In accordance with Rule 3.35 of the Insolvency (England & Wales) Rules 2016 & Paragraph 49(4) of Schedule B1 to the Insolvency Act 1986

AM03

Notice of administrator's proposals

Companies House

FRIDAY

A846LQ0X
A33 26/04/2019 #29
COMPANIES HOUSE

1 Company details

Company number	0 4 9 8 6 4 2 8
Company name in full	Betterbathrooms (UK) Limited

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

2 Administrator's name

Full forename(s)	Philip Edward
Surname	Pierce

3 Administrator's address

Building name/number	Minerva
Street	29 East Parade
Post town	Leeds
County/Region	Yorkshire
Postcode	L S 1 5 P S
Country	

4 Administrator's name ❶

Full forename(s)	Gary Edgar
Surname	Blackburn

❶ **Other administrator**
Use this section to tell us about another administrator.

5 Administrator's address ❷

Building name/number	Minerva
Street	29 East Parade
Post town	Leeds
County/Region	Yorkshire
Postcode	L S 1 5 P S
Country	

❷ **Other administrator**
Use this section to tell us about another administrator.

AM03
Notice of Administrator's Proposals

6 Statement of proposals

☐ I attach a copy of the statement of proposals

7 Sign and date

Administrator's Signature	Signature ✕ ✕
Signature date	d2 d5 m0 m4 y2 y0 y1 y9

AM03
Notice of Administrator's Proposals

Presenter information

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

Contact name	Mark Hodgett
Company name	FRP Advisory LLP
Address	Minerva
	29 East Parade
Post town	Leeds
County/Region	Yorkshire
Postcode	L S 1 5 P S
Country	
DX	
Telephone	0113 831 3555

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed and dated the form.

Important information

All information on this form will appear on the public record.

Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

FRP
Advisory

Betterbathrooms (UK) Limited (In Administration)

The Administrators' Proposals

25 April 2019

Contents and abbreviations

The following abbreviations may be used in this report:

FRP	FRP Advisory LLP
The Company	Betterbathrooms (UK) Limited (In Administration)
The Administrators	Philip Edward Pierce and Gary Edgar Blackburn of FRP Advisory LLP
The Insolvency Rules	The Insolvency (England and Wales) Rules 2016
CVL	Creditors Voluntary Liquidation
CVA	Company Voluntary Arrangement
SIP	Statement of insolvency practice
QFCH	Qualifying floating charge holder
HMRC	HM Revenue & Customs
HD1 / the Purchaser	HD One Solutions Limited (a subsidiary of BID)
BID	Buy It Direct Limited
Roxor	Roxor Group Limited
Barclays / the Bank	Barclays Bank plc

1. Introduction and circumstances giving rise to the appointment of the Administrators

On 1 March 2019, the Company entered administration and Philip Edward Pierce and Gary Edgar Blackburn were appointed as Administrators.

This document, together with its appendices, forms the Administrators' statement of proposals to creditors in accordance with Paragraph 49 of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules.

Certain statutory information about the Company and the administration is provided at **Appendix A**.

Background information regarding the Company

The Company was incorporated on 5 December 2003 and was originally founded as an online retailer of bathroom products. It expanded into showrooms in 2005 and at the date of administration operated 13 showrooms around the UK and two trade counters at its warehouses in Didcot and Leigh.

Its registered office was Horizon Park, Greenfold Way, Leigh, Lancashire, WN7 3XH and at the date of administration, the Company employed 355 staff.

Details of the directors and shareholder are set out at **Appendix A**. The table below details the Company's debenture holders and the dates of creation of their respective charges:

Debenture Holder	Date of Creation
Barclays Bank plc	30-Sep-11
BGF Investment Management Limited	29-Mar-18
BGF (Nominees) Limited (As Security Trustee)	27-Jul-18
Roxor Group Limited	28-Oct-18

In October 2018, the Company was put up for sale and was acquired by Roxor, who injected £4.5m into the Company. The funds were used to pay down the Company's overdraft and provide working capital for the business.

Roxor supported the Company's sales plan, however, by the end of January 2019, trading results began to move away from budget, in part due to a lack of availability of stock. The majority of the key stock lines were imported from China on a three to four month lead time and the directors have indicated that insufficient orders were placed with suppliers during summer and autumn 2018 to meet demand in the key selling period.

The directors met with FRP to discuss what options were available to the Company and FRP were formally engaged on 18 February 2019 to run an accelerated sale process with a view to securing a sale of some or all of the business as a going concern; it was hoped that this would secure the best outcome for both employees and customers as it would allow as many of the outstanding orders to be fulfilled as possible.

Events leading to the appointment of the Administrators

Due to the threat of action from HMRC, the directors took steps to protect the Company and filed a notice of intention to appoint administrators in court on 19 February 2019. This gave the Company protection from creditors taking action for 10 days and allowed the business to be marketed for sale.

We set up a data room which contained pertinent information around financial performance, the Company's assets and property portfolio. We contacted approximately 315 parties who have registered previously as being interested in companies in this sector and of this size.

We were also aware that a number of parties had expressed serious interest in the business during the October 2018 sale process and we contacted these parties to make them aware of the opportunity.

In order to assist us with this process, we engaged Sanderson Weatherall to provide a valuation of the Company's freehold property, its leasehold portfolio, stock, fixtures

1. Introduction and circumstances giving rise to the appointment of the Administrators

and fittings so we could benchmark any offers received. We also engaged Hilco Streambank to value the Company's intangible assets.

Due to the high cost of entering this highly competitive sector, we believed that the most likely purchaser would be an existing bathroom retailer or an experienced online retailer. Once interested parties had signed a non disclosure agreement, some requested site visits to view the Company's stock and facilities. Further information was sought from the Company, particularly around the status of stock and how outstanding orders might be fulfilled.

Two parties showed the most interest in acquiring some or all of the business as a going concern and offers were received from both parties on Thursday 28 February 2019. Disappointingly, both offers only included the purchase of stock and goodwill of the business and did not wish to carry on the business as a going concern.

The directors did not believe that either of these offers provided best value and as a result, took steps to close the business on Thursday 28 February 2019. All staff were invited to attend a meeting at their usual work location at 1:30pm on Friday 1 March 2019.

Appointment of the Administrators

Consent to the administration appointment was received from the secured creditors and on 1 March 2019, Philip Edward Pierce and Gary Edgar Blackburn were appointed Joint Administrators by the directors.

2. Conduct of the administration

The objective of the administration

The Administrators think that objective (a) of the administration, as detailed in Paragraph 3(1) of Schedule B1 to the Insolvency Act 1986, being to rescue the Company as a going concern, will not be achieved due to the financial position of the Company. As such, it is envisaged that objective (b) will be achieved, a better result *for the Company's creditors as a whole than would be likely if the Company had been* wound-up (without first being in administration).

The Administrators' actions

Details of work already undertaken or anticipated will be undertaken is set out in the schedule of work attached at **Appendix C.**

We met with all staff at 1:30pm on 1 March 2019 and with no purchaser for the business as a going concern and no funding available to continue to trade the business, we made all staff redundant except nine members of staff to assist us in winding down the business in an orderly manner.

Sale of assets

One of the two interested parties indicated that they were still interested in buying the assets and two further parties came forward.

The Company's principal asset was its stock and after negotiating with these three parties and setting a deadline for offers, we concluded a sale with the Purchaser on 13 March 2019. Our agents, Sanderson Weatherall recommended that the Purchaser's offer should be accepted. The key terms of the offer were as follows:

- 20p in the £ for Stock (free of ROT) with a guaranteed upfront payment of £650k.
- Further amounts payable for stock, based on stock counts.
- The Purchaser would cover the costs of the Didcot warehouse while they removed the stock.
- The four staff retained at the Leigh warehouse were transferred to the Purchaser
- £10k for the FF&E at Didcot and Leigh warehouses and the Glazebury call centre
- £100k for Intellectual Property / Brand / Website / Goodwill etc of which £80k was payable once we had secured a release of security from the secured creditors.
- A licence to occupy was granted in respect of the warehouse and office premises at Leigh.

The release of security was received at the end of March 2019 and we have received the £80k. The additional £20k was contingent and as this contingency has not crystallised, we have invoiced the Purchaser for this and are awaiting payment.

Stock counts have been undertaken and the outcome of these are being finalised. At this stage, we envisage there will be a further sum payable into the estate.

Sale of freehold property

The Company owns a property at Wilderspool Causeway, Warrington. We have instructed Sanderson Weatherall to market and sell this for us at a guide price of £575k. It is early in the marketing process and we will provide a further update on progress in our next report.

The Administrators' proposals

Following approval of the Administrators' proposals, the Administrators will continue to manage the affairs and business of the Company and conduct the Administration to achieve the purpose of the administration. Key matters to be undertaken include:

- Realising the Company's remaining assets, especially stock and the freehold property;
- Investigating and, if appropriate, pursuing any claims that the Company may have against any person, firms or company whether in contract or otherwise,

including any officer or former officer of the Company or any person, firm or company that supplies or has supplied goods or services to the Company
- Distributing realisations to the secured and preferential creditors where applicable
- Seeking an extension of the administration if needed
- Agree the claims of the unsecured creditors and distribute the Prescribed Part (if applicable)
- Ensure all statutory and compliance matters are attended to
- Pay all administration expenses and bring the administration to an end when deemed appropriate by the Administrators

Receipts and Payments Account

A copy of the Administrators' receipts and payment account to date is attached as **Appendix B.** We comment on the significant items below:

Stock - £786k

This reflects the initial payment from the Purchaser of £650k and a further payment of £136k which related to stock subject to a lien (for which £125k was paid to a haulier to release the stock).

Intellectual Property - £80k

This is the initial payment for IP. As stated previously, we are awaiting receipt of a further £20k from the Purchaser.

Licence fee - £73k receipt /£106k payment

This is the licence fees charged to the Purchaser for occupation of the Didcot and Leigh properties and the payments to the landlords. The payments also include the Administrators' liabilities for both properties for 1-12 March 2019.

