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

For further information, please refer to our guidance at www.gov.uk/companieshouse

1 Company details

Company number	05063311
Company name in full	Churchfield Homes Limited

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

2 Administrator's name

Full forename(s)	Alistair
Surname	Wardell

3 Administrator's address

Building name/number	6th Floor
Street	3 Callaghan Square
Post town	Cardiff
County/Region	
Postcode	CF10 5BT
Country	

4 Administrator's name ❶

Full forename(s)	Philip
Surname	Stephenson

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

5 Administrator's address ❷

Building name/number	30 Finsbury Square
Street	
Post town	London
County/Region	
Postcode	EC2A 1AG
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 × Wardell	×
Signature date	d 1 d 7 m 0 m 5 y 2 y 0 y 2 y 2	

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: Kirsty L Dolmor

Company name: Grant Thornton UK LLP

Address: 11th Floor
Landmark St Peter's Square

Post town: 1 Oxford St

County/Region: Manchester

Postcode: M 1 4 P B

Country:

DX:

Telephone: 0161 953 6900

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

Grant Thornton

Ashridge Construction Limited
Churchfield Homes Limited
Dawnus Construction Holdings Limited
Dawnus Developments Limited
Dawnus Group Limited
Dawnus International Limited
Dawnus Limited
Dawnus Southern Limited
Quantum Geotechnical Limited
(the Group) – All in administration

Joint Administrators' proposals

UK Restructuring
Grant Thornton UK LLP
11th Floor
Landmark St Peter's Square
1 Oxford Street
Manchester
M1 4PB

Prepared by: Alistair Wardell, Joint Administrator

Contact details: Should you wish to discuss any matters in this report, please do not hesitate to contact us at CMUsupport@uk.gt.com

Guide to these proposals

Sections

Definitions

1 **Executive summary**
This should be read in conjunction with the remainder of the proposals, together with the appendices

2 **Background to the appointments of the Joint Administrators**
Includes a summary of the Group's trading activities and factor leading to its financial distress

3 **The Joint Administrators' appointments**
Includes a summary of the Joint Administrators' initial introduction to the Group, the decision to appoint and the objective of the administration

4 **Proposals for achieving the objective of the administrations**
Includes explanation of the objective of the administration and the anticipated exit route from administration

5 **The assets and liabilities of the Group**
Includes information relating to the statement of affairs

6 **Conduct of the administrations**
Includes strategy and progress (realisation of assets)

7 **Creditors**
Includes creditor balances and information on dividends

8 **Investigations into the affairs of the Group**
Includes brief information on statutory investigations

9 **Joint Administrators' remuneration and expenses**
Includes details of payments to the Joint Administrators' (including details of fees and expenses incurred) and their associates

10 **Future strategy**
Includes summary details of further work to be done, extension, details on any proposed creditor decisions, general information for readers (eg data protection) and timing of the next report

Appendices

A **Notice about these proposals**
Includes information about the preparation and purpose of the proposals, reliance on them and no liability

B **Statutory information**
Includes information required about the Group (eg name, address) and about the administration (eg proceedings, administrators, contact details)

C **Estimated financial position**

D **Abstract of the Joint Administrators' receipts and payments**

E **Statement of Insolvency Practice 9 disclosure: Payments to the Joint Administrators and their associates**
Includes remuneration basis, work done, expenses of the Joint Administrators', sub-contracted out work, relationships requiring disclosure

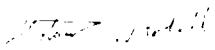
Definitions

The following definitions are used either within the body of this report, the appendices to it, or both.

Alder King	Alder King LLP
Ashridge	Ashridge Construction Limited
Churchfield	Churchfield Homes Limited
DCHL	Dawnus Construction Holdings Limited
DDL	Dawnus Developments Limited
DGL	Dawnus Group Limited
DIL	Dawnus International Limited
DL	Dawnus Limited
DSL	Dawnus Southern Limited
DJM	DJM Law Limited
Firm / Grant Thornton	Grant Thornton UK LLP
First Administration Dates	22 May 2019 for DIL and 15 March 2019 for all other companies in the Group
First Administrations	The administrations of the Group which commenced on the First Administration Dates and automatically terminated 12 months thereafter
The Group	Ashridge Construction Limited, Churchfield Homes Limited, Dawnus Construction Holdings Limited, Dawnus Developments Limited, Dawnus Group Limited, Dawnus International Limited, Dawnus Limited, Dawnus Southern Limited, Quantum Geotechnical Limited – all in Administration.
HCR	Harrison Clarke Rickerbys Limited
HEF	HSBC Equipment Finance (UK) Limited
HMRC	HM Revenue & Customs
HSBC	HSBC Bank Plc
Joint Administrators / we / us / our	Alistair Wardell and Philip Stephenson
NOITA	Notice of Intention to Appoint an Administrator
Period	The first 21 months of the administrations of the Group
Quantum	Quantum Geotechnical Limited
Rules	The Insolvency (England & Wales) Rules 2016
Second Administration Dates	21 May 2020 for DIL, 19 May 2020 for DCHL and 11 May 2020 for all other companies in the Group
Second Administrations	The current administrations of the Group which commenced on the Second Administration Dates
SIP	Statement of Insolvency Practice
VAT	Value added tax
WG	Welsh Government
WIP	Work In Progress

1 Executive summary

- I was appointed Joint Administrator of the Group with Philip Stephenson by orders of the court on 19 May 2020 for DCHL, 21 May 2020 for DIL and 11 May 2020 for the other companies in the Group. Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners
- Following on from our appointment, we are submitting our proposals pursuant to paragraph 49(1) of Schedule B1 to the Insolvency Act 1986 for achieving the objective of the administrations. This report contains the information required by rule 3.35 of the Rules
- It is unlikely that there will be sufficient funds to enable a distribution to unsecured creditors from any of the companies in the Group (except potentially by virtue of the prescribed part in some cases), therefore, it is anticipated that the administrations will either convert to compulsory liquidation, if necessary, or end by filing a notice to dissolve the companies once the outstanding matters have been finalised and all funds have been realised and distributed
- The administrations are currently due to end on 18 November 2022 for DCHL, 21 December 2022 for DIL and 15 September 2022 for the other companies in the Group
- These proposals are deemed delivered on 19 May 2022



Alistair Wardell
Joint Administrator

17 May 2022

Please be aware that fraudsters have been known to masquerade as the administrators of a company that has entered administration, or as the administrators' staff or agents. Fraudsters may contact creditors asking for a payment to enable release of money payable to the creditor or for other purposes. The administrators, their staff or agents will never make such a request.

2 Background to the appointments of the Joint Administrators

2.1 The trade of the Group

The Group managed construction and civil engineering projects in the UK and Liberia (DIL only). DCHL and DL were the employment entities which had 260 and 427 employees respectively.

2.2 Factors leading to financial distress

The Firm was first instructed by the Group in December 2017 to assist with assessing the options available for meeting forecast funding requirements. At that point, the Group was facing a cash shortfall principally driven by difficulties encountered in the delivery of specific UK contracts.

In March 2018, the Firm was engaged to assist with raising additional finance and, although HSBC and WG provided funding, the Group could not repay the debt in full and required further funding. This is because the recovery of historical WIP proved more challenging than expected, underlying trading conditions in 2018 were very difficult and supplier credit terms were tightened.

The Firm was then engaged in December 2018 to secure a buyer or investment into the Group; however, a buyer or investor could not be found.

3 The Joint Administrators' appointments

3.1 First Administrations

Having considered all options, it was concluded that the best route for the Group was for all entities to be placed into administration. Subsequently, on 15 March 2019, all of the companies in the Group except for DIL were placed into administration.

The directors of DIL were then exploring a management buyout of DIL, however a deal could not be reached. Following the failure of the management buyout, with no prospects of securing investment, DIL was placed into administration on 21 May 2019.

3.2 Second Administrations

Due to an administrative error, the First Administrations of the Group automatically ended after one year (ie 20 May 2020 for DIL and 14 March 2020 for all other companies).

On identification of this error, urgent applications to court were made to retrospectively approve the extensions and reappoint the Joint Administrators. As such, Second Administrations with the same Joint Administrators took effect on 19 May 2020 (DCHL), 21 May 2020 (DIL) and 11 May 2020 (all other companies). The three different appointment dates are due to orders being made in different courts. The appointments were in accordance with paragraph 12 of Schedule B1 to the Insolvency Act 1986.

4 Proposals for achieving the objective of the administrations

4.1 Objective of the administrations

The administrator of a company must perform his functions with the objective of:

- rescuing the company as a going concern; or
- achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration); or
- realising property in order to make a distribution to one or more secured or preferential creditors.

In this instance, it was not possible to achieve the first objective as the Group had ceased to trade on the commencement of the First Administrations due to lack of available funding available to trade the business as it was loss making.

The second objective is therefore being pursued for all companies in the Group. We consider that placing the Group into administration on the First Administrations enabled the Joint Administrators to protect and preserve the Group's assets for the benefit of creditors due to the speed of the administration process and legal moratorium which was evoked once the NOITAs were filed.

The legal moratorium allowed for our agents to attend the various sites to identify and secure the Group's assets and preserved the value in the contract debtors to allow for their novation.

4.2 Exit route

There may be a prescribed part to distribute to the unsecured creditors in some of the companies in the Group. It is proposed that the Joint Administrators will agree the claims of the creditors and distribute these funds in the course of the administrations. For an explanation of the prescribed part see paragraph 7.3.

When all funds have been realised and distributed, the administrations will end by the Joint Administrators filing a notices to dissolve each company in the Group. The Joint Administrators will nevertheless be empowered to present a petition for the winding up of each company if circumstances require.

5 The assets and liabilities of the Group

5.1 Statement of Affairs

On 11 January 2022, the directors of the Group were issued with a notice requiring them to provide statements of affairs for all companies in the Group to the Joint Administrators. A statement of affairs details the assets and liabilities of a company as at the date of appointment of Joint Administrators.

The directors have not complied with the notice to provide statements of affairs as given the circumstances in which the need for this document has arisen, and for the period to which it relates, they are not in a position to submit a statement of affairs.

Estimates of the financial position of each of the companies in the Group are attached at Appendix C along with the names and addresses of the creditors, the amounts of their debt and details of any security held.

Please note that the amount of the debt shown for each creditor is the higher of either the Statement of Affairs figure from the first administration or the value of the claim received. All claims will be reviewed and adjudicated upon if and when funds become available for dividend purposes.

6 Conduct of the administrations

6.1 Strategy

As the Group ceased to trade on the commencement of the First Administrations, the strategy for the Second Administrations is to continue to secure and realise assets for the benefit of creditors as described further below.

6.2 Realisation of assets

Our receipts and payment accounts covering the Period is attached at Appendix D.

Statement of Insolvency Practice 7 states that the headings used in the Receipts and Payments Account should follow those used in any prior Statement of Affairs or estimated outcome statement. Due to the unusual circumstances resulting in the requirement of a second administration for each of the Group companies the directors do not feel they are in a position to provide accurate Statement of Affairs. As such a meaningful comparison of the Receipts and Payments Accounts to the Statement of Affairs by category cannot be made and are therefore not included at Appendix D.

Please note that as there have been insufficient realisations into certain estates and therefore Grant Thornton has funded payment of those estates' expenses to progress the cases and to comply with statute. This is shown by way of loan account in the receipts and payments accounts attached at Appendix D. The loans will be repayable as an expense of the administrations in the same priority as attaches to the respective expenses comprising the loans.

Full details of the asset realisations and strategies to recover future assets are set out in the six-monthly progress reports. A summary of which is below:

- First Administration surplus: In certain entities, there were surplus funds in the First Administrations where assets had been realised but administration costs incurred had not yet been paid and the net funds not yet distributed to creditors. These funds have been transferred to the Second Administration estates.
- Plant and machinery: During the First Administration of DCHL, we agreed a sale of assets in Africa over a deferred period. During the Period, we received the final balance of £143,154. We also sold further DCHL assets in the UK for £35,050 during the Period and do not expect any further recoveries from plant and machinery.
- Contractual debtors, WIP and retentions: During the Period for DCHL, we recovered WIP and retentions of £267,403 and we also reached a settlement of £442,500 with a consultant relating to a contractual debt. No amounts were recovered into DIL, DSL or Quantum. The amounts owed to these group companies are subject to counter claims and disputes due to the nature of the contracts and the amounts due to DIL are in a different jurisdiction, all of which make recovery work protracted and the level of success uncertain.
- Book debts relating to the hire of DCHL plant and machinery: We collected £709 during the Period.

- Long leasehold properties owned by DL: Both the storage plant yard at Clydach Market and the head office in Swansea were sold during the Period for £950,000 and £1 million respectively. The head office sale included a retention of £18,000 which we agreed to be put towards the purchaser's costs to acquire a supplemental lease with Swansea County Council, provided that the new lease was granted by February 2022. The lease was granted by the deadline and as such DJM released the funds to the purchaser to contribute towards its associated costs. An amount of £118 was also paid by the purchaser for advanced ground rent.
- Residential development site: Churchfield owns a residential plot in South Wales with six houses at various stages of completion and four acres of development land. We continue to progress with an offer for the sale of this site. During the Period, we sold Churchfield's investment in the shared equity scheme for £75,000.
- Contributions: As part of the sale of the Quantum business in the First Administration, it was agreed that a number of contracts would be novated to the purchaser. During the Period, the purchaser paid a contribution of £4,626 for our assistance in dealing with the novated contracts.
- Intercompany position: Some of the companies in the Group are owed funds from other Group companies so we await the realisations of all assets across the Group to determine whether any estates will recover funds as unsecured creditors via a prescribed part distribution.
- Various refunds and income in DCHL: During the Period, we have received £2,344 of bank interest, and recovered refunds relating to electricity of £3,800, insurance of £3,424, overpaid bank charges of £3,837, overpaid utilities of £3,302 and intercompany loans from the First Administration £358.

7 Creditors

7.1 Secured creditors

Below is a summary of the secured creditors, including the potential outcome for each creditor, based on estimates at the end of the Period:

	Dates of creation of charges	Types of charges	Debt outstanding at appointment	Potential outcome based on current information
WG	27/03/2018	Debenture and chattels mortgage	£0.49 million	A distribution of £1.04 million was made to WG during the First Administration and no further distributions have been made in the Second Administration It is unlikely that there will be sufficient realisations to enable a distribution to WG
HEF	16/03/2018, 02/08/2018	Debenture and chattels mortgage	-	HEF was paid in full during the First Administration
HSBC	01/08/2017, 04/08/2017, 02/02/2018, 16/02/2018, 16/03/2018	Legal mortgage, debenture, chattels mortgage, benefits of certain contracts and security of cash deposits	£5 million	Total distributions of £2.26 million have been made to HSBC, of which £1.22 million were paid during the Second Administration It is anticipated that there will be sufficient realisations to enable a distribution, although the quantum and timing is uncertain
Lloyds Bank Plc	02/02/2018	Mortgage	£1.29 million	Paid in full following the sale of the properties in Dawnus Limited

7.2 Preferential creditors

These include employee claims for wages and salary up to £800 per person, accrued holiday pay and employee contributions to occupational pension schemes deducted in the four months before the insolvency. A significant element of these claims has been transferred to the Secretary of State, following payment of employment related claims by the Redundancy Payments Service.

The employment entities in the Group were DCHL and DL. All employees of DCHL and DL were made redundant shortly following the commencement of the First Administrations.

Preferential claims are currently £289,313 for DCHL and £691,889 for DL. Around 240 employees sought Protective Awards for the failure of the Group to consult prior to the First Administrations. On 27 September 2021, the Employment Tribunal granted that DCHL and DL are ordered to pay the former employees for the protected period. We await further details of the total claim which may increase the preferential claims currently in these entities.

Based on current estimates, we anticipate that the preferential creditors of DCHL will be paid in full, and there will be a small distribution to the preferential creditors of DL.

The other companies within the Group do not have any preferential creditors.

7.3 Unsecured creditors

The table below provides a summary of the unsecured creditor claims where the amount of the debt shown for each creditor is the higher of either the Statement of Affairs figure from the first administration or the value of the claim received:

	£
Ashridge	-
Churchfield	2,028,188
DCHL	54,987,644
DDL	-
DGL	3,061,733
DIL	5,236,976
DL	2,801,925
DSL	5,612,178
Quantum	1,459,612

Prescribed part

In accordance with section 176A of the Insolvency Act 1986, a prescribed part is to be set aside from the floating charge assets and made available to the unsecured creditors of a company. The prescribed part calculation is applied to the net property available and is calculated at 50% of the first £10,000 of net realisations and 20% of all further amounts, up to a maximum prescribed part of £600,000.

Based on current estimates, there may be funds available to enable a prescribed part distribution for unsecured creditors of DCHL, DSL and Quantum only.

We are unable to estimate a prescribed part for DCHL at present as the secured creditors consider certain realisations to be caught by a fixed charge rather than a floating charge. We continue to liaise with the secured creditors in respect of the charge terms.

The prescribed part is estimated at c£32,185 for DSL and c£36,119 for Quantum, however, it is not possible to estimate the likely timing of the prescribed part distribution due to the ongoing work to realise the assets of those companies.

There are insufficient assets in the other companies in the Group to enable a distributions via the prescribed part to their creditors.

Dividend prospects

Except for any potential funds available under the prescribed part as mentioned above, based on current estimates, it is highly unlikely that there will be sufficient funds to enable distributions to unsecured creditors.

8 Investigations into the affairs of the Group

8.1 Statutory investigations

We undertook an investigation into the Group's affairs to establish whether there were any potential asset recoveries, or conduct matters that required further investigation, taking into account the public interest, potential recoveries, the funds likely to be available to fund an investigation and the costs involved.

During the First Administration of DGL, we identified a share buyback arrangement between DGL and certain directors, which was triggered in the year prior to the First Administration. We engaged HCR to consider this further, however, we are unable to provide any further details at this stage so that we do not prejudice our position.

Based on the outcome of our other investigations into the affairs of the Group to date, no further matters have been identified that need to be reported to the creditors. However, should any matters come to light, they will be investigated in accordance with our statutory duties and we would be pleased to receive from any creditor any useful information concerning the Group, its dealings or conduct which may assist us.

9 Joint Administrators' remuneration and expenses

9.1 First Administrations

Our remuneration for the First Administrations was fixed by the secured and preferential creditors (where applicable). In relation to all Group companies except DGL, our remuneration was fixed on a time costs basis in accordance with the time properly spent by the Joint Administrators and their staff. The table below summarises the time costs incurred during the First Administrations:

£	Fees Estimate during the First Administrations	Time costs during the First Administrations	Remuneration drawn during the First Administrations	Balance of remuneration outstanding (limited to fees estimate where appropriate)
Ashridge	13,025	13,449	-	13,025
Churchfield	131,760	48,242	-	48,242
DCHL	2,604,225	1,027,628	450,000	577,628
DDL	13,025	19,055	-	13,025
DIL	99,586	47,594	-	47,594
DL	143,170	87,792	-	87,792
DSL	105,320	35,389	-	35,389
Quantum	104,715	70,763	-	70,763

In relation to DGL, the Joint Administrators' remuneration was fixed at 30% of gross recoveries. No remuneration was drawn in respect of DGL as there were no asset realisations during the First Administration.

The balance of remuneration from the First Administration is payable out of the Group's assets under Paragraph 99 of Schedule B1 to the Insolvency Act 1986. These amounts will be drawn during the Second Administrations subject to funds being available.

9.2 Second Administrations

Our remuneration basis has not yet been fixed as we have not requested this whilst we deal with the transfer of the First Administrations to the Second Administrations.

Similarly to the First Administrations, we propose the basis of our remuneration to be on a time cost basis with the exception of DGL where we will seek our remuneration be fixed at 30% of gross recoveries. The secured and preferential creditors will be contacted. A decision of the unsecured creditors is not required as we are of the view that there will not be sufficient assets to enable a distribution to unsecured creditors, other than potentially by virtue of the prescribed part in some cases.

The table below summarises the time costs incurred during the Period (of which no amounts have been paid), the fees estimates to finalise the administrations and the amounts we currently anticipate as payment of our remuneration from the estates, which is based on current information and is therefore subject to change.

Second Administrations fees estimates and estimated remuneration

£	Time costs for the Period	Fees estimate (estimate of time costs)	Estimate of Second Administration remuneration to be drawn	Estimate of total remuneration (First and Second Administrations) to be drawn
Ashridge	15,213	20,229	-	-
Churchfield	96,674	115,706	100,000	100,000
DCHL	212,211	962,340	962,340	1,500,000
DDL	16,900	21,867	-	-
DIL	50,593	70,101	-	-
DL	95,670	128,774	128,774	130,000
DSL	51,682	71,511	71,511	80,000
Quantum	27,785	66,661	66,661	80,000

The table below summarises the expenses incurred during the Period (all of which have been paid) and the estimate of expenses to finalise the administrations.

Second Administration expenses estimates

£	Expenses incurred during the Period	Expenses estimate for the Second Administration
Ashridge	-	85
Churchfield	47,167	88,660
DCHL	348,363	530,145
DDL	-	85
DIL	-	85
DL	201,183	202,990
DSL	1,355	22,285
Quantum	1,344	2,285

Time has been spent in relation to correcting the administrative error and undertaking the initial statutory obligations of the Second Administration. Please note that this time has not been charged to the respective administrations and will be written off. Further details about remuneration and expenses are provided in Appendix E to this report.

10 Future strategy

10.1 Future conduct of the administrations

We will continue to manage the affairs, business and property of the Group in order to achieve the purpose of the administrations. This will include but not be limited to:

- continue to realise the assets of the Group
- continue to pursue any potential recoveries which have been identified from our investigations into the Group's actions prior to the administrations
- payment of the administration expenses, including our remuneration
- agreeing the claims of the preferential creditors and payment of dividends (where relevant), if future realisations make this feasible
- agreeing the claims of the unsecured creditors and a payment via a prescribed part distribution where possible
- paying final distributions to HSBC and Lloyds
- finalisation of the Group's tax affairs, including completion of corporation tax and VAT returns and settlement of any post-administration liabilities, and
- complying with statutory and compliance obligations.

10.2 Extension of the administrations

The duration of an administration is restricted to 12 months from the date of commencement unless it is extended with the permission of the creditors or by order of the court. The administrations are currently due to end on 18 November 2022 for DCHL, 21 December 2022 for DIL and 15 September 2022 for the other companies in the Group.

10.3 Deemed approval

A decision of the creditors is not required because, in accordance with paragraph 52(1) of Schedule B1 to the Insolvency Act 1986, we are of the opinion that none of the companies in the Group have sufficient property to enable a distribution to be made to unsecured creditors, other than potentially by virtue of section 176A of the Insolvency Act 1986 (the prescribed part).

The proposals contained in this statement will be deemed to have been approved by the creditors unless, within eight business days of this statement being sent out, creditors whose debts amount to at least 10% by value of the total debts of the companies in the Group request that the Joint Administrators seek a decision from the creditors as to whether they approve the proposals.

10.4 Data protection

Any personal information held by the Group will continue to be processed for the purposes of the administration of the Group and in accordance with the requirements of data protection law. Our privacy notice on our website (www.grantthornton.co.uk/en/privacy) contains further details as to how we may use, process and store personal data.

10.5 Covid-19

This report has been produced during the Covid-19 restrictions. We have taken every reasonable step to ensure that the information is accurate, however if any material inaccuracies are identified, we will provide an explanation and corrected information in the next progress report.

10.6 Future reporting

The Administrators' have a duty to provide creditors with a progress report covering each six month period of an administration. As a result of the administrative error and the date this was discovered, it has been necessary to prepare a number of progress reports which have been issued and made available to creditors at the same time as this Statement of Proposals.

Our next report to creditors is expected to be issued no later than 11 June 2022, or earlier if the administrations has been completed by that date.

A Notice about these proposals

These proposals (this report) have been prepared solely to comply with the Joint Administrators' statutory duty to report to creditors under the Rules on the progress of the administrations, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purposes, 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 the Group.

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 persons choosing to rely on this report for any purpose or in any context other than under the Insolvency (England and Wales) Rules 2016 do so at their own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any liability in respect of this report to any such person.

Alistair Wardell and Philip Stephenson are authorised in the UK to act as Insolvency Practitioners by the the Insolvency Practitioners Association.

The Joint Administrators are bound by the Insolvency Code of Ethics.

The Joint Administrators act as agents for the Group and contract without personal liability. The appointments of the Joint Administrators are personal to them and to the fullest extent permitted by law, Grant Thornton UK 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.

Please note you should read this progress report in conjunction with the Joint Administrators' previous progress reports and proposals issued to the Group's creditors, which can be found on the Grant Thornton portal. Unless stated otherwise, all amounts in this statement of proposals and appendices are stated net of VAT. For definitions of abbreviations please refer to the 'Definitions' table at the start of this progress report.

B Statutory information

Group information	
Company name, registration number	Dawnus Construction Holdings Limited (04230579)
Date of incorporation	7 June 2001
Court reference	Court Reference: 000245 of 2019 Ashridge Construction Limited (01579831) 13 September 1981 Court Reference: 000004 of 2019 Churchfield Homes Limited (05006331) 6 January 2004 Court Reference: 000008 of 2019 Dawnus Limited (04378989) 21 February 2002 Court Reference: 000003 of 2019
	Dawnus Developments Limited (05265566) 20 October 2004 Court Reference: 000007 of 2019
	Dawnus Group Limited (08670888) 2 September 2013 Court Reference: 000006 of 2019
	Dawnus International Limited (04645692) 23 January 2003 Court Reference: 003336 of 2019
	Dawnus Southern Limited (07597648) 8 April 2011 Court Reference: 000004 of 2019
	Quantum Geotechnical Limited (07782715) 22 September 2011 Court Reference: 000004 of 2019
Former trading address	Unit 1-7, Dyffryn Court, Moorhen Close Riverside Business Park, Swansea Vale, Swansea SA7 0AP
Present registered office	Grant Thornton UK LLP, 11th Floor, Landmark St Peter's Square, 1 Oxford Street Manchester, M1 4PB

	Ashridge	Churchfield	DCHL	DDL	DGL	DIL	DL	DSL	Quantum
Authorised & issued share capital	1,000	1	121	90	90	1	1,000	200	104
Director and company secretary (with shareholdings where necessary)	Nicholas Down Russell Evans Timothy Lowe Huw Smith	Nicholas Down Timothy Lowe Matthew Morgan Huw Smith	Albert Barclay Nicholas Down Russell Evans Timothy Lowe Matthew Morgan Huw Smith	Nicholas Down Timothy Lowe Andrew Peters	Paul Collins Nicholas Down Russell Evans (14.44%) Timothy Lowe (6.67%) Roger Robinson	Nicholas Down Timothy Lowe Michael Condon	Nicholas Down Timothy Lowe Brian Darling Christopher Hawkins	Nicholas Down Russell Evans Timothy Lowe Huw Smith	Nicholas Down Timothy Lowe

Administration information	
Appointor Date of appointments	Business and Property Court of England and Wales 19 May 2020 for DCHL 21 May 2020 for DIL 11 May 2020 for all other companies in the Group
Joint Administrator's names	Alistair Wardell Philip Stephenson
Joint Administrator's addresses	6th Floor, 3 Callaghan Square, Cardiff, CF10 5BT 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	Realising property in order to distribute to one or more secured and preferential creditors
Estimated values of the net property and prescribed part	The net property and prescribed part of DCHL are uncertain whilst we liaise with the secured creditors in respect of their charges. The net property is estimated to be c£113,740 for DSL and c£129,476 for Quantum. The Prescribed Part is capped at the statutory maximum of £600,000 and estimated at c£32,185 for DSL and c£36,119 for Quantum
Prescribed part distribution	The Joint Administrators do not intend to apply to court to obtain an order that the prescribed part shall not apply
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or all of them.
Current administration expiry dates	18 November 2022 for DCHL 21 December 2022 for DIL 15 September 2022 for the other companies in the Group.
EU Regulations	These insolvency proceedings are English proceedings relating to a company registered in the jurisdiction of England and Wales. Accordingly, the EU Regulation on Insolvency Proceedings as it has effect in the law of the United Kingdom does not apply

C Estimated financial position

Ashridge - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Intercompany receivables	3.866.444	Uncertain
Estimated total assets		-
Preferential creditor claims		-
Estimated total assets available for floating charge holders		-
Debts secured by floating charges		(6.956.526)
Estimated deficiency		(6.956.526)
Estimated prescribed part brought down		-
Total assets available		(6.956.526)
Unsecured non-preferential claims		(85.488)
Issued and called up capital		(10.000)
Estimated total deficit		**Uncertain**

Churchfield - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to fixed charges		
Residential development site	1.014.290	Uncertain
Shared equity investments	174.645	75.000
Debts secured by fixed charges	(6.956.526)	(6.956.526)
Estimated deficit from assets subject to fixed charges		(6.881.526)
Preferential creditor claims		-
Unsecured non-preferential claims		2.028.188
Issued and called up capital		(1)
Estimated total deficit		**Uncertain**

Churchfield Homes Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	SoA Amount	Net Claim	Estimated claim (£)
Dawnus Construction Holdings Limited	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB			2,028,187.91
								2,028,187.91

DCHL - Estimated financial position at 19 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Cash	3.758.609	3.758.609
Intercompany receivables	11.222.591	Uncertain
Debtors, WIP and retentions	19.281.372	Uncertain
Plant and machinery	178.204	178.204
Prepayments	14.364	14.364
Estimated total assets		3.951.177
Preferential creditor claims		(287.035)
Estimated surplus		3.664.142
Estimated prescribed part of net property		(600.000)
Estimated total assets available for floating charge holders		3.064.142
Debts secured by floating charges		(6.956.526)
Estimated deficiency		(3.892.384)
Estimated prescribed part brought down		600.000
Total assets available		(3.292.384)
Unsecured non-preferential claims		54.987.644
Issued and called up capital		(121)
Estimated total deficit		**Uncertain**

Dawnus Construction Holdings Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim
1g Dynamics Limited	5 Dunsbridge Business Park	Shepreth	Royston	Herts	SG8 6RA	25,997.70
24 7 Diamond Drilling Ltd	Unit 11	Daneheath Business Park	Wentworth Road	Heathfield Ind Estate	TQ12 6TL	30,360.00
24 Acoustics Limited	Armstrong House	3 Bassett Avenue	Southampton	Hampshire	SO16 7DP	2,754.00
3B Training Limited	Stratus House	Swan Lane	Hindley Green	Wigan	WN2 4EY	1,271.28
3v Architectural Hardware Limited	Unit F Silwood Park	Buckhurst Road	Ascot	SL5 7PW		154.08
4Rail Consulting Ltd						3,000.00
A D Environmental Services Ltd	Unit E36	Ashmount Enterprise Park	Aber Road	Flint	CH6 5YL	1,440.00
A & A Lamb Limited	Walton New Road	Upper Bruntingthorpe	(Nr. Lutterworth)	Leicestershire	LE17 5RD	723.52
A & G Bricklaying Limited						2,166.59
A & G Structures Limited	UNIT 38 LONGSHOT LANE BRACKNELL	BERKSHIRE	RG121 RL			30,831.39
A & M Lloyd Plant Hire Ltd	Llwyn Bach	Bala Road	Dolgellau	Gwynedd	LL40 2YF	39,977.40
A & S Manuel Ltd	Unit 1	The Levels Business Park	Wentloog	Cardiff	CF3 2PU	636.00
A B S Elbrow Ltd	The Workshop	7 Station Road	Yate	Bristol	BS375HZ	23,161.12
A C Ryan t/a Cardiff Asphalt						4,434.67
A D Howells Ltd						1,094.40
A Grade Timber Ltd	Chelworth Park	Cricklade	Swindon	Wilts	SN6 6HE	13,856.62
A P Waters Building Contractors Ltd	The Old Foundry Yard	Pontymoile	Pontypool	NP4 8AN		1,016.35
A PlantLUX Traffic Controls	Kemble Airfield Enterprise Pak	Cirencester Road	Kemble	Gloucershire	GL7 6BQ	560.23
A T Commercial interiors Limited	Tollgate Cort Business Centre	Tollgate Drive	Stafford	ST16 3HS		5,136.74
A.P.Brown Plant Tool	Unit 2 Trannack Mill	Coverack Bridges	Helston	Cornwall	TR13 0SW	28,288.44
A1 Flue Systems	Systems House, Meden Road, Maun Way	Boughton	Newark	Notts	NG22 9ZD	358.92
A1 Loo Hire	Silver Birches Highland Avenue	Wokingham	Berkshire	RG41 4SP		9,579.36
A1 Traffic Safety Services Ltd	Unit 29	Cann Bridge Street	Higher Walton Mill	Higher Walton	PR5 4DJ	2,036.00
A1 Wet Waste	Silver Burches	Highland Avenue	Wokingham	Berkshire	RG41 4SP	2,862.00
Aardvark Civil Engineering Ltd	Ingledene	Willey Lane	Sticklepath	Okehampton	EX20 2NG	5,139.07
Abba Loos Ltd	Glanyrafon Ind. Est.	Aberystwyth	Ceredigion	SY23 3JQ		1,534.80
Abbey Glass Ltd	Unit 3	Ynyshir Industrial Estate	Llanwonno Road	Porth	CF39 0HU	329.82
Abbey Masonry and Restoration Limited	Heol Parc Mawr	Cross Hands Business Park	Llanelli	Carmarthenshire	SA14 6RE	0.00
ABC Reinforcing Limited						14,340.48
ABird	C/O HSS Hire	Oakland House	76 Talbot Road	Old Trafford, Manchester	M16 0PQ	2,979.40
Able Steelwork & Metalwork Limited	Unit 6, Riddings Farm Yard	Goose hill	Headley	Thatcham	RG19 8AU	4,676.63
ABM Catering for Leisure Ltd	Allgate House	Clydemuir Road Ind Est	Tremorfa	Cardiff	CF24 2QS	1,123.56
ABQS Ltd						4,376.88
Absolute (UK) Limited						1,080.00
Absolute Training & Assessing Ltd						636.00
Abstract Painting Contractors Ltd						2,419.50
AC Ventilation Solutions Ltd	Unit 5	Ringside Business Park	Heol Y Rhosog	Rumney	CF3 2EW	45,869.22
Access Automation Ltd						386.56
Ace Joinery Services Ltd	Unit 8, The Office	Dockray Mill Estate	Kendal	Cumbria	LA9 4RU	4,796.86
ACE Welding Limited	11 Didcot Road	Nuffield Industrial Estate	Poole	Dorset	BH17 0GD	129,437.90
Ace Welding Ltd	11 Dideot Road	Nuffield Industrial Estate	POOLE	Dorset	BH17 OGD	0.00
Achilles Information Limited	30 Park Gate	Milton Park	Abington	Oxfordshire	OX14 4SH	2,384.40
ACOP Training Ltd	Capel Quarry	Gorslas	Llanelli	Carmarthenshire	SA14 7NH	576.00
Acorn Aluminium Limited	Unit 2	Glaisdale Parkway	Bilborough	Nottingham	NG8 4GP	72,000.00
Acorn Waste Management	A-C Coniston	Upton Magna Bus Park	Upton Magna	Shrewsbury	SY4 4TT	11,358.68
AcouStruct Ltd	Balmoral Road		Altrincham		WA15 8HJ	0.00
ACS Lining Limited	ACS Business Centre	2 - 4 Middleton Road	Heywood	Rochdale	OL10 2HT	1,632.01
ACS Testing RBS Finance	unit 14	Blackhill Road West	Holton Heath Trading Park	Poole	BH16 6LE	1,072.56
Actavo UK Ltd	Unit C Cedar Court Office Park Denby Dale	Calder Grove	Wakefield	West Yorkshire	WF4 3QZ	91,888.42
ADP Diamond Cutting Solutions ltd	Dunmere Road	Bodmin	Cornwall	PL31 2QN		3,734.01
Adrol Ltd						59,032.13
ADS Drilling Ltd	Hara	Dainton	Newton Abbot	Devon	TQ12 5TZ	34,301.78
ADT Fire & Security plc	PO Box 69	Manchester	M40 4BH			1,244.08
Advance Change	The Pumphouse, 73	Dunstable Road	Redbourn	AL3 7PP		1,875.30
Advance Property Preservation Ltd	Eton House	156 High Street	Ruislip	Middlesex	HA4 8LJ	4,773.00
Advance Technology Installations Limited	Unit 3	The Circuit Centre	Avro Way	Weybridge	KT13 0YT	11,693.60
Advanced Automated Access	Unit 5, Farm Estate	Brentwood Road	Herongate, Brentwood	Essex	CM13 3LH	8,563.32
Advanced Waste Solutions Ltd						3,952.80
AECOM Infrastructure & Environment UK Lt	Mid Point Alencon Link	Basingstoke	RG21 7PP			1,200.00
Aegis Security Limited	Unit 10	Ely Brewery Workshops	Station Terrace	Cardiff	CF5 4AR	3,057.25
AER Cymru Cyf	Uned 10	Cookes Industiral Estate	Penrhyndeudraeth	Gwynedd	LL48 6HD	700.80
Afan Landscapes Ltd	Water Street	Margam	Port Talbot	SA13 2PA		60,016.51
Afan Tyre Discount Centre Ltd	Gas Work Estate	Victoria Road	Port Talbot	SA12 6DB		164.40
AFI Uplift	2nd Floor West Wing	Diamond House	Diamond Business Park	Wakefield	WF2 8PT	5,994.48
Aggregate Industries UK Ltd	Bardon Hill	Coalville	Leicestershire	LE67 1TL		410,779.33
Aggreko UK Ltd	Overburn Avenue	Dumbarton	G82 2RL			5,063.69
Agripower Limited	Broomfield Farm	Rignall Road	Great Missenden	Buckinghamshire	HP16 9PE	64,044.90
AGS - Association of Geotechnical	Forum Court	Office 205	Devonshire House Business C	29-31 Elmfield Road	BR1 1LT	1,827.60
Air Products Plc	Credit Control Department	2 Millennium Gate	Westmere Drive	Crewe	CW1 6AP	3,281.09
Airedale Catering Equipment Ltd	Airedale House	Victoria Road	Eccleshill, Bradford	West Yorkshire	BD2 2BN	32,349.93
Airsun Systems Limited	Unit 57 Basepoint Business Par	Oakfield Cloase	Tewkesbury	Gloucestershire	GL20 8SD	650.36
Airtech Ventilation Ltd	Unit 1B	Gallagher Retail Park	Parc Pontypandy	Caerphilly	CF83 3GX	3,167.92
AJ Gollop Contract Flooring Limited						6,930.00
AJC Law Solicitors	16 Woodhose Grange Business Centre		Sutton on Derwent	York	YO41 4DF	0.00
AJC Law Solicitors for Dividers Folding Partitions	AJC Law Solicitors		16 Woodhouse Grange Busin	York	YO41 4DF	9,972.99
AJS Tarpaulin Services	Mariner Way	Stephenson Street Industrial Estate	Newport	South Wales	NP19 4PQ	210.00
Alan Baxter Limited	75 Cowcross Street	London	EC1M 6EL			34,992.45
Alan James & Sons	Tegfan	Cilrhedyn	LLanfyrnach	Pembrokeshire	SA35 0AB	1,620.00
Alan Williams & Co (Wales) Ltd	Ty Verlon Industrial Estate	Cardiff Road	Barry	CF63 2BE		1,129.12
Alasso Recycling Limited	29 Devizes Road		Swindon		SN1 4BG	0.00

