Fees	6,075.00	6,075.00
		<u>(13,111.68)</u>	<u>(13,111.68)</u>
<u>63,246.00</u>		<u>50,133.84</u>	<u>50,133.84</u>
	REPRESENTED BY		
	Floating ch. VAT rec'able		1,095.49
	Floating charge current		49,038.35
			<u>50,133.84</u>

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Howard Smith
Administrator