IT costs - £36k

The Company's IT systems were externally hosted and we have had to pay for a month's worth of access to the systems so that we can complete our statutory duties.

The directors' Statement of Affairs

The directors of the Company have been asked to submit a Statement of Affairs under paragraph 47 of Schedule B1 of the Insolvency Act 1986 and this is awaited – the directors are currently drafting the Statement of Affairs and we expect to have a finalised version within a couple of weeks. Details of the financial position of the Company at the latest practical date, prepared from information available to the Administrators and including a list of creditors' names and addresses is provided at **Appendix F**. As and when the directors' Statement of Affairs is received it will be filed with the Registrar of Companies.

Matters requiring investigation

The Administrators are required as part of their duties to establish what assets the Company owns and to consider the way in which the Company's business has been conducted. They are also required under the provisions of the Company Directors Disqualification Act 1986 to report to the Secretary of State for Business Energy and Industrial Strategy on the conduct of the directors. If you have any information or concerns regarding the way in which the Company's business has been conducted or have information regarding potential recoveries for the estate, please contact me as soon as possible.

The end of the administration

The administration will end automatically after twelve months from the date of appointment of the Administrators. This period can be extended with consent of the creditors for up to twelve months or longer by application to the Court as required.

2. Conduct of the administration

If the Administrators think the Company has no property which might permit a distribution to its unsecured creditors, or if they also consider that an exit from the administration into liquidation is not appropriate they will send a notice to the Registrar of Companies in accordance with Paragraph 84 of Schedule B1 to the Insolvency Act 1986 to bring the administration to an end and three months after the filing of the notice the Company will be deemed to be dissolved.

If the Administrators are of the view that a dividend will become available to the unsecured creditors (other than by virtue of the prescribed part) it is appropriate for the Company to move from administration into CVL pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986. If applicable the Administrators will take steps to place the Company into CVL.

Should a dividend not become available to the unsecured creditors but it is still appropriate for the Company to enter liquidation, the Administrators will petition the Court pursuant to Paragraph 79 of Schedule B1 to the Insolvency Act 1986 for an order to bring the administration to an end with a consequential order for the compulsory winding up of the Company.

Pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986, should the creditors not nominate a Liquidator, the proposed Liquidators in a CVL are to be the Administrators or any successor office holder(s). Any act to be done by the Liquidators may be done by all or any one of them. Pursuant to Paragraph 83(7)(a) of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules, creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of these proposals and before these proposals are approved.

The Liquidators in a compulsory winding up will be appointed by the Court and may be the Administrators, or any successor office holder(s).

If the Administrators are of the view that it is appropriate for the creditors to consider the approval of a CVA the proposed supervisors are to be the Administrators or any successor office holder(s). Creditors may nominate different supervisors when considering whether to approve the CVA proposals.

Decision of creditors

Based on information currently available, the Administrators think that the Company has insufficient property to enable a distribution to be made to unsecured creditors, except from the prescribed part if applicable. They are therefore not required to seek a decision from creditors as to whether they approve the Administrators' proposals pursuant to Paragraph 51 of Schedule B1 to the Insolvency Act 1986. The Administrators must, however, seek a decision from the creditors if requested to do so by creditors whose debts amount to at least 10% of the total debts of the Company. The request must contain the particulars prescribed by rule 15.18 of the Insolvency Rules and be made within eight business days of the date of delivery of this report, in accordance with the Insolvency Rules.

The expenses of seeking the decision shall be paid by the creditor or creditors requesting the decision, who will be required to lodge a deposit with the Administrators security for their payment. The creditors may decide that the expenses of seeking the decision should be paid as an expense of the Administration payable from the assets of the Company.

In accordance with the Insolvency Rules where the Administrators have not sought a decision of the creditors, the proposals set out below will be deemed to have been approved by the creditors unless at least 10% by value of the creditors requisition a decision of creditors within eight business days of the date of delivery of this report.

3. The Administrators' remuneration, disbursements and pre-appointment costs

Administrators' remuneration

A schedule of the work to be undertaken during the administration is set out at **Appendix C** together with an estimated outcome statement which includes an estimate of the expenses likely to be incurred by the Administrators. Assumptions made in preparing the summary of work, estimated expenses and the fees estimate where a time cost resolution is proposed are set out in the schedule of work.

The Administrators' remuneration will be drawn from the Company's assets and it is proposed that it will be charged by reference to the time incurred in attending to matters arising. Further details of how this will be calculated is set out below. The basis of the Administrators' remuneration has not yet been approved by creditors, and the Administrators have accordingly not drawn any remuneration in this case. The Administrators' fees for dealing with the assets subject to a fixed charge will be agreed with Barclays.

Should the Company subsequently be placed into liquidation and the Administrators appointed as liquidators, the basis agreed for the drawing of the Administrators' remuneration will also be that utilised in determining the liquidators' remuneration, in accordance with the Insolvency Rules.

Remuneration charged by reference to the time incurred in attending to matters arising

The Administrators' remuneration which is proposed to be charged by reference to time incurred is set out on the fee estimates attached at **Appendix C.** Time costs incurred to 21 April 2019 total £255,130, being 918.4 hours at an average charge out rate of £277.80. The time charged is based on computerised records capturing time charged by myself and my staff in dealing with the conduct of those aspects of the case being charged on a time cost basis. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and the experience required. Time is charged to the case in maximum units of six minutes. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters.

Charge out rates are reviewed at least annually, details of FRP's charge out rates are included at **Appendix C.**

Administrators' disbursements

The Administrators' disbursements are a recharge of actual costs incurred by the Administrators on behalf of the Company. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the administration of the Company, are paid by FRP at the HMRC approved mileage rate. It is proposed mileage is recharged and drawn at the HMRC approved mileage rate prevailing at the time the mileage was incurred.

Pre-administration costs charged or incurred by the Administrators

The Company resolved to pay FRP Advisory LLP on a time costs basis for assisting with the accelerated sale of the business and placing the Company into administration. Attached at **Appendix D** is a statement of pre-administration costs charged or incurred by the Administrators. None of these costs had been paid when the Company entered administration. I am seeking to obtain approval for the payment of this amount in accordance with the Insolvency Rules.

Creditors' ability to challenge the Administrators' remuneration and expenses

Creditors have a right to request further information from the Administrators and further have a right to challenge the Administrators' remuneration and other expenses under the Insolvency Rules following receipt of a progress report. Further details of these rights can be found in the Creditors' Guide to Fees which you can access by using the following link https://creditors.frpadvisory.com/info.aspx and select the one for administrations. Alternatively, a hard copy of the relevant guide will be sent to you on request.

4. Estimated outcome for the creditors

FRP Advisory

Estimated Financial Position

We attach at **Appendix E** an estimated financial position which has been prepared from the information provided by the directors, advice received in connection with the value of the Company's assets, estimated sums due to creditors and an estimate of our remuneration and other expenses that may be incurred during the course of this administration. The assumptions made in preparing the estimated outcome statement details are set out in the schedule of work.

Based on the information available to date and the assumptions made, I set out below the anticipated the outcome for creditors:

Outcome for Secured Creditor

There are three secured creditors in this case and they rank as follows:

- Barclays
- BGF
- Roxor

Barclays exposure is based on its liability from the merchant services which it provided to the Company. While it will be a few months until this figure has crystallised, we anticipate that Barclays liability will be in the range £1.5m - £2m. It has first charge over the Company's Warrington showroom (currently being marketed for £575k) and is holding cash of £670k. We estimate Barclays will suffer a shortfall of between £253k and £753k.

As a result, we expect BGF and Roxor to face a full shortfall in respect of their lending of £3m and £4.5m respectively.

Outcome for Preferential Creditors

It is currently estimated that preferential creditors will total £370k, being the employees' preferential element for arrears of pay, unpaid pension contributions and holiday pay as calculated in accordance with legislation. It is anticipated that preferential creditors will receive a significant dividend.

Outcome for Unsecured Creditors

Based on the assumptions made in the estimated outcome statement it is currently estimated that there will not be sufficient funds available to make a distribution to unsecured creditors.

Prescribed Part

The prescribed part is a carve out of funds available to the holder of a floating charge which is set aside for the unsecured creditors in accordance with Section 176A of the Insolvency Act 1986. The prescribed part only applies where the floating charge was created after 15 September 2003 and the net property available to the floating charge holder exceeds £10,000.

It is estimated that there will be no net property available for the prescribed part in this case.

Appendix A

Statutory information about the Company and the administration

COMPANY INFORMATION:

Other trading names:	**Betterbathrooms**
Date of incorporation:	05/12/2003
Company number:	04986428
Registered office:	Minerva, 29 East Parade, Leeds, LS1 5PS
Previous registered office:	Horizon Park, Greenfold Way, Leigh, Lancashire, WN7 3XH
Business address:	As above
Directors:	David Ian Cullen, Ian Gary Jones
Company secretary:	none

The directors do not have any direct shareholdings in the Company – it is a wholly owned subsidiary of Roxor Group Limited.

ADMINISTRATION DETAILS:

Names of Administrators:	Philip Edward Pierce and Gary Edgar Blackburn
Address of Administrators:	Minerva, 29 East Parade, Leeds, LS1 5PS
Date of appointment of Administrators:	1 March 2019
Court in which administration proceedings were brought:	The High Court of Justice
Court reference number:	208 of 2019
Date of notice of intention to appoint Administrators presented to Court:	19 February 2019
Administration appointment made by:	Directors

Consent to the notice to appoint an Administrator *provided by the qualifying* charge holder as follows:

Holder of Qualifying Floating Charge	***Date of consent***
1. Barclays Bank plc	1 March 2019
2. BGF Investment Management Ltd	28 February 2019
3. BGF Nominees Limited	28 February 2019
4. Roxor Group Limited	25 February 2019

The appointment of the Administrators included a declaration that they are acting jointly and severally as Administrators of the Company in accordance with *Paragraph 100 of Schedule B1 to the Insolvency Act 1986.*

Appendix A

Statutory information about the Company and the administration

The EC Regulation on Insolvency Proceedings will apply in this matter and accordingly the administration will constitute main proceedings.