Albany Brent Limited	Unit 6	Walthamstow Bus Centre	Clifford Road	Walthamstow	E17 4SX	883.50
Alcomet Limited	Unit 5	Gibbons Industrial Park	Dudley Road	Kingswinford	DY6 8XF	590.70
Ale Construction Limited	Unit 8 The Wharf	Wharf Road	Tyseley	Birmingham	B11 2DA	0.00
Alfa Tree Services	Pen Y Geulan		Dolwyddelan	CONWY	LL25 OUQ	459.60
All Pump Solutions LLP	Ennerdale Road	Shrewsbury	England	SY1 3LD		3,619.98
Allaway Acoustics Limited	Old Police Station	1 Queens Road	Hertford	SG14 1EN		6,249.60
Allglass Systems Ltd	Unit F8	Halesfield 23	Telford	Shropshire	TF7 4NY	75,754.50
Alliance Surfacing Ltd	59a High Street	Hungerford	Berkshire	RG17 ONE		38,034.23
Allspares (Auto) Ltd	Plot 1A Heol Mostyn	Village Farm Industrila Estate	Pyle	CF33 6BJ		13,856.79
Allstar Business Solutions - (Arval UK)	Banking Services, Arval	Post Dept 27 Arval Centre	Windmill Hill	Swindon	SN5 6PE	0.00
Alltek Limited	Sixth Floor Dean Park House	Dean Park Cresent	Bournemouth	Dorset	BH1 1HP	31,017.70
Alpha Electronics (Northern) Ltd						604.80
Alpha Safety Training	Henley House	Queensway	Fforestfach	Swansea	SA5 4DJ	4,167.60
Altitude Services Limited	valley works	Accrington Road	Hapton	Lanchashire	BB11 5QF	71,489.18
Aluminium Windows & Shopfronts Ltd	Brookside Court	Village Farm Industrial Estate	Pyle	Bridgend	CF33 6BN	433.14
Ambassador Fire & Security Ltd	Unit 2 Business Development Centre	Treforest Industrial Estate	Pontypridd	CF37 5UR		6,467.22
AMC Computer Supplies Ltd	Unit 6	Cherry Hall Road	Kettering Business Park	Kettering, Northants	NN141UE	3,114.43
Amec Foster Wheeler Environment and Infrastructure	Partnership House	Regent Farm Road	Newcastle Upton Tyne	NE3 3AF		5,775.60
American International Group UK Limited	28 Heol Mostyn	Village Farm Industrial Estate	Pyle	Bridgend	CF33 6BJ	10,948.45
American International Group UK Limited	2-8 Altyre Road		Croydon	Surrey	CR9 2LG	88,176.00
American International Group UK Limited for Compton Skinnier Consulting Ltd	AIG Building	58 Fenchurch Street	London	EC3M 4AB		23,025.00
American International Group UK Limited for Kirkby	AIG Building		58 Fenchurch Street	London	EC3M 4AB	18,354.96
American International Group UK Limited for RNA Plant Ltd	2-8 Altyre Road		Croydon	Surrey	CR9 2LG	2,481.00
American International Group UK Limited for Stenor Environmental Services L	AIG Building	58 Fenchurch Street	London	EC3M 4AB		881,176.00
American International Group UK Limited for Vision 2000	AIG Building	58 Fenchurch Street	London	EC3M 4AB		103,938.00
American International Group UK Ltd for Dynahurst Ltd	American International Group UK Ltd	The AIG Building	2-8 Altyre Road	Croydon	CR9 2LG	12,488.04
American International Group UK Ltd for RNA Plant Hire Ltd	American International Group UK Ltd	The AIG Building	2-8 Altyre Road	Croydon	CR9 2LG	2,481.00
American International Group UK Ltd for UK Computer Group Ltd	AIG Building		58 Fenchurch Street	London	EC3M 4AB	35,250.18
Amtech Group Ltd (Trimble)	Bank House	171 Midsummer Boulevard	Milton Keynes	MK9 1EB		381.56
Anchor Joint Sealing Ltd	Unit 11	Ashfield Trading Estate	Ashfield Road	Salisbury	SP2 7HL	1,384.71
AndersElite Ltd	Enterprise House	Ocean Village	Southampton	Hampshire	SO14 3XB	8,280.00
Anderson Acoustics Ltd	3 Trafalgar Mews	15-16 Trafalgar Street	Brighton	BN1 4EZ		2,100.00
Andrew Waring Associates Limited	The Old Brewery House	Portersbridge Street,	Romsey	SO51 8DJ		21,780.00
Andrews Sykes Group Plc	1st Floor	St Davids Court	Union Street	Wolverhampton	WV1 3JE	6,035.01
Andy Loos Limited	Unit 22	Hartlebury Trading Estate	Hartlebury	Worcs	DY10 4JB	780.00
Anglesey Aggregates Ltd	Chwarel Bwlch Gwyn Quarry	Gaerwen	Anglesey	LL60 6AA		7,433.09
Anglesey Bollard Ltd	11 Nant Bychan	Moelfre	Anglesey	LL72 8HE		8,132.38
Antur Waunfawr	Bryn Pistyll	Caernarfon	Gwynedd	LL55 4BJ		300.00
AP Land Surveys Ltd						15,503.99
APEM Limited	Riverview	A17 Embankment Business Park	Heaton Mersey	Stockport	SK4 3GN	0.00
Apex Brickwork Contracting Limited						2,833.38
Apex Grange Ltd	Unit 14 Little Mundells	Mundells Industrial Estate	Welwyn Garden City	Hertfordshire	AL7 1EW	416.58
Apogee Corporation Ltd	Jesson House		Electric Avenue	Lincoln	LN6 9BJ	1,334.04
Applied Fluid Power Ltd	Unit 3	Stennack Road	Holmbush Ind Estate	St.Austell , Cornwall	PL25 3JQ	154.80
Applied Torque Systems Ltd	Unit S Trecenydd Industrial Estate	Caerphilly	Mid-Glamorgan	CF83 2RZ		412.22
APTIVA LTD						1,101.60
Aqua Cleansing Limited	Worcester Road	Martley	Worcestershire	WR6 6QA		0.00
Aquaid Water Coolers	Unit 6	Brookwood Avenue	Eastleigh	Hampshire	SO50 9EY	423.49
Aquam Water Services	1st Floor	Kingsley Hall	20 Bailey Lane	Manchester Airport	M90 4AN	2,097.45
Aquarius London Limited						54,481.22
Aquascapes	Unit 13 Brook Road Industrial Centre	Brook Road	Rayleigh	Essex	SS6 7XL	170,659.88
Aquatic Control Engineering Ltd	Hall Farm	Main Street	Rampton near Retford	Nottinghamshire	DN22 0HR	12,790.56
Arboricultural Technician Services	2 Tan y Graig	Caerlan	Abercrave	SA9 1TA		575.00
ARC Plant and Civils Ltd	Units 4+5 Centre Court	Treforest Industrial Estate	Pontypridd	CF37 5YF		348.00
Archaeology Wales Limited	The Reading Room, Town Hall	Great Oak Street	Llanidloes	Powys	SY18 6BN	3,888.00
Architectural Cleaning Services Limited	Unit 2 Ash Court	Viking Way	Swansea	SA1 7DA		2,850.00
Architectural Louvre Products & Services	Unit C	12 Downley Road	Havant	Hampshire	P09 2NJ	326.98
Architype	Unity Wharf	13 Mill Street	London	England	SE1 2BH	23,372.40
ARCO Limited	PO Box 21	Head Office	Waverley Street	Hull	HU1 2SJ	833.04
Argus Fire Protection Company Ltd	Hendglade House	46 New Road	Stourbridge	West Midlands	DY8 1PA	44,367.34
Armada Finance	Armada House	Odhams Wharf	Topsham	Exeter	EX3 0PB	5,925.95
Armada Investments Limited	Armada House	Oldhams Wharf	Topshm	Devon	EX3 0PB	4,284.00
Armashield Limited						0.00
Arnold Brickwork Limited	c/o Quantuma LLP	Office D Beresford House	Town Quay	Southampton	SO14 2AQ	9,637.02
Arnold Laver & Co Ltd	Bramall Lane	Sheffield	South Yorkshire	S2 4RJ		7,544.98
Artisan Flooring Limited	Unit 8 Gilsea Park	Mona Close	Swansea Enterprise Park	Swansea	SA6 6RJ	2,357.12
Artisan Of Devizes	Stonebridge House	Nursteed Road	Devizes	Wiltshire	SN10 3DY	0.00
Asbri Planning	Unit 9 Oak Tree Court	Mulberry Drive	Cardiff Gate Business Park	CF23 8RS		30,485.18
Ascot Doors Ltd	Britannia Way Ind. Park	Union Road	Bolton	BL2 2HE		9,697.68
Ash Medical Limited	Unit M107 Cardiff Bay Business	Forgeside Close	Ocean Park	Cardiff	CF24 5FA	1,135.20
Ashbrook (Bango) Ltd	Bryn Works	Llandygai	Bangor	LL57 4LE		404.60
Ashdown Site Investigation Ltd	Unit 3	Ditchling Common Business Park	Ditchling	West Sussex	BN6 8SG	0.00
Ashridge Construction Limited	The Old Grain Store Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	2,366,443.62

Ashtead Plant Hire Co. Ltd						13,413.92
Ashtead Technology Ltd						878.40
Ashton Cleaning Services (sw) Ltd	Spurways	Main Road	Exminster	EX6 8BU		1,439.85
Asite Limited	WeWork		No1 Mark Square	London	EC2A 4EG	12,600.00
Asset International Limited	Stephenson Street	Newport	South Wales	NP19 4XH		14,960.00
Asset Protect Solutions Ltd						4,758.00
Associated British Ports	Queen Alexandra House	Cargo Road	Cardiff	CF10 4LY		5,890.89
Associated Engineering TA AES Control Systems						1,128.60
Astra Site Services	Easter Inch Estate	Bathgate	West Lothian	EH48 2FH		5,840.40
AT Knott & Sons Ltd	1st Floor, Rear of 104 High Street	Carshalton	Surrey	SM5 3AE		103,318.90
AT&T GB Ltd	Phoenix Trade Park	Ealing Road	Brentford	Middlesex	TW8 9PL	4,170.86
Atlantic Container Line AB (Publ)	90 Duke Street	Liverpool	L1 5AA			80,139.43
Atradius for Cirius UK Limited	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	31,419.98
Atradius for E.W.Jones (Plant Hire) Ltd	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	15,727.80
Atradius for Harbour Render Systems Ltd	c/o Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	1,301.54
Atradius for Oil 4 Wales Limited	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	9,021.55
Atradius for Raised Floor Solutions Limited	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	4,947.68
Atradius for Volkerlaser Ltd	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	0.00
Atradius for Welling Architectural Ironmongery Ltd	C/O Atradius Collections		3 Harbour Drive	Cardiff Bay	CF10 4WZ	1,007.83
Attleys Roofing Ltd	Spittal Farm	Thorpe Mead	Banbury	Oxon	OX16 4RZ	2,922.38
Autopaints(South Wales)Ltd	1193 Neath Road	Plasmarl	Swansea	SA6 8JT		12.30
AVA Security & Communications Ltd	322 Woodside Way	Springvale Industrial Estate	Cwmbran	Torfaen	NP445BR	10,512.00
Avalon Insulation Services	Kenworth Building	Llewellyns Quay	Port Talbot	SA13 1RF		25,588.26
Avdon Bristol Limited	Unit One	Longbrook Trading Estate	Ashton Vale Road	Bristol	BS3 2HT	28,530.62
Avery Weigh-Tronix	Foundry Lane		Smethwick	West Midlands	B66 2LP	38,294.28
AVIVA Healthcare	Chilworth House	Hampshire Corporate Park	Templars Way	Eastleigh	SO53 3RY	0.00
AVIVA Insurance Limited	Pitheavlis	Perth	PH2 0NH			3,212.78
Avon Dynamic Calibrations (Bristol)	Unit 2, The Old Mill	Chapel Lane	Warmley	Bristol	BS15 4NQ	147.00
Avondale Engineering Limited	Factor 21PLC	Thames Park	Wallingford	Gwent	OX10 9TA	2,337.00
azimuth land surveys ltd						6,264.00
B & A Cranes Ltd	Hafen Le	78 Heol Llanelli	Trimsaran	Llanelli	SA17 4AG	3,800.70
B & B Industrial Doors (UK) Ltd	Unit 8 Gripoly Mills	Sloper Road	Cardiff	CF11 8AA		7,146.50
B&B Fabrications Ltd	Unit 2, Moore Road	South Leicester Ind Est	Ellistown	Leicestershire	LE67 1FB	22,614.00
B4 Construction Ltd	2-4 Wood Street	Swindon	SN1 4AB			5,411.40
BAE Systems Properties Ltd	Warwick House		PO Box 87	Farmborough Aerospace Centre	GU14 6YU	0.00
Baker Shepherd Gillespie LLP t/a BSG Ecology	Merlin House	No1 Langstone Business Park	Newport		NP18 2HJ	1,509.60
Ballast Phoenix						20,521.85
BAM Construction Training Ltd	Unit 4	Warren Farm Industrial Estate	Forest Road	Wokingham	RG40 5QY	3,582.00
BAM Nuttall Ltd ta BAM Ritchies	Accounts:	BAM Ritchies	Glasgow Road	Kilsyth	G65 9BL	106,059.60
Barlows UK Ltd	Clifford House		Hampton Heath	Cheshire	SY14 8LH	79,235.36
Barrier Services Ltd	The Elms	Caerwent Brook	Caldicot	Monmouthshire	NP26 5BB	21,550.39
Barry Training Services Limited	Sully Moors Road		Sully	Vale of Glamorgan	CF64 5RP	0.00
Bartlett Engineering (S.Wales)	Llewelyns Quay	Port Talbot	West Glamorgan	South Wales	SA13 1RF	889.80
Barwin Property Services Ltd	Unit 2 Saxon House Upminster Trading Park	Warley Street	Upminster	Essex	RM14 3PJ	79,942.03
Bassetts-Citroen	Arthur Bassett & Co Ltd	Neath Road	Morriston	Swansea	SA6 8JE	197.54
Batt Cables Plc	The Belfry	Fraser Road	Erith	Kent	DA8 1QH	12,233.60
Battery Centre Limited	Neath Road	Landore	Swansea	SA1 2JG		3,469.36
Baysoft Software Development	The Beacon Centre	Room 8A	Dafen	LLanelli	SA14 8LQ	1,599.00
BBA PUMPS BV	EDISONSTRAAT 12	7006 RD DOETINCHEM-NETHERLANDS	P O BOX 498	7000 AL DOETINCHEM-NETHERLANDS		905.49
Bearing Suppliers Clydach Ltd						679.65
Beaumont Traffic Management ltd	Benavon	The Slough	Studley	Warwickshire	B80 7EN	30,579.00
Beaver Bridges Limited						13,803.69
Beaver Management Services Ltd	Unit 20 Manor Way	Belasis Business Park	Billingham	Teesside	TS23 4HN	110,253.54
Becker (Sliding Partitions) Ltd	Unit 8 Kiln Workshops	Pilcot Road	Crookham Village	Fleet	GU51 5RY	4,213.54
Belfry Contracts Ltd	Unit 1 Astore House	Padholme Road East	Peterborough	Cambridgeshire	PE1 5XL	1,080.00
Bell Equipment UK Ltd	Unit 6C, Graycar Business Park	Barton Turns	Burton-Under-Needwood	Burton-On-Trent, Staffs	DE13 8EN	46,055.84
Belle Group	Sheen	Nr. Buxton	Derbyshire	SK17 0EU		390.64
Bellstan Ltd						0.00
Bellsure Group	The Old School House	Old Farm Road	Guildford	Surrey	GU1 1QN	3,382.38
Bellsure Supplies Ltd	Vision House	Bedford Road	Petersfield	GU32 3QB		52,753.38
Benchmark Recruitment Ltd	1694 High Street	Knowle	Solihull	West Midlands	B93 0LY	81,322.08
Benoy Ltd	Handley House	Northgate	Newark	NG24 1EH		41,280.00
Bentley Systems Limited	9th Floor		20 Gracechurch Street	London	EC3V 0BG	0.00
Bentley Systems International Ltd	Lowton Way	Hellaby	Rotheram	S66 8RY		5,520.00
Berry Recruitment Ltd	Porters House	4 Porters Wood	St Albans	Hertfordshire	AL3 6PQ	17,637.78
Berry Smith LLP	Haywood House	Dumfries Place	Cardiff	CF10 3GA		9,474.97
Berryman's Lace Mawer	23 Neptune Court	Vanguard Way	Cardiff	CF24 5PJ		369.20
BESA	Old Mansion House	Eamont Bridge	Penrith	Cumbria	CA10 2BX	7,390.10
Bespoke Civil Solutions/ABN AMRO	ABNAMRO Commercial Finance PLC	Sheencroft House	10-12 Church Road	Haywards Heath	RH16 3SN	23,333.94
Best Services Ltd	Alma House	Grimshaw Lane	Middleton	Manchester	M24 1GQ	1,334.92
BF Keane Electrical Contractors Ltd	Testwood Farm	Hollom Down Road	Lopcombe	Salisbury	SP51 BP	0.00
BFT Mast Climbing	Rear Yard Lancer Court	Grovebury Road	Leighton Buzzard	Bedforshire	LU7 4SE	0.00
BIAD Civils Ltd	First Floor Gardner House	Cheltenham Street	Salford	Greater Manchester	M6 6WY	0.00
Bibby Invocie Finance UK Ltd for WOS Heavy Haulage	2a Dunnswood Road	Wardpark South	Cumbernauld	G67 3EN		1,800.00
Biffa Waste Services Ltd	P O Box 645	High Wycombe	HP12 3WF			3,488.79
Bin Shop (Kingfisher Direct)	Unit 4 Amelia Road	Swanton Close	Retford	Notts	DN22 7JH	3,878.21
Bingham Hall O'Hanlon	5 Ty Nant Court	Morganstown	Cardiff	CF15 8LW		8,400.00

Birkett Stevens Colman Partnership Ltd	T/A GHD Livigunn	Level 1	Building 49 Thornton Science	Pool Lane, Ince, Chester	CH2 4NU	1,842.60
Bittles Ltd ta Sportsturf Irrigation	Newpound	Wisborough Green	Billingshurst	West Sussex	RH14 0AT	29,416.93
Blackwood Fire Ltd	14-15 Penmaen Industrial Estate	Pontllanfraith	Blackwood	Caerphilly	NP12 2DQ	435.67
Blencowe Scaffolding Limited	Unit 1 Fieldfare Business Park	Old Malthouse Lane	Salisbury	Wiltshire	SP4 6DR	11,965.78
Blok N Mesh	5 Driberg Way	Braintree	Essex	CM7 1NB		411.33
Bluebay Building Products	Unit 51	Portmanmoor Road Ind. Estate	Ocean Park	Cardiff	CF24 5HB	54,365.19
Blueberry Projects Ltd	Unit 3	Henfield Business Park	Westerleigh Road	Henfield	BS36 2UP	39,463.63
Blueprint Recruitment Ltd	10/11 Pentland House	Pentland Court	Glenrothes	Fife	KY6 2DA	0.00
BM Trada Certification	Stocking Lane,	Hughenden Valley,	High Wycombe	Buckinghamshire	HP14 4NR	11,621.08
BMSL Group	Unit 20 Manor Way	Belasis Business Park	Billingham	Teesside	TS23 4HN	0.00
BNP Paribas Lease Group	Northern Cross	Basing View	Basingstoke	Hampshire	RG21 4HL	0.00
Bob Francis Crane Hire Ltd	Glandwr	Abergele Road	Rhuddlan	Denbighshire	LL18 5UE	1,050.00
BOC Gases	Customer Service Centre	PO Box 12	Priestley Road	M28 2UT		18.00
Boels Rental	Unit 8A Riverview	Embankment Business Park	Hraton Mersey	Stockport	SK4 3GN	219,334.86
BOHSA(British Occ Health & Safety Agency	Cauldon locks	Shelton New Rd	Stoke on Trent	Staffordshire	ST4 7AB	1,800.00
Bolina Booms	Bridge End	Elm Grove Road	Topsham	Exeter	EX3 0EJ	18,221.88
Bolton Gate Company Ltd	Waterloo Street	Bolton	BL1 2SP			3,975.56
Bond Demolition Limited	Bedwas House Industrial Estate	Bedwas	Caerphilly	CF83 8DW		29,311.20
Boss Metals Limited	Dingley Dell Nurseries	Windlesham Road	Chobham	Woking	GU24 85P	50,435.82
Boundary Contractors Ltd	C/O Lloyds TSB Comm	PO Box 10484	Harlow	CM20 9GY		724.43
Bourne Flooring & Tile Company Ltd	Unit 7	New Forest Enterprise Centre	Rushington Business Park	Cahpel Lane	SO40 9LA	3,372.49
Boyco UK Ltd	Europa Way	Cheadle Heath	Stockport	Cheshire	SK3 0XE	22,220.24
Bradite Paints Pro Forma	Ogwen Valley Works	Bethesda	Gwynedd	LL57 4YP		137.33
Bradley Associates Limited						2,400.00
Branagan Flooring Services Ltd	124a Longley Lane	Sharston Industrial Estate	Manchester	M22 4RG		22,591.35
Brand Energy & Infrastructure Services U	Regent Park 299 Kingston Road	Leatherhead	Surrey	England	KT22 7SG	36,648.83
Brandon Hire Ltd	72 - 75 Fedder Road		St Phillips	Bristol	BS2 0TQ	2,191.72
Brett Aggregates Limited	Robert Brett House	Ashford Road	Canterbury	Kent	CT4 7PP	1,864.98
Brickability Brick Merchants	South Road	Bridgend Industrial Estate	Bridgend	CF31 3XG		168.00
Bridgwater And Taunton College	Bath Road	Bridgwater	Somerset	TA6 4PZ		5,751.00
Bristol & Avon Transport	Management Ltd	Land off Severn Road	Hallen	Bristol South Gloucestershire	BS10 7SE	0.00
Bristol Hose	Avonmouth Branch Units 1&2	St.Brendans Trading Estate	Avonmouth Way West	Avonmouth , Bristol	BS16 5SE	1,042.69
Bristol Water plc	Bridgwater Road		Bristol	England	BS13 7AT	0.00
Bristol Wessex Billing Service						684.59
Britannia Bureau Limited	The Bower 2 Langford Hall	Witham Road	Maldon	Essex	CM9 4ST	54.00
British Drilling Association	Alphab House	Alfred Street Pinxton	Nottinghamshire	NG16 6NQ		1,686.00
British Gas (Domestic) 8500** Account No	British Gas	Payment Area 55	Camberley	GU95 1AB		1,868.54
British Gas Business	c/o Baker Tilly Creditor Services LLP	6th Floor Salisbury House	31 Finsbury Circus	London	EC2M 5SQ	3,888.86
British Gas Direct Debits 6000 ac	Payment Area 60	Camberley	Surrey	GU95 1AW		0.00
British Gas New 600 Account	Payment Area 60	Camberley	Surrey	GU95 1AW		4,137.92
British Telecom	British Telecommunications PLC	PO Box 817	1st Floor Brundrett Place	1 Brundrett Street	SK1 9DD	6,120.46
British Telecom PLC DD	81 Newgate Street	London	EC1A 7AJ			0.00
Broadsword Projects Ltd	316-318 Salisbury Road	Totton	Southampton	SO40 3ND		133.54
Broadsword Screeding Ltd	Broadsword House	316 - 318 Salisbury Road	Totton	Southampton	SO40 3ND	1,211.89
Brooke Edgley Specialist Technical Services Limite	Alma House	Grimshaw Lane	Middleton	Manchester	M24 1GQ	45,049.20
Brookes and Sons Tarpaulin	Bangor Road	Penmaenmawr	Conwy	LL34 6LF		36,824.93
Broomfield and Alexander	Ty Derw Lime Tree Court		Cardiff Gate Business Park	Cardiff	CF23 8AB	1,440.00
Broomwood Estates Ltd	Unit 6 Birch Mill Business Centre		Heywood Old Road	Heywood	OL10 2QQ	0.00
Brown Brothers Distribution	Floor 2	Trigate	Hagley Road West	BIRMINGHAM	B68 0NP	58.49
Browns Carpentry Ltd	50 City Road	Tilehurst	Reading	Berkshire	RG31 5HB	16,479.78
Broxap Ltd	Rowhurst Industrial Estate	Chesterton	Newcastle-Under-Lyrne	Staffordshire	ST5 6BD	10,771.12
Brunel Surveys Ltd	Unit 59	Shrivenham Hundred Business Park	Watchfield	Swindon	SN6 8TY	3,600.00
Brussels Airlines NV / SA Sierra Leone	72B Cape Road	Aderdeen -Freetown	SIERRA LEONE			168.48
Bryndulais Scaffolding Ltd	Ynysygerwn Depot	Aberdulais	Neath	SA10 8HN		535.80
BSA Interiors Ltd						26,193.21
BSS Group Ltd	C/O Creditor Servies Freeths LLP	1st Floor	5 New York Street	Manchester	M1 4JB	2,947.61
BSS Pipeline and Heating Solutions	Lodge Way House	Lodge Way	Harlestone Road	Northampton	NN5 7UG	45,026.07
Build Recruitment Ltd	Langdale House	11 Marshalsea Road	London	SE1 1EN		9,377.40
Building Analysis & Testing Ltd	Lower Ground Floor	School House	Bristol Road	Wraxall	BS48 1LE	3,282.00
Building Services Controls Ltd	Unit 1b, Europa Way	Felinfach	Fforestfach	Swansea	SA5 4AJ	46,081.14
Bull Products Ltd	Beacon House	4 Beacon Road	Rotherwas Industrial Estate	Hereford	HR2 6JF	1,607.94
Burrows Contractors	Targetts Farm	Maidenhead Road	Wokingham	RG40 5RH	RG40 5RH	10,556.60
Bury Associates Ltd	Suite 4 Cadbury House	Blackpole East	Worcester	WR3 8SG		17,916.00
BWM Limited	Unit A5 Severn Road	Treforest Industrial Estate	Pontypridd	Mid Glamorgan	CF37 5SQ	12,939.49
Bywater Training Limited	Couchmore House	Littleworth Road	Esher	Surrey	KT10 9TN	894.00
C D & S Ltd (Crown Doors and Shutters Ltd)	Unit 32	Bentall Business Park	Washington	Tyne & Wear	NE37 3JD	54,902.70
C J Else(S.Wales)Ltd	St Peters Terrace	Cockett	Swansea	SA2 0FW		1,778.68
C M Screeding Ltd						0.00
C P Hart and Sons Ltd	Unit 40, Charles Park	Claire Causeway	Crossways Business Park	Dartford, Kent	DA2 6QA	1,167.99
C T Roberts Plant Hire Ltd	Fron Farm, Ysbyty Ifan	Betws-Y-Coed	Sir Conwy	Gwyness	LL24 0NY	20,364.60
C.Brewers & Sons Ltd	Kingston House Estate	Portsmouth Road	Surbiton	Surrey	KY6 5QG	163.59
Cadman Screening & Underfloor Heating Ltd	Cadman House		Wharf Road	Sale	M33 2AF	0.00
Cadspec Ltd	Buckholt Drive	Haycroft Works	Warndon Business Park	Worcester	WR4 9ND	816.00
Caernarfon Commercials						30,216.51
Camfaud Concrete Pumping Ltd	Hugh Road	Thornwood Common	Epping	Essex	CM16 6LU	4,619.40
Campbell Scientific Ltd	Campbell Park	80 Hathern Road	Shepshed	Loughborough, Leicestershire	LE12 9GX	53,771.28
CAN Engineering	Smeckley Wood Close	Chesterfield Trading Estate	Chesterfield	Derbyshire	S41 9PZ	0.00

Cappagh Public Works Ltd	8 Waterside Way	London	SW17 0HB			6,171.59
Cardiff Commissioning Ltd	Laytonia House	Laytonia Avenue	Cardiff	CF14 3BG		2,164.32
Cardiff Council	City & County Treasurer	Cardiff Council	County Hall	Atlantic Wharf	CF10 4UW	2,094.84
Cardiff Demolition Co. Ltd	Ty To Maen Farm	Newton Road	Rummney	Cardiff	CF3 2EJ	12,000.00
Cardiff Gate Business Park Ltd	Cedar House	Greenwood Close	Cardiff Gate Business Park	Cardiff	CF23 8RD	13,678.20
Cardiff Lift Company Ltd	CLC House	Dyfrig Road	Cardiff	CF5 5AD		1,719.60
Cardiff Ready Mixed Concrete Limited	Ynys Fach Yard	Taffs Well	Cardiff	CF15 7NT		12,451.71
Caretec Consultancy Ltd	1 The Avenue	Carshalton	Surrey	SM5 4LD		15,483.25
Carmarthenshire Cleaning & Maintenance Services	89 Gate Road	Penygroes	Llanelli	Carmarthenshire	SA14 7RW	485.00
Carmarthenshire Construction	Training Association Ltd	Coleg Sir Gar	Ammanford Campus	Ammanford	SA18 3TA	370.00
Carmarthenshire County Council	Block 3	Parc Myrddin	Richmond Terrace	Carmarthen	SA31 1 HQ	16,800.00
Carter Jonas LLP	One Chapel Place	London	W1G 0BG			64,260.00
Carwood Motor Units Ltd	Herald Way	Binley	Coventry	CV3 2RQ		264.00
Caswell Interiors Ltd	Unit 48	Crofty Industrial Estate	Crofty	Swansea	SA4 3RS	184,911.97
Cathedral Leasing Limited	Cathedral Hygiene	300 Relay Point, Relay Drive	Tamworth	Staffordshire	B77 5PA	106.00
CCA Environmental Ltd	Airport House Business Centre	Purley Way	Croydon	CR0 0XZ		0.00
CCL stressing systems	Unit 8	Millennium Drive	Leeds	LS11 5BP		6,967.20
CDR Electrical Wholsalers Ltd						216.00
CECA						2,040.00
CECA (Wales) Limited						19,036.00
CECA Midlands Ltd	Lasyard House	Underhill Street	Bridgnorth	Shropshire	WV16 4BB	1,488.00
Celtest Limited	Trefelin	Llandegai	Bangor	Gwynedd	LL57 4LH	1,924.20
Celtest Ltd	Trefelin	Llandegai	Bangor	Gwynedd	LL57 4LH	5,650.80
CELTIC MITSUBISHI	Victoria Road	Kingsbridge	Gorseinon	Swansea	SA4 3AB	779.87
CEM Day Ltd	Central Accounts	Beaufort Road	Plasmarl Ind Est	Morriston Swansea	SA6 8HR	238.50
Cemex UK Materials Ltd	PO Box 104	Thornaby	Stockton on Tees	TS17 6WZ		248,365.06
Cemplas Waterproofing & Concrete Repairs	Holbrook House	72 Lower Addiscombe Road	Croydon	CR9 6AD		9,056.56
Central Diesel	Unit 18 Erdington Ind. Park	Off Chester Road	Erdington	Birmingham	B24 0RD	1,587.56
Central Roofing South Wales Ltd	David Street	Bridgend Industrial Estate	Bridgend	South Wales	CF31 3SA	5,853.25
Centregreat Ltd	Unit 11-12 Wyndham Close	Brackla Industrial Estate	Coity	Bridgend	CF31 2AD	3,635.09
Ceramic Tile Distributors	4 The Design Quater	Colchester Avenue	Cardiff	CF23 9XE		1,356.47
Certas Energy UK Limited	Sheilling House		Glenbervie Business Park	Larbert	FK5 4RB	86,586.75
Certsure LLP	Warwick House	Houghton Hall Park	Houghton	Regis Dunstable	LU5 5ZX	378.00
Certus Construction Ltd	Hanley Court Business Centre	Tidenham	Chepstow	NP16 7NA		986.18
CET Structures Ltd	Unit E2 First Floor Suite	Boundary Court	Willow Farm Bus Park	Castle Donington	DE74 2NN	9,214.20
CFM SW LTD	13-14 Orchard Street		Orchard Street Business Cen	Bristol	BS1 5EH	1,516.20
Charles Wilson Engineers Ltd	86 High Street	Harpenden	Herts	AL5 2SP		286.80
Chelmer Group Ltd	5th Floor The Union Building	51-59 Rose Lane	Norwich	Norfolk	NR1 1BY	2,225.79
Chemtest Limited	11 Depot Road	Newmarket	Suffolk	CB8 0AL		15,414.00
Cheshire Drilling Ltd	49 Green Lane Estate	Green Lane	Sealand	Deeside	CH5 2NG	0.00
Chesney's Limited	194-200 Battersea Park Road	London	SW11 4ND			35,219.29
CHP Management Limited Eros Properties	Haskell House	152 West End Lane	London	NW6 1SD		2,092.09
Chris Wheeler Construction Ltd	Church Farm	Burbage	Marlborough	Wiltshire	SN8 3AT	143,496.76
Churchill Recovery Solutions Ltd for Telecommunications Mgmt Ltd	C/O Pm+M Waterfold House	Waterfold Business Park	Bury	Lancashire	BL9 7BR	514.99
City & County of Swansea	County Hall	Swansea	SA1 3SN			1,444.50
City & County of Swansea DD	Civic Centre	Swansea	SA1 3SN			0.00
City and County of Cardiff	Room 301	Atlantic Wharf	Cardiff	CF10 4UW		414.00
City Centre Commercials	Tower House	Stopgate Lane	Simonswood Industrial Park	Kirkby	L33 4XY	0.00
City Centre Containers (CCC)	Tower House	Simonswood Ind Park	Stopgate Lane	Kirby, Merseyside	L33 4XY	1,812.00
City Electrical Factors Ltd	North London & South West div	Heathcote House	Hawkes Drive	Heathcote Ind Est Warwick	CV34 6LX	6,688.88
City electro diesel services	nantyfein road south	llansamlet	swansea	SA7 9RG		214.20
City Insulation Contractors Ltd	Sigma House	Hadley Park East	Telford	Shropshire	TF1 6QJ	22,236.15
City Lifting Ltd	9 Juliette Way	Purfleet Industrial Park	Purfleet	Essex	RM15 4YD	15,180.00
City of Liverpool Security Limited	Unit 54 Woodside Business Park	Birkenhead	CH41 1EL			10,470.40
City Plumbing Ltd	PTS House	Eldon Way	Crick	Northamptonshire	NN6 7SL	16,928.44
City Plumbing Supplies Ltd	C/O Creditor Servies Freeths LLP	1st Floor	5 New York Street	Manchester	M1 4JB	342.89
Civil and Industrial Products Ltd t/a CIP	75 New Street	St. Neots	Cambridgeshire	PE19 1AJ		4,789.97
CK Communications	Unit 1 The Timber Yard		East Moors Road	Cardiff	CF24 5EE	0.00
Cladtek Limited	Rownhams House	Betteridge Drive	Southampton	SO16 8LF		169,352.11
Clarke Bond UK Ltd	129 Cumberland Road		Bristol	England	BS1 6UY	20,431.20
Clarke Plant Hire Ltd	Trewynne	Bodedern	Anglesey	LL65 3UG		4,830.99
Clarks Modular Buildings Limited	Freshmoor Road		East Moors	Cardiff	CF24 5HS	0.00
Cleanology (D L Thomas)	C/O D L Thomas	11 Heol Derwen	Crosshands	LLanelli	SA14 6SN	630.00
Clear Sky Recruitment Ltd	1st Floor	29-31 Ton-y-Felin Road	Caerphilly	Mid-Glam	CF83 1 PA	295,410.00
Clear-flow Ltd	Clear-Flow House	United Downs Industrial Park	St Day	Redruth	TR16 5HY	348.71
Cledwyn Gardner	Brest y Gelli Barn	Modrydd	Libanus	Brecon	LD3 8ND	2,565.00
Cleveland Cable Company	Riverside Park Road	Middlesbrough	Cleveland	TS2 1QW		13,192.13
Clive Barford Ltd	Village Farm Estate	Pyle	Bridged	CF33 6B		3,650.77
Clive Hurt Plant Hire Ltd	Sandham House Redrose Drive	Lancashire Business Park	Leyland	Lancashire	PR26 6TJ	66,280.82
Clovis Lande Associates Ltd	104 Branbridges Road	East Peckham	Tonbridge	Kent	TN12 5HH	5,088.00
Clydach Tyres Ltd	Unit 6, Wharf Road	Players Industrial Estate	Clydach	Swansea	SA6 5AT	6,106.00
Clyde & Co Claims LLP	Chancery Place	50 Brown Street	Manchester	M2 2JT		1,356.84
CMA Building Services ta Q Scaffolding	5 Lonsdale Road	Kilburn	London	NW6 6RA		27,720.00
CMA CGM UK SHIPPING LTD, CC LOG	CC Log Liverpool	12 Princes Parade	Princes Dock	L3 1BG		7,900.56
Coast Services UK Ltd	Landmark House	1 Riseholme Road	Lincoln	LN1 3SN		7,207.20
Coface UK for ATS Euromaster Limited	Coface	Egale 1	80 St Albans Road	Watford	WD17 1RP	1,918.23
Colcap (Quartz) LLP	C/O M J Mapp	2nd Floor, Neville House	14 Waterloo Street	Birmingham	B2 5TX	0.00
Colcrete Eurodrill	Tower Business Park	Derby Road	Clay Cross	Derbyshire	S45 9DX	888.00
Cole Contractors Cardiff Limited	Whittle Road	Leckwith Industrial Estate	Cardiff	CF11 8AT		30,143.23
Colin G. Brooks						4,373.46

Colin Jones Rock Engineering Ltd	Unit 11	Pensamer Ind Est	Porthmadog	Gwynedd	LL49 9NZ	48,613.74
Colman Air Distribution Ltd	Unit 7 Decade Close	High Carr Business Park	Newcastle-Under-Lyme	Staffordshire	ST5 7UH	187.37
Colour Centre Decorating	Portland Street	Newport	S Wales	W39 8LZ		992.07
Colsilverbird A S.A.R.L	121 Avenue De La Faïencerie Luxembourg City	1511	Luxembourg			0.00
Colt International Limited	Colt International Limited	Ridgeway Office Park	Bedford Rd	Petersfield	GU32 3QF	0.00
Combined Soil Stabilisation Ltd	Cranfield Road	Lostock Industrial Estate	Bolton	B6 4SB		2,250.00
Comcen Computer Supplies Limited	Bruce Road	Swansea West Ind. Park	Swansea	SA5 4HS		8,206.40
Commercial Operator	Unit 11 Skills House	Celtic Trade Park	Bruce Road	Swansea West Ind. Est.	SA5 4EP	1,878.00
Comms365	South House 3	Bond Avenue	Milton Keynes	MK1 1SW		0.00
Commutaports Ltd	Crosshill Road		Bishopbriggs	Glasgow	G64 2QE	0.00
Compco Fire Systems Limited	Cleeve House	Malvern Road	Lower Wick	Worcester	WR2 4YX	3,776.60
Complete Business Solutions Group Ltd	Row Down House	Langage Park	Plymouth	PL7 5EY		618.58
Complete Weed Control (South & Central Wales) Limi	Unit 4 Ferry Concrete Site	Holden Road	Leckwith	Cardiff	CF11 8TJ	3,420.00
Compton Skinner Consulting Ltd	6 Snow Hill		London		EC1A 2AY	23,025.00
Concept Environmental Solutions						12,494.44
Concorde Recruitment T/A CCMS (2000) Ltd	John Keay House	Tregonissey Road	St Austell	PL25 4DJ		10,633.54
Concrete Flooring Network Ltd						27,615.01
Concrete Repairs Ltd	Corthie House	23a Willow Lane	Mitcham	Surrey	CR4 4TU	19,645.15
Concrete Structures and Floors Ltd	Canal Road	Neath	SA11 1LJ			6,369.82
Connell Construction Ltd						48,775.58
Construction |Industry Training Board	Shared Services Connected Ltd CITB Box No 21	Accounts Receivable	Phoenix House	Newport	NP10 8FZ	0.00
Construction Industry Solutions Ltd	COINS Building	11 St Lawrence Way	Slough	SL1 2EA		105,778.90
Constructionline	P O Box 6441	Basingstoke	Hampshire	RG21 7FN		660.00
Contractors Design Services Ltd	6 Millers House	Roydon Road	Stanstead Abbotts	Herts	SG12 8HN	0.00
Cooke Sheet Metal Ltd	Unit 18, Sabre Close	Green Farm	Quedgeley	Gloucester	GL2 4NZ	43,035.90
Cool Solution Refrigeration Limited	Unit F2	Southpoint Industrial Estate	Foreshore Road	Cardiff	CF10 4SP	1,455.17
Corderoy Contract Services Ltd	9 Marshalsea Road	London	SE1 1EP			2,160.00
Core Control Solutions Limited	Unit 1 Littlewell Lane		Stanton by Dale	Ilkeston	DE7 4QW	0.00
Coretek Ltd	Unit 7 Gardeners Business Park		Sherfield English Road	Romsey	SO51 6EJ	0.00
Corinthian Masonry Ltd (In Liquidation)	C/O Prospect House		32 Sovereign Street	Leeds	LS1 4BJ	63,233.06
Cormac Solutions Ltd	Head Office	Higher Trenenat Road	Wadebridge	Cornwall	PL27 6TW	2,471.04
Cornwall County Council	County Hall	Treyew Road	Truro	Cornwall	TR1 3AY	5,966.27
Coronet Crown Ltd	6 Sway Road	Morriston	Swansea	SA6 6HT		20,148.00
Corscadden Associates						0.00
Cotswold Roller Hire	Station Works	Weston Road	Bretforton	Eversham, Worcs.	WR11 7QA	27,626.66
Cottleys Developments Ltd	Cottleys Barn	Wiston	Haverfordwest	Pembrokeshire	SA62 4PH	782.28
County OTR	incorporating:vulcan marine lt	16-17 victoria road	st.phillips	bristol	BS2 0UX	41,028.00
COURDEC UK LTD	849, Plymouth Road	Slough Trading Estate		Slough	SL1 4LP	5,505.26
Courtley Health & Safety Ltd	5 Platinum Court	Alchemy Way	Knowsley	Merseyside	L33 7XN	474.00
Coyle Personnel Plc	Hygeia	66-68 College Road	Harrow	Middlesex	HA1 1BE	35,367.76
CP Civil Engineering UK Limited	Pine Field	Tyla Garw	Pontyclun	Mid Glamorgan	CF72 9EZ	41,843.76
CP Hire (GB) Ltd	Ground Floor	2, Village Way	Greenmeadow Springs Busin	Cardiff	CF15 7NE	15,921.31
CPS European Ltd	Unit N2	Cardiff Bay Business Centre	Titan Road Off Lewis Road	Cardiff	CF24 5EL	3,319.74
Craft Interior Ltd	1A Mount Place	London	W3 9DH			749,128.94
Craftsman Flooring Ltd	Seaway Drive	Seaway Parade Ind Est	Baglan	Port Talbot	SA12 7BT	24,277.78
Craig Wallace Ltd	Unit 18 , Greenway Workshops	Bedwas House Industrial Estate , Bedwas	Caerphilly Mid Glamorgan	CF83 8HW		863.35
Cranheath Transport Ltd	Unit 9 Burrington Way		Plymouth	England	PL5 3LR	1,040.40
Createmaster Limited	13 David Mews	Porter Street	London	W1U 6EQ		5,053.50
CRH Fencing Ltd	CRH House, Unit 1	Prothero Industrial Estate	Bilport Lane	Wednesbury, West Midlands	WS10 0NT	2,959.16
Cross Engineering Swansea Ltd	Garngoch Industrial Estate	Gorseinon	Swansea	SA4 9GE		3,768.00
Crynant Plant & Construction	The Old Gas Works		Milland Road Industrial Estat	Neath	SA11 1NJ	0.00
CTA Centre	West Park	Yarnscombe	Barnstaple	Devon	EX31 3LZ	4,418.63
Cube HVAC-R Services Ltd	Unit 5 Broadley Court	Parkwood Close	Roborough	Plymouth	PL6 7SQ	2,432.76
Cube7 Interiors Limited	Unit 10 Claremont Farm	Old Clatterbridge Road	Wirral	CH42 8NA		13,545.48
Cubicle Washroom Systems Ltd T/A Cubicle	3 Nova Business Units	Gore Road Ind Estate	New milton	Hants	BH25 6SA	6,983.00
Curtins Consulting Ltd	51-55 Tithebarn Street	Liverpool	L2 2SB			38,310.00
Cware Crug-Yr-Eryr	Talgarreg	Llandysui	Ceredigion	SA44 4HB		532.80
Cware Pantgwyn Quarry Ltd	HSBC Invoice Finance	Farncombe Road	Worthing	West Sussex	BN11 2BW	480.00
Cware Trefigin Quarries Ltd	Monington	Aberteifi	Cardigan	SA43BL		438.24
CWM Environmental Ltd	MRF Unit, Cillefwr Industrial	Alltycnap Road	Johnstown	Carmarthen, Carmarthenshire	SA31 3RA	140.40
Cymru AutoGlazing	Unit C3	Llanelli Gate	Dafen	Llanelli	SA14 8LQ	738.00
Cymru Hydraulics Ltd						16,158.67
Cynghrair Cyflowni Cyfolof Limited	Glaslyn Fford Y Parc	Parc Menai	Bangor	Gwynedd	LL57 4FE	0.00
D & G Decorating & Property Maintenance Limited	44 Parc Gellifaelog	Tonypandy	Rhondda Cynon Taff	CF40 1DU		8,570.59
D & K Carpentry Contractors Ltd	Unit 20	Ynyscedwyn Industrial Estate	Ystradgynlais	Swansea	SA9 1 DT	0.00
D Brash & Sons Ltd	Calibra House	Splott Industrial Estate	Cardiff	CF24 5FF		1,120.80
D C Building & Electrical Services Ltd						1,000.00
D Drill Master Drillers Ltd	Shilton Ind Est	Bulkington Road	Shilton	Coventry	CV7 9QL	54,292.77
D Hughes Welding and Fabrication Ltd	Industrial Estate	Gearwen	Anglesey	LL60 6HR		189,246.42
D Jones Plant Hire and Sales Ltd	Unit 5 Colomendy Ind Estate	Denbeigh	Denbighshire	LL16 5TA		5,991.82
D.Meredith and Sons Ltd	T/a Arthog Quarry	Tyn-y-coed quarry	Arthog	Dolgellau	LL39 1 YS	2,894.10
DAC Beachcroft LLP	25 Walbrook		London	England	EC4N 8AF	673.80
Dacorum Contracts	Unit 14, Avebury Court	Mark Road	Hemel Hempstead	Herts	HP2 7TA	17,114.04
Dairy Food Service	Unit 5 Tyn-Y-Bonau Road	Pontarddulais	Swansea	SA4 8SG		10.40
Dale Rees Services	Rees House	The Rock	Blackwood	Gwent	NP12 1DA	3,978.88
Daniel Owen Ltd	Hadwyn House	Field Road	Reading	Berkshire	RG1 6AP	123,545.16

Darcy Products Limited	Brook House Larkfield Trading Estate New Hythe Lane	Larkfield	Kent	England	ME20 6GN	2,280.67
Data Powertools Ltd						591.60
Datagraphic Group Limited	ireland Industrial Estate	Adelphi Way	Staveley	Chesterfield	SA1 7LG	137.04
Data-Path Office Networks Serv. Ltd.	Unit 2 Crewkerne Business Park	Northernway	Crewkerne	Somerset	TA18 7HJ	4,509.41
David Hughes Industrial Roller Doors Limited						1,238.00
Davies Builders Merchants	Station Road	Whitland	Carmarthenshire	SA34 0QE		143.92
Davies Crane Hire Ltd	Pensarn Works	Pensarn	Carmarthen	Carmarthenshire	SA31 2NG	3,324.00
Davis & Barrett Brickwork Limited	Unit 14 Creech Mills	Creech St Michael	Taunton	Somerset	TA3 5PX	4,378.60
Dawnus Construction Ltd	7 Dyffryn Court	Riverside Business Park	Swansea Vale	Swansea	SA7 0AP	0.01
Dawnus Developments Limited	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	1,297,349.74
Dawnus International Limited	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	2,844,058.34
Dawnus Limited	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	586,251.14
Dawnus Mauritius Limited	c/o Rogers Capitl Corporate Services Limited	St Louis Business Centre	CNR Dessroches and St Louis	Port Louis	Maritius	5,348,424.27
Dawnus Southern Limited	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	160,436.33
Day's Rental	Swansea Road	Garngoch	Gorseinon	Swansea	SA4 4LL	12,747.21
DBW Investments (11) Ltd	1 Capital Quarter	Tyndall Street	Cardiff	CF10 4BZ		1,495,067.15
DCM Projects Ltd	1 The Old Stables Eridge Park	Tunbridge Wells	Kent	United Kingdom	TN3 9JT	17,868.01
De Lage Landen Leasing Ltd	PO Box 430 BUILDING NO 7	CROXLEY GREEN BUSINESS PARK	Watford. Herts. WD18 8EZ			22,040.52
Decra Ltd	34 Forest Business Park	Argall Avenue	London	E10 7FB		119.20
Deeland Ltd t/a Servicemaster	101 Mill Lane	Newbury	Berkshire	RG14 5RE		1,798.48
Delivery Solutions Delsol Ltd	Bryn Warehouse	Griffiths Crossing	Caernavon	LL55 1TU		47.96
Deloitte and Touche LLP	Ashton House	Silbury Boulevard	Milton Keynes	Buckinghamshire	MK9 2HG	11,628.00
Denbighshire County Council	Head Of Revenus and Benefits Russell House	Churton Road	Rhyl	Denbighshire	LL18 3DP	1,949.00
Denholm Industrial Services Ltd	Suite E2	Abbey Manor Business Centre	The Abbey, Preston Road	Yeovil Somerset	BA20 2EN	34,297.94
Dependable Concrete	Ballswood Quarry	Gegin Lane	Llay	Wrexham	LL12 0NU	7,179.72
Derwen Aggregates Ltd	Neath Abbey Wharf	Neath Abbey	Neath	SA10 6BL		20,859.71
Derwen Recycling ltd	Neath Abbey Wharf	Neath Abbey	Neath	SA10 6BL		25,642.21
Developments Plus Ltd	37 Graig Park Avenue	Malpas	Newport	NP206HA		0.00
Devon & Somerset Sweepers Ltd	Simonsburrow farm	Hemyock	Cullompton	Devon	EX15 3XA	30,180.00
Devonport Royal Dockyard Limited - part of Babcock	Devonport Royal Dockyard Limited Babcock International Group Devonport Royal	Dockyard	Plymouth	Devon	PL1 4SG	0.00
DFP Global Ltd ta Howler UK	Inspiration Place	1-4 Mitchell Road	Fernside Park	Wimborne	BH21 7SG	5,686.63
DGS Supplies	Unit 1/3	Building 38	Thornleigh Trading Estate	Dudley	DY2 8UB	23,531.29
DHL International UK Ltd	PO Box 4833	Slough	SL3 0BB			901.49
Diacore Concrete Cutting Ltd						27,869.52
Diamond M Sealants Limited						734.04
Diamond Precision	4 Kelvin Road	Birkenhead	Merseyside	CH41 1LT		1,755.60
Diamond Quarter Property	80 High Street		Winchester	Hampshire	SO23 9AT	5,454.00
Diespeker (Interiors) Ltd	1 Longbridge Meadow	Station Road	Cullompton	Devon	EX15 1BT	80,779.61
Dilwyn Lear Limited	C/O Ultimate Finance Ltd	Bradley Pavilions	Pear Tree Road	Bradley Stoke	BS32 0BQ	1,628.21
Direct Communications Radio Services Ltd	Unit 3	Chatsworth Technology Park	Dunston Road	Whittington Moor	S41 8XA	1,003.20
Direct Lift Services Ltd	The Chandlers	21 Redstart Close	London	E6 5XB		52,689.50
DJ Construction (Southern) Ltd	Saxonwood	Springles Lane	Titchfield	Hampshire	PO15 6RR	71.22
Dog Handlers UK Ltd						9,086.40
Door Fabrications Limited	Kemys Way	Swansea Enterprise Park	Morriston	Swansea	SA6 8QF	2,082.70
Dorma UK Limited	Wilbury Way	Hitchin	Hertfordshire	SG4 0AB		4,653.82
Doug Edwards Steel Services Ld	16 Cefn Road	Vefn Cribbwr	Bridgend	Mid Glam	CF32 0BD	7,544.18
Douglas Jones Mercer	16 Axis Court	Mallard Way	Swansea Vale	Swansea	SA7 0AJ	0.00
Dragon Engineering Services Ltd	St Davids Works	St Davids Road	Swansea Enterprise Park	Swansea	SA6 8QL	1,602.00
Drain & Sewer Services Limited	Unit 1B 11 North Street		Droitwich		WR9 8JB	0.00
Drain Power Limited	Unit 171	24-28 St Leonards Road	Windsor	Berkshire	SL4 3BB	822.00
DRB Power Transmission Ltd t/a DRB Power	First Avenue	Deeside Industrial Park	Deeside	Flintshire	CH5 2QR	20,931.00
Drew & Co Electrical Contractors Ltd	Units 2A & 2B Kay Close	Plympton	Plymouth	PL7 4LU		5,063.37
Dribuild Interior Solutions	24A Osprey Court	Hawkfield Way	Bristol	BS14 0BB		523.80
Drill N Seal Ltd	st Floor Pembroke House Charter Court	Swansea Enterprise Park	Llansamlet	Swansea	SA7 9FS	1,992.48
Drillserve Ltd	Roscroggan Mill	Camborne	Cornwall	TR14 0BA		1,345.20
Duke Readings Groundworks Ltd						9,478.46
Dunn Mechanical Ltd	Unit 2	Kidwelly Industrial Estate	Pembrey road	Kidwelly	SA17 4TF	9,517.74
Duo Operations Ltd	Fair Oak Close	Exeter	Devon	EX5 2UX		9,209.80
Duplus Architectural Systems						131,756.96
Dura Composites Ltd	Dura House	Telford road	Clacton-on-sea	Essex	CO15 4LP	472.88
Durable Contracts (Roofing) Ltd	75 Park Lane		Croydon	Surrey	CR9 1XS	0.00
Duraseal Construction Ltd	Gelli Uchaf Farm	Merthyr Road	Llwydcoed	Aberdare	CF44 0BJ	516.00
DUTY POINT	Shepard Road	Gloucester	GL2 5EL			33,150.41
DVLA	DVLA	Swansea				62.50
DWB Cleaning Services Ltd	46 Keyston Road	Fairwater	Cardiff	CF5 3NG		509.00
DWE Hydraulics & Pneumatics	Unit 3 Endeavour Close	Purcell Ave Ind Est	Port Talbot	SA12 7PT		0.00
DWR Cymru (Standpipe Account)	P P U Section	PO Box 690	Cardiff	CF3 5WL		0.00
Dwr Cymru D/D	Customer Services	PO Box 690	Cardiff	CF3 5WL		0.00
Dwr Cymru Welsh Water	Customer Services	PO Box 690	Cardiff	CF3 5WL		1,063,848.51
Dyfed Recycling Services	Dafen Ind Estate	Dafen	Llanelli	SA14 8QE		2,118.00
Dyfed Reinforcements	Pier Head	Port Talbot	Neath Port Talbot	SA13 1RA		16,125.20
Dyfed Steels Ltd	Dafen	LLanelli	Carmarthenshire	SA14 8NS		7,884.79
Dylan Thomas	Railway Yard	Boncath	Pembrokeshire	SA37 0JW		729.00
Dynahurst Ltd	Ivy House	Milwich	Stafford	ST18 0EG		12,488.02
DYWIDAG Systems International	Limited	Northfield Road	Southam	Warwickshire	CV47 0FG	47,595.74
E H Veerman Landscape Contractor Ltd	Broadlands	Lanlivery	Bodmin	PL30 5BY		7,758.25

E.ON UK	Westwood Way		Westwood Business Park	Coventry	CV4 8LG	23,115.79
Eagle Plant	The Great Western Business Cee	Beeching Close Chard	Somerset	swalec	TA20 1BB	150.00
EARP Engineering Ltd	Unit 5, Preston Gate	Bow	Crediton	EX17 6HN		204.00
Earthline Limited	The Upper Lime Kiln Works	Ogbourne Street	Nr R MALBOROUGH	SN8 1TD		9,143.49
East Devon District Council	Blackdown House	Border Road	Heathpark Industrial Estate	Honiton	EX14 1EJ	0.00
EBO Quality Signs Limited	Unit B	Waun-Y-Pound Ind. Est.	Ebbw Vale	Blaenau Gwent	NP23 6PL	2,414.52
EcoGreen Plant Hire Ltd	ECO House	9 Hayes Drive	Barnton	Northwich	CW8 4JX	13,141.57
EcoHaus SW Ltd	Stroud Rd		Nailswort h	Gloucestershire	GL6 OBE	0.00
Ecoism Manufacturing Limited	Unit E	Highams Hill Farm	Layhams Road	Keston	BR2 6AR	14,355.38
EDF Energy	Payment Processing Centre	P.O.Box 3956	Plymouth	PL3 5XQ		6,944.18
Edgars Water (Pura Water)	Conway House		Pattenden Lane	Marden	TN12 9QJ	855.97
Edmundson Electrical Ltd	Avon House	435 Stratford Road	Shirley	Solihull	B90 4AA	25,616.65
Edwards Woodland Services Ltd	Trem-Y-Bont	Penmachno	Betwy Y Coed	Conwy	LL24 0UU	1,989.00
EE Mobile	PO Box 238	Sheffield	S98 1PS			0.00
EESI Limited	Unit 4 Springfield Business Centre	Brunel Way	Stonehouse	GL10 3SX		4,205.41
EET Europarts	Knights Way	Battlefield Enterprise Park	Shrewsbury	SY1 3AB		39,846.72
EG Fencing Solutions Ltd	Unit 1, St Mary's Leadworks	Minehill	Menheniot	Liskeard	PL14 3GG	11,996.70
Egan Waste	The Recycling Centre	Unit A15 Severn Road	Treforest Ind Estate	Pontypridd	CF37 5TA	7,258.56
EJ Roberts Roofing Ltd	Copperd House	33 Skeltons Lane	Layton	London	E10 5BT	2,022.37
Electrical Contractors Association	Rotherwick House		3 Thomas More St	London	E1W 1YZ	4,462.78
Electro-Diesel (RCJ) Ltd	4 Goshawk Units Osprey Road	Sowton Industrial Estate	Exeter	Devon	EX2 7JG	336.00
Elevtec Ltd						11,880.00
Elliott Group Ltd	Manor Drive	Peterborough	PE4 7AP			36,898.39
Ellis Faull / Milford Steel Stockholder	Bristol Steel Stockholders	Thornton Industrial Estate	Milford Haven	Pembrokshire	SA73 2RZ	248.40
EMJ Plastics Ltd	Clarence Drive	Filey	North Yorkshire	YO14 0AA		638.32
Encon Insulation Ltd	Brunswick House	1 Deighton Close	Wetherby	West Yorkshire	LS22 7GZ	37,836.31
Enfield Safety Supplies	Langley House	Station Road	Standon	Hertfordshire	SG11 1QN	497.07
Enfys Ecology Ltd	Llys Garth	Garth Road	Bangor	Gwynedd	LL57 2RT	0.00
Enquin Environmental Ltd	1 Ringside Business Centre	Heol-y-Rhosog	Wentloog	Cardiff	CF3 2EW	5,490.00
Enterprise Rent-A-Car UK Ltd	Unit 1/2 Hadfield Court	Hadfield Road	Cardiff	South Glam	CF11 8AQ	558.57
Environment Agency	SSCL	P.O.Box 221	Blackpool	FY1 9JN		0.00
Eon Powergen	P O Box 123	Nottingham	NG1 6HD			13,816.57
Epiroc UK & Ireland Limited	Unit 2 Enterprise Way	Maxted Close	Hemel Hempstead	Hertfordshire	HP2 7YJ	10,227.36
eQuity Surveying Services Ltd						12,672.00
ER Wooley						TBC
Eros Properties Limited	Ground Floor		30 City Road	London	EC1Y 2AB	0.00
Ervyk (UK) Limited	Units A20/A21 Bersham Ent. Pk	Plas Gronon Road	Rhostyllen	Wrexham	LL14 4EG	8,645.81
ESC Carpentry Limited						13,335.92
ESC Carpentry Ltd	23a The Precinct London Road	Waterlooville	Hampshire	England	PO7 7DT	0.00
ESP Environmental Ltd						1,956.00
ESS Safeforce (part of vp)	Fields Farm Road	Long Eaton	Nottinghamshire	NG10 3FZ		26,730.11
Essential Site Skills Ltd	Suite 2, 1st Floor Monarch Hou	Chrysalis Way	Eastwood	Nottingham	NG16 3RY	1,485.00
Esterkin Properties Ltd	Highbeck	45 Carrwood	Hale Barns	Cheshire	WA15 0EN	0.00
ETS (Cymru) LTD	C/O Commercial & Domestic Investigations	3B Colima Avenue	Sunderland Enterprise Park	Sunderland	SR5 3XB	42,596.51
Euler Hermes for Amberon Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	44,754.78
Euler Hermes for Ash & Lacy Holdings Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	25,923.70
Euler Hermes for Astrak (UK) Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	1,886.40
Euler Hermes for Astute Technical Recruitment Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	12,075.00
Euler Hermes for CCS Media Limited	Euler Hermes UK		1 Canada Square	London	E14 5DX	1,725.36
Euler Hermes for Crown Flooring Limited	Euler Hermes UK		1 Canada Square	London	E14 5DX	0.00
Euler Hermes for Datim Supplies	Euler Hermes UK		1 Canada Square	London	E14 5DX	1,280.03
Euler Hermes for Hill & Smith Ltd t/a Asset Int VRS	Euler Hermes UK		1 Canada Square	London	E14 5DX	97,799.46
Euler Hermes for Nohow International Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	12,411.60
Euler Hermes for Power Electrics Bristol Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	24,373.60
Euler Hermes for Shillibers Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	4,008.62
Euler Hermes for Standard Fuel Oils Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	26,349.16
Euler Hermes for Warner Contracting Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	13,233.90
Euler Hermes UK for Monmouthshire Timber Supplies	Euler Hermes UK		1 Canada Square	London	E14 5DX	4,213.98
Euler Hermes UK for Seymour Global Ltd	Euler Hermes UK		1 Canada Square	London	E14 5DX	7,742.12
Euro Commercials	(South Wales) Lrd	Ipswich Road	Cardiff	CF23 9AQ		3,111.27
Euro Windows Limited	Poley Road	Stanford - Le - Hope	Essex	SS17 0JJ		11,265.24
Euroline Hire	The Barns	Mynydd Bodafon	Llanerchymedd	LL71 8BL		1,452.00
EuroPest Environmental Services Ltd	Pest Control & Washroom Soluti	Unit F2	Trecenydd Business Park	Caerphilly	CF83 2RZ	204.00
Eurorod London Limited						3,288.00
Evental	The Counting House	Dunleavy Drive	Cardiff	CF11 0SN		2,664.00
Excel Power Construction Ltd	Unit C, Parc Eirin		Tonyrefail	South Wales	CF39 8WW	22,800.00
Express Reinforcements	Building 18	Gate B	Seawall road	Tremorfa	CF24 5TH	132.00
Express Steels & Fabrications LTD	Unit 16	A,B & C Tremorfa Ind Estate	Cardiff	CF24 5SD		756.96
Exterior Lighting Services Ltd	Units 5a & 5b	George Thomas Avenue	Brynmenyn Industrial Estate	Brynmenyn, Bridgend	CF32 9SQ	15,907.44
Exterior Lighting Solutions UK Ltd	Unit 8 Samson Close	Stephenson Industrial Estate	Killingworth	Newcastle Upon Tyne	NE12 6DQ	74,653.28
Exuma Plant Ltd	Dock Road	The Docks	Port Talbot	SA13 1RH		2,874.95
F M Conway Limited	Conway House	Vestry Road	Sevenoaks	Kent	TN14 5EL	1,753.15
F30 Building Products Limited	Unit 38	Hither Green Industrial Estate	Clevedon	North Somerset	BS21 6XU	0.20
Face Brickwork Ltd	Heritage House	Worplesdon Road	Guildford	Surrey	GU2 9XN	0.00
Fahey's Concrete Ltd (ACM)	Penince	Par	Cornwall	PL24 2SX		45,834.61

Faire Sans Dire Consulting Services Ltd						0.00
Fairfield Control Systems Ltd.	Randall Park Way	Retford	Nottinghamshire	DN22 7DW		6,319.00
Fairfield Electrics	Fairfield House		Crymych Pembrokeshire		SA41 3QE	0.00
Falco UK Limited	Unit 8	Leekbrook Way	Leekbrook	Staffordshire	ST13 7AP	0.00
Falcon Tower Crane Services Ltd	Shipdham Airfield Ind Est	Shipdham	Thetford	Norfolk	IP25 7SD	3,420.00
Falconer Electricals Ltd	Rsm Restructuring Advisory Llp		3 Hardman Street	Manchester	M3 3HF	39,635.69
Farefence (NW) Ltd	Pinfold House	Pinfold Road	Worsley	Manchester	M28 7DZ	1,871.32
Fastglobe (mastics) Ltd	Unit 1H, Barlow Way	Fairview Industrial Park	Rainham	Essex	RM13 8BT	5,650.72
Fergusons Window Systems Limited	Ferguson House	Bethal Street	Britton Ferry	Neath	SA11 2HQ	1,382.60
Fforest Timber Enginnering Ltd	Kestrel Way	Garngoch Industrial Estate	Garngoch	Gorseinon, Swansea	SA4 9WN	17,182.48
Fibex UK	Unit 6	Gibbons Industrial Park	Dudley Road, Kingswinford	West Midlands	DY6 8XF	2,292.00
FibreGrid Limited *Proforma*	Unit 2	Civic Industrial Estate	Homefield Road	Haverhill, Suffolk	CB9 8QP	823.20
Field Service Tec Ltd	17 Stanley Park Avenue	Rhyl	Denbighshire	LL18 4SB		8,633.17
Filter Services UK Ltd	Units 6/7/8	Broombank Park	Sheepbridge	Chesterfield	S41 9RT	12,342.73
Fineline Carpentry & Building Ltd	Unit 17	24 Estover Close	Forresters Business Park	Plymouth	PL6 7PL	4,342.63
Finnegan Flooring Limited	Unit 4 Fernacre Business Park	Budds Lane Trading Estate	Budds Lane	Romsey	SO51 0HA	1,307.01
Finning (UK) Ltd	Watling Street	Cannock	Staffordshire	WS11 8LL		54,458.82
Fire Barrier Services Ltd	The Old Bank Chambers	Brunswick Square	Torquay	Devon	TQ1 4UT	2,618.80
Fire Check (Wales)						547.18
Fire Delay Contractors Limited	Unit 6 Everisk Business Park	Prospect Way, Hutton	Brentwood,	Essex	CM13 1XG	5,170.97
Fire Management Limited	1 Hotspur Park	Battlefield Enterprise Park	Kights Way	Shewsbury	SY1 3FB	205.49
Fire Protection Group (FPG) Ltd	28 Mill Road Industrial Estate	Linlithgow	West Lothian	EH49 7SF		20,239.77
Firewatch South West Ltd	1 Brunel Road		Newton Abbot	Devon	TQ12 4PB	0.00
First Response Group Ltd	Unit 2 Gemini Business Park	Sheepscar Way	Leeds	West Yorkshire	LS7 3JB	22,817.71
First Steps Ltd	Unit 17	Hurlingham Studios	Ranelagh Gardens	London	SW6 3PA	348.00
FIS Construction Products	Unit 4, Mayflower Close	Chandlers Ford Ind. Estate	Eastleigh	Hampshire	SO53 4AR	17,958.94
FishGuard Garden Centre	Glasfryn Farm	Cefn road	Fish Guard	SA65 9QS		12,782.90
Flakt Woods Limited	Axial Way	Colchester	Essex	CO4 5ZD		660.00
Fleetwheel Limited	Whittle Road	Leckwith Industrial Estate	Cardiff	CF11 8AT		7,520.27
Flight Centre Business Travel	95 Southwark St		London		SE1 0HX	29,079.51
FMC	Liberty Stadium	Swansea Landore	Swansea	B45 9PZ		772.80
FMP Motor Factors	Unit 1 St John;s Court	Upper Fforest Way	Enterprise Park	Swansea	SA6 8QQ	4,242.23
Folley Electrical Contractors Ltd	Unit 4r Innsworth Technology Park		Gloucester	Gloucestershire	GL3 1DL	25,558.21
Force One Ltd						38,748.60
Fordingbridge PLC	Arundel Road	Fontwell	Arundel	West Sussex	BN18 0SD	225.90
Forest Traffic Signals Ltd	Forest House	Broad, Quad Road	Felnex Industrial Estate	Newport	NP19 4PN	38,988.85
Forester Drilling						9,219.60
Forestry Services Limited	Unit 7	Treowain Enterprise Park	Machynlleth	Powys	SY20 8EG	284,591.21
Forkers Limited	Golds Green House	Shaw Street	West Bromwich	West Midlands	B70 0TX	163,051.74
Formwise Washrooms Ltd	Unit A2 Baird Court	Park Farm Ind Estate	Wellingborough	Northants	NN8 6QJ	3,865.59
Fortis IBA Limited	A1 Omega Park	Electron Way	Chandlers Ford	Hampshire	SO53 4SE	4,020.12
Foundation Piling Ltd	Ifton Industrial Estate	St. Martin's	Oswestry	Shropshire	SY11 3DA	0.00
	Glyn Morlas Lane					
Four-Tees Engineers Limited	1 Dewar Close	Segensworth West	Fareham	Hampshire	PO15 5UB	93,096.58
Francotyp Postalia Ltd	74 Questor	Powdermill Lane	Dartford	Kent	DA1 1EF	618.78
FRC Roofing Contractors (Avon) Ltd	208, High Street	Hanham	Bristol	BS15 3HJ		1,180.12
Frenni Transport	Station Road	Crymych	Pembrokshire	SA41 3RL		352.80
Freyssinet Limited	Innovation House	Euston Way	Town Centre	Telford	TF3 4LT	1,970.40
FST Services Ltd	Unit 7	Christchurch Business Park	Radar Way	Christchurch	BH23 4FL	89.76
FTH HIRE GROUP	31 Invinicible Road	Farnborough	Hants	GU14 7QU		47,152.97
Fulcrum	2 Europa View	Sheffield Business	Sheffield	S9 1XH		34,321.64
Fuselek Limited	Suite 4 Black Country House	Rounds Green Road	Oldbury	West Midlands	B69 2DG	501.60
G A T C Ltd	14A Taff Business Centre	Tontel Road	Pontypridd	CF37 5UA		1,118.00
G D Environmental Services	Nash Road		NEWPORT	South Wales	NP19 4PP	10,278.84
G D Environmental Services	19 East Bank Road	Felnex Industrial Est	NEWPORT	South Wales	NP19 4PP	8,686.44
G E Door Manufacturing	Forge Industrial Estate	Maesteg	Bridgend	CF34 0AZ		1,035.70
G J Teeson Ltd	Unit 7a	Lon Parcwr Business Park	Ruthin	LL15 1NJ		3,510.00
G S Mechanical Ltd	11 The Green		Brill Bucks		HP18 9RU	0.00
G T Cleaning & Support	Old Stables	Rear - 4 Nant Hall Road	Prestatyn	Denbighshire	LL19 9LH	1,710.00
G T Roberts & Son Ltd	Cambrian View	Rhualt	St asaph	LL17 0TD		32,282.08
G W Marine Systems Ltd	Cornel Bach	Lower Denbigh Road	St Asaph	Denbighshire	LL17 0EL	6,859.89
G. W. Drilling Ltd						8,961.60
G4S Fire and Security Limited	Finance Shared Service Centre	Carlton House	Carlton Road	Worksop	S81 7QF	0.00
GA Electrical Contractors Limited	Unit H	Moses Winter Way	Wallingford	Oxon	OX10 9FE	863.17
Galaxy Flooring Limited						13,876.13
Galldris Construction Ltd	Units 9 & 10 Pavillion Business Centre	6 Kinetic Crescent	Enfield	EN3 7FJ		22,979.41
Gamallt Ready Mixed Concrete Ltd	HSBC Invoice Finance (UK) Ltd	Farncombe Road	Worthing	BN11 2BW		6,118.20
GAP Electrical and Mechanical Services Limited	Unit 21 and 23	Morfa Conwy Business Park	Ffordd Sam Pari	Conwy	LL32 8HH	12,454.92
Gap Group Plant and Tool Hire	Carrick House	40 Carrick Street	Glasgow	G2 8DA		14,005.47
Garic Ltd	Kingfisher Park	Aviation Road	Pilsworth	Bury, Lancs	BL9 8GB	10,815.84
Garth Plant Hire Ltd	Lloyds Bank Commercial Finance	4th Floor	St Vincent Street	Glasgow	G2 5ER	2,515.20
Gavin Griffiths Contracting Ltd	Bryntywod	Llangyfelach	Swansea	SA5 7LE		19,188.43
GBMS Ltd	Unit 19	Central Avenue	Baglan	Port Talbot	SA12 7AX	0.00
	Mardon Park					
GCE Hire Fleet Ltd	Aaron Road Industrial Estate	Station Road	Whittlesey	Peterborough	PE7 2EX	2,780.06
GCP Applied Technologies	Union Bank , King street	Knutsford	Cheshire	WA16 6EF		10,958.26
GDT (Fire Extinguishers) Ltd						84.00
GE Door Manufacturing Limited	Forge Industrial Estate	Maesteg	Nr Bridgend	Mid Glamorgan	CF34 0AZ	0.00
Gear Trodes South Wales Ltd	Unit 10 Baglan Ind Park	Aberavon Road	Port Talbot	SA12 7DJ		1,649.97
Gee Communications Ltd	Unit 8a Charnwood Park	Clos Marion	Cardiff	Wales	CF10 4LJ	58,699.19
Gee Tee Signs	Bestwood Road	Bulwell	Nottingham	Nottinghamshire	NG6 8SS	282.96
Geith International Limited	Unit 6	3 Heol Y Gamlas	Parc Nantgarw	Nantgarw Cardiff	CG15 7QU	2,478.36
GenAir Uk Ltd	Unit 28 & 29 Prothero Works	Bilport Lane	Wednesday	West Midlands	WS10 0NT	5,166.54
Generation UK Limited	Trinity Street	Off Tat Bank Road	Oldbury	West Midlands	B69 4LA	85.81
Gennaro	2 Abercorn Street	Paisley	PA3 4AB			2,014.78
Geo Site & Testing Services Limited	Unit 4	Dafen Industrial Estate	Dafen	Llanelli	SA14 8QN	0.00
George Roberts (Northwest Ltd)	Unit D Wakefield Road	Netherton	Liverpool	L30 6TL		1,249.42
Geosense Ltd	Nova House	Rougham Ind. Est.	Rougham	Bury St Edmunds	IP30 9ND	1,290.60