Extracts from the financial statements available are summarised below:

Betterbathrooms (UK) Limited Profit & Loss Account £'000	Dec-18 Mgmt Accs	Mar-18 Stat Accs	Mar-17 Stat Accs
Turnover	33,232	59,595	59,241
Cost of sales	(19,338)	(28,431)	(29,209)
Gross profit	13,894	31,164	30,032
Administrative expenses	(22,204)	(34,265)	(31,481)
Operating profit	(8,310)	(3,101)	(1,449)
Exceptional items	(824)		
Interest payable	(108)	(475)	(330)
Profit before tax	(9,242)	(3,575)	(1,779)
Corporation tax		(3)	249
Excahnge gain / (loss)		7	(3)
Profit after tax	(9,242)	(3,572)	(1,533)
Dividends paid			

Betterbathrooms (UK) Limited Balance Sheet £'000	Dec-18	Mar-18	Mar-17
Tangible Assets	10,388	12,152	13,053
Current Assets			
Stock	8,134	9,220	9,502
Trade Debtors	69	97	120
Prepayments	1,517	2,610	2,368
Cash / short term deposits	1,968	1,910	158
	11,687	**13,837**	**12,148**
Creditors < 1 Year			
Trade Creditors	(8,270)	(8,384)	(8,578)
Interest bearing borrowings	(403)	(3,109)	(790)
Accruals	(3,381)	(4,480)	(2,693)
Corporation tax	(68)	(3)	(2)
Provisions		(52)	(120)
PAYE & VAT	(841)		
	(12,964)	**(16,028)**	**(12,183)**
Net Current Assets	**(1,277)**	**(2,192)**	**(36)**
Interest bearing borrowings	(9,992)	(4,085)	(4,194)
Accruals		(467)	(597)
Provisions		(1,366)	(276)
Deferred tax		(75)	(75)
Net Assets	**(881)**	**3,967**	**7,875**
Capital and Reserves			
Share Capital	0.1	0.1	0.1
Share Premium	4,500	4,422	4,422
Foreign exchange reserve		4	(3)
Dividends	(101)		
Profit & Loss Account	(5,280)	(459)	3,456
Shareholders Funds	**(881)**	**3,967**	**7,875**

Appendix B

Administrators' Receipts & Payments Account

Betterbathrooms (UK) Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 01/03/2019 To 24/04/2019 £	From 01/03/2019 To 24/04/2019 £
	ASSET REALISATIONS		
	Fixtures & Fittings	10,000.00	10,000.00
	Motor Vehicles	500.00	500.00
	Stock	785,895.56	785,895.56
	Intellectual Property	80,000.00	80,000.00
	Cash at Bank	9,245.83	9,245.83
	Licence Fee	73,355.27	73,355.27
	Rates Refunds	9,187.56	9,187.56
	Sundry Refunds	5,777.07	5,777.07
		973,961.29	973,961.29
	COST OF REALISATIONS		
	Agents/Valuers Fees (1)	2,500.00	2,500.00
	Legal Fees (1)	25,674.79	25,674.79
	Haulier's Lien	125,000.00	125,000.00
	Stationery & Postage	9,539.39	9,539.39
	Statutory Advertising	72.18	72.18
	Rents Payable	106,090.08	106,090.08
	IT costs	35,519.50	35,519.50
	Other Property Expenses	194.06	194.06
	Wages & Salaries	9,159.97	9,159.97
	Bank Charges - Floating	10.60	10.60
		(313,760.57)	(313,760.57)
	UNSECURED CREDITORS		
(603,405.13)	Unsecured Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(115,433.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(718,838.13)		**660,200.72**	**660,200.72**
	REPRESENTED BY		
	Vat Recoverable - Floating		37,497.59
	IB Current Floating		814,732.88
	Vat Payable - Floating		(192,029.75)
			660,200.72

Philip Edward Pierce
Joint Administrator

Appendix C

The Administrators' remuneration, disbursements and costs information

Betterbathrooms (UK) Limited (IN ADMINISTRATION)

Schedule of Work

The table below sets out a detailed summary of the work undertaken by the office holder to date and details of the work it is anticipated will be undertaken by the office holder throughout the duration of this assignment. Details of assumptions made in compiling this table are set out below. The fee basis for the different categories or work are set out in this table together with an estimate of the estimated fee for each category of work where this can be estimated.

Where the fee basis proposed is time costs, further details of the estimated time costs to be incurred are set out in the fee estimate accompanying this schedule.

Where work undertaken results in the realisation of funds (from the sale of assets; recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case, work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

GENERAL ASSUMPTIONS IN COMPILING THIS SCHEDULE OF WORK
• The records received are complete and up to date • There are no matters to investigate or pursue • No financial irregularities are identified • A committee of creditors is not appointed • There are no exceptional queries from stakeholders • Full co-operation of the directors and other relevant parties is received as required by legislation • There are no health and safety or environmental issues to be dealt with • The case will be closed within two years

FRP

Betterbathrooms (UK) Limited (IN ADMINISTRATION)

Schedule of Work

Note	Category				
1	**ADMINISTRATION AND PLANNING** **Work undertaken to date**		**ADMINISTRATION AND PLANNING** **Future work to be undertaken**		
	Pre-appointment matters FRP were engaged on 18 February 2019 by the Directors to assist them to find a purchaser for some or all of the business as a going concern. Due to pressure from HMRC, the directors filed a notice of intention to appoint Administrators on 19 February 2019. The Company had been acquired in November 2018 and during that sales process, there had been a handful of parties which had shown significant interest in the business. As well as approaching these parties, we set up an online data room and sent a one page flyer to approximately 315 parties who have previously expressed an interest in similar businesses. 15 parties signed non disclosure agreements and were then able to view the Company's financial information. We received two offers on 28 February 2019 but neither of these were for the business as a going concern. As a result the directors took steps to place the Company into administration on 1 March 2019. Unfortunately, this meant that the business ceased to trade and all of the 355 employees (except for nine retained to assist us) were made redundant on 1 March 2019.				

FRP Advisory

Betterbathrooms (UK) Limited (IN ADMINISTRATION)

Schedule of Work

	Regulatory Requirements				
	We have completed money laundering risk assessment procedures and Know your client checks in accordance with the Money Laundering Regulations.		We will continue to adhere to all regulatory requirements.		
	We have completed take on procedures which include consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act.				
	In addition to the above take on procedures, we considered if there were any other case specific matters to be aware of prior to or on appointment such as social media and the fact this was a consumer facing business. We prepared a reactive press release in connection with the appointment and fielded further questions as and when these were received.		We will respond to any further media requests as required.		
	Case Management Requirements				
	With no offer received which would enable the business to be sold as a going concern, we determined the case strategy (closure of the business and sale of the assets) and documented this. We also carried out the following tasks: • opened and administered bank accounts for the Company • requested and received legal advice on the validity of the appointment to ensure all required documentation has been properly filed and submitted. • requested a review of any security documentation to confirm the validity of any charges.		We will regularly review the conduct of the case and the case strategy and updating as required as required by the Administrators' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management. We will continue to assist employees with their claims and liaising with the Redundancy Payments office as required.		

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	• written to the directors and requested that they produce the Company's statement of affairs • *compiled a forecast of the work that has been or* is anticipated will be undertaken throughout the duration of the case, circulated this to creditors together with other such documentation as required to enable the relevant approving creditors to assess and vote on the fee bases proposed. • *arranged for insurance* on the assets in the estate and have written to the former advisors to the Company requesting third party information to assist in general enquiries. We have instructed the following third parties to assist us: • Sanderson Weatherall - prior to our appointment carried out a review of the Company's property portfolio (leasehold units and one freehold property), *and a review of the value of the* Company's stock, fixtures, fittings and equipment. • Pinsent Masons – preparation and advice of a sale contract and general advice around liens, ROT and property issues. • Hilco Streambank – instructed prior to our *appointment to carry* out a valuation of the Company's intellectual property. • PCA – review of the rates position of the properties with a view to establishing if any refunds are due to the Company. This is on a 'no win, no fee' basis.				

2	**ASSET REALISATION** **Work undertaken to date**		**ASSET REALISATION** **Future work to be undertaken**		
	One of the main purposes of an administration is to realise the Company's assets and to ensure a fair distribution of the proceeds to the creditors in the correct order of priority as set out by legislation. We took out insurance cover to ensure available assets are protected until such time as they are realised. Having advertised the business for sale prior to our appointment, three parties approached us after our appointment with a view to buying the assets of the Company. We indicated to all three parties that they would have to structure their offer as follows: • A percentage in the £ for stock, with a significant upfront guaranteed payment; • Further payment for stock once the value of stock was agreed; • Agreement to cover the labour and property costs while stock was removed from the Didcot warehouse; • An offer for the goodwill / brand / IP / website etc; and • Any other element for which each party wished to make an offer. Following a deadline for best and final offers of 3pm on 5 March, we accepted an offer from HD1 and a sale contract was concluded on 13 March for the stock and other tangible assets. The sale of the assets subject to a fixed charge was completed at the end of March 2019		**Stock** We will finalise the stock position with the Purchaser and ensure funds are received on a timely basis. We will also continue to receive and pay the property related costs in respect of the Leigh premises. **Freehold Property** We will continue to liaise with Sanderson Weatherall in connection with the sale of this property. **Leasehold Property** We will deal with landlords' queries and facilitate surrenders of the remaining leasehold estate. **Rates** We will assist PCA with the ongoing rates recoveries.		