Geotechnical Engineering Ltd.	Centurion House	Olympus Park	Quedgeley	Gloucester	GL2 4NF	2,514.00
Geotechnical Instruments (UK) Ltd	Cyan Park		Coventry		CV2 4QP	924.00
Gerald D Harries and Sons Ltd	Rowlands View	Cold Blow	Narberth	SA67 8RG		20,052.59
Gerald Davies Limited	Kenfig Industrial Estate	Margam	Port Talbot	SA13 2PE		40,752.40
GFL Access Ltd	240 Conwy Road	Mochdre	Colwyn Bay	LL28 5AA		20,850.81
Gibbs Surfacing Ltd	21 Turnpike Road	Blunsdon	Swindon	Wiltshire	SN26 7EA	436,040.57
Gilberts (Blackpool) Limited	Clifton Road	Blackpool	Lancashire	FY4 4QT		662.37
GKB Ventures1 Limited	20-22 Wenlock Road	London	N1 7GU			24,000.00
Glam Security Ltd	Prospect House	Canal Road	Cwmbach	Aberdare	CF44 0AG	5,670.00
Glamorgan Fabrication Limited	18 Sturmi Way	Village Farm Industrial Est	Pyle	CF33 6NU		720.96
Glamorgan White Lining	Seawall Road	Tremorfa	Cardiff	CF24 5TH		285.00
Glamorgan-Gwent Archaeological Trust Ltd	Heathfield House	Heathfield	Swansea	SA1 6EL		300.00
Glan Gwna Holiday Park	Glan Gwna Holiday Park	Caeathro	Caernarfon	Gwynedd	LL55 2SH	0.00
Glancy Nicholls Architects	The Engine Room	2 Newhall Square	Birmingham	B3 1RU		5,025.60
Glazing Services CABS Ltd	North Road	Bridgend Industrial Estate	Bridgend	CF31 3TP		4,084.80
Glendale Countryside Limited	The Coach House Duxbury Hall Road	Duxbury Parkl	Chorley	PR74AT		0.00
Glenigan	5th Floor	80 Holdenhurst Road	Bournemouth	Dorset	BH8 8AQ	1,651.20
Glentworth UK LLP	Molly Millar's Bridge	Molly Millar's Lane	Wokingham	Berks	RG4 1 2WY	5,673.46
Gliderobes Ltd	Unit 20 Charity Road	Amber Business Centre	Riddings	Derbyshire	DE55 4BR	300.00
Glyn O. Evans Ltd	Tremarl Industrial Estate	Ffordd Maelgwyn	Llandudno Junction	North Wales	LL31 9PN	1,080.00
GM Briton Public Works Ltd	Temple Bank	Riverway	Harlow	Essex	CM20 2DY	13,517.97
GMC Concrete Ltd	Kelston Farm	Gronant Road	Gwespyr	Holywell, Flintshire	CH8 9LU	12,616.61
GMEC Servies Ltd	Bryn Ogwen	Conway Old Road	Penmaenmawr	Conwy	LL32 8WY	33,201.75
Go Plant Ltd	Leicester Road	Ibstock	Leicestershire	LE67 6HP		1,261.80
Goddard Consulting	Crest House	102-104 Church Road	Teddington	Middlesex	TW11 8PY	0.00
Goddards Landscape Contractors Limited	Goddards Farm Bowling Alley	Crondall	Farnham	Surrey	GU10 5RJ	0.00
Goddards QS LLP	36a Bargates		Christchurch	Dorset	BH23 1QL	4,380.00
Goldensturdy Ltd T/A Highway Plant	Cardrew Ind Est	Redruth	Cornwall	TR15 1SS		8,540.40
GOLZ UK LTD	Unit A5 Springhead Enterprise Park	Springhead Road	Northfleet	Kent	DA11 8HB	149.94
Goodhand Acoustics Ltd						17,016.00
Gourlay Hire Ltd	10 Brunel Industrial Estate	Cwmavon	Port Talbot	West Glamorgan	SA12 9DB	5,386.80
Gower Business Systems Ltd	2 New Mill Court	Enterprise Park	Swansea	SA7 9FG		12,908.32
Gower College Swansea	Tycoch Road	Sketty	Swansea	SA2 9EB		335.00
Gower Timber	Station Road	Penclawdd	Swansea	SA4 3XN		2,704.80
Graham Frecknall Architecture & Design	9 Agincourt Street		Monmouth		NP25 3DZ	0.00
Grainge Architects	The Boat Shed	Michael Browning Way	Exeter	Devon	EX2 8DD	600.00
Granada Glazing Limited	Quantum House	Campbell Way	Dinnington	Sheffield	S25 3QD	5,397.04
Grant Thornton UK LLP	300 Pavilion Drive	Northampton Business Park	Northampton	NN4 7YE		270,000.00
Grasshoppers Rugby Football Club	Syon Lane	Isleworth	Middlesex	TW7 5PN		1,200.00
Gravelle Plant Limited	Riverside Works	Pen-banc Road	Ammanford	Carms	SA18 3RB	0.00
Gravelle Plant Ltd	Riverside Works	Pen-banc Road	Ammanford	Carms	SA18 3RB	37,200.00
GRE Millington Contractors Limited	Bryn Awel	Bentlawnt	Minsterley	Shrewsbury	SY5 0ES	2,578.51
Great Lakes Insurance SE	c/o DAC Beachcroft LLP	Portwell Place	Portwell Lane	Bristol	BS1 9HS	30,810.75
Green Business Advisory Services Ltd	22 Cathedral Road	Cardiff	CF11 9LJ			2,325.00
Green Planet Design Engineers Ltd	Fourth Floor	101 - 102 Turnmill Street	London	England	EC1M 5QP	10,482.00
Green Retreats Limited	Hangar 4	Westcott Venture Park	Westcott	Aylesbury	HP18 0XB	725.90
Greenfields Countryside Limited						46,119.47
Greenham Trading Ltd.	Greenham House	671 London Road	Isleworth	Middlesex	TW7 4EX	0.00
Greensport Trading Limited	Wyndham Close	Brackla Industrial Estate	Bridgend	CF31 2AN		95,430.06
Grenkeleasing Ltd	5th Floor Saxon House	3 Onslow Street	Guildford	Surrey	GU1 4SY	0.00
Griffiths Signs Equipment Co	Unit 2 Wern Trading Estate	Rogerstone	Newport	South Wales	NP10 9FQ	1,873.27
Ground Control Ltd	Kingfisher House	Radford Way	Billericay	Essex	CM12 0EQ	1,812.46
GroundCover D.B.M. Limited	Kenfig Industrial Estate	Margam	Port Talbot	SA13 2PE		754.29
Group Two Limited (Robowatch)	Unit 2, St Johns Court	Foster Road	Ashford Business Park	Ashford, Kent	TN24 0SJ	7,062.46
GRS Roadstone Ltd	10 Goldsmith Way	Elliot Business Park	Nuneaton	Warwickshire	CV10 7RJ	85,000.93
GRS Stone Supplies Limited	10 Goldsmith Way	Eliot Business Park	Nuneaton	CV10 7RJ		2,404.09
GRW Associates LTD						3,101.18
Grwp Llandrillo Menai	Ffriddoedd Road	Bangor	Gwynedd	LL57 2TP		2,194.00
GSI Contract Services Ltd	Unit A9 Bell Lane Office Villa	Bell Lane, Little Chalfont	Amersham	Buckinghamshire	HP6 6GL	29.24
Guaranteed Asphalt	Guaranteed House	2 Mercury Way	New Cross	London	SE14 5RR	1,254.60
Guardian Industrial Doors Ltd	45 Progress Road	Leigh-On-Sea	Essex	SS9 5PR		38,309.80
Gutterworks Ltd	Unit 4	Highgrey Business Park	37 Holmethorpe Avenue	Redhill	RH1 2NB	5,941.68
Gwalia Surveyors Ltd	Ty Llwyd	Felinfoel	Llanelli	SA15 4PB		5,454.00
Gwendraeth Valley Tarmacadam	Cae Canfas	Pontyates	Llanelli	Carms	SA15 5UF	11,135.90
GWKS Limited / GWKS Surfacing	Goodridge Court Goodridge Avenue	Gloucester	Gloucestershire	United Kingdom	GL2 5EN	0.00
Gwynedd Archaeological Trust						474.00
Gwynedd Council	Head of Finance	Gwynedd Council	Council Offices	Shirehall Street	LL55 1SH	2,718.00
Gwynedd County Council	Environment Directorate	Cibyn Industrial Estate	Caernarfon	Gwynedd	LL55 2BF	6,047.00
Gwynedd Environmental Waste	Services Limited	Cookes Industrial Estate	Penryhndeudraeth	Gwynedd	LL48 6LT	57,656.34
Gwynedd Forklifts	Unit 2 Blackmarsh Road	Mochdre	Colwyn Bay	Conwy County	LL28 5HA	216.00
Gypfix Interiors Ltd	Suite 19 & 20	Great West House	Great West Road	Brenford	TW8 9DF	2,850.00
H & E Engineers Mechanical Limited	Unit 2	Station Field Industrial Estat	Kidlington	Oxford	OX5 1JD	10,194.30
H M Reading Ltd	Unit 10	Amners Farm	Amners Farm Road	Burghfield	RG30 3UE	34,303.61
H Shackleton Ltd						467.33
H Young Structures Ltd	Ayton Road	Wymondham	Borfolk	NR18 0RD		15,380.80
H&H Contract Scaffolding Ltd	Units 12 - 16	Steventon Storage Facility	Hanney Road	Steventon	OX13 6DJ	110,242.86
H&V Fusion and Drilling Ltd SC	Bridge Terrace	Newbridge	Gwent	NP11 5FE		11,496.44
H.W. Martin Safety Fencing Ltd	Fordbridge Lane	Blackwell	Alfreton	Derbyshire	DE55 5JY	3,890.38
Hadrian's Wall Capital Limited	48 Gresham Street		London		EC2V 7AY	0.00
Hafren Services Ltd	Cae Glas	Penshwa Lane	Newtown	SY16 3LY		905.60
HAG Ltd	1 Oak Lane		Fishponds	Bristol	BS5 7UY	0.00
HAGS-SMP Ltd	Clockhouse Nurseries	Clockhouse Lane East	Egham	Surry	TW20 8PG	88,642.96

Haines Painting and Decorating Limited	Unit 11 Gripoly House Gripoly Mills Retail Park	Penarth Road	Cardiff	Wales	CF11 8AA	0.00
Halfen Deha Limited	A1/A2 Portland Close	Houghton Regis	LU5 5AW			2,174.07
Halton Borough Council	PO Box 223	Widnes	WA8 2DA			5,294.61
Hanson Aggregates	P O Box 1828	The Ridge	Chipping Sodbury	Bristol	BS37 6WD	9,427.12
Hardstaff Traffic Barriers Ltd	Springvale Business & Industrial Park		Bilston	Wolverhampton	WV14 0QL	77,959.44
Harling Security Solutions	REGENT HOUSE	UNIT 4 CHARLTON MEAD LANE	HODDESDON	HERTFORDSHIRE	EN11 0DJ	12,245.22
Harmony Profiles Ltd	Harmony House	454 Pinhoe Road	Venny Bridge	Exeter	EX4 8HN	43,626.00
Harries Automation & Control Ltd	Systems House	Unit 8	Trostre Business Park	Llanelli, Camarthenshire	SA14 9UU	822.00
Harrison Specialist Joinery Limited	Kinmel Bay Business Centre	Tir Llwyd Enterprise Park	Kinmel Bay	Conwy	LL185JZ	37,334.95
Harts Haulage Ltd	Highburrow Lane	Wilson Way	Redruth	Cornwall	TR15 3RN	792.00
Hatchplan Limited T/A Exjet Services	30 Woodview Road Torbay Buisness Park	Paignton	Devon	TQ47HP		0.00
Havelock Europa PLC	Havelock House	John Smith Business Park	Grantsmuir Road	Kirkcaldy	KY2 6NA	686.90
Havelock International Limited - In Administration	Central Square		29 Wellington Street	Leeds	LS1 4DL	0.00
Haven Automation Limited	Measurement House	Kingsway	Fforestfach	Swansea	SA5 4EX	264.00
Havwoods Ltd	Carnforth Business Park	Oakwood Way	Carnforth	LA5 9FD		366.76
Hawkings Cladding Ltd	1k Westpark	Chelston	Wellington	Somerset	TA21 9AD	3,048.00
Hawkswell Kilvington Limited	17 Navigation Court	Calder Park	Wakefield	WE2 7BJ		4,089.00
Hayes Engineering Services LTD	Brindley Road	(Off Hadfield Road)	Cardiff	CF11 8TL		1,248.78
Hays Specialist Recruitment Ltd	Hays House	40-44 Coombe Road	New Malden	Surrey	KT3 4QH	44,350.53
HBPW LLP	43 Bridgegate	Retford	Nottinghamshire	DN22 7UX	DN22 7UX	56,268.00
HCC International	The Grange	Rearsby	Leicester	LE7 4FY		1,096.50
HD Carpentry Contractors Ltd	Unit 6 Tonypandy Enterprise Centre	Llwynapia Road	RCT	CF40 2ET		1,087.12
Headland Archaeology	13 Jane Street	Edinburgh	EH6 5HE			3,638.40
Heeney Civils Ltd	66A - 66B Sutton Road	St Helens	Merseyside	WA9 3DL		322,145.94
Heightsafe Systems Ltd	3 Woodway Court	Thursby Road	Bromborough	Cheshire	CH62 3PR	1,352.73
Hemway Design Ltd	The Dower House	Hall Lane	Hankelow	Cheshire	CW3 0JB	19,922.26
Henry Cooper Consultants Limited	Cardiff House		51 Thorpe Road	Norwich	NR1 1UG	0.00
Henry Joynson	Henry Joynson					6,750.00
Henry Williams Ltd	Dodsworth Street	Darlington	DL1 2NJ			282.00
Hertfordshire Diamond Products Limited	Unit E Gunnelswood Park		Gunnelswood Road		SG1 2BH	343.08
Herz Valves UK Ltd	Progress House	Moorfield Point, Moorfield Road	Slyfield Industrial Estate, Gui	Surrey	GU1 1RU	4,213.06
Heydon Pierre Ltd	3 Harrier Court	Woodside Road	Bedfordshire	LU1 4DQ		1,710.00
Higgs Plant Limited	7H Claymore	Tame Valley Industrial Estate	Wilnecote	Tame Valley Ind Estate	B77 5DQ	21,789.00
Hills Quarry Products Ltd	Wiltshire House	County Park Business Centre	Shrivenham Road	Swindon	SN1 2NR	18,119.62
Hilti Ltd	1 Trafford Wharff Road	Trafford Park	Manchester	M17 1BY		12,403.06
Hilton main Construction	Sneyd Cottage	Sneyds lane	Bloxwich	WS3 2LT		24,723.58
Hire It	PO Box 10433	Leicester	LE19 9DD			0.00
Hire Station Limited	Fields Farm Road	Long Eaton	Nottingham	NG10 3FZ		1,280.99
Hives Architects LLP	29 Castle Street	Reading	Berkshire	RG1 7SB		9,840.00
HKA Global Ltd	3200 Daresbury Park	Warrington	WA4 4BU			41,023.13
HM Bristol Ltd	Unit 1, Sampson Business Park	Berwick Lane	Hallen	Bristol	BS10 7RS	635.63
HM Revenue & Customs	Debt Management - EIS C				BX9 1SH	0.00
HM Revenue & Customs	For PAYE/NI Deductions from employee	enter address of relevant HMRevenue &				0.00
Hoist & Plant Hire Co Ltd	20-22 Factory Lane	Croydon	Surrey	CR0 3RL		2,758.20
Hoistway Limited	Careys Courtyward	Parrett Works	Martock	Somerset	TA12 6AE	2,681.92
Holder Mathias Architects LLP	The Bonded Warehouse	Atlantic Wharf	Cardiff	CF10 4HF		15,600.00
Holmwood Ltd t/a Holmwood Kitchens & Bed	5 Oaktree Business Park	Bromfield Industrial Estate	Mold	Flintshire	CH7 1XB	1,610.54
Holt JCB Ltd	Seaway Parade Industrial Est	Seaway Parade	Baglan	SA127BR		2,713.20
Hopkins Concrete	The works	Lawrence Hill	Wincanton	Somerset	BA9 8AB	61,435.50
Houseproud	Oakbrook	Horeb Road	Five roads	Llanelli	SA15 5YY	1,764.00
Howard Finley Ltd/Ultimate Finance	26 Horseshoe Road	Pangbourne	Reading	Berkshire	RG8 7JW	3,802.50
Howdens Joinery Ltd	C/o Begbies Traynor (SY) LLP 3rd Floor	Westfield House	60 Charter Row	Sheffield	S1 3FZ	1,539.52
HPC Compressed Air Systems	Unit 3 Park End		Harlow Business Park	Harlow Essex	CM19 5QF	0.00
HPC Plc	2 Victoria Gardens		Burgess Hill	West Sussex	RH15 9RQ	297.60
HRS Services Ltd	The Maltings	81 Burton Road	Sheffield	S3 8BX		7,656.00
HSBC for L.Lynch Plant Hire and Haulage Ltd	HSBC Invoice Finance (UK) Ltd	Farncombe Road	Worthing	West Sussex	BN11 2BW	213,952.39
HSBC for Rugbi Industrial Supplies Ltd	HSBC Invoice Finance (UK) Ltd	Farncombe Road	Worthing	West Sussex	BN11 2BW	69,642.25
HSBC for Scott Parnell	HSBC Invoice Finance (UK) Ltd	Farncombe Road	Worthing	West Sussex	BN11 2BW	175,466.19
HSS Hire Service Group Ltd	Oakland House	76 Talbot Road	Old Trafford	Manchester	M16 0PQ	20,122.51
HTS Spares Ltd	Surrey House	7 Beacon Road	Rotherwas Industrial Estate	Hereford	HR2 6JF	106.90
Hudson Contract ltd						32,544.48
Hugh Scott						1,262.00
Huws Gray Fitlock	Industrial Estate	Llangefni	Anglesey	LL77 7JA		76,490.71
HV BOWEN & SONS	TAN Y FOEL QUARRY	CEFN COCH	WELSHPOOL	POWYS	SY21 0AN	32,552.82
HVP Security Shutters Ltd	4 Grace Rd West	Marsh Barton	Exeter	Devon	EX2 8PU	3,420.00
Hydrainer Pump Hire	Rotherham Close	Norwood Ind Est	Killamarsh	Sheffield	S21 2JU	5,163.00
Hydraquip Hose & Hydraulics	Station Approach	Adisham	Canterbury	Kent	CT3 3JE	636.58
Hydrema UK Ltd	Barker Business Park	Melmerby Green Road	Melmerby	Ripon	HG4 5NB	2,487.72
Hydro Water Management Solutions Limited	Randolph House 37 - 41 Longshut Lane West	Stockport	Cheshire	England	SK2 6RX	600.00
Hydrock Consultants	Over Court Barns	Over Lane	Almondsbury	Bristol	BS32 4DF	7,074.00
Hydrotech Water Services (UK) Ltd	8 The Former Railway Cutting	Thornfalcon	Taunton	Somerset	TA3 5NW	3,990.00
HY-Tex (UK) Limited	Aldington Mill	Mill Lane	Aldington	Ashford Kent	TN25 7AJ	432.00
Hywel Llewellyn Plant Hire	2 Trewaun Hirwaun	Aberdare	Mid Glamorgan	CF44 9HN		43,894.20
I2 Analytical Ltd	7 Woodshots Meadow	Croxley Green Business Park	Watford	WD18 8YS		74,215.42
Ian Williams Carpentry Ltd						24,144.88
IDC Electrical Ltd	3 Barley Business Park	Duncan Road	Park Gate	Southampton	SO31 1ZT	50,947.40
Iesis Ltd	42 Great Pulteney Street	Bath	Banes	BA2 4DR		0.00
IHG Business Account	1 Trinity Court	Broadlands	Wolverhampton	West Midlands	WV10 6UH	52.99
IJF Developments Ltd	Units 10/11 Daisy Hill Ind. Est.	Ashworth Street	Rishton	Blackburn	BB1 4JW	1,641.60

IMBC (Exeter) Limited	Oakwood House	Whitestone	Exeter	Devon	EX4 2JS	4,079.57
Impact Test Equipment Ltd	Building 21	Stevenston Industrail Estate	Stevenston	Ayrshire	KA20 3LR	322.80
IMS Facades Ltd						1,687.79
In Situ Europe LTD	Unit 4	Rear of 179 Stratford Road	Shirley	Solihull	B90 3AU	86.40
In2 Conversions Ltd	194 Havant Rd		Portsmouth	Hants	PO6 2EH	0.00
Indiana Developments LLP	Bampfylde House	Black Torrington	Beaworthy	Devon	EX21 5PU	0.00
Industrial Engraving Services Ltd	Unit 12	Vale Enterprise Centre	Hayes Road	Sully	CF64 5SY	763.20
Industrial Wiper Company Limited	The Old Rectory	Main Street, Glenfield	Leicester	England	LE1 6TE	859.20
Infinity Document Solutions	Country House	Beaufort Road	Plasmarl Industrial Estate	Swansea	SA6 8JG	9,546.07
Inmarkets International Limited	1 Sqaq Il-Ghadam,	Mriehel BKR3000	Malta			2,101.50
Innovative Fire and Security	Unit R1	Capital Business Park	Parkway	Cardiff	CF3 2PU	96.00
Inscape Interiors Ltd t/a Inscape Cubicl	1 Lower Healey Business Park	Froom Street	Chorley	Lancashire	PR6 9AR	17,241.64
Insight Health Screening Ltd	suite 19	Llancoed House	Coed Darcy	Llandary	SA10 6FG	248.00
InstaGroup Limited	Insta house, Ivanhoe Road	Hogwood Business park	Wokingham	Berkshire	RG40 4PZ	930.80
Instarmac Group PLC	Head Office	Danny Morson Way	Birch Coppice Business Park	Dordon, Tamworth	B78 1SE	3,871.34
Institution of Civil Engineers	Finance Division	One Great George Street	Westminster	London	SW1P 3AA	636.00
Integra Buildings Limited	Integra House Humber Business Park	Hedon Road	Paull	East Yorkshire	HU12 8AA	0.00
Integral Novel Consulting	3237A Luneta Street	Ndola	Zambia	10101		2,756.13
Integrated Cable Services Ltd	Bentley Avenue	Billingham	Cleveland	TS23 4BU		144.11
Integrated Digital Services Ltd T/A Carr	Grange Court	Raby Mere Road	Raby	Wirral	CH63 4JH	0.00
Interactive Special Projects						2,244.00
Internal Drywall Solutions Limited						53,098.49
Invalifts Ltd	6 Falcon Park	Claymore	Tame Valley Industrial Estate	Tamworth, Staffordshire	B77 5DQ	8,322.00
Investec Asset Finance Plc	Reading International Business	Park	Reading	Berkshire	RG2 6AA	541.00
Involve Rail	Unit C	Upper boat Business Centre	Treforest	Pontypridd	CF37 5BP	127,436.98
Ischebeck Titan Limited	John Dean House	Wellington Road	Burton Upon Trent	Staffordshire	DE14 2TG	15,677.84
Isle of Anglesey County Council	Revenues and Benefits Office	PO Box 29	Llangefni	LL77 7ZF		2,190.00
ITS Bristol Ltd						5,700.00
ITS Plymouth Ltd	141 The Ridgeway	Plympton	Plymouth	PL7 2HJ		1,282.50
Ivor Thomas Rentals Limited	Unit 4 Tank Farm Road	Llandarcy	Neath	SA10 6EN		8,499.00
J & P Carpentry	3 Wentworth Crescent	Mayals	Swansea	SA3 5HT		0.00
J A Rattigan & Son Ltd Plant Hire	54 Dudden Hill Lane	Neasden	London	NW10 1DG		1,392.00
J B Fabrication (Wrexham) Ltd	Bryn Lane	Wrexham Industrial Estate	Wrexham	LL13 9UT		1,683.18
J G Hale Construction Ltd	Units 2	Millands Road Ind. Est.	Neath	SA11 1NJ		1,069.81
J Jones (Twyn Mawr Farm)	Twyn Mawr Farm	Felindre	Swansea	SA57PL		614.40
J L Draper						288.00
J M Morris Plant Hire Ltd						23,286.00
J Mould (Reading)	Hydecrete Pit	Pingewood Road	Burghfield Bridge	Reading	RG30 3XN	29,135.48
J O S Structures Ltd	Unit 1 Port Hope Industrial Estate		Port Hope Road	Birmingham	B11 1JS	25,136.43
J P E Holdings Limited	The Lodge	Warstone Road	Essington	Nr Wolverhampton	WV11 2AR	16,742.30
J R Webster & Co. Ltd	Prince William Avenue	Sandycroft	Deeside	Flintshire	CH5 2QZ	128.56
J Redpath Buchanan & Co. Ltd	Buchanan House	Babbage Road	Totnes	Devon	TQ9 5JA	961.25
J Temple Morris & Son	Tan Y Garth	Gerlan	Bethesda	Bangor, Gwynedd	LL57 3UH	2,760.00
J. O'Doherty Haulage Ltd	O'Doherty House,	29 Nobel Road	Edmonton	London	N18 3BH	24,471.92
J.Evans S.B.Reid	The Mini Excavator Centre	Staffordshire Warehouse	Canal Road	Neath, West Glamorgan	SA11 1LJ	2,237.82
Jabez Concrete Bibby Factors	Redwood House	Brotherswood Court	Great Park Road	Bristol	BS32 4QW	446.40
Jackson Drilling Holdings Limited	Northwood Farm	Coxbridge Road	Baltonsborough	Somerset	BA6 8RA	5,506.30
Jade-Aden Interiors	Unit 4B Austin Park	Yeoman Road	Ringwood	Hants	BH24 3FG	133,052.99
James Fisher and Sons Plc	Ruby House	40A Hardwick Grange	Warrington	Cheshire	WA1 4RF	5,472.00
Jarvis Scaffolding Ltd	Ennerdale Road	Harlescott	Shrewsbury	SY1 3LD		18,868.17
JB Corrie & Co Limited	Frenchmans Road	Petersfield	Hampshire	GU32 3AP		6,357.79
JCC Engineering Ltd	Reymolds	Windmill House	127-128 Windmill Street	Gravesend	DA12 1BA	9,804.00
JDL Consultants Ltd						50,219.00
JDP Building Services Eng Consululants						0.00
Jeremy Bishop Haulage Ltd	The Mounts	East Allington	Totnes	Devon	TQ9 7QJ	1,728.00
Jet Materials Ltd	Unit 17	Greenway Workshops	Bedwas House Ind. Est.	Caerphilly	CF83 8HW	2,608.80
Jewers Doors Limited	Stratton Business Park	Biggleswade	Bedfordshire	SG18 9ND		6,105.18
Jewson Limited	C/o Begbies Traynor (SY) LLP 3rd Floor	Westfield House	60 Charter Row	Sheffield	SL 3FZ	409,297.36
JKS Boyles	Unit 9	Salcombe Road	Meadow Lane Industrial Esta	Alfreton	DE55 7RG	3,940.37
JLT Speciality Limited	The St Botolph Building	138 Houndsditch	London	EC3A 7AW		3,955.81
Joe Ryan Limited ta Ryan Roofing	Bengairn	Mile Path	Hook Heath	Woking	GU22 0JL	53,284.78
Joedan Manufacturing Ltd TA Wessex Wind	Unit 3	Joedan Park	Northway Gate	Ashchurch	GL20 8JP	72,060.84
John Davidson Pipes Limited	Townfoot	Longtown	Carlisle	Cumbria	CA6 5LY	1,949.58
John Fox Plant Ltd	Unit 28a Clwyd Close	Hawarden Ind Est	Manor Lane, Hawarden	Deeside	CH5 3PZ	8,972.76
John Heard Driver Hire Ltd						1,134.00
John Jones & Son Ltd	Ty Croes Farm	Llandeilo Road	Cross Hands	LLanelli	SA14 7LW	3,327.60
John Jones & Son Ltd	Tycroes Farm	Llandeilo Road	Gorslas	Carms	SA14 7LW	4,324.80
John Kelly Construction Services Ltd	Penrallt		Llanddaniel	Anglesey	LL60 6DY	206,154.30
John Moore Tractor Parts Ltd	Stevenson House	Ladford Covert	Seighford	Stafford	ST18 9QG	1,440.84
John Stacey & Sons Ltd	Stacey Industrial Park	Silchester Road	Tadley	Hants	RG26 3PZ	19,154.15
John Vincent Surveys Limited	Niberian House	Monastery Road	Neath Abbey Business Park	Neath	SA10 7DR	6,384.00
Jon Martin Architectural Ltd	The Old Barn	18a Causeway Lane	Cropston	Leicester	LE7 7GD	5,754.95
Jones & Whitehead Ltd	Penrala	Tregarth	Bangor Gwynedd	ll57 4au		1,119.34
Jones Battye Chartered Surveyors	3 Victoria Square	Aberdare	Rhondda Cynon Taff	CF44 7LA		2,400.00
JPJ Installations Limited	7 Bradbury Drive	Springwood Industrial Estate	Braintree	Essex	CM7 2SD	13,539.31
JPS Plant Hire Jennings	Bod yfryd	Llysfaen	Colwyn Bay	North Wales	LL29 8TH	17,919.64
JRS Mechanical Services Limited	Enterprise House	Pensarn Industrial Estate	Abergele	LL22 7SF		141,526.20
J-Safe Edge Protection Technology	Heslop	Halesfield 24	Teleford	TF7 4NS		164.16
JW Gray Lightning Protection Ltd	13-15 Flemming Court	Castleford	West Yorkshire	WF10 5HW		3,534.00
K J Hire & Sales	Kemys Way	Enterprise Park	Llansamlet	Swansea	SA6 8QF	420.00
K J Thulborn Ltd	Staverton Works	New Lane	Staverton	Totnes	TQ9 6AQ	11,349.85

K.J. Services Ltd.	Capital Valley Industrial Park	Rhymney	Gwent	NP22 5PT		9,210.62
K2 Aluminium Systems Ltd	2 Sovereign Way	Maritime Business Park	Wirral	Cheshire	CH41 1DL	3,278.69
Kabin Hire Ltd	Van Road,	Caerphilly Business Park,	Caerphilly	CF83 3EL		5,614.13
KAR Contractors Limited	Norman Gilbert House	38 Mitchell Point	Ensign Way	Hamble	SO31 4RF	27,347.43
KC Carpets & Flooring Ltd						16,442.57
Kee Systems Limited	Thornsett Works	Thornsett Road	London	SW18 4EW		333.70
Keller Ltd	Oxford Road	Ryton on Dunsmore	Coventry	CV8 3EG		10,353.00
Keltruck Silurian Scania	Kenrick Way	West Bromwich	West Midlands	B71 4JW		0.00
Kenana Sugar Company Limited	39 Fitzroy Square		London		W1T 6EZ	0.00
Kendley Limited	Old Goods Yard	Station Road	Talacre	Holywell	CH8 9RD	3,600.46
Kennford Tarmacadam Ltd	8-10 Queen St	Seaton	Devon	EX12 2NY		206.47
KEP Services UK Ltd	Units 33A Third Avenue	Drum Industrial Estate	Chester-Le-Street	Durham	DH3 1AY	1,689.23
Kernow Fixings	Manfield Way	ST. Austell	Cornwall	PL25 3HQ		25,953.19
Kestral Construction Products Limited	Lja Miers & Co Ltd	Hawkesden Road	St. Neots	Cambridgeshire	PE19 1QS	8,312.71
Kevin Thomas Windows	Llechwedd	Capel Iwan	Newcastle Emlyn	Carmarthenshire	SA38 9NW	3,469.04
Keyguard UK Limited	Westminster House	Blacklocks Hill	Banbury	Oxon	OX17 2BS	13,571.64
Keyline Builders Merchants Ltd	C/O Creditor Servies Freeths LLP	1st Floor	5 New York Street	Manchester	M1 4JB	781,887.16
Keystone Environmental Ltd	The Old Barn	Park Farm Buildings	Beverston ,Tetbury	Gloucestershire	GL8 8TT	2,976.00
Keytec Geomembranes Ltd	Unit 6 Plover Close	Interchange Park	Newport Pagnell	Buckinghamshire	MK16 9PS	3,319.98
Keyway (Gloucester) Ltd	Gloucester House	Brunswick Square	Gloucester	GL1 IUN		0.00
Keyway Ltd	Gloucester House	29 Brunswick Square	Gloucester	GL1 1UN		5,140.80
Killarney t/a UK Signature Stairs	26 York Street	Marlyebone	London	W1 U6 PZ		74,044.22
King Scaffolding Limited	Unit C	White Street	St Judes	Bristol	BS5 0TS	2,189.40
Kings Heavy Haulage Bristol	Third Way	Avonmouth	Bristol	BS11 9YS		54,174.00
Kings Security Systems Ltd	4 St Dunstans Technology Park	Bradford	BD4 7HH			31,651.95
Kingscote Design Ltd	Units 3-4 Oaks Court	Warwick Road	Borehamwood	Herts	WD6 1GS	3,330.00
Kingspan Energy Ltd	Greenfield Business Park No 2	Bagillt Road	Greenfield	Holywell	CH8 7GJ	8,362.21
Kingston Landscape Group Ltd	Bridge Farm Nursery	Hospital Bridge Road	Twickenham	Middlesex	TW2 6LH	147,441.94
KIRTON WATER TREATMENT SERVICES LTD	UNIT 15	CROWN BUSINESS PARK	OLD DALBY	LEICESTERSHIRE	LE14 3NQ	0.00
Kite Engineering Supplies (Southern)	Littleton Lane	Nr Sparsholt	Winchester	Hampshire	SO21 2LS	1,087.59
Kiwa Limited	Unit 5, Prime Parkway	Prime Enterprise Park	Derby	DE1 3QB		2,091.30
KKA Ltd Architects	Highpoint	34 Highfield Street	Liverpool	L3 6AA		2,400.00
Kone Plc	Global House	Station Place	Chertsey	Surrey	KT16 9HW	1,821.60
Konica Minolta Bus. Sol. Ltd	Konica House	Miles Gray Road	Basildon	Essex	SS14 3AR	0.00
Kore Construction Limited						0.00
L & R Roadlines Ltd	Albert House	6 Cloisters Way	Ellesmere Port	Cheshire	CH65 4EL	51,138.73
L & S Engineers Ltd	West Coppice Side Ind. Estate	Brownhills	Walsall	West Midlands	WS8 7HB	1,750.02
L.Lynch Plant Hire&Haulage Ltd	Boundary way	Hemel Hempstead	Hertfordshire	HP2 7YU		64.12
L2 Energy Consulting						1,020.00
La Baguette du Jour Franchise Ltd 2011	1st Floor	12 Dillwyn Street	Swansea	SA1 4AQ		156.72
Lab Systems Furniture	Lab Systems Furniture Limited	Rotary House	Bontoft Avenue	Hull, East Yorkshire	HU54HF	1,426.04
LAE Vehicle Rental Limited	Unit 1	Garnett Place	Skelmersdale	Lancs	WN8 9UB	2,218.80
Lafan Projects Limited	Clegir	Mount Road	Llanfairfechan	LL33 0DW		1,920.00
Laidlaw Ltd	Duff and Phelps Ltd, 35 Newhall Street	Birmingham	B3 3PU			957.52
Lamanva Training Centre	Lamanva	Penryn	Cornwall	TR10 9BJ		6,678.00
Lambeth Scientific Services Limited	Suite 45-46 Chessington Business Centre	Cox Lane	Chessington	Surrey	KT9 1SD	19,260.00
Landcraft Projects Limited	Unit 3 Mill Farm	St Mellons Road	Lisvane	Cardiff	CF14 0SH	0.00
Landscape Matters Limited	Lower Langage Farm	Plympton	Plymouth	PL7 5AW		988.90
Landsker Ecology	Llwynon	Maenclochog	Clynderwyn	Pembs	SA66 7LB	1,470.90
Landstruction Ltd	Unit 17	Sealand Farm	Sealand Road	Chester	CH1 6BS	2,519.40
Lanes Group Plc	17 ParkSide	Lane Industrial Estate	Leeds	LL11 5TD		2,241.00
Langmead Construction Ltd	Ty-Coch	Hendreforgan	Gilfach Goch	Rhondda Cynon Taff	CF39 8UH	782.24
Langstone Supplies Ltd	3 St.Johns Court	Upper Fforest Way	Llansamlet	Swansea	SA6 8QQ	64.74
Languard Limited	Pack's Hill Farm	Station Road	Husbands Bosworth	Lutterworth	LE17 6JN	34,778.32
Laurel Landscapes (UK) Ltd	2 The Laurels	Cardiff Road	St. Fagans	Cardiff	CF5 6EB	15,682.05
Lawray Architects	Greenmeadow Springs	1 Cae Gwyrdd	Tongwynlais	Cardiff	CF15 7AB	30,324.16
LBS Builders Merchants Ltd	Station Road	LLandeilo	Carmarthenshire	SA19 6NL		541.33
LCW Associates Ltd	19 Robin Road Old Sarum	Salisbury	Wiltshire	SP4 6GJ		598.26
LDA Design Consulting Ltd	17 Minster Precincts	Peterborough	PE1 1XX			3,145.31
Leeds Acro Ltd	Lusteen House	24 Roysdale Way	Euroway Industrial Estate	Bradford	BD4 6SE	16,141.31
Leeses Skip Hire & Sweeper Hire Ltd	1 Mulberry Court	Lustleigh Close	Matford Business Park	Exeter	EX2 8PW	1,998.60
Legsun Limited						2,575,005.62
Leofric Structures Limited						0.00
Leslie Keats	Prospect House	32 Sovereign Street	Leeds		LS1 4BJ	0.00
Lester Fabrication and Cladding Ltd	Spencer Industrial Estate	Standard Road	Off Liverpool Road	Buckley Flintshire	CH7 3LY	11,762.35
Levolux Ltd	1 Forward Drive	Harrow	HA3 8NT			546.00
Lewis & Hunter Contracting Ltd	Hunter Trading Estate	Lon Parcwr Industrial Estate	Ruthin	Denbighshire	LL15 1NA	262,939.09
LG Kimber (Engineering) Limited	Wotton Road	Brill	Aylesbury	Buckinghamshire	HP18 9UB	10,710.60
Lift It Crane Hire Ltd						4,369.88
Lifting Gear & Safety Ltd	Unit 3	Albert Crescent	St Phillips	Bristol	BS2 0SU	11,860.98
LinkedIn Ireland Unlimited Company	Gardner House	Wilton Plaza	Wilton Terrace	Dublin 2		1,650.00
Linkspan Interiors Ltd T/A Planet Contracting	Planet House	Edwards Way	Burgess Hill	West Sussex	RH 15 9TZ	0.00
Linney Cooper	Jubilee House	Builder Street	Llandudno	North Wales	LL30 1DR	28,292.94
Liquiline	Ashtree House	Tarrant Hinton	Blandford	Dorest	DT11 8JA	2,148.00
LL Realisations 2017 Limited	Pythagoras Capital Limited	Suite 202	1 Chalfont Park	Gerrads Cross	SL9 0BG	0.00
Llandre sawn Wood	Hundred House	Llandrindod Wells	Powys	LD1 5RS		13,813.75
LLandre Sawnwood Limited	Preserved Timber Products		Builth Wells	Powys	LD2 3RG	0.00
Llanelli Sand Dredging Ltd	Carmarthen Bay Power Station	Windmill Park	Burry Port	Carmarthenshire	SA16 0NN	59.18
Lloyd Morris Electrical Ltd	Pandy Business Park	Wrexham	North Wales	LL11 2UD		17,242.75
Lloyd Worall	Bizspace	Planetary Business Centre	Planetary Road	Willenhall	WV13 3SW	15,959.27
Lloyds British T/A Speedy Asset Services	Chase House	16 The Parks	Newton-Le-Willows	WA12 0JQ		864.00
Lloyds Spar Quarries (Mold) Ltd	Cefn Mine	Cilcain	Mold	Flintshire	CH7 5HR	25,820.67
LMS Highways Limited	Unit 4 International House	Battle Road	Heathfield Ind Estate	Newton Abbot	TQ12 6RY	756.60