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	once releases from security had been received from all *secured creditors.* Since the completion of the sale, we have worked with the Purchaser to ensure that the stock was removed from the Didcot warehouse as quickly as possible. **Freehold Property** The Company owns a property at 350/350a Wilderspool Causeway, Warrington. The property is connected to 348 *Wilderspool Causeway, which the Company* leased. We have instructed Sanderson Weatherall to market 350/350a for sale. The guide price is £575k. It is early in the marketing process and a number of parties have viewed the property. We expect further viewings to take place over the next few weeks, at which point a deadline for offers may be set. **Leasehold Property** Sanderson Weatherall have advised us that there is no value in the leasehold sites. Therefore, we have liaised with landlords around the return of their properties. To date, three of the leases have been either surrendered, forfeited or returned to the landlord. **Rates** We have instructed PCA to carry out a review of the property portfolio to establish whether there are any rates refunds due and whether there is scope to challenge the current rateable values.				

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Schedule of Work

3	**STATUTORY COMPLIANCE AND REPORTING** **Work undertaken to date**		**STATUTORY COMPLIANCE AND REPORTING** **Future work to be undertaken**		
	We are required to provide creditors with the proposals for the conduct of the Administration for approval by creditors in accordance with legislation. We have also carried out the following tasks: • calculated and protected the value of assets that are not subject to a charge by obtaining a bond to the correct level. • advertised notice of the Administrators' appointments as required by statute. • Reviewed the Company's records and written to The People's Pension to establish the existence of any pension schemes and staging dates for auto-enrolment.		We will provide reports as required by statute to various stakeholders at regular intervals and manage any queries arising. Copies of these reports are required to be filed at the Registrar of Companies. We will submit post appointment VAT and or other tax returns as required. We will deal with the statutory requirements in order to bring the case to a close and for the administrators to obtain their release from office; this includes preparing final reports for stakeholders and filing the relevant documentation with the Court/Registrar of Companies.		
4	**TRADING** **Work undertaken to date**		**TRADING** **Future work to be undertaken**		
	The Company ceased to trade upon our appointment.		No further work anticipated.		
5	**INVESTIGATIONS** **Work undertaken to date**		**INVESTIGATIONS** **Future work to be undertaken**		
	An Administrator has a duty to review the books and records and other information available to identify the assets that may be available to realise for the benefit of the insolvency estate. Furthermore there may be other antecedent or voidable transactions that are identified which if pursued could swell the funds available for the insolvency estate.		We will collate any information provided by creditors and other stakeholders and complete the statutory return within three months of appointment.		

	We have written to all directors of the Company both current and those holding office within 3 years of the insolvency requesting that they complete a questionnaire to assist in preparing the statutory return to the Department of Business Energy and Industrial Strategy ("DBEIS") in accordance with the Company Directors Disqualification Act. Information provided to DBEIS is confidential but can be used to assist DBEIS in identifying conduct that should be investigated further and could result in individuals being disqualified from acting as a director. We also wrote to all creditors and included a questionnaire for them to complete.				
6	**CREDITORS** **Work undertaken to date**		**CREDITORS** **Future work to be undertaken**		
	Secured creditors We have liaised with the secured creditors in connection with the administration appointment and provided them with informal updates on the progress of the Administration, in particular the sale of the freehold property and the chargeback position in respect of unfulfilled / partially fulfilled orders. Barclays hold first ranking fixed charge security over the freehold property. Once we have realised this asset, Barclays will receive the proceeds that is subject to any valid security. If there is a surplus after Barclays has been repaid, this will be paid to the next ranking charge holder retained in the insolvent estate. If there is a shortfall, Barclays are the first ranking floating charge holder.		**Secured creditors** We will continue to report to the secured creditors on the progress of the Administration and will distribute the proceeds from the sale of the freehold property to Barclays provided their security is valid. **Preferential Creditors** We will liaise with the RPS to ensure that all valid employee claims are paid and any RP15 which may be submitted is dealt with in a timely manner. We will review the RPS' claim once received and should there be sufficient funds available, pay a dividend out to preferential creditors.		

	We have instructed Pinsents to review the validity of Barclays security prior to making a distribution to them out of the proceeds of sale of the freehold property. **Preferential creditors** The Company employed approximately 350 staff prior to our appointment and we have assisted the employees with their claims. This has been problematic and very time consuming because the Redundancy Payments Service (RPS) installed a new system a couple of weeks after the administration. We are aware that there are pension arrears in respect of February 2019 contributions and have contacted the provider, The People's Pension, with a view to lodging a RP15 claim for unpaid contributions. **Unsecured creditors** We have written to all known creditors to inform them that we have been appointed. We have also dealt with any queries which have arisen and recorded proof of debt forms received. In this case, there are a large number of consumer creditors. We wrote to all consumers whose details were held on the Company's systems (approximately 12,500) to confirm that: • we have been appointed, the Company has ceased to trade and that no orders would be fulfilled; • depending on how payment was made, what course of action consumers should take to either		**Unsecured Creditors** We will continue to deal with any correspondence and phone calls received from both trade and consumer creditors. **ROT** We will finalise all ROT claims received and ensure that the balance of the suppliers' claims are reduced **HMRC** We will complete the pre-administration VAT and CT returns so that HMRC is in a position to lodge its claim against the Company We will lodge all returns and pay all tax due in relation to post administration taxes.		

	recover their money from their card provider or lodge a claim in the administration. This has *generated and continues to generate significant* levels of emails and telephone calls. **ROT** We have dealt with creditors or third parties claiming ownership or reservation of title to assets. This has included reviewing their terms and conditions of trading, arranging for stock counts to be undertaken and supervising the uplift of stock for successful claimants. **Assets on finance and lease** In conjunction with our agents, we have established the position with regards assets on finance and lease and liaised with the finance companies, lessors and other stakeholders to ensure that assets are collected, returned or novated as required.				
7	**LEGAL AND LITIGATION** **Work undertaken to date**		**LEGAL AND LITIGATION** **Future work to be undertaken**		
	We have instructed Pinsent Masons to act for the Administrators during the Administration. As well as assisting us with the agreement for the sale of the *assets, the have advised us on the following issues:* • Liens / Ransom Creditors • ROT • Landlord issues • Obtaining releases from secured creditors		The main area we anticipate further assistance is in connection with the surrender of leases / property back to landlords and the contract for sale of the *freehold property.* We will instruct Pinsents on other ad hoc matters as and when they arise during the course of the Administration.		

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Betterbathrooms (UK) Limited (In Administration)

Time charged for the period 28 February 2019 to 21 April 2019

	Appointment Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Planning	52.35	26.70	43.20	12.15	134.40	41,482.50	308.65
Asset Realisation	83.95	83.90	12.15	8.30	188.30	71,828.00	381.46
Creditors	14.20	121.30	143.25	37.40	316.15	77,465.75	245.03
Investigation		1.55	5.75		7.30	1,469.00	201.23
Statutory Compliance	0.90	31.25	12.85		45.00	13,365.00	297.00
Pre-Appointment	14.85	70.75	78.95	62.70	227.25	49,519.50	217.91
Total Hours	166.25	335.45	296.15	120.55	918.40	255,129.75	277.80

FRP Charge out rates

Grade	From 1st May 2016
Appointment taker / Partner	370-450
Managers / Directors	280-370
Other Professional	165-230
Junior Professional & Support	80-110

Disbursements for the period
28 February 2019 to 21 April 2019

	Value £
Category 1	
Advertising	72.18
Delivery	15.44
Parking	5.00
Postage	762.30
Sundries/General	411.89
Taxis	25.77
Travel	343.18
Category 2	
Car/Mileage Recharge	594.09
A	3.20
Grand Total	**2,233.05**

Mileage is charged at the HMRC rate prevailing at the time the cost was incurred

Betterbathrooms (UK) Limited (In Administration)
Joint Administrators' fee estimate as at 25 April 2019

Activity	Total Hours	Total Cost (£)	Average hourly rate £
ADMINISTRATION	209.4	71,959	344
ASSET REALISATION	208.3	79,628	382
STATUTORY COMPLIANCE AND REPORTING	64.0	22,353	349
TRADING	0.0	0	290
INVESTIGATION	42.3	13,846	327
CREDITORS	834.4	218,018	261
LEGAL AND LITIGATION	0.0	0	290
TOTAL	1,358.4	405,804	

Hourly Charge out rates:	**£**
Appt taker/partner	**370-450**
Managers/directors	**280-370**
Other professional	**165-230**
Junior Professional/support	**80-110**

The above fee estimate is based on the assumptions contained in the accompanying schedule of work.

The office holder anticipates that it will not be necessary to seek further approval.

Time costs are maintained on computerised records of all time spent on the administration of each case. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and experience required. Time is charged to the case in maximum of six minute units. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters. Charge out rates are reviewed at least annually, details of FRP Advisory's charge out rates applicable to this assignment are set out above.

Further information can be found in the Creditors' Guide to Fees which you can access using the following link http://www.frpadvisory.com/fees-guide.html. Alternatively, a hard copy of the relevant guide will be sent to you on request.

On occasions it may be necessary to change the rates applicable to the work undertaken and if this occurs during the period of the assignment this will be notified to creditors as part of the normal reporting procedures.

FRP ADVISORY LLP ("FRP")

HOURLY CHARGE OUT RATES

	£/hour
Appointment taker/Partner	450
Managers/Directors	280-370
Other Professional	165-230
Junior Professional/Support	80-110

Time costs are maintained on computerised records of all time spent on the administration of each case. Matters dealt with during the assignment are dealt with by different members of staff depending on the level of complexity and experience required. Time is charged to the case in maximum of six minute units. Charge-out rates are based on individual expertise, qualification and grade. The costs of the firm's support staff are not directly charged to the estate unless dealing with directly identifiable case specific matters. Charge out rates are reviewed at least annually, details of FRP charge out rates applicable to this assignment are set out above.

Further information can be found in the Creditors' Guide to Fees which you can access using the following link http://www.frpadvisory.com/fees-guide.html. Alternatively, a hard copy of the relevant guide will be sent to you on request.

On occasions it may be necessary to change the rates applicable to the work undertaken and if this occurs during the period of the assignment this will be notified to creditors as part of the normal reporting procedures.

DISBURSEMENT POLICY

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment.

There are two types of disbursements; direct disbursements (known as Category 1) and indirect disbursements (known as Category 2).

Category 1 disbursements:

These are payments to independent third parties where there is specific expenditure directly referable to the appointment in question, these include but are not limited to such items as case advertising, storage, bonding, searches, insurance.

Category 1 disbursements can be drawn without prior approval

Category 2 disbursements

These are expenses that are directly referable to the appointment in question but not to a payment to an independent third party. With the exception of mileage FRP do not charge category 2 disbursements.

Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP at the HMRC approved mileage rate prevailing at the time the mileage was incurred, at the time of this report this is 45p per mile.

Category 2 disbursements require prior approval in the same manner as an office holder's remuneration.

Appendix D

Schedule of pre-administration costs

	Note	Fees Charged (£)	Expenses Incurred (£)
Pre-administration costs	1&2		
FRP		69,475.00	185.14
Pinsent Masons		7,717.30	
Sanderson Weatherall		24,200.00	146.16
Hilco Streambank		12,000.00	
Amounts paid		(-)	(-)
Unpaid pre-administration costs for which approval is being sought		113,392.30	331.30

Notes

1. FRP was engaged by the Company on 18 February 2019 to run an accelerated sale process for the business and incurred 180.5 hours at an average charge rate of £385 per hour. The other firms were engaged as follows:

   - Pinsents – 22 February 2019 – to provide legal advice in connection with the sale process and ad hoc matters as they *arose – time costs basis.*
   - Sanderson Weatherall – 22 February – to provide valuation advice in connection with the Company's property portfolio and also its stock, fixtures & fittings – this was agreed on a fixed fee basis.
   - Hilco Streambank – 22 February 2019 – to provide valuation advice in connection with the Company's intangible assets. This was agreed on a fixed fee basis.

These costs represent a fair and reasonable reflection of the work undertaken *prior to the appointment of Administrators* which is further explained below.

2. The *work done* by all parties prior to the administration was with a view to securing a sale of the business and assets as a going concern. While this did not prove possible, the work carried out has furthered the achievement of the objective as set out in the statement of proposals.

Appendix D

Schedule of pre-administration costs

- FRP – work carried out to provide information to interested parties, aided with the understanding of the business and also meant that once the Company *went into administration*, a sale of the assets could be achieved quickly.
- Pinsents – reviewing the Company's security position to ensure that our appointment would be valid and assisting with service of documents on the secured creditors.
- Sanderson Weatherall – the advice they provided around the Company's tangible assets enabled us to benchmark the offers we received pre administration (but have also been used to benchmark the offers received post administration and the eventual sale to the Purchaser).
- Hilco Streambank – the work carried out by Hilco in connection with the intangible assets has had a *similar benefit to the administration* as Sanderson Weatherall's work on the tangible assets.

3. The payment of these unpaid costs as an expense of the administration is subject to approval in accordance with the Insolvency Act 1986 and is not part of the *proposals* subject to approval in accordance with Paragraph 53 of Schedule B1 to the Insolvency Act 1986.

Appendix E

Details of the financial position of the Company

Prepared in accordance with Rules 3.35 of the Insolvency (England and Wales) Rules 2016

Betterbathrooms (UK) Limited
Estimated Financial Position

£000s	Notes	FPP NBV	EFP
Assets specifically pledged			
Property at 350/350a Wilderspool Causeway			575.0
Cash at Bank			672.0
Less: costs of realisation			(18.6)
Less: Due To Barclays			(2,000.0)
Surplus / (Shortfall) to Barclays			**(771.6)**
Assets subject to floating charge			
Stock			900.0
Intellectual Property			100.0
Fixtures, Fitting & Equipment			10.0
Cash at Bank			11.4
Rates refunds			9.2
Sundry refunds			5.8
			1,036.4
Cost of realisations			
Pre Administration professional fees			
FRP Advisory			(69.7)
Pinsent Masons			(7.7)
Sanderson Weatherall			(24.3)
Hilco Streambak			(12.0)
Post Administration professional fees			
FRP Advisory			(300.0)
Pinsent Masons			(102.9)
Other costs of realisations	1		(222.3)
Amount Available for Preferential Creditors			**297.4**
Preferential Creditors			(370.0)
Amount Available for Prescribed Part			**(72.6)**
Prescribed Part (where applicable)			
Amount Available for floating charge holders			**(72.6)**
Due to Barclays			(771.6)
Due to BGF			(3,500.0)
Due to Roxor			(4,500.0)
Shortfall for floating charge holders			**(8,844.2)**
Unsecured Creditors			(8,883.3)
Shortfall for Unsecured Creditors			**(17,727.5)**

Notes

1. Other costs of realisations includes haulier's lien, net rents payable, wages & salaries, IT costs, insurance and other sundry costs.

Unsecured creditors

The attached schedules have been extracted from the Company's accounting records. Please note these are not necessarily up to date.

Betterbathrooms (UK) Limited - In Administration
Schedule of creditors

Name of Creditor	Address with Postcode	Amount of Debt	Details of any security held	Date security given
Barclays Bank Plc	1 Churchill Place, London, E14 5HP	£2,000,000	Debenture	30 September 2011
BGF Investment Management Limited	13-15 York Buildings, London, United Kingdom, WC2N 6JU	£3,500,000	Debenture	29 March 2018
BGF (Nominees) Limited (As Security Trustee)	13-15 York Buildings, London, England, WC2N 6JU		Debenture	27 July 2018
Roxor Group Limited	Hamnett House, Gibbet Street, Halifax, England, HX2 0AX	£4,500,000	Debenture	28 October 2018
Trade creditors	See attached list	£3,189,696		
Consumer creditors	Further information available on request subject to GDPR rules	£5,323,645		
Employees	Further information available on request subject to GDPR rules	£370,000		
		£18,883,341		

FRP Advisory LLP
Betterbathrooms (UK) Limited
B - Company Creditors

Key	Name	Address	£
CA00	A&A Fire Protection	11 Newstead Road, Goose Green, Wigan, WN3 6RT	2,550.60
CA01	A.C.R.C Limited	2 Mowsley End, Wigston, Leicester, LE18 3LS	13,638.00
CA02	A.E. Burgess & Sons Ltd	Ulverscroft Road, Leicester, LE4 6BY	282.00
CA03	A1 Drainage Solutions	Unit 3 102A Wigan Road, Atherton, Manchester, M46 0LN	240.00
CA04	Abita Ceramiche Italiane	Via Cimabue, 1-42014 Castellarno, Italy	7,424.84
CA05	Abita GBP	Via Cimabue, Italy	(9,839.96)
CA06	Academy Workwear & Promotions	Unit 16, Leeward Road, Ashton-on-Ribble, Preston, Lancashire, PR2 2TE	2,853.36
CA07	Addleshaw Goddard LLP	3 Sovereign Square, Sovereign Street, Leeds, LS1 4ER	27,000.00
CA08	Addtime Recording Company Ltd	358 Garswood Road, Ashton - In - Makerfield, Wigan, WN4 0TZ	1,554.00
CA09	Adecco UK Ltd	Unit 3010 The Pavillions, The Crescent, Solihull Parkway, Birmingham Business Park, Birmingham, B37 7YE	30,392.88
CA0A	ADT Fire & Security Plc	PO Box 69, Manchester, M40 4BH	1,973.84
CA0B	Abita GBP+A2:D12	John Carpenter House, John Carpenter Street, London, EC4Y 0AN	47,946.14
CA0C	AJ & BA MARSH LTD	48 CHESTNUT DRIVE, LEIGH, LANCASHIRE, WN7 3JW, WN7 3JW	3,939.78
CA0D	Alberti E Santi	29017 Fiorenzuola D'arda, Via 1 Maggio 10	8,355.65
CA0E	Alfred Victoria USD	Unit A, 26 The Avenue, West Midlands, B45 9AL	(13.44)
CA0F	Allcott Associates LLP	2 Victoria Works, Victoria Street, Birmingham, B1 3PE	474.00
CA0G	Allies Computing Ltd	Manor Farm Barns, Fox Road, Framingham Pigot, Norwich, NR14 7PZ	888.00
CA0H	Altus Group (UK) Limited	9th Floor , Oakland House, Talbot Road, Old Trafford, Manchester, M16 0PQ	2,370.72
CA0I	Ama Waste Management & Skip Hire	Unit 11 & 12, North Lynn Business Village, Bergen Way North Lynn Industrial Estate, Kings Lynn, Norfolk, PE30 2JG	822.00
CA0J	AMAZON.CO.UK	Amazon EU S.a.rl., UK Branch, 1 Principal Place, Worship Street, London, EC2A 2FA	90.32
CA0K	Arco Ltd	PO Box 21, Waverley Street, Hull, HU1 2SJ	196.96
CA0L	Argenta	Plaza de la Paz, Castellón, España	(2,401.71)
CA0M	Art Mosaic Co Ltd	Units 8-10 Holly Close, Thornton-Cleveleys, Lancashire, FY5 4LR	5,659.68
CA0N	Ashdown Phillips	Pippingford Manor, Nutley, East Sussex, TN22 3HW	7,286.03
CB00	Barclaycard Merchant Services	1st Floor, 3 Hardman Street, Spinningfields, Manchester, M3 3HF	(504.42)
CB01	Bathroom Barn Euro	Curborough Hall Farm, Staffordshire	103.60
CB02	Baylis Media Limited	Newspaper House, 48 Bell Street, Maidenhead, Berkshire, SL6 1HX	(121.56)
CB03	Beanstalk Telecom	PO Box 282, Talk House, Manchester, M45 7YE	48.37