LMS Surfacing Limited	Rhos Daniel		Llanddaniel	Anglesey	LL60 6EF	16,690.05
Locks Heath Removals Ltd						0.00
Lovair Ltd	Unit 27 Pavillion View	Newby Road Industrial Estate	Stockport	SK7 5DA		3,011.04
Lowe & Oliver Ltd	Cumnor Road		Boars Hill	Oxford	OX1 5JW	495,855.13
Lowfield Timber Frames Ltd	Lowfield	Marton	Welshpool	Powys	SY21 8JX	50,000.00
LT Scaffold Services Ltd	15a Atlantic Trading Estate	Barry Vale of Glamorgan	CF63 3RF			12,444.17
LTC Group 87 Ltd	Wixenford Depot	Colesdown Hill	Plymouth	PL9 8AA		22,071.54
LTC Group87 Ltd	Wixenford Depot	Colesdown Hill	Plymouth	PL9 8AA		1,530.00
Lucy Zodion Limited	Zodion House	Station Road	Sowerby Bridge	West Yorkshire	HX6 3AF	2,997.81
Luntstone Limited	Unit 8 Crossville Buildings	Flint Trade Park	Holywell Road	Flint Flintshire	CH6 5RR	0.00
Lusso Interiors Ltd	Unit 20	Marsh Lane	Portbury	Nr Bristol	BS20 0WH	0.00
	Marsh Lane Ind Est					
Lynher Training	Oakleigh House	Hoopers Lane	Gunnislake	PL18 9NN		920.00
M & AL Rowlands	Cwnhingar	Tyn Lon	Llynfaes	Holyhead	LL653BQ	6,652.80
M & J Plant & Transport Ltd	Jones Steet	Phillipstown	New Tredegar	Gwent	NP24 6BE	595.20
M & M Fixings Ltd	Unit A5 Southpoint	Foreshore road	Cardiff	CF10 4SP		686.52
M A Witcombe Ltd	Unit 5 Gloucester Crescent	Heathpark Industrial Estate	Honiton	Devon	EX14 1DB	31,384.69
M Camilleri & Sons Roofing LTD	Sully Moors Road	Sully	Vale of Glamorgan	CF64 5RP		3,595.51
M J Church Plant Ltd	Star Farm	Marshfield	Nr Chippenham	Wiltshire	SN14 8LH	0.00
M J Doughty Ltd	Y Felin	Llwyndafydd	Llandysul	SA44 6LF		5,479.20
M J Mapp Ltd	180 Great Portland Street	London	W1 W5QZ			14,436.61
M R International Ltd	Stanhope Industrial Estate	Wharf Road	SS17 0EH			3,775.20
M2M Plastering Ltd						65,774.24
Mabey Hire Ltd	Scout Hill	Ravensthorpe	Dewsbury	WF13 3EJ		21,707.34
Mac & Maull Groundworks Ltd						1,728.00
MAC Consulting Limited	21 Market Place		Dereham	United Kingdom	NR19 2AX	4,272.00
MAC Pitman	Ashworthy Farm	Tytherington	Nr Wotton Under Edge	Gloucestershire	GU2 8QD	1,647.00
Maccaferri Ltd	Building 168 Maxwell Avenue	Oxford	Didcot	Oxfordshire	OX11 0QT	0.00
	Harwell					
MACH Acoustics Limited	3rd Floor	4 York Court	Upper York Street	Bristol	BS2 8QF	1,443.10
Machine Mart Limited	211 Lower Parliament Street	Nottingham	NG1 1GN			219.14
Macsalvors Ltd	Agar Road	Pool	Redruth	Cornwall	TR15 3RS	1,680.00
Macwhirter Western Limited	Unit 2		Chatto Road Industrial Estate	Torquay	TQ1 4UE	0.00
Maen Karne Aggregates Limited	Melbur Works	summercourt	Newquay	Cornwall	TR8 5UA	928.17
Maen Karne Concrete Products	Melbur Works	Summercourt	Newquay	Cornwall	TR8 5UA	4,171.77
Maersk Line A/S GB	Trading as Maersk Line	12th Floor The Plazza	100 Old Hall Street	Liverpool	L3 9QJ	0.00
Magnet Limited	221 North Street		Leeds		LS7 2AA	12,944.56
Major Refrigeration & Cond Services Ltd	Collin Lane	Willersey	Broadway	Worcestershire	WR12 7PE	1,172.64
Malachy Walsh & Partners	2 Exchange Tower	1-2 Harbour Exchange Square	London	E14 9GE		6,240.00
Malcolm Hughes Land Surveyors Ltd	65 Cross Street	Sale	Manchester	M33 7HF		612.00
Management Process Systems Ltd	1010 Cambourne Business Park		Cambourne	Cambridge	CB23 6DP	12,152.28
Manchester Breakdown Services Limited	PO Box 15		Manchester		M12 4AE	51,930.00
Manchester City Council	Manchester City Council	Town Hall	Albert Square	Manchester	M60 2LA	1,440.00
	Legal Services (fao Clare Huxley)					
	PO Box 532					
Mann Island Finance	5 St Paul Square	Liverpool	L3 9SJ			18,056.00
MAP Concrete Pumping C/o Lloyds Commerci	Lloyds Bank commercial Finance	PO Box 10484	Harlwo	CM20 9GY		3,162.00
Maple Sunscreening Ltd	Units 11a-11d Bramhall Moor Technology	Pepper Road	Hazel Grove	Stockport	SK7 5SA	9,542.32
Marcade Electrical Services Ltd	3 Acorn Business Centre	Northarbour Road	Portsmouth	Hampshire	PO6 3TH	16,930.48
Mardix	Castle Mills	Aynam Road	Kendal	Cumbria	LA9 7DE	12,046.80
Marlin Hydraulic Consultants						5,730.00
Marpol Security Ltd	Unit 5 Harvey Court	Harvey Lane	Golborne	Warrington	WA3 RX	15,396.48
Marshalls	Landscape House	Premier Way	Lowfields Business Park	Elland, West Yorkshire	HX5 9HT	730.32
Marton Geotechnical Services Ltd	Geotechnical Centre	Rougham Industrial Estate	Rougham	Bury St Edmunds	IP30 9ND	10,223.74
Marubeni Komatsu Ltd	Padgets Lane	Redditch	Worcestershire	B98 0RT		5,948.14
Marwell Vending	Unit 3	Rossfield Road	Ellesmere Port	Cheshire	CH65 3AW	939.00
Marwood Electrical Company Ltd	Maidstone Road	Paddock Wood	Tonbridge	Kent	TN12 6DR	10,239.89
Marwood Group Limited	72 Roding Road	London Ind. Park	Beckton	London	E6 6JG	0.00
Marwood Group Ltd	72 Roding Rd	London Ind Park	Beckton	London	E6 6JG	65,996.52
Mascus UK	Apex Office Space		Water Vole Way	Doncaster	DN4 5JP	390.00
Mason Bros.	The Norton Yard	Lampeter Velfrey	Narberth	Pembrokeshire	SA67 8UL	8,611.50
Masternaut	Priory Park	Great North Road	Aberford	Leeds	LS25 3DF	0.00
Mastic Pointing Limited	35 Brook Road Industrial Estat	Rayleigh	Essex	SS6 7XJ		474.00
Mat Electrics Ltd	Unit 10	Sandpiper Court	Harrington Lane	Exeter	EX4 8NS	22,765.90
Matrix Aggregates Ltd	Hadzor Court	Hadzor	Droitwich Spa	Worcs	WR9 7DR	887.33
Max Frank Limited	Whittle Road	Meir	Stoke-on-Trent	ST3 7HF		538.13
Maximus Quartz (KWB)	Maximus Quartz LLP	C/O Baker Tilly Restructuring	ST Philips Point	Temple Row	B2 5AF	4,333.15
Mayfair Fire & Security	Adelaide House	Vivars Way	Selby	North Yorkshire	YO8 8BE	4,401.88
MC PLant Ltd	The Exchange	Harslucks Green Road	Shirley	Solihull	B90 2EL	63,171.68
McAuliffe Group Limited	McAuliffe House	Northcott Road	Wolverhampton	WV14 0TP		16,050.00
McCann & Partners Ltd	Faraday House	Terra Nova Way	Penarth Marina	Cardiff	CF64 1SA	8,112.96
McCarthy Construction Limited	Construction House	The Old Quarry	Clevedon Road	Failand	BS8 3TU	11,698.65
McCloskey Equipment Ltd	Upper Farm Road	Chilton	Didcot	Oxfordshire	OX11 0PJ	193.50
McCue International Inc.	Mount House	Bond Avenue	Mount Farm	Milton Keynes	MK1 1 SF	0.00
MDC Structures Ltd	1st Floor		2 Woodberry Grove		N12 0DR	15,629.40
Mec-serv Ltd	Unit 1 City Business Park	Easton Road	Bristol	BS5 0SP		6,920.30
Medlock Electrical Distributors Limited	109/115 Eleanor Cross Road	Weltham Cross	hertfordshire	EN8 7NT		34,182.19
Medrus Plant Hire (Swansea) LLP	7 Dyffryn Court	Riverside Business Park	Swansea Vale	Swansea	SA7 0AP	37,251.44
Mega Marble Limited	Enterprise House	Bury Lane	Rickmansworth	Hertfordshire	WD3 1DS	43,320.00
	Beesons Yard					
Melin Energy Consultants Ltd	The Beacon	Dafen Business Park	Llanelli	SA14 8LQ		1,224.00
Melville-Brown Limited	Lower Wick Farm	Lower Wick	Dursley	Glos	GL11 6DD	14,787.58
Menai Cleaning Services	Unit 15	Gaerwen Industrial Estate	Anglesey	LL60 6HR		1,908.00
Menai Cleaning Services	Unit 15 Gaerwen Ind Est	Gaerwen	Anglesey	LL60 6HR		367.50

Menfor Construction Services Ltd	Unit 10 Monmer Close	Wilenhall	West Midlands	WV131JR		77,637.00
MEP Studio Limited	15-17 Church Road	Crystal Palace	London	SE19 2TF		59,491.20
Mero-Schmidlin	The Galleries Charters Road	Sunningdale	Ascot	Berkshire	SL5 9QJ	2,014.48
Metal Masters (West Wales) Limited	Units 16-17 Abertawe House	115 Ystrad Road	Fforestfach	Swansea	SA5 4JB	0.00
Method Consulting LLP	Berkeley House	Hunts Rise	South Marston	Swindon	SN3 4TG	2,004.00
Metro Rod Ltd	Ashwood Court	Tytherington Business Park	Macclesfield	Cheshire	SK10 2XF	15,127.92
Metro Rod Swansea	Unit 15/16	Swansea Valley Business Park	Ystalyfera	Swansea	SA9 2EB	3,288.00
Metrorod	Ashwood Court	Tytherington Business Park	Macclesfield	Cheshire	SK10 2XF	387.00
Metso Ghana Limited	No.11 Dodi Link, 3rd Floor, BPA Heights	Airport Residential Area	PO Box CT 5857	Cantonments, Accra	SA	13,636.36
Metso UK Ltd	Parkfield Road	Rugby	CV21 1QJ			8,834.41
MGD Specialist Interior Finshes	1 Timberlaine Estate	Quarry Lane	Chichester	West Sussex	PO19 8PP	19,023.70
MGF Ltd	grant House	South Lanchashire Ind. Estate	Lockett Road	Ashton-in-Makerfield, Wigan	WN4 8DE	17,681.23
MGN Fire Protection Ltd	The Old Fire Station	Shankhouse	Cramlington	Northumberland	NE23 3JN	12,495.60
MHM Plant Ltd	Aberafan Road	Baglan Ind Estate	Port Talbot	SA12 7DJ		43.20
Michael Taylor Search & Selection Ltd	The Truman Brewery	91 Brick Ln	Spitalfields	London	E1 6QL	6,750.00
Micron Hydraulics Ltd	Wharfedale Road	Euroway Trading Estate	Bradford	West Yorkshire	BD4 6SG	1,964.44
Mid Cornwall Landscaping	Tolgarrick Farm	Coombe	St Austell	Cornwall	PL26 7LR	0.00
Mid Wales Guttering	THE PANT	ABERBECHAN	NEWTOWN	POWYS	SY16 3AX	0.00
Midland Industrial Flooring Ltd	Storm Barn	Thundery Hill	Seale	Farnham, Surrey	GU101LB	2,266.55
Midland Reinforced Concrete Limited	Hewlett House Soloman Road	Cossall Industrial Estate	Ilkeston	DE7 5UA	T: 07875	0.00
Midport Construction Ltd						15,912.76
Miers Construction products Ltd	C/O Lja Miers & Co Limited	Hawkesden Road	St Neots	Cambridgeshire	PE19 1QS	8,532.13
Mike Davies Fabrications Ltd	Unit 1	St Andrews Road	Par	Cornwall	PL24 2DJ	20,941.80
Mike Hogan Skip Hire	Bron Y Nant Road	Mochdre	Colwyn Bay	Conwy	LL28 4YL	624.00
Miles Macadam Ltd	Malpas Station	Hampton	Cheshire	SY14 8KY		127,514.21
Millcroft Services plc	Salutation house	1 Salutation Road	Greenwich	London	SE10 0AT	90,386.15
Milner Associates						1,620.00
Ministry of Furniture Ltd	Ministry House	Brunel Park, Brunel Way	Baglan Energy Park	Briton Ferry	SA11 2FP	1,370.59
Minton Communications Limited	Unit 44	Station Road Workshops	Station Road	Bristol	BS15 4PB	6,212.21
Mirion Technologies	PO Box 101301	Pasadena				70.00
Miscellaneous Payments	Miscellaneous Payments					32,772.14
MITIE Security Limited	Level 12 The Shard		32 London Bridge Street	London	SE1 9SG	468.00
Mixit Concrete Ltd	Unit 1 Lusty Industrial Estate	Empson Street	Bow	London	E3 3LT	1,039.44
MJG Mechanical Services Limited						47,856.53
MJM Specialist Ltd						1,725.97
MKM Building Supplies (Leamington Spa)	Juno Drive	Leamington Spa	Warwickshire	CV31 3RG		639.84
MM Engineered Solutions Ltd ta MM Engineering	Unit 9	Seaway Parade Industrial Estate	Baglan	Port Talbot	SA12 7BR	1,988.50
Mobile Mini UK Ltd	Ravenstock House	28 Falcon Court	Preston Farm Business Park	Stockon-on-Tees	TS18 3TX	22,541.88
MOD-FIX LTD	Unit 12	Regents Trade Park	Ocean Way	Cardiff	CF24 5PF	51.60
Moduron Maethlu Motors t/a Holyhead Trucks	Unit 10-15 Mona Industrial Park	Mona	Holyhead	Holyhead, Anglesey	LL654RJ	18,343.33
Mole Valley Farmers	Exmoor House	Lime Way	Pathfields Business Park	South Molton	EX36 3LH	1,518.68
Mona Fuel and Trading Co Ltd	Mona Yard	Gwalchmai	Anglesey	LL65 4RW		2,222.10
Mona Lifting Ltd	Unit 5, Parc Bryn Cefni	Llangefni	Ynys Mon	LL77 7XA		1,134.29
Monodraught Limited	Halifax House		High Wycombe	Buckinghamshire	HP12 3SE	0.00
Morgans Consult	285 Cowbridge Road West	Cardiff	CF5 5TD			599.42
Morgans of Usk Ltd	Woodside Works	Usk	Gwent	NP15 1SS		792,185.02
Morris Leslie Plant Hire Ltd	Errol Airfield	Errol	Perth	PH2 7TB		12,364.37
Motorline Cardiff	Gatwick Road	Manor Royal	Crawley	RH10 9AN		167.52
Mott Macdonald Ltd	St Anne House	20-26 Wellesley Road	Croydon	CR9 2UL		1,011.60
Mount Trading Co Ltd	Glanyrafon Industrial Estate	Aberystwyth	Ceredigion	SY23 3JQ		1,248.02
MPH Hire Group	Dowty Park	Milford Haven	Pembrokeshie	SA73 2RR		180.00
Mr Light Ltd	11 Quayside	William Morris Way	London	SW6 2UZ		0.00
Mr M J Jones	Dolebolion	Pontrhydfendigaid	Ystrad Meurig	Ceredigion	SY25 6BJ	1,200.00
Mr R Allen	Glenview	Peaton Cove	Helensburgh	G84 0NZ		8,481.28
MrFlag.com	7 De La Beche Street		Swansea		SA1 3EZ	104.40
MRL	39a High Street		Heathfield	East Sussex	TN21 8HU	0.00
Mrs Bucket Cleaning Services Ltd	c/o Commercial & Domestic Investigations	3B Colima Avenue	Sunderland Enterprise Park	Sunderland	SR5 3XB	3,200.00
MS-Group Limited	473 - 475 Cowbridge Road West	Culverhouse Cross	Cardiff	CF5 5TF		4,066.64
MSS Environmental Limited	Edward House, Dowlais Road	Ocean Park	Cardiff	CF24 5TW		1,413.60
MT Property Consultants Ltd	The Stables	Mill Lane	Sidlesham	West Sussex	P020 7NA	0.00
Mtec Walling Ltd	228B Havant Road	Drayton	Portsmouth	Hampshire	po61pa	35,785.00
Mudzi Umodzi Developments	Plot 222 Independence Way	Unit 3 Pamodzi Court	Ndola	10101		23,333.33
Multitech Site Services Ltd	Multitech House	Flitch Industrial Estate,	Chelmsford road,	Great Dunmow	CM6 1XJ	1,001.45
Munnelly Support Services Ltd	Devonshire House	84-88 Pinner Road	Harrow	HA1 4HZ		31,620.34
MWT Civil Engineering	Oriel House	Tan Y Graig Road	Llysfaen	Colwyn Bay	LL29 8UA	92,654.44
N A Drilling Ltd	9 St James Road	Gravesend	Kent	DA11 0HF	DA11 0HF	4,050.20
Naismiths Ltd	3rd Floor 75 - 77 Colmore Row		Birmingham		B3 2AP	2,400.00
National Communty Wood Recycling Project	97 Church Street	Brighton	BN1 1UJ			5,049.60
National Construction College	Bircham Newton	King's Lynn	Norfolk	PE31 6RH		1,602.75
National Insurance Fund	Insolvency Service	Redundancy Payments	PO Box 16685	Birmingham	B2 2LX	1,487,143.30
National Skills Academy	The Base		Dallam Lane	Warringto	WA2 7NG	2,460.00
Nationwide Concreting Ltd	Tarodene House	Gore Road	New Milton	Hampshire	BH25 6SA	37,660.85
Nationwide Hire Limited	156 West Street	Fareham	Hampshire	PO16 0PR		363.60
Nationwide Plant Solutions Ltd						4,560.00
Nationwide Platforms limited	15 Midland Court	Central Park	Lutterworth	Leicestershire	LE17 4PN	33,233.50
Natural Resources Wales	PO Box 663		Cardiff		CF240TP	6,267.00
NDRC Debt Recovery Ltd for Plus Security	NDRC Ltd	KEA Building 2	North Mersey Business Centr	Kirkby	L33 7UY	77,687.22
Neal Soil Suppliers Ltd	Ty-To-Maen Farm	Newton Road	Rumney	CF3 2EJ		0.00
Neal Weaver Tools	5 Y Waun Fach	LLangyfelach	Swansea	SA6 6EY		1,982.16
Neath Port Talbot C B Council Rates	Business Rates Section	Civic Centre	Neath	SA11 3QZ		28,667.00
Neopost Limited	Nepost House	South Street	Romford	Essex	RM1 2AR	2,203.25
Network Rail Infastructure Ltd	Accounts receivable	P O Box 4150	4 Travis Street	Manchester	M60 7WY	0.00

New Hayden Pumps Ltd	Draycott Cross Roads	Cheadle	Stoke on Trent	Staffordshire	ST10 2NW	387.78
Newbury Racecourse PLC	The Racecourse	Newbury	Berkshire	RG14 7NZ		11,770.60
Newgate (Newark) Ltd	Brunel Drive	Newark	NG24 2DE			43,106.65
Newman Haulage Ltd	Hay Farm House	Trevol Road	Torpoint	Cornwall	PL11 2PA	7,344.00
Newtownstewart Construction Ltd	3 Bayview Terrace	Derry	Londonderry	Northern Ireland	BT48 7EE	2,724.00
Nexus CIFS Limited (A2O Limited)	52-56 Leadenhall Street		London	England	EC3A 2EB	51,744.54
Nexus CIFS Limited for CBS Precast Limited	150 Leadenhall Street	London		EC3V 4QT		6,206.56
Nexus Claims for A & S Landscape Ltd	Nexus Claims		52-56 Leadenhall Street	London	EC3A 2EB	5,515.74
Nexus Claims for Procter Bros Ltd	150 Leadenhall Street		London		EC3V 4QT	0.00
Nexus Claims for Tyrefix Plant Hire Services	150 Leadenhall Street		London		EC3V 4QT	11,806.80
Nigel Ferguson Fabricators	Unit 2a	Riverside Works	Glandwr Industrial Estate	Aberbeeg	NP13 2LN	2,304.00
Nigel Nixon and Partners Inc	3308 Preston Road #350-225		Plano	Texas	75093	7,290.66
Nigel Thomas Plant Hire Ltd	Blaen Yr Olchfa Farm	Salem	Morriston	Swansea	SA6 6PG	1,238.40
NiteLite Security Services J W Parfitt	Regency Factors	2-3 Regency Chambers	Jubilee Way	Bury	BL9 0JW	5,600.40
Noel Dempsey (Transport) Ltd	Noel Dempsey (Transport) Ltd Lacken	New Ross	Co. Wexford	IRELAND		240.00
Nolan UPVC Ltd	Unit 1 St Ivel	Llanstephan Road	Johnstown	Carmarthen	SA31 3BP	0.00
North and Mid Wales Trunk Road Agent	NWTMC	Ffordd Sam Pari	Morfa	Conwy	LL32 8HH	0.00
North Wales Fencing Co.	The Trading Name Of Achnashean Fencing Ltd	LLandegai	Bangor	Gwynedd	LL57 4BG	0.00
North Warwickshire Borough Council	The Council House	South Street	Atherstone	Warwickshire	CV9 1DE	28.51
Northern Breakers Limited	Earlsway	Teeside Ind Estate	Thornaby	Cleveland	TS17 9JU	7,362.24
Northgraf Limited	109/1 Corstorphine Road		Edinburgh		EH12 5PZ	2,112.00
Now Careers Ltd	3rd Floor Pinnacle House	8 Harborne Road	Edgabston	Birmingham	B15 3AA	18,184.49
Npower Ltd	PO Box 209	I & C Payment Processing Centr	Wetherby Road	Starcroft	LS14 3 WX	5,968.46
NRG Surveys Ltd	Castle View	Llanfairfechan	Conwy	LL33 0AN		3,900.00
NRT Carpentry Contractors Ltd	Kiln House Studios	Badshot Farm Lane	Farnham	Surrey	GU9 9HY	0.00
Nuaire	Western Industrial Estate	Caerphilly	CF81 1NA			16,272.12
NW Security Group Limited	Claddagh Business Centre	New Hall Lane	Hoylake	Wirral	CH47 4BP	780.00
O J Jones Son Ltd						7,951.50
O&G Safety Ltd						270.00
O2 UK Ltd	Telefonica O2 UK Ltd	Payment Processing Centre	Milton Keynes	MK77 1UB		0.00
Oceaneering International Services Ltd	Oceaneering House	Pitmedden Road	Dyce	Aberdeen	AB21 ODP	144.00
O'Connor Concrete	Sandfold Lane	Levenshulme	Manchester	M19 3BJ		116,454.30
OctoPie Ltd	Sovereign House	Sovereign Court	Sterling Drive	LLantrisant	CF72 8YX	1,749.60
Oil Salvage Ltd	Lyster Road	Bootle	Merseyside	L20 1AS		828.00
Oliver Ashworth Ltd t/a Ashworth	Higher Ainsorth Road	Radcliffe	Manchester	M26 4AF		8,473.96
Ombler Williams Ltd	Builders St	Llandudno	LL30 1DR			61,571.95
Omega Red Group Ltd	Dabell Avenue Blenheim Industrial Estate	Bulwell	Nottingham	United Kingdom	NG6 8WA	0.00
One Direct	Wilberforce House	Station Road	London	NW4 4QE		275.98
One Point Survey Equipment Ltd	Unit 6	28 Black Moor Road	Verwood	Dorset	BH31 6BB	4,351.80
One Stop Hire	Office Unit 9	Chorley West Business Park	Ackhurst Road	Chorley	PR7 1NH	834.00
One Vision Digital Limited	Unit 4 Green Court	Village Farm Industrial Estate	Pyle	Mid GLamorgan	CF33 6BN	2,781.96
One Way Resourcing Ltd	Units 6-7 Cross House Centre	Crosshouse Road	Southampton	Hampshire	SO14 5GZ	1,787.10
Onecom Limited	Onecom House	4400 Parkway	Whiteley	Fareham	PO15 7FJ	4,959.90
OPCD Ltd	Unit 6	Cranmere Court	Matford Business Park	EX2 8PQ		4,166.65
Openreach Billing Team CNS	EH3A Eldon House		Charter Row	Sheffield	S1 3EF	1,677.83
Openreach Diversionary Works	Openreach Post Point EH64A	Eldon House	Charter Row	SHEFFIELD Sl 3EF		70,468.69
Openreach Network Legal Team	EH3A Eldon House		Charter Row	Sheffield	S1 3EF	2,717.56
Opti-cal Survey Equipment Ltd	Orpheus House	Calleva Park	Aldermarston	Berkshire	RG7 8TA	1,882.80
Optimum Drywall Systems Ltd	Unit 7A East Park Trading Estate	Gordon Road	Fishponds	Bristol	BS5 7DR	0.00
Options Resourcing Ltd	Unit 15 Abbey Court	Benedict Drive	Selby	YO8 8RY		1,284.48
Opus Energy	Royal Pavillion	2 Summerhouse Road	Moulton Park	Northampton	NN3 6BJ	0.00
Orbital Fasteners Ltd	Olds Approach	Tolpits Lane	Watford	WD18 9XY		2,105.21
Orion Lightning Protection Limited	Unit 8	Wickham Business Centre	Harwood Road	Littlehampton	BN17 7AU	242.72
Orlight Ltd	Unit 3 Victor Way	Radlett Road, Colney Street	St Albans	Hertfordshire	AL2 2FL	14,191.02
Orona Ltd	9 Europa View	Sheffield Business Park	Sheffield	South Yorkshire	S9 1XH	19,793.22
Osirian Consulting Limited						2,340.00
OTIS Ltd	Cashiers Dept	123 Abbery Lane	Leicester	LE4 5QX		1,157.16
OTR Tyres T/A KAL TIRE	BlueBell Close	Clover Nook Ind Park	Alfreton	Derbyshire	DE55 4RD	3,858.65
Outerspace Urban Design Ltd	The Boathouse	27 Ferry Road	Teddington Lock	Middlesex	TW11 9NN	8,790.00
Oventrop UK Ltd	Oventrop House	Hatch Industrial Park	Greywell Road	Hatch, Basingstoke	RG24 7NG	89.77
Owen Fuels O J Williams	Certas Energy UK Limited		Seawall Road	Cardiff	CF24 5TH	86,985.61
Oxford Decorating Ltd	Lydalls House	102 Lydalls Road	Didcot	Oxfordshire	OX11 7DU	1,751.85
P & A Medical Limited	Northern House	24-26 Chorley Road	Blackrod	BL6 5JS		696.00
P Beynon Fencing						1,160.00
P C Properties	St Benedicts	Collaroy Road	Cold Ash	Thatcham	RG18 9PB	105,150.19
P Ducker Systems Ltd	Stephensons Way	Wyvern Business Park	Derby	DE21 6LY		28,765.06
P G C S Partnership Ltd	162-164 High Street	Rayleigh	Essex	SS6 7BS		2,361.24
P I Carpet Solutions Ltd	Access House	145-147 Boston Road	london	W73SA	W73SA	365.21
P J Landscaping Ltd	The Beeches,	Ludgershall Road,	Weyhill	Andover	SP11 9AF	1,247.94
P R Weldhen	Trekenning Farm	Trekenning	Newquay	TR8 4JA		1,538.40
Panorama Furnishing Mart Limited						4,662.81
Paragon Group (Service Point)	1-2 Domingo Street		London		EC1Y 0UT	106.22
Parker Plant Hire Limited	Hire Centre	Halfway	Llanelli	Carmarthenshire	SA15 1HQ	14,263.78
Parker Technical Services	24-28 Moor Street		Burton-on-Trent	Staffordshire	DE14 35X	0.00
Pascoe Tree and Garden Services	Hillside Copthurst Lane	Whittle-le-Woods	Chorley	Lancashire	PR6 8LR	0.00
PAT Training Services Ltd	1 Aston Court	Town End close	Leeds	LS13 2AF		493.20
Paul Lewis T/A Island Carpets	Trenoweth		St Mary's	ISLES OF SCILLY	TR21 0NS	670.45
Paulex Ltd	7 Topsham Units	Dart Business Park	Topsham	Exeter	EX3 0QH	8,679.86
PE Davey Ltd						7,787.16

PEAC DD (UK) LTD Pan European Asset Co.	2A High Street	Bracknell	Berkshire	RG12 1AA		0.00
PEAC UK LTD Pan European Asset Co	CIT House, Carysfort Avenue	Blackrock Business Park	Blackrock	cO. Dublin Ireland		0.00
Pearce Consultancy Limited	16 Pleasant Heights,	Porth,	RCT	Mid Glamorgan	CF39 0LZ	0.00
Pearce Elite Plumbing & Heating Ltd	Unit 25, Tondu Enterprise Centre	Bryn Road	Aberkenfig	Bridgend	CF32 9BS	3,332.35
Pembrokeshire County Council	Street Care Section	Ciounty Hall	Haverfordwest	Pembrokeshire	SA61 1TP	101.77
Penchard Ltd	Manor Farm	Abbotts Ann	Andover	Hampshire	SP11 7DB	8,719.36
Pencroft Limited	Laugherne Villa	Martley	Worcester	WR6 6QB		3,456.00
Pendock	Halesfield 19	Telford	Shropshire	TF7 4QT		735.46
Penn Contracts Ltd						20,943.98
Perimeter Solutions Limited	The Black Barn	Valley Road	Fawkham	Kent	DA3 8LY	9,266.53
Permanent Flooring Ltd	Concrete Flooring Specialist	Britannia House	High Street	Bagillt, Flintshire	CH6 6HE	15,784.08
Perrys Builders Merchants	Bibby Factors Bristol Ltd	Redwood House	Brotherswood Court	Great Park Road	BS32 4QL	4,026.96
PES Systems ltd	Unit F5	Rainbow Business Centre	Phoenix Way	Swansea Enterprise Park	SA7 9FP	5,282.93
Peter Marshall Steel Stairs Ltd	Barnsley Road	Wombwell	Barnsley	South Yorkshire	S73 8DS	71,575.80
Petrotrade Inc	Vai Town	Bushrod Island	Monrovia	Liberia		36,955.97
PGBS Construction Limited						17,635.89
PH Survey Engineering Ltd						9,860.00
Phillips Decorators Ltd	6a Marshlands Road	Farlington	Portsmouth	Hampshire	PO6 1ST	2,316.82
Phoenix Hire & Sales Ltd	Phoenix House	Ty Coch Park	Ty Coch way	Cwmbran	NP44 7HB	251.66
Phoenix Training	Wern, Llansannan	Nr Denbigh,	Nr Denbigh	LL16 5NE		896.25
Photon Energy Limited	8 Windsor Square	Silver Street	Reading	RG1 2TH		2,241.00
Pickerings Hire Ltd	Ashby Road	Measham	Swadlincote	Derbyshire	DE12 7JW	5,719.84
Pickfords Move Management Ltd	Unit 10 Laxcon Close	London	NW10 0TG			2,170.03
Pier (UK) Ltd	Unit 8 Sankey Valley Industria	Earlestown	Newton-le-willows	Merseyside	WA12 8DN	9,893.40
Pinnacle Recruitment Limited	83 Blackfriars Road		London		SE1 8HA	15,582.00
Pipeline & Drainage System plc	Hays Galleria 1		Hays Lane	London	SE1 2RD	11,124.88
Pipeline Center (Wolseley)	P.O.Box 21	Boroughbridge Road	Ripon	N Yorks	HG4 1SL	0.00
Pirtek - Leicester	22 Oswin Road	Brailsford Ind Park	Leicester	LE3 1HR		89.46
Pirtek ELL	Unit 7 Canal Bridge	Enterprise Centre	Meadow Lane	Ellemere Port	CH65 4EH	162.00
Pirtek Newport (Lloyds Tsb)	Jellicoe House	Grange Drive	Hedge End	Southampton	SO30 2AF	242.42
Pirtek Oldbury	Unit 4/5	Gregston Industrial Estate	Birmingham Road	Oldbury	B69 4EX	253.93
Pirtek Reading	49 Overock Road	Battle Farm Estate	Reading	RG30 1DZ		171.31
Pirtek Redditch	Unit 52 Padgets Lane	South Moons Moor Ind. Estate	Redditch	B98 0RD		1,206.30
Pirtek Shropshire	Unit 9	Queensway Link Ind Estate	Stafford Park 17	Shropshire	TF3 3DG	406.32
Pirtek Swansea (Control Gear)	PO Box 10484	Harlow	Essex	CM20 9GY		24,751.50
Pirtek Thurrock	Unit 10 The Glade Business	Eastern Avenue	West Thurrock Grays	Essex	RM20 3FH	145.96
Pirtek UK Ltd	Unit A1, Clarke Centre	Hennock Road	North Marsh Barton	Exeter	EX2 8NJ	1,635.90
Pirtek Westbury	The Broadway Centre	Headquarters Road	West Wiltshire Trading Est	Westbury	BA13 4JY	3,660.06
Pitney Bowes Ltd	Customer Payments	Building 5	Trident Place	Mosquito Way	AL10 9UJ	0.00
Pitney Fabrication Company Limited	Jubilee Park Badgers Cross Lane	Somerton	Somerset	United Kingdom	TA11 7JF	1,062.60
PJM Civil Engineering						91,573.51
Plant Tec Services Ltd						1,573.20
Plantforce Rentals Limited	Plantforce Rentals Ltd Bristol Depot	Winterstoke Road	Weston Super Mare	England	BS23 3YW	10,446.78
Playforce Limited	1 Pegasus Way	Bowerhill	Melksham	Wiltshire	SN12 6TR	287.28
Polyethylene Pipelines Co Limited	Unit 7 Prior Farm	Easthampstead Road	Wokingham	Berkshire	RG40 3BQ	4,906.26
Poplar Tree Landscapes Ltd	Catesby Farm House	Lapworth Street	Lapworth	Solihull	B94 5QT	38,786.28
Portable Appliance Safety Services Limit	1 Alberto Street	Stockton-on-Tees	TS18 2BQ			1,030.20
Portakabin Limited	New Lane	Huntington	York	YO32 9PT		288.00
Porthmadog Concrete Ltd	Glan Byl	Criccieth	Gwynedd	LL52 0RD		1,734.25
Posimage Ltd t/a Positive Image Photogrpahy						396.00
Post Office	Finsbury Dials	20 Finsbury Street	London	EC2Y 9AQ		0.00
Powell Dobson Urbanists LLP	Thew Creative Quarter	8A Morgan Arcade	Cardiff	CF10 1AF		1,458.91
Power Testing Limited						21,937.66
Powys County Council	Finance Department	County Hall	PO Box 85	Llandrindod Wells	LD1 9BG	660.00
Pozitive Energy	Wellington House	7th Floor, 90-92 Butt Road	Colchester	Essex	CO3 3DA	5,018.60
PRE-FIX Gauge Systems Ltd	Unit 5 A 1	Ramsden Road	Rotherwas	Hereford	HR2 6LR	6,306.42
Premier Forest Products	West Way Road	Alexandra Docks	Newport	NP20 2PQ		609.16
Premier Hire Centres Ltd	The Precinct	Pentregethin Road	Cwmbwria	Swansea	SA5 8BA	3,344.54
Premier Inn Business Account	1 Trinity Court		Broadlands	Wolverhampton	WV10 6UH	900.00
Premier Technical Services Group	Unit 16 & 17	H20 Business Park	Lakeview Drive	annesley	NG15 0HT	488.68
Pressure Washer Services	Unit 1A		Milland Road Industrial Estat	Neath	SA11 1NJ	1,689.66
Price Fencing and Landscaping Ltd	Midec Building	Unit F	Maesgwynne Industrial Estat	Cefn Coed	CF48 2SD	12,117.60
Princes Gate Cool Water Park Water	New House Farm	Princes Gate	Narberth	Pembrokshire	SA67 8JD	1,749.16
Principal Door Sets Ltd	Riverside Road	Pottington Business Park	Barnstable	North Devon	EX31 1NB	0.00
Print Partnership	8 De La Beche Street	Swansea	SA1 3EZ			1,604.78
Priority Plant Services Ltd	24 North Street	melton Mowbray	Leicestershire	LE13 1NL		2,550.00
Pro Point	Unit 1	14 Peter Road	Lancing Industrial estate	BN15 8TH		119.92
Procomm Site Services Ltd	PO BOX 1949 Coverdale Court	Wilton International	Redcar	Cleveland	TS10 4YG	1,335.36
Procter Fencing Systems	Pantglas Industrial Estate	Bedwas	Caerphilly	CF83 8XD		147,981.72
Profile Brickwork Limited	Solent House	107a Alma Road	Portswood	Southampton	SO14 6UY	43,783.13
Profixed Interiors Ltd	Unit C1	Access 12	Station Road	Theale	RG7 4PN	24,030.00
Progressive Systems Ltd	7 Cranmere Court	Lustleigh Close	Exeter	EX2 8PW		2,802.73
Prolift Access Ltd	Prolift House	Westpark	Chelston	Wellington	TA21 9AD	0.00
Prompt Interim Ltd	Quayle House	Bantham	Kingsbridge	Devon	TQ7 3AP	15,237.60
Property Week Magazine	10th floor	Southern House	Wellesley Grove	Croydon	CR0 1XG	0.00
Protec International Ltd	Construction House	Adlington Industrial Estate	Adlington	Cheshire	SK10 4NL	1,586.34
Protectahome Ltd	Usk House Langstone Business Park		Priory Drive	Newport	NP18 2LH	8,742.04
PROTECTORCOMMS LTD	Unit c2/c3 Ce Clare house	4 Sir Alfred Owen Way	Pontygwindy	Caerphilliy	CF83 3HU	10,045.01
Protektor UK Ltd	Protektor House	Frederick Road	Hoo Farm Ind Estate	Kidderminster	DY11 7RA	5,773.77
Proweld Fabrication Wales Ltd	Unit 27	Cibyn Industrial Estate	Lon Cae Ffynnon	Caernarfon	LL55 2BD	26,319.94
PSR Contract Solutions	Dunston Business Village	Stafford Road	Dunston	Stafford	ST18 9AB	3,150.00
PTSG Electrical Services Ltd	13-14 Flemming Court	Whistler Drive	Castleford	West Yourkshire	WF10 5HW	2,485.04
Pulse Surveying Limited	Unit 15 Robinson Ind Est	Pulse Surveying	Derby	DE23 8NL		6,792.00