Signature ______________________

FRP Advisory LLP
Betterbathrooms (UK) Limited
B - Company Creditors

Key	Name	Address	£
CB04	BGF BUSINESS GROWTH FUND	45 CHURCH STREET, BIRMINGHAM, B3 2RT	29,414.30
CB05	Biffa Waste Services Ltd	Coronation Road, Cressex, High Wycombe, Bucks, HP12 3TZ	(2,028.90)
CB06	Birmingham City Council	Revenues, PO Box 5, Birmingham, B4 7AB	86,116.00
CB07	Bithell's Waste Disposal Ltd	Westwood Road, Wigan, Lancashire, WN3 5DE	192.00
CB08	Blackburn Van Hire & Sales Ltd	Blackburn Van Hire & Sales Ltd, Whitebirk Road, Blackburn, BB1 3HY	6,364.80
CB09	BNP Paribas Leasing Solutions	BNP Paribas Leasing Solutions, Northern Cross, Basing View, Basingstoke, RG21 4HL	34,526.10
CB0A	BOLLIN VALLEY	51 ARDENT WAY, MOUNTHEATH INDUSTRIAL PARK, PRESTWICH, MANCHESTER, M25 9WE	742.80
CB0B	Brabners LLP	7-8 Chapel Street, Preston, PR1 8AN	1,424.40
CB0C	Bridgewater Office Supplies Ltd	Bank House, 2 Worsley Road, Swinton, Manchester, M27 5WW	644.37
CB0D	British Ceramic Tile	Heathfield, Devon, TQ12 6RF	(4,158.92)
CB0E	British Gas Business	British Gas Business, Camberley, Surrey, GU95 1AW	(5,303.41)
CB0F	Broadoak Electrical Ltd	Ackerley House, Forrester Street, Worsley, Manchester, M28 2JL	3,813.57
CB0G	Burney (Hornchurch) Ltd	Burney Court, 113 Manor Road, Chigwell, Essex, IG7 5PS	23,000.00
CC00	C SYSTEMS (Hinckley) Ltd	20 KINTYRE CLOSE, HINCKLEY, LEICESTERSHIRE, LE10 0SP	5,754.00
CC01	Cardiff County Council	PO Box 9000, Cardiff, CF10 3WD	17,820.00
CC02	Cardinal Maritime Ltd	10 Bradenham Place, Penarth, CF64 2AG	156,192.57
CC03	CasaInfinita	12520 Nules, Castellon, SPAIN	1,254.04
CC04	Cathedral Leasing Ltd (Hygiene)	300 Relay Point, Relay Drive, Tamworth, Stafforshire, B77 5PA	38.99
CC05	Cavalier Marketing Ltd	North Dean Road, Keighley, BD22 6QY	(13,083.06)
CC06	CCF LTD	1-3 Gillette Way, Reading, Berkshire, RG2 0BS	84.01
CC07	Centrebound	unit 221, 2nd floor, ducie house, ducie street, manchester, m1 2jw	1,251.00
CC08	Chinfic Ltd	Flat RM C, 16/F Chinaweal Centre, 412-424 Jaffe Road, Causeway Bay Hong Kong	38,484.68
CC09	Claire Bayliss Ltd	24 Little Gaddesden, Berkhamsted, Hertfordshire, HP4 1NU	(6,436.32)
CC0A	Close Premium Fina	Unit D Telford Court, Chester Gates, Dunkirk, Nr. Chester, CH1 6LT	24,278.82
CC0B	Colliers International	50 George Street, London, W1U 7GA	60,000.00
CC0C	Concept (Air Conditioningand Refrigeration) Ltd	60 Firs Lane, Leigh, WN7 4SB	1,658.16
CC0D	CPL Petroleum	32 - 34 John Street, Warrington, WA2 7UB	(8,718.25)
CC0F	Criteo Ltd	ITP / CRITEO, PO Box 510, Tunbridge Wells, KENT, TN2 9SB	26,126.23
CC0G	Croydex division of Norcros Group (Holdings) Ltd	Croydex Limited, Central Way, Andover, Hampshire, SP10 5AW	(0.03)

Signature ____________________

FRP Advisory LLP
Betterbathrooms (UK) Limited
B - Company Creditors

Key	Name	Address	£
CD00	DAC *Beachcroft Claims* Ltd	Administration Centre, Portwall Place, Portwall Lane, Bristol, BS1 9HS	360.00
CD01	Dawsongroup Truck and Trailer Ltd	Delaware Drive, Tongwell, Milton Keynes, Bucks, MK15 8JH	1,917.95
CD02	Dentsu Aegis Manchester Ltd	117-119 Portland Street, Manchester, M1 6ED	(569,743.90)
CD03	Direct Tyre Management Ltd	Oasis Business Park, Parkside Place, Sklemesdale, Lancashire, WN8 9RD	633.28
CD04	Duo Delivers Limited	Unity House, Faraday Court, Faraday Road, Crawley, West Sussex, RH10 9PU	(9,636.00)
CD05	David Stanhope	10 Icelmarsh Avenue, Northamptonshire, NN9 6UQ	1,500.00
CE00	East Lancs Commercials Ltd (Positive Cashflow F	4th Floor Castlefield House, 48 Liverpool Road, Manchester, M3 4SB	(13,780.58)
CE01	Ebay UK Ltd	Hothan House, 1 Heron Square, Richmond Upon Thames, Surrey, TW9 1EJ	(18,683.62)
CE02	EDF ENERGY	EDF Energy, B2B Revenue Management, Gadeon House, Grenadier Road, Exeter Business Park, EX1 3UT	2,088.58
CE04	Elite Graphics UK Ltd	Vauxhall Industrial Estate, Ruabon, Wrexham, United Kingdom, LL14 6HA	20,269.04
CE05	Elitetele.com	Dawson House, Matrix Business Park, Chorley, PR7 7NA	32,990.01
CE06	Engage Solutions Group Ltd	Suite 2a Queen Insurance Buildings, 24 Queen Avenue, Liverpool, L2 4TZ	624.00
CE07	Enserve Corporation Ltd	Enterprise House, Education Road, Leeds, LS7 2AL	534.00
CE08	Enva England Ltd	Enviro Building, Private Road No 4, Colwick Ind Estate, Nottingham, NG2 2JT	1,770.00
CE09	EQUAL RESPONSE LTD T/A EXTRA GAS	1 TRAFFORD ROAD, LIVERPOOL ROAD, ECCLES, MANCHESTER, M30 0JX	194.79
CE0A	Ernst & Young Law GmbH	Landscaftstraße 8, 30159 Hannover, Germany	7,864.47
CE0B	Ernst & Young ltd	1 More London Place, London, SE1 2AF	(9,000.00)
CE0C	Expenses Account		1,291.08
CF01	Facebook Ireland Limited	Hannover Reach, 5-7 Hannover Quay, Dublin 2, Ireland, Dublin 2	26,933.24
CF02	Federal Express Europe Inc	P O Box 119, Coventry, CV1 4QD	21.14
CF03	FLOGAS BRITAIN LTD	Rayns Way, Watermead Business Park, Syston, Leicester, LE7 1PF	628.58
CF04	Forum Lighting Solutions Limited	Gorse Mill, Chadderton, Oldham, OL9 9RJ	4,406.56
CF05	Freedman Frankl & Taylor	Reedham House, 31 King Street West, Manchester, M3 2PJ	360.00
CF06	Fuel Card Services Ltd	Alexandra House, Lawnswood Business Park, Redvers Close, Leeds, LS16 6QY	89.99
CG01	Gazprom Marketing & Trading Retail Ltd	5th Floor Bauhaus, 27 Quay Street, Manchester, M3 3GY	2,119.92
CG02	Global Holding Group Co., Ltd	5FL Building - A Int'l ExHibition Center, Jiangdong Area, Ningbo, China	(19,097.23)
CG03	Google Ireland Limted	Gordon House, Barrow Street, Dublin	575,974.33
CG04	Green Chem Solutions Ltd	Suite 3, Midshires House, Smeaton Close, Aylesbury, HP19 8HL	624.00
CG05	GRUNDFOS PUMPS LTD	GROVEBURY ROAD, BEDFORDSHIRE, LU7 4TL	698.88

Signature ____________________

Key	Name	Address	£
CG06	GUARDIAN INSURANCE BROKERS	Swift House, Worthington Way, Wigan, WN3 6XE	(19,719.10)
CH02	Hammonds Furniture Ltd	Fleming Road, Hinckley, Leicestershire, LE10 3DU	6,056.74
CH03	Hangzhou Cleandell IMPORT&EXPORT Co.,LTD,	Suite 802,, Building 1,, Dikai Mansion,, 471 Jincheng Road,, Xiaoshan,	109,995.73
CH04	Haven Power Limited	Drax Power Station, Selby, North Yorkshire, YO8 8PH	(4,249.31)
CH05	Hawkmont Consulting	1 Ashwood Avenue, Sale, Cheshire, M33 4QD	13,500.00
CH06	Heads Recruitment Ltd	Hays House, St George's Square, New Malden, Surrey, KT3 4JQ	8,252.83
CH07	HIB Limited	Building 3, North London Business Park, Oakleigh Road South, New Southgate, London, N11 1GN	16,955.15
CH08	HSS Hire Service Group Ltd	HSS Hire Group, Oakland House, 76 Talbot Road, Manchester, M16 0PQ	425.36
CI00	Impronta Ceramiche	Via Radici in Piano, 355-41043 Casinalbo di Formigine, Italy	(953.41)
CI02	Industrial Door Systems Ltd	Unit B, Focal Point, Second Avenue, Trafford Park, Manchester, M17 1FG	563.15
CI03	Instarmac Group Ltd	Danny Morson Way, Birch Coppice Business Park, Dordon, Tamworth, Staffordshire, B78 1SE	3,713.76
CI04	Intelligent Reach	9th Floor, Landmark House, Hammersmith Bridge Road, London, W6 9DP	631.61
CI05	Hammonds Furniture Limited	Fleming Road, Harrowbrook Industrial Estate, Hinckley, Leicestershire, LE10 3DU	12.00
CJ00	J & B Electric Power Tool Co. Ltd	65A Manchester Road, Bolton, BL2 1ES	2,142.58
CJ01	J P McDougall & Co	Manchester Road, Altrincham, Cheshire, WA14 5PG	209.59
CJ02	JC International Sanitary Ware Co Ltd	Room 1501 Grand Millenium Plaza, Hong Kong	21,677.65
CJ03	Jiajueshi Group Limited,	Flat 1902, 19/F.,, 438-444 Shanghai Street,, Kowloon,, Kongkong,	(72,034.88)
CJ04	JRs @ Avacab	38 Acacia Close, L.F.E, Leicester, LE3 3PX	48.00
CJ05	Junk Media Ltd (t/a Visibilis)	Unit 5, 46 The Calls, Leeds, West Yorkshire, LS2 7EY	30,900.00
CJ06	JMS Roofing and Building Limited	6 The Hawthorns, Woodbridge Road, Birmingham, West Midlands, B13 9DY	342.00
CK00	Karl Watson	32 Duke Street, Chorley, Lancashire, PR7 3DT	1,257.05
CK01	Key Computer Applications Ltd	Cavan House, Ellesmere Street, Leigh, Greater Manchester, WN7 4LQ	55,291.00
CK02	Kimbledale Limited	Unit 1 Airedale Mills, Micklethwaite Lane, Crosssflatts, Bingley, BD16 3HP	23,107.05
CK03	KingFisher Security UK Ltd	KingFisher Fire & Security, 2 Riverside Park, Farnham, Surrey, GU9 7UG	5,870.43
CK04	Kite Enviromental Solutions Ltd	186 Torrington Avenue, Tile Hill, Coventry, CV4 9AJ	9,942.13
CK05	Kite Packaging Limited	Unit B Stirling Road, South Marston Industrial Estate, Swindon, SN34DE	420.00
CK06	Kohler Mira Limited	Carter Court, 4 Davy Way, Quedgeley, Gloucester, GL2 2DE	48,025.44
CK07	KPMG LLP	Dept 791, 58 Clarendon Road, Watford, WD17 1DE	10,000.00

Signature ______________________

Key	Name	Address	£
CL00	Laltex & Co Ltd	Laltex House, Leigh Commerce Park, Greenfold Way, Leigh, WN7 3XH	6,712.76
CL01	LEX Autolease	Lex Autolease Limited, Heathside Park, Heathside Park Road, Stockport, Cheshire, SK3 0RB	(532.75)
CL02	Litecraft Group Ltd	Gorse Mill, Gorse Street, Oldham, OL9 9RJ	10,018.80
CL03	Easilift Loading Systems Ltd	Pembroke House, Penistone Road, Kirkburton, Huddersfield, HD8 0LF	2,604.00
CL04	London Borough Havering	Town Hall, Main Road, Romford, RM1 3BB	17,442.00
CL05	Lou Yang Meidiya Ceramics Co Ltd	305 Yiquan Road, Louyang, China	2,399.55
CL06	Certas Energy UK Limited	T/a CPL Petroleum, Sheilling House, Glenbervie Business Park, Larbert, FK5 4RB	5,160.59
CM00	Macfarlane Packaging	Siskin Parkway East, Coventry, CV3 4PE	1,100.35
CM01	*Marazzi Iberia S.A.U.*	Sede legale, Viale Regina Pacis, 39, 41049 Sassuolo MO, Italia	3,870.82
CM02	Marleton Cross Limited	Alpha Close, Tewkesbury Industrial Estate, Tewkesbury, Gloucestershire, GL20 8JF	5,651.02
CM03	Marshalls Mono Ltd	T/a Marshall Tile and Stone Interiors, Landscape House, Lowfields Business Park, Elland HX5 9HT	1,962.49
CM04	Martin Butler Building & Joinery	30 Linden Avenue, Atherton, Manchester, M46 0LU	75.00
CM05	Mayolica Azulejos	Partida Vinals, s/n, Apartado 10, 12110 Alcora (Castellon), Espana	5,388.07
CM06	McAlpine & Co Ltd	Kelvin Avenue, Hillington Park, Glasgow, G52 4LF	14,141.97
CM07	*MediaCom North Ltd*	*1 Hardman Street, Manchester, M3 3HF*	321,963.85
CM08	Microlise Ltd	Farrington Way, Eastwood, Nottingham, NG16 3AG	1,693.20
CM09	Microsoft Online Inc	One Microsoft Place, South County Business Park, Leopardstown, Dublin 18, Ireland, D18 P521	40,219.57
CM0A	Miscellaneous Account		(34,442.45)
CM0B	Mobile Fleetwash UK Ltd	Mobile Fleetwash UK Ltd, Unit 3/4 Upminster Trading Estate, Warley Street, Upminster, RM14 3PJ	514.80
CM0C	Monetate Ltd	131 - 151 Gt. Titchfield Street, London, W1W 5BB	15,660.00
CM0D	Monster	Chanery House, 53-64 Chancery Lane, London, WC2A 1QS	519.98
CM0E	Print Squared Ltd t/a More	5 Eagle Street, Craighall Business Park, Glasgow, G4 9XA	2,094.23
CM0F	*Motion Elevators*	Unit 1M, Lion Business Centre, Pemberton, WN5 8EG	(774.00)
CM0G	Mr D Johnston	Dave Johnston Interiors, Wyndrift, Butts Hill, Reighton, YO14 9SE	185.77
CM0H	MV Commercial Ltd	Muir Road, Houston Industrial Estate, Livingston, EH54 5DR	1,138.80
CM0J	Mrs Braddock	F Barnes Solicitors , Gidea Park Office, 20 Balgores Square, Gidea Park, Romford, RM2 6AU	1.00

Signature ____________________

FRP Advisory LLP
Betterbathrooms (UK) Limited
B - Company Creditors

Key	Name	Address	£
CM0M	Mr Trevor Jones	53 Sothall Green, Beighton, Sheffield, South Yorkshire, S20 1FG	234.00
CN00	The Arch Company	RE: Betterbathrooms UK Limited , 6e & 6f, 64 Platform, New Station Street, Leeds LS1 4JB	(1,006.08)
CN01	New Century Holding Group Co Ltd	Zhangli Village, Luqiao District, Taizhou City, Zhejiang, China	163,620.46
CN02	Newbrook Gardening Services Ltd	12 Bee Fold Lane, Atherton, Manchester, M46 0BL	210.00
CN03	Newig Limited	8 Winmarleigh Street, Warrington, Cheshire, WA1 1JW	15,000.00
CN04	NewsquestMedia Group Ltd.	FAO Alison Steere, Cardiff Road, Maesglas, Newport, NP20 3QN	(1,194.00)
CN05	Niko (INT) Ltd	Hamnett House Gibbet Street, Highroad Well, Halifax, HX2 0AX	(64.80)
CN06	Ningbo Minmetals and Machinery IMP.&EXP.Corp	17/F Zhongnongxin BLDG.,, Ningbo,, China	13,199.91
CN07	North West Truck Services	North West Truck Services, Griffiths Road, Lostock Gralam, Northwich, Cheshire, CW9 7NU	1,323.55
CO00	OCRS Group UK Ltd	Northgate House, Northgate, White Lund, Morecambe, LA3 3BJ	559.90
CO01	OSB 2016 Limited	Mansion House, Manchester Road, Altrincham, WA14 4RW	1,080.00
CP01	Palletland Ltd	Burtonhead Road, Merseyside, WA9 5EA	(9,858.32)
CP02	Palletways (UK) Ltd	Fradley Distribution Park, Wood End Lane Fradley Park, Lichfeild, Staffordshire, WS13 8NE	175,352.98
CP03	Pamesa	Camino Alcora, Castellon	1,052.34
CP04	Pamesa Ceramica GBP	Camino Alcora, 12550 Almazora(Castellon), Espana	1,073.22
CP05	Parcel Force Worldwide	Royal Mail House, Stone HIll Road, Farnworth, Bolton, BL4 9XX	25,114.98
CP06	People Apps Ltd	Units 2 & 3 Fields Court, Station Road, Epworth, DN9 1JZ	(2,160.00)
CP07	Phoenix Whirlpools Ltd	Unit 8, Leeds 27 Ind Est, Bruntcliffe Ave, Morley, Leeds, LS27 0LL	(13,935.84)
CP08	Pinnacle FFG International Limited	Empire House, Mulcture Hall Road, Halifax, HX1 1SP	4,425.45
CP09	Pitney Bowes	PO BOX 42, HARLOW, ESSEX, CM19 5DQ	(510.07)
CP0A	Plaza de la Paz	7-8-12001, España	4,865.28
CP0B	Porcelaingres GmbH	Sitz: Irissstrasse 1, 03226 Vetschau Postfach 1127	3,688.83
CP0C	PPL	1 Upper James Street, London, W1F 9DE	25,941.61
CP0D	Premier Inn Business Account	1 Trinity Court, Broadlands, Wolverhampton, WV10 6UH	(0.06)
CP0E	Pro Freight Solutions Ltd	Unit 25, Zone 3, Robins Way, Burntwood Business Park, Burntwood, Staffordshire, WS7 3XB	79,754.73
CP0F	Proactive Personnel Ltd	8 Limes Walk, Oakengates, Telford, Shropshire, TF2 6EP	4,956.56