Puma Floors Ltd	Puma House	Charnwood Park	Clos Marion	Cardiff	CF10 4LZ	0.00
Pump Supplies Ltd	Llewellyn's Quay,	The Docks	Port Talbot	SA13 1RG		31,326.71
Purnells for Morgan Rees Ltd	PurnellsGoldfields House	18A Gold Tops	Newport	South Wales	NP20 4PH	8,000.00
QBE Insurance (Europe) Ltd	c/o BDO LLP		55 Baker Street	London	W1U 7EU	33,233.50
QDL Contractors Ltd	Unit F Rainbow House		Merthyr Industrial Park	Pentrebach	CF48 4DR	1,209.30
QED Engineering Limited	Unit 2 Blakeway Farm Buildings	Blakeway Farm	Wedmore	Somerset	BS28 4UB	7,200.00
QinetiQ Lmited	Cody Technology Park	Ively Road	Farnborough	Hampshire	GU14 0LX	0.00
QRL Radiator Group						0.00
QuadConsult Ltd	Columbus House	Greenmeadow Business Park	Coryton	Cardiff	CF15 7NE	1,410.00
Quality Marking Services Ltd	3 Fairfax Road	Heathfield Industrial Estate	Newton Abbot	Devon	TQ12 6UD	2,040.00
Quantum Geotechnical Ltd	Ty Berwig	Bynea	Llanelli			291,879.92
Quantum Traffic Management	8 - 11 Old Council Depot	Lambourne Way	Bettws	Newport	NP20 7TL	83,028.76
Quinn Building Products Limited	235 Ballyconnell Road Derrylin	Co	Fermanagh	Northern Ireland	BT92 9GP	0.00
Qwerty Ltd	21 The Markham Centre	Theale	Reading	RG7 4PE		13,879.34
R & A Cleansing Services	Ashwell Linkinhorne	Callington	Cornwall	PL17 8QR		864.00
R & C Cleaning Services	19 Pant Glas View	Trethomas	Caerphilly	CF83 8BL		2,016.00
R B Architectural Hardware Limited	The Foundary Building	15 Lydia Ann Street	Liverpool	Merseyside	L1 5BW	0.00
R Clemens Ltd	Lewidden Barn	Penrose	St Ervan	Wadebridge	PL27 7TD	19,491.47
R G Hire Ltd	Bryn Y Gwynt	Caergeiliog	Ynys Mon	LL65 3EX		4,343.00
R H Commissioning Services	17 Dundridge Gardens	St George	Bristol	BS5 8SZ		801.60
R J Lander Ltd	Unit 5	New Dunn Works	Coleford	Glos	GL16 8JD	1,920.00
R M Owen	Bryn	Garth Drive	Gaerwen	Anglesey	LL60 6DH	1,371.40
R P G Anglesey Ltd	Ysgol Bach	Ty Croes	Anglesey	LL63 5UL		1,080.00
R P O Williams Civil Engineers Ltd	Nantanog	Llanerchymedd	Anglesey	LL71 7BP		21,300.27
R Savage Plant Hire Co Limited	222 St Margarets Rd	Ward End	Birmingham	B8 2BG		5,796.00
R&M Lighting	Long Chase Lodge, Ascot Road	Holyport	Maidenhead	Berkshire	SL6 3LA	0.00
R.S.P. Drain & Jetting	Bay View Heights	Pen Y Cae	Port Talbot	West Glamorgan	SA13 2EX	1,020.00
Rabart Decorators Merchants Ltd	Pontsarn Road	Pant Ind Est	Merthyr Tydfil	Mid Glam	CF48 2SR	135.67
Rabbits Vehicle Hire Ltd	Wolsey Road	Caversham	Reading	Berkshire	RG4 8BY	4,726.76
Racecourse Technical Services Ltd						48,152.71
Ramtech Electronics Limited	Abbeyfield House	Abbeyfield Road	Nottingham	NG7 2SZ		528.00
Randstad CPE Ltd	Second Floor	Forum 4 Parkway	Solent Business Park	Fareham	PO15 7AD	7,615.02
Ratcliffe Cleaning Contractors Ltd	Unit 3	Delta Way Business Centre	Longford Road	Cannock	WS11 0LJ	1,678.34
Rawley Plant Ltd	Harvey Road	Burnt Mills	Basildon	Essex	SS13 1RP	531.40
RayGee Construction Ltd	Tynycoedcae Farm	Swansea	Merthyr Tydfil	Mid Glamorgan	CF48 1PB	28,867.80
Raymond Brown Minerals	A1 Omega Park	Electron Way	Chandlers Ford	Hampshire	SO53 4SE	24,523.53
RBA Ltd						19,002.90
RDS (MME) Ltd	Chigborough Road	Maldon	CM9 4RE			617.76
Re Format	Buckmore Studios	Beckham Lane	Petersfield	Hampshire	GU32 3BU	72,723.20
Reach Publishing Services Ltd	PO Box 2003	Liverpool	L69 3FR			600.00
React Site Solutions Ltd	5a Market House	19-21 Market Place	Wokingham	Berkshire	RG40 1AP	113,395.50
REAL Contract Services	Locksley Farm House	Church Street	Podimore	BA22 8JE		9,292.56
Reconomy UK Ltd	Kelsall House	Stafford Court	Stgafford Park 1	Telford	TF3 3BD	1,051.39
Recruitment Staffing Solutions LLP	The Aspen Building Floor 3	Vantage Point Business Village	Mitcheldean	Gloucestershire	GL17 0DD	0.00
Recycling Lives Centre	1a Essex Street	Preston	PR1 1QE			10,653.45
Reflex Instruments Europe Limited	Unit 4 & 5 Upper Stalls	Iford	Lewes	East Sussex	BN7 3EJ	10,544.40
Regus Management (UK) Limited						9,400.38
Remedy Geotechnics Ltd	ICON Environmental Innovation Centre	Eastern Way	Daventry	Northamptonshire	NN11 0QB	9,642.00
Remeha	Innovation House	3 Oaklands Business Centre	Oaklands Park	Wokingham	RG41 2FD	1,691.14
Remix Dry Mortar Ltd	C5 Premier Business Centre	Newgate Lane	Fareham	Hampshire	PO14 1TY	375.00
Rentokil Initial pest Control	Uk Finance Shared Servces	Ebony House	Castlegate Way	Dudley	DY1 4TA	3,763.20
Resapol Ltd	Unit D4	Moss Industrial Estate	St Helens Road	Leigh	WN7 3PT	4,526.45
Resource & Environmental Consultants Ltd	One St Peter's Square		Manchester	United Kingdom	M2 3DE	402.00
Rexel UK Limited Newey and Eyre	Regent Court	George Road	Edgbaston	Birmingham	B15 1N4	35,132.93
RGB Recruitment Limited	PO Box 1552	Meriden Hall	Main Road	Meriden	CV7 7PT	4,189.50
RH Insulation Services Ltd	Unit D7 Segensworth Business Centre	Segensworth Road	Fareham	Hants	PO15 5RQ	2,371.20
Rhino Precast Ltd	576 Wakefield Road		Ossett	West Yorkshire	WF5 9QJ	0.00
Richard Crompton Limited Ecology on Demand						0.00
Richard Kemble Contracts Ltd	Unit 5	Waterside Business Park	Lamby Way	Rumney, Cardiff	CF3 2EQ	64,623.64
Ridgway Rentals Limited	Earthmover House	Ridgeway Business Park	St. Martins	Shropshire	SY11 3PZ	9,473.14
RIG Services	Unit 9	Salcombe Road	Meadow Lane Ind. Est.	Alfreton	DE55 7RG	6,060.00
Rigfone Electrics Limited	109-111 Bitterne Road West	Southampton	SO181AR			137,699.01
Riverside Industrial Equipment Ltd	Trews Field Estate	Tondu Road	Bridgend	Mid Glamorgan	CF31 4LH	0.00
RKCK						0.02
RL Automotive	Unit D Park 34	Southmead Ind Est	Didcot	Oxon	OX11 7WB	1,557.82
RM Fabrications Limited	Units 1-4	Ashley Heath Industrial Estate	Three Legged Cross	Wimborne	BH21 6UZ	1,208.40
RMD Kwikform Ltd	Brickyard Road		Aldridge	Wallsall	WS9 8BW	7,980.59
Roadrunner Waste Ltd	Cambrian View	Rhuallt	St Asaph	Denbighshire	LL17 0TD	9,586.00
Rob Morris Groundworks Ltd	The Construction Hub	Pen-Y-Fan Pond Road South	Pen-Y-Fan	Newport	NP12 0FD	232,762.60
Robert P Barry Ltd	Unit 33	Sisna Park Road	Estover	Plymouth	PL6 7AE	1,589.23
Robert Stone Associates						1,440.00
Robertson Technical	18 Reading Arch Road	Redhill	RH1 1HG			139.20
Robseal Roofing Solutions Ltd	The Farmhouse Hogwood Farm Industrial Estate	Sheerlands Road	Finchampstead	Berkshire	RG41 2NU	0.00
Rock Revelations (London) Ltd	The Old Print Works	6 Canon Street	Kettering	Northants	NN16 8RE	20,191.27
Rocon Contractors Ltd	Vyne Lodge Farm	Vyne Road	Bramley	Hampshire	RG26 5DX	1,968.74
Rodnic (Dorset) Ltd	Unit 3	The Metro Centre	Toutley Road	Wokingham	RG41 1QW	5,076.64
Roe Timber Frame Limited	Enterprise Road	Westwood Industrial Estate	Margate	Kent	CT9 4JA	30,412.29
Roger Casey						0.00
Rogers Capital Corporate Services Ltd	St Louis Business Centre	Cnr Desroches &v St Louis Streets	Port-Louis	Mauritius		233.33
Roofglaze Ltd	11 Howard Road	Eaton Socon	St Neots	Cambridgeshire	PE19 8ET	4,609.08
Rosper Engineering Services Ltd						563.28
Ross Farm Machinery Ltd	Units 8/9 Alton Road	Ross On Wye	Hfds	HR9 5NB		957.10
Roundwood Tree Technology - Tree Services	Fron Goch	Talwrn	Anglesey	LL77 7TB		3,910.00
Route One Infrastructure Ltd	Unit 1 Innovation Square	Greene Lane Industrial Estate	Feathersone	Pontefract	WF7 6NX	59,619.36

Rowecord Total Access Ltd	Kemys Way	Swansea Enterprise Park	Swansea	SA6 8QF		1,750.74
Roy Geddes Bricks Ltd	HSBC Invoice Fnance (UK) Ltd	Farncombe Road	Worthing	West Sussex	BN11 2BW	1,260.06
Royal Mail	100 Victoria Embankment	London	ECAY 0HQ			53.50
RPS Consultants Ltd	Centurion Court	85 Milton Park	Abingdon	Oxfordshire	OX14 4RY	26,888.76
RPS Consulting Engineers Limited	Lyrr 2	IDA Business & Technology Park	Mervue	Galway		522,646.30
RPS Group Limited	West Pier Business Campus	Dan Laoghaire	Co Dublin			1,170.00
RS Components Ltd	c/o BDO LLP	Creditor Services	150 Aldersgate Street	London	EC1A 4AB	5,132.14
RSK Group PLC	Spring lodge	172 Chester Road	Helsby	Cheshire	WA6 0AR	636.00
Rung Heating Supplies Ltd	Unit 4a	Marsh Lane	Henstridge	Templecombe,	BA8 0TG	3,556.80
RVW consulting	3 Neptune Court	Vanguard Way	Ocean Park	Cardiff	CF24 5PJ	5,400.00
RW & JR BURROUGHS	Tree Farm	Foulness Island	SOUTHEND-ON-SEA	Essex	SS3 9XW	0.00
Rymack Sign Solutions Ltd T/A PFI Signs	Orion Trading Estate Tenax Road	Trafford Park	Manchester	England	M17 1JT	623.12
S & D Sealants	Unit 5 Armstrong Court		Armstrong Way	Bristol	BS37 5NG	1,494.66
S & S Decorators Ltd	Unit 22a		Estover Close	Plymouth	PL6 7PL	3,172.53
S J & S Williams Ltd	Hendre	Edern	Pwllheli	Gwynedd	LL53 8YS	25,268.00
S J Chubb Transport	Glannau	6 Llys Meirion	Caernarfon	Gwynedd	LL55 1LE	13,824.00
S&G Air Conditioning Contracts Ltd	29D Park Road	Barry	Vale of Glamorgan	CF62 6NX		460.66
SA1 Pallets	Unit 1	SA1 Business Park	Langdon Road	Swansea	SA1 8PQ	376.00
Saecom	Cherry Tree House	Carmarthen Road	Swansea	SA1 1HE		6,591.78
Safe Fence Ltd	The Field House	Redditch Road	Henley in Arden	B95 5NZ		191.98
Saferoad VRS Ltd	Dragonby Vale Enterprise Park	Mannaberg Way	Scunthorpe	DN15 8XF		17,650.62
Safety Fabrications Ltd	16-17 Nutwood Trading Estate	Limestone Cottage Lane	Sheffield	S6 1NJ		553.20
Salford City Council	Salford Civic Centre	Chorley Road	Swinton	M27 5AW		9,783.27
Salix River and Wetland Services Limited	Croxton Park	Croxton	Thetford	Norfolk	IP24 1LS	5,911.20
Salnor Roofing Services Ltd	Unit 6 Old Aylesfield Buildings	Froyle Road	Alton	Hampshire	GU34 4BY	0.00
Salnor Roofing Services Ltd	Unit 1 Old Aylesfield Building	Froyle Road	Alton	Hampshire	GU34 4BY	0.00
SAM Drylining Limited	SAM House	Ynyswen Road	Treorchy	RCT	CF42 6EG	100,141.09
Sandberg LLP	40 Grosvenor Gardens	London	SW1W 0EB			336.00
Sandhurst Equipment Rental	Whitewall Road	Rochester	Kent	ME2 4DZ		660.00
Sandvik Ltd T/a Sandvik Mining & Const	Manor Way	Halesowen	West Midlands	B62 8QZ		861.00
Sangwin Educational Furniture Limited	Dansom Lane South	Hull	East Yorkshire	HU8 7LN		4,640.10
Sanlam Investments and Pensions	St Bartholomews House	Lewins Mead	Bristol	BS1 2NH		0.00
Sarum Hardwood Structures Ltd	Unit 1b	Chilbolton Down Farm	Stockbridge	Hampshire	SO20 6BU	0.00
Satrak UK Ltd	5 Arena Park	Tarn Lane	Scarcroft	Leeds	LS17 9BF	2,019.60
Savills Limited	PO BOX 6580	Birmingham	B3 3WX			1,748.92
SBS Reinforcement Limited	Units B,	Burntcommon	London Road	Send	GU23 7LN	1,956.00
Scaffold 2000 Ltd	C/O Ann Stephens & Co Allensbank	Providence Hill	Narberth	Pembrokeshire	SA67 8RF	1,680.00
Scaffolding Access Limited						42,984.00
Scarlets	Parc Y Scarlets	Pemberton Retail Park	Trostre Roundabout	LLanelli	SA14 9UZ	15,193.82
Scarletts - Rental	20 The Beach	Clevedon	BS21 7QU			1,150.00
SCCS Survey Equipment Ltd TA SCCS	Alpha House	Alpha Drive	Eaton Socon	St Neots Cambs.	PE19 8JJ	1,617.72
Scofell Landscapes Ltd	Banterwick Farm	Hampstead Norreys	Thatcham	Berkshire	RG18 0SR	31,449.29
Scottish & Southern Energy(new)	Inveralmond House	200 Dunkeld Road	Perth	Perthshire	PH1 3AQ	0.00
Scottish Power	320 St Vincent Street		Glasgow		G2 5AD	3,323.57
Scrubadub Cleaning Service						120.00
SCX Special Projects Ltd	30 Roman Ridge Road		Sheffield		S9 1GA	15,583.00
Sealability Ltd	Holman Way	Trident Business Park	Nuneaton	Warwickshire	CV11 4PN	11,244.00
Sean Vandy Balcombe Ltd AutoSmart						1,908.90
Securus Group Ltd	Suite 506 Chadwick House	407 Warrington Road	Risley	Warrington	WA3 6AE	955.80
Select A Skip Ltd	Network House	Badgers Way	Oxon Business Park	Shrewsbury	SY3 5AB	4,761.00
Select Surveys Limited	The Old Coach House	London Road	Wrotham	Kent	TN15 7RR	4,794.00
Selwood Investments Ltd						275.00
Selwood Ltd	Bournemouth Road	Chandler's Ford	Hampshire	SO53 3ZL		46,031.65
SEP Drainage Surveys Ltd						2,436.00
Service Total Ltd						90.00
Services Machinery & Trucks Ltd T/A SMT GB	Moorfield Road	Duxford	CB22 4QX			4,822.70
SET Swansea Complete Office Solutions	Asset House	63 Penarth Road	Cardiff	CF10 5RA		10,256.44
Severn River Crossing Plc	Toll Adimistration Buidling	Aust	South Glos	BS35 4BE		428.50
Seymours Ltd	Unit 1	Sunnyside Road North	Weston-super-Mare	Somerset	BS23 3PZ	0.00
SG Plant Hire Ltd						1,993.16
SGBD Limited	C/o Begbies Traynor (SY) LLP 3rd Floor	Westfield House	60 Charter Row	Sheffield	S1 3FZ	0.00
Shaca Construction Ltd	104 High Street	London Colney	St Albans	Hertfordshire	AL2 1QL	20,497.73
Sharpfibre Ltd	4 Braiswick Place	Laindon North Ind Centre	Laindon	Basildon, Essex	SS15 6EB	369.19
SHB Hire Ltd	18 Premier Way	Abbey Park Ind Est	Romsey	Hants	SO51 9DQ	54,947.97
Sheppard Piling Ltd	Fetcham Park	Lower Rd	Fetcham	Leatherhead	KT22 9HD	27,228.00
Sheridan Fabrications Ltd	New Sheridan House	Don Pedro Ave	Normanton	West Yorkshire	WF6 1TD	5,494.10
Shield Security Service Ltd	Llancoed House	Darcy Business Centre	Llandarcy	Neath	SA10 6FG	62,829.90
Shine Bid Services Ltd	The Design Works	93-99 Goswell Road	London	EC1V7EY		31,544.47
Shorecliffe Training Ltd	Unit 27a Colomendy Ind Est	Denbigh	Denbighshire	LL16 5TA		4,650.00
Shorts Auto Electrical Ltd	43-51 Station Road	Landore	Swansea	SA1 2JE		7,595.60
Siemens Mobility Limited	A & F Credit Services	S31B 3rd Floor	Sir William Siemens House	Princess Road	M20 2UR	22,232.11
Signs Express Swansea	unit 6 Horizon Park	Mona Close, Off Valley Way	Swansea Enterprise Park	Llansamlet, Swansea	SA6 8RG	1,271.28
Simply Print	Unit 1		40 Bowling Green Lane	London	EC1R 0NE	1,157.66
Single Ply Services Limited	Unit 7 Market Industrial Estate	North End Road	Yatton	North Somerset	BS49 4RF	0.00
SITA UK	Units 301 - 303 Parkway	Worle	Weston-Super-Mare	North Sumerset	BS22 6WA	3,880.58
Site Engineering Services Ltd	59 The Knoll	Woodford	Plymouth	PL7 4SJ		1,140.00
Site Engineering Surveys Ltd	16 Tiller Court	Tiller Road	London	E14 8PX		10,386.00
Site Equipment Ltd	St Andrews Road	Avonmouth	Bristol	BS11 9HS		7,854.64

Site Management Services (central) Ltd	Ivy House	Halesowen	West Midlands	B63 3BD		648.98
Siteright ConstructionSupplies	Unit 19-21 Bridge Street	Bailey Gate Industrial Estate	Sturminster Marshall	Wimborne Dorset	BH21 4DB	24,263.04
SJB Contractors Limited	Sardis House	8 Upper-Canning Street	Ton-Pentre	Rhondda Cynon Taff	CF41 7HG	23,813.71
Skyguard Limited	Skyguard House	457 Kingston Road	Epsom	Surrey	KT19 0DB	0.00
SLD Pumps (C/O Carrier Rental)	Unit B	Colima Avenue	Sunderland Entrprise Park W	Sunderland	SR5 3XE	32,669.95
SLP Electrical Services						1,065.37
Smerwick Harbour Limited						0.00
SMG Screeding Ltd	SMG House	Bath Road	Langford	Bristol	BS40 5DJ	6,436.64
Smith Brothers Stores Ltd	Unit 2 Winchester Avenue	Balby	Leicester	LE8 4GZ		11,149.60
Smith's (Gloucester) Limited	Alkerton Court	Eastington	Stonehouse	Gloucestershire	GL10 3AQ	126.71
SMS Energy Services Ltd	Prennau House	Copse Walk	Cardiff Gate Business Park	Cardiff	CF23 8XH	755.99
Snowdonia Fire Protection Ltd	The Old Smithy	Waunfawr	Caernarfon	Gwynedd	LL55 4YS	1,881.87
Snowdrop Independent Living	Snowdrop Lane		Haverfordwest	Pembrokeshire	SA61 1ET	0.00
SOCOTEC UK Ltd	ESG Hse, Bretby Business Park	Ashby Rd, Bretby	Burton-Upon-Trent	Derbyshire	DE15 0YZ	299.04
Softcat Plc	Fieldhouse Lane	Marlow	Bucks	SL7 1LW		46,750.01
Soils Stone Ltd	Unit 9 Canbury Business Park	Elm Crescent	Kingston upon Thames	KT2 6HJ		19,916.38
Solar Advanced Systems	Unit 9 Edenbridge Trading Centre	Hever Road	Edenbridge	Kent	TN8 5EA	5,311.93
Solar Clean South West	Unit 41B	Avondale Business Cenrte	Woodland Way Kingswood	Bristol	BS15 1AW	864.00
Solinear Ltd	Oaktree House	Alan Farnaby Way	Sheriff Hutton Industrial Est	Sheriff Hutton	YO60 6PG	236.78
Soltys Brewster Limited	4 Stangate House		Stanwell Road	Penarth	CF64 2AA	360.00
Soma Contract Services Ltd						35,969.28
Sonic Alarm Systems	5a Stanwell Road	Penarth	Vale of Glamorgan	CF64 2AB		989.70
Sonovate/Civils Senior Talent Ltd	Hagley House	1st Floor	95 Hagley Road	Edgbaston	B16 8LA	27,261.00
South Gloucestershire Council	Department for Chief Executive and Corporate Resources		PO Box 1953	Bristol	BS37 0DB	6,092.40
South Wales Fork Truck Hire Ld	Oaktree Workshops	Main Road	Crynant	Neath	SA10 8PF	4,473.60
South West Concrete Repairs Limited	Unit 17, Reynolds Park	8 Bell Close	Newnham Industrial Estate	Plympton, Plymouth	PL7 4FE	8,509.78
South West Hire and Sales						5,771.02
South West Wales Regional Shared	Apprenticeship Ltd	Ammanford Campus	Dyffryn Road	Ammanford,	SA18 3TA	1,720.00
South West Water	PO Box 4	Peninsula House	Rydon Lane	Exeter	EX2 7HS	300.00
Southern Communications Ltd	Glebe Farm	Down Street	Dummer	Hampshire	RG25 2AD	0.00
Southern Electric Contracting	No 1 Forbury Place		43 Forbury Road	Reading	RG1 3JH	491.43
Southern Electric Power Distribution PLC	Walton Park	Walton Road	Cosham	PO6 1UJ		3,540.49
Southern Ground Testing Ltd	Unit 4 Block 2	Newlands Avenue	Brackla Industrial Estate	Bridgend	CF31 2AL	1,260.00
Southern Hoist Services	Unit A Culverlands Corner	Winchester Road	Shedfield	Southampton	SO32 2JF	13,787.76
Southern Insulation (Kent) Ltd	Unit 9 Space Business Centre	Knight road	Strood	Kent	ME2 2BF	11,066.66
Sovereign Office Equipment Co Ltd	Mucklow Business Park	Halesowen	West Midlands	B62 8DF		287.38
Spaans Babcock Ltd	305 Phoenix Close		Heywood	Lancashire	OL10 2JG	0.00
Spartan Engine Plant Rep Ltd	Unit 16	Atlantic Trading Estate	Barry	CF633RF		20,612.40
Spectrum Internet Ltd	Riverside Court	Beaufort Park Way	Chepstow	Monmouthshire	NP16 5UH	0.00
Speedy Asset Services Limited	Chase House	16 The Parks	Newton-le-Willows	Merseyside	WA12 0JQ	433,581.63
Speedy Fuels and Lubricants LLP	Speedy Fules LLP	Bury New Road	Heap Bridge	Bury	BL9 7HY	36,540.70
Spel Products	Lancaster Road	Shrewsbury	Shropshire	SY1 3NQ		7,144.80
Spencer Environmental Care Associates	Parcau Farm	Penrhiwllan	Llandysul	Ceredigion	SA44 5NW	5,040.00
Sphere Solutions Ltd	Unit 5	Ty Nant Court	Morganstown	Cardiff	CF15 8LW	27,845.16
SPI Piling Limited	6B Cranfield Road,	Lostock Industrail Estate	Lostock	Bolton	BL6 4SB	924,348.92
Spinnaker Contract Services Ltd	c/o Ultimate Invoice Finance Ltd	Exquinox North	Bradley Stoke,	Bristol	BS32 4QL	9,455.04
Spirafix Ltd	Unit 2, 64 Tregwilym Road	Rogerstone	Newport	NP10 9EJ		516.18
Spot On Services SW Ltd	C/O Lloyds Bank Comm Finance	PO Box 10484	Harlow	CM20 9GY		1,354.68
Spring Cleaners	The Nook	Lordswood	Highbridge	Eastleigh	SO50 6HR	5,937.00
Squirrell Plant & Transport Ltd	127 Priorylands	Stretton	Burton On Trent	Staffordshire	DE13 0HJ	720.00
SSE Contracting Ltd	No. 1 Forbury Place	43 Forbury Road	Reading	RG1 3JH		76,642.02
SSE Metering Limited	Inveralmond House	200 Dunkeld Road	Perth	PH1 3AQ		9,081.52
SSG Training & Consultancy	Valley House	Valley Road	Plympton	Plymouth	PL7 1RF	1,015.20
St John Ambulance	SAC	5 Broadfield Close	Sheffield	S8 0XN		426.00
ST John Ambulance	Somerset County Headquarters	St John House	Woodlands court Bus Park	Bristol Rd Bridgewater	TA6 4FJ	7,095.60
St John Wales Training Company	Priory House	Beignon Close	Ocean Way	Cardiff	CF24 5PB	8,431.92
Stannah Lifts Limited	Watt Close	East Portway	Andover	Hants	SP10 3SD	22,230.00
Star Services (Southern) Ltd	unit 39	Glenmore Business Park	Telford Road	Salisbury	SP2 7GL	9,405.99
Station Discount Furniture Centre Ltd	Vine Road	Johnston	Pembrokeshire	SA62 3NY		3,203.22
Staysure Tyres	Langley Common Garage	58-62 Langley Common Road	Barkham	Wokingham	RG40 4TS	60.00
Steelforce Security UK Ltd	Maritime House	Maritime Business Park	Dock Road	Birkenhead	CH41 1AQ	5,859.58
Steelway Fensecure Ltd	Queensgate Works	Bilston Road	Wolverhampton	West Midland	WV2 2NJ	0.00
Stephens and Giles Carpenters Limited						5,850.00
Stertil Uk Ltd	Stertill House	Unit A Brackmills Business Park	Caswell Road	Northampton	NN44 7PW	459.60
Steve Ambler and Sons Tree Specialists	Sunnydale Bungalow	28a Intermediate Road	Brynmawr	Ebbw Vale	NP23 4SF	5,177.50
Steve Woods Ltd	Cemetry Road	Ince Moss Industrial Estate	Wigan	Lancashire	WN3 4NN	168.00
Stolz Kitchens Ltd	Quality Kitchens Holdings Ltd Suite 133 2-4 Heath Place	Bognor Regis	West Sussex	United Kingdom	PO22 9SL	7,345.26
Stone Supplies (Southern) Ltd	Northway	Gloucester Road North	Filton	Bristol	BS34 7QG	1,961.11
Stone Supplies (Wales) Ltd	Unit 13	Llantrisant Business Park	Llantrisant	Rhondda Cynon Taff	CF72 8LF	921.36
Stormsaver	Unit 7 - 8	Roewood Courtyard	Winkburn, Newark	Nottinghamshire	NG22 8PG	1,198.32
Storum Ltd T/A Metafence	Pithers Lodge	Union Road	Bradfield	Reading	RG7 6AB	152.02
Strategic Property Management	Myburo, 20 Market Street	Altricham	WA14 1PF			660.48
Stratum Drilling Solutions	Unit 1	Cowie Industrial Estate	Main Street	Cowie, Scotland	FK7 7BN	170.40
Street Crane Company LTD	Chapel-en-ie-Frith	High Peak	SK23 0PH			2,451.96
Strickland Direct Ltd	The Heath Park	B4084 Near Crompthorne	Pershore	Worcs	WR10 3NE	419.16
STS (U.k) Group	Unit 8 Hunters Crescent	Tarvin	Chester	Cheshire	CH3 8EY	13,197.00
STS Training Ltd	Unit 3	Field Barn Farm	Beenham	Berkshire	RG7 5LT	1,682.40
Stuart Group Ltd	Stuart House	Hargham Road	Shropham	Norfolk	NR17 1DT	367.20
Stuart Harris Electrical Contractors	2 Britannia House	Tenby Road	St Clears	Carmarthenshire	SA33 4JW	551.88
Stuart Keith Roofing Company Ltd	15 Lodge Vale	East Wellow	Romsey	Hampshire	SO51 6AU	386.81

Studwelders Composite Floor Decks Limite	Millenium House	New House Farm Indsutrial Esta	Severnlink Distribution Centr	Chepstow	NP16 6UN	44,611.03
Style Door Systems Ltd	Consort House	Princes Road	Ferndown	Dorset	BH22 9JG	24,323.74
SUEZ Recycling and Recovery UK Ltd	Suez House	Grenfell Road	Maidenhead	Berkshire	SL6 1ES	4,165.90
Sugoi Solutions Limited	22 Gilda Parade	Whitchurch	Bristol	BS14 9HY		3,733.33
Supermare Scaffolding Ltd	Pyleigh Court Farm	Lydeard	St Lawrence	Taunton	TA4 3QZ	12,169.20
SureSet UK Limited	Unit 32	Deverill Road Trading Est	Sutton Veny	Warminster	BA12 7BZ	3,571.13
Survey & Safety Equipment	Hire & Sales Ltd	Unit 21 Northavon Bus Centre	Dean Road	Yate	BS37 5NH	11,552.40
SWALEC	Payment Centre	PO Box 17	Havant	PO9 5JB		9,502.67
SWALEC Direct Debits	Payment Centre	PO Box 17	Havant	PO9 5JB		0.00
Swanmac Blinds	Unit 2 Viaduct Road	Gwaelod Y Garth Industrial Est	Taff's Well	Cardiff	CF15 9JN	9,433.29
Swansea Bay Construction Support Group	58-59 Village Farm	Industrial Estate	Pyle	Bridgend	CF33 6BN	150.00
Swansea City AFC	The Liberty Stadium	Swansea				420.00
Swansea Fasteners & Engineering Supplies Ltd	Unit 7 & 8 Horizon Park, Valley Way	Horizon Park	Valley Way	Enterprise Park, Swansea	SA6 8RG	7,052.96
SWEGON Ltd	The Swegon Pavilion	St Cross Chambers	Upper March Lane	Hoddesdon, Herts	EN11 8LQ	21,691.34
Swiftec	Head Office	Castelpoint	Castle Way	Ellon	AB41 9RG	4,823.25
Swithland Spring Water Ltd	Hall Farm Swithland	Charnwood	Leicestershire	LE12 8TQ		5,493.28
Syston Doors						54.00
T & C Site Services Ltd	Earthmover Tyre Specialists	Garner Street	Stoke-on-Trent	Staffordshire	ST4 7BE	372.00
T & L Steel Ltd	C/o Greenfield Recovery Limited Trinity House	28-30 Blucher Street	Birmingham	West Midlands	B1 1QH	12,099.11
T.D.Plant Hire & Haulage Ltd	1 Thomas Buildings New Street	Pwllheli	Gwynedd	Wales	LL53 5HH	9,223.20
T1 Safety & Survey	17 Glancynon Terrace	Abercynon	Mountain Ash	CF45 4TF		2,754.00
T2 Security Ltd T/A SiteDefender	Unit 1-2 The Henfield Bus Park	Shoreham Road	Henfield	West Sussex	BN5 9SL	3,976.80
Tacho Man Ltd	34 St Nons Avenue	Carmarthen	SA31 3DL			2,160.00
TAG Services London Ltd	29 Holland Street		London	England	W8 4NA	12,127.20
TAG Southwest Ltd	Unit A	Tag Business Centre	Station Road	Willand	EX15 2PR	4,644.90
Talbot Hydraulics	Unit 7, Llewellyns Quay	The Docks	Port Talbot	SA13 1RG		626.54
Talbot Timber Ltd	Warrior Way	Waterloo West	Pembroke Dock	Pembs	SA72 6UB	0.00
Tall Oaks Ltd	Woodend Nursery	Forest Road	Wokingham	Berkshire	RG40 5SA	4,668.00
Tanker Tech Limited	27 School Road	Jersey Marine	Swansea	SA10 6JE		900.00
Tanner Bennett Ltd	Unit Rl	Innsworth Tecknology Park	Innsworth Lane	Gloucester	GL3 1 DL	0.00
Tardis Environment Uk Ltd	West Coppice Road	West Coppice Side Ind Est	Brownhills	Walsall	WS8 7HB	16,119.40
Tarmac Building Products Ltd	Portland House	Bickenhill Lane	Solihull	West Midlands	B37 7BQ	2,628.00
Tarmac Trading Ltd	Portland House	Bickenhill Lane	Solihull	Birmingham	B37 7BQ	338,555.00
Tarmac Trading Ltd	PO Box 16766	Portland House	Birkenhill Lane	B37 9DE		159,076.28
Tarways Aspalte Co Ltd	Goodlass Road	Speke	Liverpool	L24 9HJ		3,359.83
Taskworthy Ltd	1 Staniers Way	Hereford	HR1 1JT			70,457.90
TBS Fabrications Limited	Martens Road	Northbank Industrial Park	Irlam	Manchester	M44 5AX	0.00
TDM Contract Recruitment Ltd	Camburgh House	27 New Dover Road	Canterbury	Kent	CT1 3DN	4,016.29
Tech Search Associates Ltd	Sandford Lodge	Bridge Road	Kirkstall	Leeds	LS5 3BW	16,457.92
Technology Supplies Ltd	Phoenix House Stafford Drive	Battlefield Enterprise Park	Shrewsbury	Shropshire	SY1 3FE	8,358.38
Tego Roofing Limited	The Old Workshop	4 Home Farm	Berrick Road	Chalgrove	OX44 7RQ	222,616.23
Teignmouth Maritime Services Ltd	22B Dawlish Business Park	Dawlish	Devon	EX7 0NH		11,379.29
Telecommunications	Network Hq	508 Edgware Road	The Hyde	London	NW9 5AB	0.00
Telent Technology Services Limited	Point 3 Haywood Road	Warwick	CV34 5AH			9,590.14
Templegate Electrical Supplies Ltd	Unit 5	Templegate Distribution Centre	Mead Street	Bristol	BS3 4RP	2,161.96
Temporary Foundation Hire Limited	Lynwood Chestnut Walk	Little Baddow	Chelmsford		CM3 4SP	12,685.96
TES Group Ltd	Kilcronagh Business Park	Cookstown	Co. Tyrone	Northern Ireland	BT80 9HJ	13,468.35
Testconsult Limited	Ruby House	40A Hardwick Grange	Warrington	Cheshire	WA1 4RF	3,600.00
Testing & Consultancy Services Ltd	126a High Street	Old Woking	Surrey	GU22 9DD		504.00
TFH Limited						12,685.96
TFL Scaffolding Ltd	Unit 8	349C High Road	Wood Green	London	N22 8JA	17,083.20
TG Group	Wood Lane	Ellesmere	Shropshire	SY12 0HY		7,686.35
Thames Water Utilities Ltd	Clearwater Court	Vastern Road	Reading	Berkshire	RG1 8DB	36.76
The Barnes Group t/a Bower Fuller	6 Bermuda Road	Ransomes Europark	Ipswich	Suffolk	IP3 9RU	40,947.18
The Chartered Institution of Highways an	Claudia Currie(Hon.Branch Trea	South Wales Branch CIHT	8 Drovers Way	Parc Radyr	CF15 8GG	1,356.00
The Env. Dimension Partnership Ltd	Tithe Barn	Barnsley Park	Barnsley	Cirencester	GL7 5EG	2,121.54
The Fuelcard Company	St James Business Park	Grimbald Crag Court	Knaresborough	HG5 8QB		0.00
The Geological Society of London	Burlington House Piccadilly	London	WIJ 0BG			0.00
The Highfield Recruitment Company Ltd	29 Carlton Crescent	Southampton	Hampshire	SO15 2EW		7,500.00
The Landscape Trading Company Limited	Ampfield House	Ampfield	Romsey	Hampshire	SO51 9PA	135,245.94
The New Lawn Company Oxford Ltd						469.62
The Plastic Surgeon Ltd	Blue Waters House	Pottery Road	Bovey Tracey	TQ13 9DS		2,986.20
The Protector Group	Protector House	Station Approach	Team Valley Trading Estate	Gateshead	NE11 0ZF	103,576.93
The Survey Centre M & P Sur	Meridian House	Stanney Mill Road	Little Stanney	Chester	CH2 4HX	91,915.86
The Symphony Group plc	Pen Hill Estate	Park Spring Road	Grimethorpe	Barnsley	S72 7EZ	3,071.04
Thirsty Work Ltd	Thirsty Work Ltd	PO Box 240	Exeter	Devon	EX4 3YH	3,401.04
Thomas Plant Hire Limited	Penllwyn farm	Llyn helg	Lloc	Holywell	CH8 8 SB	105,163.12
Thomas Silvey Limited	C/O Nexus CIFS Ltd		52-56 Leadenhall Street	London	EC3A 2EB	11,690.68
Thomas Waste Management Ltd	C/O Commercial & Domestic Investigations		3B COLIMA AVENUE	SUNDERLAND	SR5 3XB	6,630.48
Thomson Cooper Ltd t/a Ask Engraving	Unit 13	Crown Business Park	Old Dalby	Leicestershire	LE14 3NQ	80.34
Thornton Consulting Group	Unit 1a Norton House	Fircroft Way	Edenbridge	Kent	TN8 6EL	0.00
Three Nations Ltd	Lakeside	Llantarnam Business Park	Cwmbran	NP44 3XS		48.37
Thyssenkrupp Elevator UK Limited	The Lookout	4 Bull Close Road	Lenton	Nottingham	NG7 2UL	291,134.00
Tiger Supplies Ltd	Crownlea Group	Unit 3 Driberg Way	Essex	CM7 1NB		17,659.66
Tilhill Forestry Ltd	Lloyds Bank Chambers	14 High Street	Llandovery	Carmarthenshire	SA20 0PY	26,291.54
TJ Transport Ltd	Charity Farm	127 Wickham Road	Fareham	Hampshire	PO17 5BP	252.47
TJ Waste & Recycling Ltd	Charity Farm	127 Wickham Road	Fareham	Hampshire	PO17 5BP	5,113.20
TM Roofing Ltd						1,629.63

TM Tunnelling Ltd	Pemberton House	Dunmow Road	Beaauchamp Roding	Ongar Essex	CM5 0NT	0.00
Tom Prichard Contracting Limited	Castellau Fach Farm	Llantrisant	Pontyclun	CF72 8LP		29,970.00
Tom Prichard Contracting Ltd	Earthmover?s House	Unit 16 , Llantrisant Business Park	Llantrisant	CF72 8LF		427.20
Tonkin Materials Testing Ltd						5,250.00
Topan Fencing Ltd	Burgundy House	Doublebois Industrial Est	Doublebois	Linkeard, Cornwall	PL14 6LE	545.95
Toppesfield Ltd	Toppesfield House	Unit 12 Hillview Business Park	Old Ipswich Road	Claydon	IP6 0AJ	60,558.88
Topsham News	37 High Street	Topsham	Exeter	EX3 0DU		215.80
Toshiba Carrier Uk Ltd	Porsham Close	Belliver Industrial Estate	Plymouth	Devon	PL6 7DB	838.80
Total Jobs Group Ltd	110 Southwark Street		London		SE1 0TA	1,257.00
Total Laminate Systems Limited	11 Nimrod Way	East Dorset Trade Park	Wimborne	Dorset	BH21 7SH	14,963.02
Total Plant Hire Limited	Unit 7, Monde Trading Estate	Westinghouse Road	Trafford Park	Manchester	M17 1LP	209,788.14
Touch Building Services Limited	Unit 7, Hythe Marine Park	Shore Road	Hythe	Southampton	SO45 6HE	204,703.89
Touchline Fabrications Limited	C40 Red Scar Business Park	Longridge Road	Preston	PR2 5NP		403.20
Towens of Weston Limited	6 Glencoe Business Park	Warne Road	Weston-super-Mare	BS23 3TS		38,107.80
Towergate for Powell Structures Ltd	Towergate Insurance Brokers West One	7th Floor	114 Wellington Street	Leeds	LS1 1BA	16,446.06
Towergate Premium Service	Quay Point		Lakeside Boulevard	Doncaster	DN4 5PL	5,900.00
Tracey Kirby Consulting	Woodcote	Box Trees Road	Dorridge	Solihull	B93 8NL	6,576.00
Traffic G.B. Limited	Unit 41 Chancerygate Business Centre	Goulds Close	Bletchley	Milton Keynes	MK1 1EQ	20,320.00
Trafford Council	Second Floor Sale Waterside	Waterside House	Sale	Manchester	M33 7ZF	0.00
Trans Global Freight Management Ltd T/A D & G Inte	Prestige House	Radford Way	Billericay	CM12 0BZ		5,593.20
Travelodge Hotels Ltd	Transaxion Accounts Dept	PO Box 885	Birmingham	B16 9DH		876.30
Travis Perkins Plc	C/O Creditor Servies Freeths LLP	1st Floor	5 New York Street	Manchester	M1 4JB	229,575.26
Tremlett Powerboats	Odhams Wharf	Topsham	Exeter	Devon	EX3 0PD	3,357.75
TREMORFA LTD	The terrace suite	St Mellons Hotel	Candelston	Cardiff	CF3 0LW	25,904.18
Trenton Fire Ltd	Unit 10 Airport House	Purley Way	Croydon	CR0 0XZ		11,760.00
Tribuild Solutions Limited	30 Dukes Pl		London		EC3A 7LP	6,669.00
Trosol	Unit 1	Cwrt Y Parc	Parc Ty Glas	Llanisien Cardiff	CF14 5GH	60.00
TRP Consulting	Suite 1C	Basil Chambers	65 High Street	Manchester	M4 1FS	1,800.00
Trust Services Company	VAI Town	Monrovia	Liberia			0.00
T-T Pumps & T-T Controls Ltd	Onneley Works	Newcastle Road	Woore	Cheshire	CW3 9RU	523.57
Tubeline	C/O RBS Invoice Finance Ltd	The Pines Courtyard	Stone	Gloucestershire	GL13 9LE	1,563.60
Turnkey Instruments Limited	1 Dalby Court	Gadbrook Business Centre	Northwich	Cheshire	CW9 7TN	680.34
Twinfix Ltd	201 Cavendish Place	Birchwood Park	Warrington	Cheshire	WA3 6WU	669.82
Tyreforce NW Ltd	Oasis Business Park	Parkside Place	Skelmersdale	WN8 9RD		1,212.00
UBU Environmental Ltd	Moss Lane	Off Sharp Street	Worsley	M28 3LY		27,756.00
U-Hire Ltd	Marchant Buildings	Waun-y-Pound Ind Est	Ebbw Vale	NP23 6PL		11,465.33
UK Corporate Housing Ltd	1st Floor Suite	Toll House	1 Derwen Rd	Bridgend	CF31 1LH	3,587.50
UK Electric	Votec House	Hambridge Lane	Newbury	RG14 5TN		2,701.27
UK Fuels Ltd	Eurosales Centre	Herald Drive	Crewe	Cheshire	CW1 6EG	4,539.12
UK Laser Supplies Ltd	Capital Point	Unit G1	Capital Business Park	CF3 2PY		6,824.73
Ultima Cleaning Ltd	C/O Lloyds TSB Comm. Finance	P O Box 10484	Harlow	CM20 9GY		24,751.50
Unite The Union	Unite House		John Dobson Street	Newcastle	NE1 8TW	344.14
United Asphalt						0.00
Universal Hardware Supplies	227-234 Neath Raod	Landore	Swansea	SA1 2JG		734.04
Universal Sealants UK Ltd	Kingston House	3 Walton Road	Pattison North	Washington, Tyne and Wear	NE38 8QA	137,665.90
Universal Services	Beckingham Business Park	Tolleshunt Major	Maldon	Essex	CM9 8LZ	5,404.57
Universal Steel Fabricators Ltd	28 Alexandra Terrace	Exmouth	Devon	EX8 1BD	EX8 1BD	2,899.85
University Of Bath	Claerton Down	Bath	BA2 7AY			684.00
University of Birmingham	Edgbaston	Birmingham	B15 2TT			180.00
University of South Wales	Pontypridd	Mid Glamorgan	CF37 1DL			504.00
Up Skill Assessment And Training Ltd	Castldine House	5-9 Heanor Road	Ilkeston	Derbyshire	DE7 8DY	900.00
UTS Engineering Limited	C/o Pulse Cashflow Finance	Belvedere	Basing View	Basingstoke	RG21 4HG	4,794.00
V A Haughey Plant Hire						35,112.00
VA Hutchison Flooring Ltd	Units 1, 2 and 3 Building NA	Beeding Close	Southern Cross Trading Estat	Bognor Regis	PO22 9TS	21,666.28
Van Heyningen & Howard Architects LLP	1A Harmood Street	London	NW1 8DN			78,141.60
Van Walt Limited	Prestwick Lane	Grayswood	Haslemere	Surrey	GU27 2DU	718.56
Vaughan Sound Installations Ltd	Units 3 & 4 Heol Rhosyn	Dafen Park	Llanelli	Carmarthenshire	SA14 8QG	0.00
Vaynol Estate	Glan Gwna Hall	Caeathro	Caernarfon	Gwynedd	LL55 2SG	0.00
Velfac Ltd	The Old Livery	Hildersham	Cambridge	CB21 6DR		1,877.04
Venesta Washroom Systems Ltd (PRO FORMA)	Alderflat Drive	Newstead Industrial Estate	Trentham	ST4 8HX		9,947.19
Venture Construction Solutions Ltd	Unit L Radford Business Centre	Radford Way	Billericay	Essex	CM12 0BZ	10,260.00
Veolia Environmental Services	Ltd	Lindon Road	Brownhills	Walsall West Midlands	WS8 7BB	188.24
Veolia ES (UK) Limited	Kingswood House	Kingswood Crescent	Cannock	WS11 8JP		8,047.32
VERIFIED INSTRUMENTS	Unit 33	Court Road	Industrial Estate	Cwmbran	NP44 3AS	341.99
VES Andover Ltd	Eagle Close Chandlers Ford Ind Est	Chandlers Ford	Eastleigh	Hants	S053 4NF	0.00
Victoria Services (Cornwall) Limited	Station Approach	Victoria	Cornwall	PL26 8LG		1,055.86
VILLAGE Urban Resorts	Langdon Road	SA1 Waterfront	Swansea	SA1 8QY		2,035.00
Vine Property Managament LLP	3 Vine Terrace	High Street	Harlborne	B17 9PU		3,144.55
Vision Commercial Kitchens Ltd	Unit A1 Axis Point	Hilltop Road	Heywood	Lancashire	OL10 2RQ	1,573.20
Vision Two Thousand UK Ltd	215 Springvale Ind. Estate	Cwmbran	NP44 5BJ			86,602.00
Vital Ecology	Bron Yr Aur	Machynlleth	Gwynedd	SY20 8QA		1,475.00
Vitec Ceilings and Partitions Limited	39 Haviland Road	Ferndown Industrial Estate	Wimborne	Dorset	BH21 7SA	925.67
VJ Technology	C/O Euler Hermes UK	1 CANADA SQUARE	LONDON		E14 5DX	8,389.88
Voiceflex (Frontier Systems Ltd)	1160 Elliott Court	Herald Avenue	Coventry Business Park	Coventry	CV5 6UB	0.00
VoIP Unlimited	6 Albany Business Park	Cabot Lane	Poole	Dorset	BH17 7BX	810.00
Volmec UK Ltd	School Street	Stairfoot	Barnsley	S70 3PT		2,765.30
Volvo Construction Equip Divis	Volvo Group UK Ltd	Wedgnock Lane	Warwick	CV34 5YA		0.00
Vp plc	Stopspec House	Gordleton Industrial Park	Hannah Way, Sway Road	Lymington, Hampshire	SO41 8JD	5,674.37

VP Plc - Groundforce	Central House	Beckwith Knowle	Otley Road	Harrogate	HG3 1UD	15,208.71
W H Coatings Ltd	Mordwy	Victoria Parade	Pwllheli	Gwynedd	LL53 5AN	0.00
W Napier Plant Hire	Quarry Cottage	Chesterfield Road	Pentrich	Derbyshire	DE5 3RL	175,403.68
W T Jenkins Ltd	Unit 27 Sefton Lane	Sefton Lane	Maghull	Liverpool	L31 8DN	12,300.00
Wales and West Utilities Ltd	Wales and West House	Spooner Close	Celtic Spring Business Park	Coedkernew, Newport	NP10 8FZ	26,352.42
Wales Environmental Ltd	3 Regents Court	Nettlefold Road	Cardiff	CF24 5JQ		11,247.00
Wall effects Ltd T/A Surfaceform	A19 Kilcronagh Business Park	Cookstown	Country Tyrone	BT80 9HG		483.50
Wall Solutions Limited	Webb House	20 Bridge Road	Park Gate	Hants	SO31 7GE	19,207.63
Warburton Building Services Ltd	Chandler House	Cumnor Road	Farmoor	Oxford	OX2 9NS	0.00
Wardle Painters LTD	Unit 5, Wimborne Building	Atlantic Way	Barry Docks	Vale Of Glamorgan	CF63 3RA	28,500.00
Warefence	Unit J	Ventura Park	Broadshires Way	Carterton	OX18 1AD	5,745.31
Warm Company (SW) Limited	3 Admirals Hard	Plymouth	PL1 3RJ			1,717.20
Warwickshire County Council	Legal Services		Shire Hall	Warwick	CV34 4RL	1,087,475.64
Water Plus	PO Box 12460	Harlow	CM20 9PH			75.83
Water2Business	1 Clevedon Walk		Nailsea	Britol	BS48 1WA	45.47
Waterseal (Waterbar & Sealants) Ltd	1 Weston Court	Ellerbeck Way	Stokesley Business Park	Stokesley	TS9 5GA	0.00
Watson Fuel	Wentloog Corporate Park	Wentloog	Cardiff	CF3 2ER		40,149.60
Waverley Contract and Supply Limited	Rowan House	Guildford Road Trading Estate	Farnham	GU9 9PZ		9,822.32
WBM Groundworks Ltd	Unit 25	Pensilva Ind Est	Pensilva	Cornwall	PL14 5RE	248,783.95
Weldrite Structures Ltd	Construction House 1a Allens Lane	Hamworthy	Poole	Dorset	BH16 5DG	8,018.13
Welfare Hire Nationwide Ltd	Unit F	Trident Park	Rosie Rd	Normanton	WF6 1ZB	4,768.05
Wernick Hire Ltd	Molineux House	Russell Gardens	Wickford	Essex	SS11 8BL	3,136.86
Wessex Demolition & Salvage Ltd	Unit 5	Bury Farm	Curbridge Nr Botley	Southampton	SO30 2HB	31,467.60
Wessex Drilling Ltd	5 Bradleys	Ilton	Ilminister	Somerset	TA19 9EW	1,566.01
West Country Tree Services						198.00
West Wales Lubricants	Cillefwr Ind Estate	Johnstown	Carmarthen	SA31 3RY		11,563.41
West Wales Trails	Yr Hendy	Velindre	Llandysul	Carmarthenshire	SA44 5XE	26,481.68
West Wallasey Car Hire	75-87 Leasowe Road	Wallasey	Wirral	CH45 8NZ		22,040.36
Western Fabrications Ltd	Venture Way	Priorswood Industrial Estate	Taunton	TA2 8DG		20,191.80
Western Power Distribution	Accounting Support	P.O.Box 231	Elliott Road	Plymouth	PL4 0YU	17,844.08
Westward Energy Services Ltd	Energy House	Alloy Industrial Estate	Pontardawe	Swansea	SA8 4EN	412.80
WF SENATE	Head Office Ground Floor Eagle Court 2, Hatchford Brook	Hatchford Way,	Sheldon	Birmingham	B26 3RZ	0.00
Wheeler Site Investigation Ltd	Walnut Tree House	Boars Tye Road	Silver End	Essex	CM8 3PN	34,092.00
Whitecroft Lighting	Burlington Street	Ashton-Under-Lyne	Lancashire	OL7 0AX		11,086.75
Whitland Engineering Ltd	Unit B	West Street	Whitland	Carms	SA34 0AE	844.84
Wilkin Chapman for RAC Motoring Services	c/o Wilkin Chapman LLP	Cartergate House	26 Chantry Lane	Grimsby	DN31 2LJ	2,114.52
Willan Investments Limited	2 Brooklands Road		Sale	Cheshire	M33 3SS	6,679.61
Williams Plant Hire Limited	Henfaes Lane	Welshpool	Powys	SY21 7BE		6,004.20
Wiltshire Heavy Building Materials Ltd	Hopton Park Ind Est	Hopton Road	Devizes	Wiltshire	SN10 2EY	9,115.33
Winchmore Limited	Abacus House	14-18 Forest Road	Loughton	Essex	IG10 1DX	14,313.66
Wing Waterproofing	7 Cheam Court	Station Way	Cheam	Sutton	SM3 8SP	79,891.20
Wokingham Borough Council	Shute End	PO BOX 152	Wokingham	Berkshire	RG40 1WJ	1,949.00
Wolseley UK Limited	PO Box 68	Boroughbridge Road	Ripon	North Yorkshire	HG4 9BG	319,141.58
Woodgroup Industrial Services	Kirkstone House		St Omars Road	Gateshead	NA11 9EZ	26,304.31
Woodman Brothers Limited	Unit 10 Yelverton Road	Brislington	Bristol	BS4 5HP		5,240.26
Workforce Civils Limited	1180 Aldridge Road	Great Barr	Birmingham	B44 8PE		212,328.24
Workstream Construction Services Ltd- in administration	The Old Stables	Newton Morrell	Bicester	OX27 8AG		22,210.20
Wow Glass Limited	Unit 3 Bridge Connections	Coldharbour Lane	Rainham	Essex	RM13 9YB	8,770.01
WP Metals Limited	Westgate	Aldridge	West Midlands	WS9 8DJ		2,261.88
Wright Landscapes Ltd	Moss Lane	Moore	Warrington		WA4 6UZ	5,821.24
Wright Minimix Ltd	Incl Bristol&Bath Concrete Ltd	Unit 2 St Ivel Way	Warmley	Bristol	BS30 8TY	750.00
WSP UK Limited	Mountbatten House	Basing View	Basingstoke	Hampshire	RG21 4HJ	395,055.61
WW Builders (Wales) Ltd	Unit 1.19 - Unit 1.20	Dvfatty Industrial Park	Burry Port	Carmarthenshire	SA16 OFB	0.00
Wyatt's Tracks & Blinds Ltd	Unit 3 Hollybrook Industrial Estate	Hollybrook Road	Southampton	Hampshire	SO16 6RB	5,130.00
Wyndham Construction Ltd						159,964.91
Xcalibre Equipment Ltd	Unit 3, Starley Court	Hotchkiss Way	Coventry	CV3 2RL		424.80
Xpose Media Ltd	Unit 3 Mona Ind. Park	Gwalchmai	Anglesey	LL65 4RJ		3,104.40
Xylem Water Solutions UK Limited						11,472.25
York Survey Supply Centre Ltd	Prospect House	George Caylay Drive	Clifton Moor	York	YO30 4XE	74.83
Yotta Ltd	Yotta House	8 Hamilton Terrace	Leamington Spa	Warwickshire	CV32 4LY	24,360.00
Ysgol Nant Gwyn	Llewellyn Street	Penygraig	Tonypandy	CF40 1HQ		9,606.23
Zara Interiors	Cadogan House	Spring Gardens	Whitland	Carmarthenshire	SA34 0HR	5,190.03
Zone Contractors Ltd	116 Summer Road	Erdington	Birmingham	B23 6DY		469,064.25
						54,987,644.10

DDL - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Intercompany receivables	1,297,350	Uncertain
Estimated total assets		-
Preferential creditor claims		-
Estimated total assets available for floating charge holders		-
Debts secured by floating charges		(6,956,526)
Estimated deficiency		(6,956,526)
Estimated prescribed part brought down		-
Total assets available		(6,956,526)
Unsecured non-preferential claims		-
Issued and called up capital		(87)
Estimated total deficit		**Uncertain**

DGL - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Estimated total assets		-
Preferential creditor claims		-
Estimated deficit		-
Estimated prescribed part of net property		-
Estimated total assets available for floating charge holders		-
Debts secured by floating charges		(6,956,526)
Estimated deficiency		(6,956,526)
Estimated prescribed part brought down		-
Total assets available		(6,956,526)
Unsecured non-preferential claims		3,061,733
Issued and called up capital		(90)
Estimated total deficit		**(3,894,883)**

Dawnus Group Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim (£)
Altus Group (UK) Ltd	9th Floor Oakland House	Talbot Road	Stretford	Manchester	M16 0PQ	1,106.76
Dawnus Construction Holdings Limited - in Administration	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	3,051,988.39
Euler Hermes Collection	1 Canada Square	London	E14 5DX			6,338.40
RAC Motoring Services	c/o Wilkin Chapman LLP Catergate House	26 Chantry Lane	Grimsby	North East Lincolnshire	DN31 2LJ	2,299.40
						3,061,732.95

DIL - Estimated financial position at 21 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Cash	9,376	9,376
Intercompany receivables	2,844,058	Uncertain
Debtors, WIP and retentions	1,646,751	Uncertain
Estimated total assets		9,376
Preferential creditor claims		-
Estimated surplus		9,376
Estimated prescribed part of net property		-
Estimated total assets available for floating charge holders		9,376
Debts secured by floating charges		(6,956,526)
Estimated deficiency		(6,947,150)
Estimated prescribed part brought down		-
Total assets available		(6,947,150)
Unsecured non-preferential claims		5,236,976
Issued and called up capital		(2)
Estimated total deficit		**Uncertain**

Dawnus International Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim (£)
Acuity Law Limited	3 Assembly Square	Britannia Quay	Cardiff Bay	CF10 4PL		2,462.40
Atradius for Geith International Ltd	C/O Atradius Collections	3 Harbour Drive	Cardiff Bay	CF10 4WZ		2,896.66
Gateley Legal for HCC International Insurance Company Plc	c/o Gateley Legalship Canal HouseGateley Legal	98 King Street	Manchester M2 4WU			4,763,477.74
GKB Ventures1 Limited	20-22 Wenlock Road	London	N1 7GU			24,000.00
Henry Joynson						6,750.00
Hugh Scott						1,262.00
Integral Novel Consulting	323/A Luneta Street	Ndola	Zambia	10101		2,756.13
JLT Speciality Limited	The St Botolph Building	138 Houndsditch	London	EC3A 7AW		3,995.81
Legion Limited (Dissolved)						284,000.00
Metso Ghana Limited	No.11 Dodi Link, 3rd Floor, DPA Heights	Airport Residential Area	P.O Box CT 5857	Cantonments, Accra		13,636.36
Mudzi Limodzi Developments	Plot 222 Independence Way	Unit 3 Pamodzi Court	Ndola	Zambia	10101	23,333.33
Petrotrade Inc	Vai Town	Bushrod Island	Monrovia			36,995.97
Trust Services Company	Vai Town	Monrovia				71,410.02
						5,236,976.42

DL - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to fixed charges		
Long leasehold properties	1,950,000	1,950,000
Debts secured by fixed charges - Lloyds	(1,290,772)	(1,290,772)
Debts secured by fixed charges - HSBC		(6,956,526)
Shortfall to fixed charge creditors		(6,297,299)
Assets subject to floating charges		
Intercompany receivables	586,251	Uncertain
Estimated total assets		-
Preferential creditor claims		(691,221)
Estimated deficit		(691,221)
Estimated prescribed part of net property		-
Estimated total assets available for floating charge holders		(691,221)
Debts secured by floating charges		(6,297,299)
Estimated deficiency		(6,988,519)
Estimated prescribed part brought down		-
Total assets available		(6,988,519)
Unsecured non-preferential claims		2,801,925
Issued and called up capital		(100,000)
Estimated total deficit		**Uncertain**

Dawnus Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim (£)
National Insurance Fund	Insolvency Service	Redundancy Payments	PO Box 16685	Birmingham	B2 2LX	2,801,925.16
						2,801,925.16

DSL - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Cash	145,925	145,925
Debtors, WIP and retentions	300,000	Uncertain
Intercompany receivables	160,436	Uncertain
Estimated total assets		145,925
Preferential creditor claims		-
Estimated surplus		145,925
Estimated prescribed part of net property		(32,185)
Estimated total assets available for floating charge holders		113,740
Debts secured by floating charges		(6,956,526)
Estimated deficiency		(6,842,786)
Estimated prescribed part brought down		32,185
Total assets available		(6,810,601)
Unsecured non-preferential claims		5,612,178
Issued and called up capital		(100)
Estimated total deficit		**Uncertain**

Dawnus Southern Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim (£)
Ashridge Construction Limited - in Administration	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	1,500,000.00
Legsun Limited (Dissolved)						4,112,177.64
						5,612,177.64

Quantum - Estimated financial position at 11 May 2020

£	Book value	Estimated to realise
Assets subject to floating charges		
Cash	165,595	165,595
Debtors, WIP and retentions	1,252,056	Uncertain
Estimated total assets		165,595
Preferential creditor claims		-
Estimated surplus		165,595
Estimated prescribed part of net property		(36,119)
Estimated total assets available for floating charge holders		129,476
Debts secured by floating charges		(6,956,526)
Estimated surplus/deficiency		(6,827,050)
Estimated prescribed part brought down		36,119
Total assets available		(6,790,931)
Unsecured non-preferential claims		1,459,612
Issued and called up capital		(1)
Estimated total deficit		**Uncertain**

Quantum Geotechnical Limited

Name	Address 1	Address 2	Address 3	Address 4	Address 5	Estimated claim (£)
Dawnus Construction Holdings Limited - in Administration	Landmark	St Peter's Square	1 Oxford Street	Manchester	M1 4PB	1,432,753.91
NDT Ltd	Woodland Lodge	Longhedge Lane	Orston	Nottingham	NG13 9PL	1,512.00
Sanlam Investments and Pensions	St Bartholomews House	Lewins Mead	Bristol	BS1 2NH		21,600.00
Scottish Power Energy Retail Ltd	320 St. Vincent Street	Glasgow	Scotland	G2 5AD		3,745.66
						1,459,611.57

Ashridge Construction Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Appendix D

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	COST OF REALISATIONS		
	First Administration Expenses Para 99	94.08	94.08
		(94.08)	(94.08)
		(94.08)	**(94.08)**
	REPRESENTED BY		
	Grant Thornton Loan Account		(94.08)
			(94.08)

Churchfield Homes Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	SECURED ASSETS		
	Freehold Land & Property	75,000.00	75,000.00
		75,000.00	75,000.00
	COSTS OF REALISATION		
	Legal Fees	5,000.00	5,000.00
	Agents/Valuers Fees	2,500.00	2,500.00
	Debt Collection Fees	1,500.00	1,500.00
	Other Property Expenses	28,576.50	28,576.50
	Insurance	7,255.52	7,255.52
		(44,832.02)	(44,832.02)
	ASSET REALISATIONS		
	Grant Thornton reimbursement	2,794.20	2,794.20
		2,794.20	2,794.20
	COST OF REALISATIONS		
	Bank Charges	26.20	26.20
	First Administration Expenses Para 99	10,868.88	10,868.88
	Legal Fees (1)	1,429.00	1,429.00
	Payments Between Administrations	1.20	1.20
		(12,325.28)	(12,325.28)
		20,636.90	**20,636.90**
	REPRESENTED BY		
	Fixed Charge VAT on Purchases		176.40
	Floating Current Account NIB		9,741.94
	HMRC - Fxd VAT received/paid		1,500.00
	HMRC - VAT received/paid		5,543.37
	Trade Creditors		3,791.28
	VAT on Purchases		(116.09)
			20,636.90

Dawnus Construction Holdings Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 19/05/2020 To 11/03/2022 £	From 19/05/2020 To 11/03/2022 £
	COSTS OF REALISATION		
	Legal Fees	3,950.00	3,950.00
		(3,950.00)	(3,950.00)
	ASSET REALISATIONS		
	Admin/Receivers Surplus	3,758,609.27	3,758,609.27
	Bank/ISA InterestGross	2,344.27	2,344.27
	Book Debts	268,112.93	268,112.93
	Electricity Refunds	3,800.27	3,800.27
	Grant Thornton reimbursement	3,424.48	3,424.48
	Insurance Refund	3,423.87	3,423.87
	Misc Float Receipts	7,139.43	7,139.43
	Plant & Machinery	178,203.84	178,203.84
	Receipts Between Administrations	167,523.43	167,523.43
	Repayment of Intercompany Loans	357.96	357.96
	Settlement monies	442,500.00	442,500.00
		4,835,439.75	4,835,439.75
	COST OF REALISATIONS		
	Administrators Expenses	7,385.77	7,385.77
	Administrators Fees	450,000.00	450,000.00
	Bank Charges	189.89	189.89
	Corporation Tax	3,932.05	3,932.05
	First Administration Expenses Para 99	18,538.14	18,538.14
	Insurance of Assets	3,716.05	3,716.05
	Legal Fees (1)	316,463.30	316,463.30
	Other Property Expenses	2,882.94	2,882.94
	Payments Between Administrations	3,424.48	3,424.48
	Pre-appt unpaid pension contributions	3,875.25	3,875.25
	Quantity Surveyors Fees	13,354.32	13,354.32
		(823,762.19)	(823,762.19)
	FLOATING CHARGE CREDITORS		
	HSBC Bank Plc	850,000.00	850,000.00
		(850,000.00)	(850,000.00)
		3,157,727.56	**3,157,727.56**
	REPRESENTED BY		
	Fixed Charge VAT on Purchases		(591.62)
	Floating Current Account IB		3,029,922.18
	HMRC - Fxd VAT received/paid		1,381.62
	HMRC - VAT received/paid		(216,961.58)
	VAT on Purchases		(51,039.79)
	VAT on Sales		395,016.75
			3,157,727.56

Dawnus Developments Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	COST OF REALISATIONS		
	First Administration Expenses Para 99	387.21	387.21
		(387.21)	(387.21)
		(387.21)	**(387.21)**
	REPRESENTED BY		
	Grant Thornton Loan Account		(387.21)
	HMRC - VAT received/paid		48.79
	VAT on Purchases		(48.79)
			(387.21)

Dawnus Group Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	COST OF REALISATIONS		
	Bank Charges	0.40	0.40
	First Administration Expenses Para 99	387.21	387.21
	Legal Fees (1)	2,500.00	2,500.00
		(2,887.61)	(2,887.61)
		(2,887.61)	**(2,887.61)**
	REPRESENTED BY		
	Grant Thornton Loan Account		(3,387.61)
	HMRC - VAT received/paid		48.79
	VAT on Purchases		451.21
			(2,887.61)

Dawnus International Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 21/05/2020 To 11/03/2022 £	From 21/05/2020 To 11/03/2022 £
	ASSET REALISATIONS		
	Admin/Receivers Surplus	9,375.92	9,375.92
		9,375.92	9,375.92
	COST OF REALISATIONS		
	Bank Charges	0.40	0.40
		(0.40)	(0.40)
		9,375.52	**9,375.52**
	REPRESENTED BY		
	HMRC - VAT received/paid		3,476.19
	Trade Creditors		9,375.52
	VAT on Purchases		(3,476.19)
			9,375.52

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

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	SECURED ASSETS		
	Leasehold Land & Property	1,950,000.00	1,950,000.00
		1,950,000.00	1,950,000.00
	COSTS OF REALISATION		
	Legal Fees	14,734.00	14,734.00
	Agents/Valuers Fees	26,086.51	26,086.51
	Other Property Expenses	44,964.48	44,964.48
	Insurance	57,455.51	57,455.51
	Corporation Tax	38,627.57	38,627.57
	Retention - held by DJM	18,000.00	18,000.00
		(199,868.07)	(199,868.07)
	SECURED CREDITORS		
	Lloyds Bank Plc	1,290,772.44	1,290,772.44
	HSBC Bank Plc	250,000.00	250,000.00
		(1,540,772.44)	(1,540,772.44)
	ASSET REALISATIONS		
	Grant Thornton reimbursement	1,244.25	1,244.25
	Rent	118.36	118.36
		1,362.61	1,362.61
	COST OF REALISATIONS		
	Bank Charges	18.20	18.20
	First Administration Expenses Para 99	14,789.01	14,789.01
	Legal Fees (1)	1,295.00	1,295.00
	Payments Between Administrations	530.90	530.90
		(16,633.11)	(16,633.11)
		194,088.99	**194,088.99**
	REPRESENTED BY		
	Fixed Charge VAT on Purchases		4,066.73
	Fixed Charge VAT on Sales		(200,000.00)
	Floating Current Account NIB		522,515.98
	HMRC - Fxd VAT received/paid		(186,077.43)
	HMRC - VAT received/paid		16,752.43
	Trade Creditors		44,899.98
	VAT on Purchases		(8,068.70)
			194,088.99

Note:
Statement of Insolvency Practice 7 states that the headings used in the Receipts and Payments Account should follow those used in any prior Statement of Affairs (SOA) or estimated outcome statement. The SOA was provided by the Company's directors at the commencement of the First Administration and provided estimated to realise values for the categories of assets to be realised. The receipts above represent funds passed into the current administration from the First Administration, and as such, a meaningful comparison to the SOA by category cannot be made.