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Key	Name	Address	£
CP0G	Progress Electronic Technology Co Ltd	Tianrui, Baoan District, China	(2,971.53)
CP0H	Paloma I (Retail I) Trustee I & II Ltd	c/o PBS Debt Collection, The Lodge to Shaw Hill, 177 Preston Road, Whittle-le-Woods, Chorley, Lancashire, PR6 7PR	7,070.03
CR00	R & K Joiners Ltd	32 Duke Street, Chorley, Lancashire, PR7 3DT	(338.40)
CR01	R P Cherry & Son Ltd	Thrupp Lane, Radley, Abingdon, Oxon, OX14 3NG	1,273.13
CR02	RAK Ceramics	Paris House, Petersfield, Hampshire	5,217.84
CR03	RBS Mentor	250 St Vincent Street, Glasgow, G2 5SH	6,383.28
CR04	Recruitment Solutions	Office 2 The Orchard Centre, 18-20 Station Road, Didcot, Oxfordshire, OX11 7LL	28,756.37
CR05	Retail Specialists Ltd	46 Market Lane, Witham, CM8 1GF	(2,220.00)
CR06	Ricoh UK Ltd	Cashiers, PO Box 1363, 800 Pavillion Drive, Northampton, NN4 4FG	5,675.86
CR07	Crimson Bear	Riparian Way, Crosshills, West Yorks, BD20 7BW	1,810.50
CR09	Royal Mail	c/o DAC Beachcroft LLP, Portwall Place, Portwall Lane, Bristol, BS1 9HS	1,562.64
CS00	Sage (UK) Ltd	North Park, Newcastle Upon Tyne, NE13 9AA	4,228.80
CS01	Salford City Council	Salford Civic Centre, Chorley Road Swinton, Manchester, Lancashire, M27 5AW	93,143.07
CS02	Secure Trust Bank T/A V12 Retail Finance	20 Neptune Court, Vanguard Way, Cardiff, CF24 5PJ	61.93
CS03	Shanghai Welldone	c/o CCI Credit Management Ltd, The CCI Centre, Snowdonia Business PArk, Porthmadog, LL48 6LD	76,455.18
CS04	Sharp Skips	P.O. Box 195, Rainham, Essex, RM13 9HA	336.00
CS05	Sheffield City Council	Non-Domestic Rates, PO Box 1310, Town Hall, Sheffield, S1 1UY	5,145.00
CS06	ShopperTrak RCT Limited	Footfall Head Office, York House, Arleston Way, Solihull, B90 4LH	9,719.54
CS07	shred-It Limited	Corner House, 177 Cross Street, Sale, M33 7JQ	4,539.60
CS08	Siemens Financial Services Limited	Sefton Park, Bells Hills Stoke Poges, Buckinghamshire, SL2 4JS	7,766.77
CS09	Simoney Ltd	Unit 4 Kingsmill Business Park, Chapel Mill Road, Kingston upon Thames, Surrey, KT1 3GZ	182.40
CS0A	SLI SYSTEMS	5th Floor, Finsbury Court, 101-117 Finsbury Pavement, London, EC2A 1RS	2,730.00
CS0B	Slimstock Ltd	Slimstock Ltd, Grosvenor House, Prospect Hill, Redditch, B97 4DL	22,112.13
CS0C	HC Slingsby PLC	Otley Road, Baildon, Shipley, West Yorkshire, BD17 7LW	1,050.11
CS0D	Southern Electric	Payment Centre, PO Box 13, Havant, PO9 5JB	17,121.47
CS0E	Space 48	Acresfield (5th Floor), Exchange Street, St Ann's Square, Manchester, M2 7HA	8,350.79
CS0F	Sparkle Cleaning Power Ltd	29 Aslyns Rise, Western Park, Leicester, Leicestershire, LE3 6SA	23,325.56
CS0G	Storm International Ltd	RE: Cixi Storm Showers Co Ltd, No 777 Yu ' An Rd, Tianyuan town Cixi 315325, China	17,425.07

Signature ______________________

Key	Name	Address	£
CS0H	Supreme Imports	4 Beacon Road, Ashborton Road West, Trafford Park, M17 1AF	(3,749.44)
CS0I	System1 Agency Limted	Russell Square House, 10-12 Russell Square, London, WC1B 5EH	60,000.00
CS0J	Suzanne McBride	4 Brodie Close, Eccles, Manchester, M30 8LQ	717.28
CS0K	Slough Borough Council	St Martins Place, 51 Bath Road, Slough, SL1 3UF	2,080.00
CT00	T Pilling Plumbing & Heating	9 Moreton Drive, Leigh, WN7 3NF	(1,891.40)
CT01	Taizhou Bosin Sanitary Ware Co Ltd	Yanhai Industrial Zone, Sanment County, Taizhou City, Zhejiang, China	118,659.61
CT02	Taizhou Guoren Thermostatic Sanitaryware Co Lt	C/o Ward Hadaway, 5 Wellington Place, Leeds, LS1 4AP	104,950.21
CT03	Textanywhere Ltd	Indigo House, Sussex Avenue, Hunslet, Leeds, LS10 2LF	3,372.00
CT04	TFTG Ltd t/a IFacility	Quarry Way, 10 Quarry Way Business Park, Waterlip, Shepton Mallet, United Kingdom, BA4 4RN	1,958.40
CT05	The Abrahams Family Trust	C/O Cascade Holdings Ltd, Gorse Mill, Gorse Street, Chadderton, Oldham, OL9 9RJ	18,735.60
CT06	The Best Connection Group Ltd	Unit 1 Topaz, Topaz Way, Bromsgrove, B61 0GD	5,491.13
CT07	The City of Edinburgh Council	Non-Domestic Rates, P.O Box 463, Edinburgh, EH7 9DJ	19,438.00
CT08	Tile Accessories Ltd T/A Tilerite	Qep Co Uk Ltd, The Maltsters, Wetmore Road, Burton-On-Trent, DE14 1LS	1,135.20
CT09	Tiles Porcelain	Unit 1, Off Littleburn Road, Littleburn Industrial Estate, Langley Moor, Co. Durham, DH7 8JF	(25,772.65)
CT0A	TNT International	PO Box 186, Ramsbottom, Bury, BL0 9GR	27.09
CT0B	Total Post Ltd	1 Skelgillside, Alston, Cumbria, CA9 3TR	152.94
CT0C	TotalJobs Group Ltd	Blue Fin, 110 Southwark Street, London, SE1 0TA	700.00
CT0D	TPIF (Portfolio No.1) LP	Aberdeen House, South Road, Haywards Heath, RH16 4NG	136,854.34
CT0E	Travis Perkins Trading Co Ltd	Lodge Way, Harlestone Road, Northampton, NN5 7UG	421.95
CT0F	Trojan Plastics Ltd	Britannia Road, Milnsbridge, Huddersfield, West Yorkshire, HD3 4QG	18,446.40
CU00	UK FAST.NET LTD	UKFAST CAMPUS, BIRLEY FIELDS, MANCHESTER, M15 5QJ	10,734.59
CU01	UK FUELS LTD	Eurosales Centre, Herald Drive, Crewe, Cheshire, CW1 6EG	(24,399.43)
CU02	Ultra Finishing Limited	Hamnett House, Halifax, HX2 0AX	67,866.88
CU03	Unicer	Cr Alcora Onda KM, 1 12110 Alcora, Castellon, Spain	5,625.65
CU04	Universal Site Supplies	Unit 2B, Concord Farm, School Road, Rayne, Essex, CM77 6SP	192.60
CV00	Veolia ES (UK) Ltd	Kingswood House, Kingswood Crescent, Cannock, Staffordshire, WS11 8JP	1,050.00
CV01	Visualmethod(EBS Invoice Finance)	P O Box 50, Elmwood Avenue, Feltham, Middlesex, TW13 7QD	52,339.62
CW00	W Howard Group Limited	Lower Green Lane, Astley, Tyldesley, Manchester, M29 7JZ	26,407.73

Signature ______________________

Key	Name	Address	£
CW01	Warrington Borough Council Business Rates	New Town House, Buttermarket Street, Warrington, WA1 2NH	1,212.00
CW02	Water Plus	Water Plus Limited, Water Plus Payments, PO Box 12459, Harlow, CM20 9PH	16,320.33
CW03	Waterways World Ltd (Self Build & Design)	151 Station Road, Burton on Trent, Staffordshire, DE14 1BG	(547.22)
CW04	Watson Moore	Suite 1.1, First Floor, Canada House, 3 Chepstow Street, Manchester, M1 5FW	(2,879.90)
CW05	Webfusion Ltd	252-254 Blyth Road, Hayes, Middlesex, UB3 1HA	(1,640.69)
CW06	Wigan Council	Business Rates, The Council Tax Offices, PO Box 100 Moore Street East, Whelley Wigan, WN1 3DS	8,216.00
CX00	Xiamen Chengjing Imp & Exp Co Ltd	4/F 83 Wenyuan Road, China	36,760.07
CY00	Yuhuan Coral Brassware Co Ltd	18 3rd Lane North Zhangyue Road, Yuhuan, Zhejiang	132,973.59
CZ00	Zhejiang Aifeiling Import and Export Co Ltd	Weiliu Road, Luqiao, Taizhou, Zhejiang, China	31,419.80
CZ01	Zhejiang Xingdong Sanitary Ware Co Ltd	C/o Ward Hadaway , 5 Wellington Place, Leeds LS1 4AP	34,007.59
CZ02	Zhong Shan Rasa Sanitary Ware Co Ltd	c/o CCI Credit Management Ltd, CCI Centre, Snowdonia Business ark, Porthmadog, LL48 6LD	28,308.64
CZ03	Zhongshan Boni Shower Equipment Co Ltd	c/o CCI Credit Management Ltd, CCI Centre, Snowdonia Business PArk, Porthmadog, LL48 6LD	91,597.41
234 Entries Totalling			**3,189,695.80**

Signature ______________________

FRP Advisory LLP
Betterbathrooms (UK) Limited
B1 - Company Creditors - Employees & Directors

Key	Name	Address	Pref £	Unsec £	Total £
0 Entries Totalling			**0.00**	**0.00**	**0.00**

Signature ____________________

FRP Advisory LLP
Betterbathrooms (UK) Limited
B2 - Company Creditors - Consumer Creditors

Key	Name	Address	£
0 Entries Totalling			**0.00**

Signature ______________________