Dawnus Southern Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	ASSET REALISATIONS		
	Admin/Receivers Surplus	145,925.22	145,925.22
	Grant Thornton reimbursement	11.00	11.00
		145,936.22	145,936.22
	COST OF REALISATIONS		
	Bank Charges	159.82	159.82
	Legal Fees (1)	1,195.00	1,195.00
	Payments Between Administrations	11.00	11.00
		(1,365.82)	(1,365.82)
	FLOATING CHARGE CREDITORS		
	HSBC Bank Plc	50,000.00	50,000.00
		(50,000.00)	(50,000.00)
		94,570.40	**94,570.40**
	REPRESENTED BY		
	Floating Current Account NIB		94,350.40
	HMRC - VAT received/paid		803.51
	VAT on Purchases		(778.67)
	VAT on Sales		195.16
			94,570.40

Quantum Geotechnical Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/05/2020 To 11/03/2022 £	From 11/05/2020 To 11/03/2022 £
	ASSET REALISATIONS		
	Admin/Receivers Surplus	165,595.12	165,595.12
	Grant Thornton reimbursement	11.64	11.64
	Novation Agreements Contributions	4,625.50	4,625.50
		170,232.26	170,232.26
	COST OF REALISATIONS		
	Bank Charges	148.82	148.82
	Legal Fees (1)	1,195.00	1,195.00
	Payments Between Administrations	11.64	11.64
		(1,355.46)	(1,355.46)
	FLOATING CHARGE CREDITORS		
	HSBC Bank Plc	65,000.00	65,000.00
		(65,000.00)	(65,000.00)
		103,876.80	**103,876.80**
	REPRESENTED BY		
	Floating Current Account NIB		104,581.90
	HMRC - VAT received/paid		6,665.52
	VAT on Purchases		(7,370.62)
			103,876.80

Appendix E - Payments to the Joint Administrators and their associates

Ashridge

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of Ashridge.

In the period leading up to First Administration, the Firm incurred costs in undertaking certain tasks prior to placing Ashridge into Administration. We will not be seeking approval of these costs as an expense of the Administration under Rule 3.52 and, therefore, there will be no pre-appointment fee paid to the Firm.

Solicitors, Geldards LLP and Eversheds LLP were instructed to assist with matters relating to the Group prior to the First Administrations. All costs were approved by the secured creditors during the First Administration so any unpaid amounts will be payable under paragraph 99 of Schedule B1 to the Insolvency Act 1986. The only outstanding amount is £300 to Geldards LLP.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period time costs were incurred totalling £15,213 represented by 58 hrs at an average of £262/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that Ashridge has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022. We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate		
Assets				**0.4 hrs**	**£128**	**£320/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available						
Debtors	• Review and reconcile of intercompany position	• None	• To secure and realise the debts where possible • To maximise recoveries for creditors			
Creditors				**9 hrs**	**£3,128**	**£340/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Formal reporting to the secured creditors	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Unsecured	• Responded to creditor queries	• Continue to respond to creditor queries	• To ensure all creditor claims and queries are dealt with appropriately			
Administration				**62 hrs**	**£16,973**	**£274/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Completed and reviewed regulatory checklists • Review case strategy	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Statutory advertising: £85		
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				

Shareholder / director communications	• Reviewed director resignation forms	• No further work is anticipated			
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations			
Tax	• Undertook routine tax reviews and completion of returns	• Continue tax reviews and completion of returns			
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate			**72 hrs**	**£20,229**	**£283/hr**
Total expense estimate			**£85**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**0.40**	**128.00**	-	**0.40**	**128.00**	**320.00**	-	-
Debtors	-	-	0.40	128.00	-	-	-	-	0.40	128.00	-	**0.40**	**128.00**	**320.00**	-	-
Creditors:									**6.70**	**2,096.50**	**312.91**	**9.2**	**3,128.00**	**340.00**	**2.50**	**1,031.50**
Secured	-	-	1.20	469.00	5.00	1,505.00	-	-	6.20	1,974.00	318.39	**8.70**	**3,005.50**	**345.46**	**2.50**	**1,031.50**
Unsecured	-	-	-	-	0.50	122.50	-	-	0.50	122.50	-	**0.50**	**122.50**	**245.00**	-	-
Administration:									**50.95**	**12,988.00**	**254.92**	**61.90**	**16,973.00**	**274.20**	**10.95**	**3,985.00**
Appointment formalities	-	-	-	-	0.20	63.00	1.60	263.00	1.80	326.00	181.11	**1.80**	**326.00**	**181.11**	-	-
Case management	-	-	3.20	1,202.00	7.25	2,180.00	6.80	1,224.00	17.25	4,606.00	267.01	**18.40**	**5,199.00**	**282.55**	**1.15**	**593.00**
Reports to creditors, notices & decisions	2.00	1,020.00	2.70	971.00	4.45	1,280.50	8.25	1,375.00	17.40	4,646.50	-	**22.90**	**7,178.50**	**313.47**	**5.50**	**2,532.00**
Shareholders / director communications	-	-	0.10	34.00	-	-	-	-	0.10	34.00	-	**0.10**	**34.00**	**340.00**	-	-
Treasury, billing & funding	-	-	-	-	2.40	502.00	2.90	522.00	5.30	1,024.00	193.21	**5.10**	**1,172.50**	**229.90**	**(0.20)**	**148.50**
Tax	-	-	1.70	887.00	0.50	150.00	6.90	1,314.50	9.10	2,351.50	258.41	**11.10**	**2,378.00**	**214.23**	**2.00**	**26.50**
Closure	-	-	-	-	-	-	-	-	-	-	-	**2.50**	**685.00**	**274.00**	**2.50**	**685.00**
Total	**2.00**	**1,020.00**	**9.30**	**3,691.00**	**20.30**	**5,803.00**	**26.45**	**4,698.50**	**58.05**	**15,212.50**	**262.06**	**71.50**	**20,229.00**	**282.92**	**13.45**	**5,016.50**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses			
None	-	-	-
Category 2 expenses			
None	-	-	-
Total expenses	**-**	**-**	**-**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton UK LLP's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

Churchfield

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of Churchfield.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £96,674 represented by 295 hrs at an average of £327/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that Churchfield has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022.

We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate
Assets				**129 hrs £52,203 £405/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available				
Insurance	• Liaised with our insurance broker regarding the insurance of the property • Notifying insurance broker of specific property related issues and seeking advice with regards to coverage	• Continue to ensure the assets of Churchfield are appropriately insured	• To mitigate risk of loss from an insurable event to protect creditors' interests • To comply with regulation and law	• Insurance: £10,000 • Legal fees: £25,000 • Agents fees: £20,000 • Debt collection fees: £1,500 • Other property expenses: £30,000
Property	• Managed the sale of the residential plot including liaising with agents and interested parties • Engaged in VAT discussions concerning the sale of the properties • Facilitated site inspections and instructed quantity surveyors to determine whether there are rain attenuation tanks which would impact value of sale • Liaised with agents who attend properties to ensure they are safe and secure, and comply with the unoccupied buildings insurance requirements	• Continue to manage the sale of property • Continue to facilitate site instructions and ensure the site is safe, secure and complying with insurance	• To maximise value in relation to development site	
Other assets	• Certain negotiations in relation to the shared equity investments	• No further work is anticipated	• To maximise realisations of assets	
Investigations				**1 hrs £175 £175/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available				
Books and records	• Inspecting books and records for confirmations of sale documents relating to the original purchase of development site	• No further work is anticipated	• To ensure the development site is dealt with appropriately	
Creditors				**42 hrs £14,014 £331/hr**

Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Formal reporting to the secured creditors	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Unsecured	• Considered correspondence from and liaised with unsecured creditors in respect of their claims in the estate • Responded to creditor queries as necessary	• Continue to deal with creditor claims and queries	• To ensure all creditor claims and queries are dealt with appropriately			
Administration				**164 hrs**	**£49,314**	**£302/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Bank charges: £75 • Statutory advertising: £85 • Legal fees: £2,000		
Case set up	• Review and update case strategy	• No further work is anticipated				
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements • Dealt with inbound correspondence appropriately	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				
Shareholder / director communications	• Reviewed director resignation forms	• No further work is anticipated				
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations				
Tax	• Undertook routine tax reviews and completion of returns • Completed VAT review and reconciled all VAT income generated • Liaised with internal tax team about the implication of the company's VAT Group	• Continue tax reviews and completion of returns				

	status and how this may impact the sale of VAT exempt assets				
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate			**336 hrs**	**£115,706**	**£345/hr**
Total expense estimate			**£88,660**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**108.60**	**42,399.00**	**390.41**	**143.50**	**57,527.50**	**400.89**	**34.90**	**15,128.50**
Insurance	-	-	2.50	760.00	2.20	633.00	-	-	4.70	1,393.00	296.38	**5.60**	**2,021.50**	**360.98**	**0.90**	**628.50**
Property	14.00	7,140.00	62.10	25,610.50	26.80	7,810.50	-	-	102.90	40,561.00	394.18	**136.90**	**55,061.00**	**402.20**	**34.00**	**14,500.00**
Other assets	-	-	1.00	445.00	-	-	-	-	1.00	445.00	445.00	**1.00**	**445.00**	**445.00**	**-**	**-**
Investigations:									**1.00**	**130.00**	**-**	1.00	175.00	**-**	**-**	45.00
Books & records	-	-	-	-	-	-	1.00	130.00	1.00	130.00	130.00	**1.00**	**175.00**	**175.00**	**-**	**45.00**
Creditors:									**30.10**	**9,221.50**	**306.36**	**42.30**	**14,014.50**	**331.31**	**12.20**	**4,793.00**
Secured	-	-	6.90	2,486.00	20.30	5,862.50	-	-	27.20	8,348.50	306.93	**37.20**	**12,410.50**	**333.62**	**10.00**	**4,062.00**
Unsecured	-	-	0.90	278.00	2.00	595.00	-	-	2.90	873.00	301.03	**5.10**	**1,604.00**	**314.51**	**2.20**	**731.00**
Administration:									**155.65**	**44,923.75**	**288.62**	181.15	**55,399.00**	305.82	**25.50**	**10,475.25**
Appointment formalities	-	-	-	-	0.50	157.50	1.10	173.00	1.60	330.50	206.56	**1.60**	**350.00**	**218.75**	**-**	**19.50**
Case set-up	-	-	0.25	118.75	-	-	-	-	0.25	118.75	475.00	**0.25**	**118.75**	**475.00**	**-**	**-**
Case management	0.50	297.50	2.75	1,011.75	8.35	2,468.00	8.25	1,485.00	19.85	5,262.25	265.10	**22.45**	**6,251.50**	**278.46**	**2.60**	**989.25**
Reports to creditors, notices & decisions	1.00	510.00	2.40	766.00	11.55	3,441.50	6.90	1,117.00	21.85	5,834.50	267.03	**31.85**	**9,818.75**	**308.28**	**10.00**	**3,984.25**
Treasury, billing & funding	3.50	1,997.50	4.60	1,745.50	42.85	9,262.25	18.10	3,227.00	69.05	16,232.25	235.08	**72.75**	**21,462.25**	**295.01**	**3.70**	**5,230.00**
Tax	4.00	3,132.50	24.40	10,421.00	2.10	698.50	12.55	2,893.50	43.05	17,145.50	398.27	**49.05**	**16,328.75**	**332.90**	**6.00**	**-816.75**
Closure	-	-	-	-	-	-	-	-	-	-	-	**3.20**	**1,069.00**	**334.06**	**3.20**	**1,069.00**
Total	**23.00**	**13,077.50**	**107.80**	**43,642.50**	**116.65**	**30,928.75**	**47.90**	**9,025.50**	**295.35**	**96,674.25**	**327.32**	**367.95**	**127,116.00**	**345.47**	**72.60**	**30,441.75**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Legal Fees – DJM Limited	5,234	5,234
Legal Fees – Blake Morgan LLP	1,195	1,195
Agents Fees – Alder King	2,500	2,500
Debt Collection Fees - Craigdam Limited	1,500	1,500
Bank Charges	26	26
Insurance – JLT Specialty Limited	7,253	7,253
Other property expenses:		
Ministry of Grounds Limited	3,953	3,953
Taylor Total Weed Control Limited	1,836	1,836
GMS Property Services Limited	23,520	23,520
Greens Glazing	150	150
Category 2 expenses		
None	-	-
Total expenses	**47,167**	**47,167**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton UK LLP's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DCHL

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DCHL.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £212,011 represented by 618 hrs at an average of £343/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DCHL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

There are sufficient funds available for a prescribed part dividend to be paid to creditors, however, the quantum and timing is currently uncertain.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022.

We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate
Assets Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available				**396 hrs £140,458 £354/hr**
Insurance	• Liaison with our insurance broker regarding the insurance of assets	• No further work is anticipated	• To secure and realise book debts where possible • To maximise recoveries for creditors	• Legal fees: £500,000 • Quantity Surveyor fees: £13,354 • Other property expenses: £2,883 • Corporation tax: £3,932 • Insurance: £3,716
Debtors	• Detailed reviews and strategy calls with DJM to discuss the progression of the collection of contract debtors, WIP & retentions • Liaised with DJM in relation to the settlement of a pre-appointment contractual claim • Discussions with WG in relation to local council contract debtors to ascertain whether assistance could be given • Review of intercompany position amongst the Group companies • Liaised with our digital forensics colleagues to assist with a request for information from a debtor	• Continued reviews and strategy calls with DJM to discuss the progression of recoveries	• To secure and realise book debts where possible • To maximise recoveries for creditors	
Plant & machinery	• Managed receipt of deferred consideration payments following the sale of assets held in Africa • Arranged for the release of certain assets pursuant to the sale of assets held in Africa • Managed the distribution of the sale proceeds to third parties (including finance companies) where applicable • Renegotiated sale terms in relation to the sale of plant and machinery held in Africa and prepared the necessary documentation	• No further work is anticipated	• To identify, secure and realise all assets	

Cash at bank	• Liaised internally regarding cash potentially transferred into the account incorrectly	• No further work is anticipated	• To ensure all cash dealt with appropriately			
Other assets	• Continued to liaise with our chattels agent (Hilco) in relation to assets located on site • Liaise internally regarding bank interest and other miscellaneous assets	• Deal with any further assets which come to light	• To ensure that all company assets are identified, secured and realised			
Investigations				**2 hrs**	**£430**	**£159/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Books and records	• Arranged for IT systems to be cleared of all confidential data • Review of books and records to ascertain documents to assist insurers with pre-appointment insurance claims • Ensuring secure storage of the Group's server	• No further work is anticipated	• To comply with regulation and undertake the office holders' duties			
Creditors				**2,034 hrs**	**£603,726**	**£297/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Formal reporting to the secured creditors • Liaison with the secured creditors in relation to their security and amounts owing	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors informed as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Employees & pensions	• Liaised with employees in relation to their claims in the estate and their queries • Dealt with various employment tribunal claims	• Continue to deal with employee and pension related queries and claims • Adjudicate preferential creditor claims and process a distribution	• To ensure all claims are dealt with appropriately • To enable a distribution to be paid to creditors			
Unsecured	• Liaised with unsecured creditors in respect of their claims in the estate and dealt with all queries received • Ensure the creditors' claims are recorded on the insolvency practitioners' software • Liaised with our internal Cyber team to search data on Group server and liaise with DJM regarding the security and contents of records	• Continue to deal with unsecured creditors in respect of their claims and queries	• To ensure all creditor claims and queries are dealt with appropriately			
Dividends	• Collating claims information for claims schedule ready to adjudicate claims (of 1,800	• Adjudicate unsecured creditor claims and process a distribution via the prescribed part	• To enable a distribution to be paid to creditors			

	creditors, we have received over 500 claims to date)					
Administration					**614 hrs**	**£217,726** **£354/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Writing to pre-administration bankers regarding cash potentially transferred into the account incorrectly • Complied with internal reporting deadlines • Facilitated the formal resignation of the Group's directors on Companies House • Completed and reviewed regulatory checklists	• No further work is anticipated	• To comply with insolvency and taxation law and regulations		• Statutory advertising: £85 • Bank charges: £300 • Pre-appointment unpaid pension contributions: £3,875 • Legal fees: £2,000	
Case management	• Continued reviews of case and progress by Insolvency Practitioners, their team and Grant Thornton's internal risk management team • Continued to comply with internal and regulatory compliance requirements • Reviewed post and dealt with correspondence appropriately • Undertook reconciliation of intercompany creditor position to estimate potential dividends	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations				
Tax	• Undertook routine tax reviews and completion of returns • Completed VAT review and reconciled all VAT income generated • Liaised with internal Tax advisers about the implications of the company's VAT Group status, and how this affects the sale of VAT exempt assets	• Continue tax reviews and completion of returns				
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with,				

	ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate		**3,047 hrs**	**£962,340**	**£316/hr**
Total expense estimate		**£530,145**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 19/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**106.20**	**44,293.50**	**417.08**	**396.20**	**140,458.00**	**354.51**	**290.00**	**96,164.50**
Insurance	-	-	2.60	780.00	1.10	269.50	-	-	3.70	1,049.50	283.65	3.70	1,049.00	283.51	-	-0.50
Debtors	24.00	13,845.00	37.40	16,122.00	14.80	4,061.00	1.20	156.00	77.40	34,184.00	441.65	337.40	122,618.00	363.42	260.00	88,434.00
Plant & machinery, fixtures & fittings, equipment	-	-	18.50	7,380.00	5.40	1,323.00	-	-	23.90	8,703.00	364.14	23.90	8,188.00	342.59	-	-515.00
Cash at bank	-	-	-	-	0.50	157.50	-	-	0.50	157.50	315.00	0.50	157.50	315.00	-	-
Other assets	-	-	-	-	0.70	199.50	-	-	0.70	199.50	285.00	30.70	8,445.50	275.10	30.00	8,246.00
Investigations:									**2.70**	**566.50**	**209.81**	**2.70**	**430.50**	**159.44**	-	**-136.00**
Books & records	-	-	-	-	1.30	356.50	1.40	210.00	2.70	566.50	209.81	2.70	430.50	159.44	-	-136.00
Creditors:									**265.08**	**85,881.65**	**323.98**	**2,034.08**	**603,726.00**	**296.81**	**1,769.00**	**517,844.35**
Secured	33.50	18,615.00	51.20	22,605.00	54.70	15,250.50	-	-	139.40	56,470.50	405.10	249.40	101,626.00	407.48	110.00	45,155.50
Employees & pensions	-	-	4.50	2,167.50	4.15	1,096.75	5.63	985.90	14.28	4,250.15	297.63	413.28	128,632.50	311.25	399.00	124,382.35
Unsecured	3.00	1,785.00	10.50	3,640.50	21.75	6,033.50	25.35	4,558.00	60.60	16,017.00	264.31	270.60	79,777.50	294.82	210.00	63,760.50
Dividends	-	-	-	-	-	-	50.80	9,144.00	50.80	9,144.00	180.00	1,100.80	293,690.00	266.80	1,050.00	284,546.00
Administration:									**243.85**	**81,469.25**	**334.10**	**614.60**	**217,725.50**	**354.26**	**370.75**	**136,256.25**
Appointment formalities	-	-	-	-	0.75	187.00	1.00	155.00	1.75	342.00	195.43	1.75	499.50	285.43	-	157.50
Case management	14.00	8,117.50	12.40	4,641.00	26.35	7,613.00	14.65	2,642.00	67.40	23,013.50	341.45	167.40	62,910.00	375.81	100.00	39,896.50
Reports to creditors, notices & decisions	19.00	10,285.00	10.00	3,783.00	29.90	8,522.00	11.30	1,799.00	70.20	24,389.00	347.42	180.20	67,081.00	372.26	110.00	42,692.00
Treasury, billing & funding	14.50	8,500.00	9.90	4,022.00	31.35	7,403.50	11.75	2,115.00	67.50	22,040.50	326.53	177.50	56,935.00	320.76	110.00	34,894.50
Tax	-	-	9.85	4,996.25	10.55	3,232.50	16.60	3,455.50	37.00	11,684.25	315.79	72.75	24,405.00	335.46	35.75	12,720.75
Closure	-	-	-	-	-	-	-	-	-	-	-	15.00	5,895.00	393.00	15.00	5,895.00
Total	**108.00**	**61,147.50**	**166.85**	**70,137.25**	**203.30**	**55,705.75**	**139.68**	**25,220.40**	**617.83**	**212,210.90**	**343.48**	**3,047.58**	**962,340.00**	**315.77**	**2,429.75**	**750,129.10**

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Bank Charges	190	190
Corporation Tax	3,932	3,932
Insurance of Assets – JLT Speciality Limited	3,716	3,716
Legal fees – DJM Law Limited	319,313	319,313
Legal fees – Blake Morgan LLP	1,100	1,100
Other property expenses – SSE Southern Electric	2,883	2,883
Pre-appointment unpaid pension contributions	3,875	3,875
Quantity Surveyors Fees – CG Brooks Limited	13,354	13,354
Category 2 expenses		
None	-	-
Total expenses	**348,363**	**348,363**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DDL

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DDL.

In the period leading up to First Administration, the Firm incurred costs in undertaking certain tasks prior to placing DDL into Administration. We will not be seeking approval of these costs as an expense of the Administration under Rule 3.52 and, therefore, there will be no pre-appointment fee paid to the Firm.

Solicitors, Geldards LLP and Eversheds LLP were instructed to assist with matters relating to the Group prior to the First Administrations. All costs were approved by the secured creditors during the First Administration so any unpaid amounts will be payable under paragraph 99 of Schedule B1 to the Insolvency Act 1986. The only outstanding amount is £300 to Geldards LLP.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £16,900 represented by 60 hrs at an average of £280/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DDL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022. We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate		
Assets				**3 hrs**	**£850**	**£327/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available						
Debtors	• Review and reconcile intercompany position to determine whether there may be a distribution from other Group companies to DDL	• Finalise intercompany position	• To maintain accurate records concerning debtors			
Property	• Review files to ensure no property leases	• No further work is anticipated	• To ensure no creditor claims accruing unnecessarily			
Creditors				**6 hrs**	**£2,128**	**£361/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Formal reporting to the secured creditors	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Unsecured	• No work undertaken to date	• Continue to respond to creditor queries	• To ensure all creditor claims and queries are dealt with appropriately			
Administration				**65 hrs**	**£18,890**	**£289/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Statutory advertising: £85		

Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements			
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors			
Shareholder / director communications	• Reviewed director resignation forms	• No further work is anticipated			
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations			
Tax	• Undertook routine tax reviews and completion of returns • Undertaking work to obtain tax clearance from HMRC	• Continue tax reviews and completion of returns			
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate			**74 hrs**	**£21,887**	**£296/hr**
Total expense estimate			**£85**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**1.40**	**443.50**	**316.79**	**2.60**	**849.50**	**326.73**	**1.20**	**406.00**
Property	-	-	-	-	0.90	283.50	-	-	0.90	283.50	315.00	0.90	283.50	315.00	-	-
Debtors	-	-	0.50	160.00	-	-	-	-	0.50	160.00	320.00	1.70	566.00	332.94	1.20	406.00
Creditors:									**4.10**	**1,347.00**	**328.54**	**5.90**	**2,127.50**	**360.59**	**1.80**	**780.50**
Secured	-	-	1.30	535.00	2.80	812.00	-	-	4.10	1,347.00	328.54	5.90	2,127.50	360.59	1.80	780.50
Unsecured	-	-	-	-	-	-	-	-	-	-	-	1.20	378.00	315.00	1.20	378.00
Administration:									**54.85**	**15,109.50**	**275.47**	**65.25**	**18,889.50**	**289.49**	**10.40**	**3,780.00**
Appointment formalities	-	-	-	-	0.35	108.00	1.10	198.00	1.45	306.00	211.03	1.45	306.00	211.03	-	-
Case management	-	-	3.10	1,182.50	10.50	3,169.50	5.85	1,053.00	19.45	5,405.00	277.89	21.55	6,257.75	290.38	2.10	852.75
Reports to creditors, notices & decisions	1.00	510.00	2.70	971.00	4.30	1,235.50	7.05	1,159.00	15.05	3,875.50	257.51	18.75	5,546.75	295.83	3.70	1,671.25
Treasury, billing & funding	-	-	-	-	3.45	753.00	2.65	477.00	6.10	1,230.00	201.64	7.00	1,799.00	257.00	0.90	569.00
Tax	-	-	5.50	2,757.00	3.55	962.50	3.75	573.50	12.80	4,293.00	335.39	14.80	4,549.50	307.40	2.00	256.50
Closure	-	-	-	-	-	-	-	-	-	-	-	1.70	430.50	253.24	1.70	430.50
Total	**1.00**	**510.00**	**13.10**	**5,605.50**	**25.85**	**7,324.00**	**20.40**	**3,460.50**	**60.35**	**16,900.00**	**280.03**	**73.75**	**21,866.50**	**296.49**	**13.40**	**4,966.50**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses			
None	-	-	-
Category 2 expenses			
None	-	-	-
Total expenses	**-**	**-**	**-**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DGL

SIP9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DGL.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed it is not possible to anticipate the total of our remuneration that will be paid from the estate.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed on the basis of 30% of gross recoveries.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DGL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

We provide details of the work we propose to undertake and details of the expenses we consider will be, or are likely to be, incurred in the table below.

We expect this fee basis to produce a fair and reasonable reflection of work anticipated to be undertaken because the only identified recovery will potentially be from any actions taken following our investigation into the share buyback arrangement between DGL and certain directors. The nature of this potential recovery is contingent and purely speculative. This proposal aligns the interests of the Joint Administrators with the creditors and ensures that any recoveries ultimately achieved are not used disproportionately to meet professional fees. This is particularly pertinent in view of the absence of other assets in DGL.

Likely return to creditors

We do not anticipate being in a position to pay a dividend.

Work done by the Joint Administrators and their team during the Period

We are required to provide narrative explanation of the work done.

Area of work	Work done	Why the work was necessary
Assets		
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate		
Insurance	• Continued to liaise with our insurance broker regarding insurance of assets	• To mitigate risk of loss from an insurable event and protect creditors' interests
Shareholdings/investments	• Correspondence with shareholder located in Mauritius	• To comply with regulation and undertake our duties
Investigations		
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available		
Investigations	• Continued investigation matters including reviewing the position, liaison with HCR and consideration of advice, review of correspondence with third parties	• To consider whether action should be taken in relation to potential claims
Creditors		
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate		
Secured	• Continued formal reporting to the secured creditors • Continued liaison with the secured creditors in relation to their security and amounts owing	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets
Unsecured	• Considered correspondence from and liaised with unsecured creditors in respect of their claims in the estate	• To ensure unsecured creditor claims and queries are dealt with appropriately
Administration		
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate		
Appointment formalities	• Review case strategy • Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors	• To comply with insolvency law and regulations
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• To comply with insolvency law and regulations
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress report to creditors	• To comply with insolvency law and regulations
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• To comply with insolvency law and regulations

Tax	• Undertook routine tax reviews	• To comply with tax law and regulations

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Legal fees: Harrison Clark Rickerbys Limited	2,500	2,500
Category 2 expenses		
None	-	-
Total expenses	**2,500**	**2,500**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DIL

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DIL.

In the period leading up to the First Administration, the Firm incurred costs in undertaking certain tasks prior to placing DIL into Administration. We will not be seeking approval of these costs as an expense of the Administration under Rule 3.52 and, therefore, there will be no pre-appointment fee paid to the Firm.

Eversheds LLP (Eversheds) was instructed by the Firm to assist with the drafting of the pre-appointment documentation. Its costs incurred in respect of this matter were £14,484 including disbursements. We obtained the relevant approvals during the First Administration to settle these costs so any unpaid amounts will be payable under paragraph 99 of Schedule B1 to the Insolvency Act 1986. Eversheds received a part payment of £7,813 during the First Administration and the balance will be settled subject to future realisations.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £50,593 represented by 159 hrs at an average of £319/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DIL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the "prescribed part" to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022. We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate		
Assets				**52 hrs**	**£20,621**	**£395/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available						
Debtors	• Regular liaison with DJM for updates and to discuss strategy in relation to the recovery of a key debtor in Liberia • Considered detailed correspondence in relation to the mechanics of recovery in Liberia • Continued to correspond with the key debtor and subcontractor to negotiate settlement terms • Discussions with our internal compliance colleagues to try and facilitate payments to Liberia for legal advice • Sought assistance from former directors to recover the amounts due to DIL • Reviewed the intercompany position to ascertain flow of funds within the group	• Continue to liaise with DJM to consider whether any further action can be taken to recover the debts	• To secure and realise the debts where possible • To maximise recoveries for creditors			
Investigations				**0.1 hrs**	**£24**	**£245/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Claims	• Liaised with DJM for their anticipated costs should a formal claim be brought	• No further work is anticipated	• To secure and realise the debts where possible • To maximise recoveries for creditors			

Creditors				**23 hrs**	**£8,219**	**£351/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Continued formal reporting to the secured creditors	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Unsecured	• Considered correspondence from and liaised with unsecured creditors in respect of their claims in the estate • Responded to creditor queries as necessary • Corresponded with insurance broker and creditors in respect of pre-administration claims • Reconciliation of intercompany position	• Continue to deal with unsecured creditor queries and claims as appropriate	• To ensure all creditor claims and queries are dealt with appropriately			
Administration				**133 hrs**	**£41,237**	**£311/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Completed and reviewed regulatory checklists • Liaised with lawyers and Counsel concerning the extension of the administration • Reviewed witness statement and skeleton argument in preparation of extension hearing	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Statutory advertising: £85		
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				
Shareholder / director communications	• Reviewed director resignation forms • Responded to director queries as necessary	• No further work is anticipated				
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations • Consideration of settlement of Eversheds' pre-appointment costs and seeking internal approval for case funding	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations				
Tax	• Undertook routine tax reviews and completion of returns	• Continue tax reviews and completion of returns				

Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration

Total fees estimate	**209 hrs**	**£70,101**	**£336/hr**
Total expense estimate	**£85**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Period from 21/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:									**36.20**	**14,808.00**	**409.06**	**52.20**	**20,620.50**	**395.03**	**16.00**	**5,812.50**	**363.28**
Debtors	4.50	2,295.00	25.30	10,931.00	6.40	1,582.00	-	-	36.20	14,808.00	409.06	**52.20**	**20,620.50**	**395.03**	**16.00**	**5,812.50**	**363.28**
Investigations:									**0.10**	**24.50**	**245.00**	0.10	**24.50**	**245.00**	-	-	-
Claims	-	-	-	-	0.10	24.50	-	-	0.10	24.50	245.00	**0.10**	**24.50**	**245.00**	-	-	-
Creditors:									**13.40**	**4,071.50**	**303.84**	**23.40**	**8,218.50**	**351.22**	**10.00**	**4,147.00**	**414.70**
Secured	-	-	2.20	813.00	9.70	2,803.50	-	-	11.90	3,616.50	303.91	**19.90**	**7,063.50**	**354.95**	**8.00**	**3,447.00**	**430.88**
Unsecured	-	-	0.70	210.00	0.80	245.00	-	-	1.50	455.00	303.33	**3.50**	**1,155.00**	**330.00**	**2.00**	**700.00**	**350.00**
Administration:									**109.05**	**31,689.50**	**290.60**	**132.80**	**41,237.25**	**310.52**	**23.75**	**9,547.75**	**402.01**
Appointment formalities	-	-	-	-	4.05	1,273.50	3.25	452.50	7.30	1,726.00	236.44	**10.30**	**3,539.50**	**343.64**	**3.00**	**1,813.50**	**604.50**
Case management	3.00	1,530.00	7.55	3,321.75	9.30	2,710.00	7.45	1,341.00	27.30	8,902.75	326.11	**26.95**	**8,838.00**	**327.94**	**(0.35)**	**(64.75)**	**185.00**
Reports to creditors, notices & decisions	1.50	765.00	13.50	5,251.75	28.15	7,817.50	13.10	2,298.00	56.25	16,132.25	286.80	**68.85**	**21,382.75**	**310.57**	**12.60**	**5,250.50**	**416.71**
Shareholders / director communications	-	-	-	-	0.70	220.50	-	-	0.70	220.50	315.00	**0.70**	**220.50**	**315.00**	-	-	-
Treasury, billing & funding	-	-	4.40	1,368.00	4.65	1,059.50	1.40	252.00	10.45	2,679.50	256.41	**11.95**	**3,387.25**	**283.45**	**1.50**	**707.75**	**471.83**
Tax	-	-	1.60	934.00	1.85	600.50	3.60	494.00	7.05	2,028.50	287.73	**10.05**	**2,801.75**	**278.78**	**3.00**	**773.25**	**257.75**
Closure	-	-	-	-	-	-	-	-	-	-	-	**4.00**	**1,067.50**	**266.88**	**4.00**	**1,067.50**	**266.88**
Total	**9.00**	**4,590.00**	**55.25**	**22,829.50**	**65.70**	**18,336.50**	**28.80**	**4,837.50**	**158.75**	**50,593.50**	**318.70**	**208.50**	**70,100.75**	**336.21**	**49.75**	**19,507.25**	**392.11**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
None	-	-
Category 2 expenses		
None	-	-
Total expenses		

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DL

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton UK LLP being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DL.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £95,670 represented by 292 hrs at an average of £327/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the "prescribed part" to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022. We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate
Assets				**99 hrs £37,591 £381/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available				
Insurance	• Liaison with our insurance broker regarding the insurance of assets	• No further work is anticipated	• To mitigate risk of loss from an insurable event to protect creditors' interests • To comply with regulation and law	• Legal fees: £14,734 • Agents fees: £26,087 • Insurance: £57,456
Property	• Manage the sale of the long leasehold properties, which included liaising with agents, lawyers and interested parties • Reviewed and amended the marketing strategy for the head office in Swansea • Facilitated site inspections and instructed quantity surveyors to determine whether there are rain attenuation tanks which would impact value of sale • Liaised with agents who attend properties to ensure they are safe and secure, and comply with the unoccupied buildings insurance requirements • Dealt with utility providers of properties	• No further work is anticipated	• To maximise value in relation to the properties • To ensure all associated costs were paid	• Other property expenses: £44,965 • Corporation tax: £38,628 • Retention: £18,000
Debtors	• Undertook reconciliation and review of intercompany position	• No further work is anticipated	• To ensure all assets are identified	
Creditors				**124 hrs £40,040 £324/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate				

Secured	• Formal reporting to the secured creditors • Liaison with creditors in relation to their security and amounts owing • Provided frequent updates of property sale process	• Continue formal reporting and liaising with secured creditors	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Employees & pensions	• Liaised with employees in relation to their claims in the estate and their queries • Dealt with various employment tribunal claims • Dealt with pension refunds	• Continue to deal with employee and pension claims and queries • Agree and distribute funds to preferential creditors if sufficient funds available	• To ensure all employee claims are dealt with appropriately • To ensure that pension schemes and payments are dealt with appropriately			
Unsecured	• Correspondence from and liaised with unsecured creditors in respect of their claims in the estate	• Deal with creditor queries as required	• To ensure all creditor claims and queries are dealt with appropriately			
Administration Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate				**158 hrs**	**£51,143**	**£324/hr**
Appointment formalities	• Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors • Consider case strategy	• No further work is anticipated	• To comply with insolvency and taxation law and regulations • To ensure matters are progressed in a timely manner	• Statutory advertising: £85 • Bank charges: £35 • Legal fees: £2,000		
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				
Shareholder / director communications	• Reviewed director resignation forms	• No further work is anticipated				
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations				
Tax	• Undertook routine tax reviews and completion of returns • Liaison with HMRC regarding PAYE Scheme • Review costs of sale of property to calculate profit to be taxed	• Continue tax reviews and completion of returns				

Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate			**381 hrs**	**£128,774**	**£338/hr**
Total expense estimate			**£202,990**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**98.70**	**37,591.00**	**380.86**	**98.70**	**37,591.00**	**380.86**	-	-
Insurance	-	-	1.20	370.00	3.30	850.50	-	-	4.50	1,220.50	271.22	4.50	1,220.50	271.22	-	-
Property	19.50	10,157.50	46.20	18,194.00	28.40	7,987.00	-	-	94.10	36,338.50	386.17	94.10	36,338.50	386.17	-	-
Debtors	-	-	0.10	32.00	-	-	-	-	0.10	32.00	320.00	0.10	32.00	320.00	-	-
Creditors:									**59.72**	**18,292.10**	**306.30**	**124.22**	**40,040.00**	**322.33**	**64.50**	**21,747.90**
Secured	-	-	9.40	3,088.00	30.20	8,267.00	-	-	39.60	11,355.00	286.74	45.10	15,226.50	337.62	5.50	3,871.50
Employees & pensions	-	-	5.40	2,576.00	7.30	1,984.50	1.57	280.10	14.27	4,840.60	339.22	72.27	22,600.25	312.72	58.00	17,759.65
Unsecured	-	-	2.70	1,216.00	3.10	871.50	0.05	9.00	5.85	2,096.50	358.38	6.85	2,213.25	323.10	1.00	116.75
Administration:									**134.00**	**39,786.75**	**296.92**	**157.75**	**51,143.25**	**324.20**	**23.75**	**11,356.50**
Appointment formalities	-	-	-	-	0.65	202.50	1.10	198.00	1.75	400.50	228.86	1.75	400.50	228.86	-	-
Case management	-	-	5.40	2,079.00	10.90	3,257.00	6.60	1,188.00	22.90	6,524.00	284.89	24.10	7,072.50	293.46	1.20	548.50
Reports to creditors, notices & decisions	1.00	510.00	3.70	1,331.50	13.65	4,064.50	8.00	1,315.00	26.35	7,221.00	274.04	33.35	9,947.75	298.28	7.00	2,726.75
Treasury, billing & funding	5.00	2,635.00	4.30	1,792.00	28.40	6,004.50	8.05	1,449.00	45.75	11,880.50	259.68	53.25	16,746.75	314.49	7.50	4,866.25
Tax	-	-	15.46	8,257.75	2.75	1,036.00	16.90	3,867.00	35.11	13,160.75	374.84	37.66	14,667.40	389.47	2.55	1,506.65
Pensions	-	-	0.09	1.50	2.05	598.50	-	-	2.14	600.00	280.37	3.14	1,083.35	345.02	1.00	483.35
Closure	-	-	-	-	-	-	-	-	-	-	-	4.50	1,225.00	272.22	4.50	1,225.00
Total	**25.50**	**13,302.50**	**93.95**	**38,937.75**	**130.70**	**35,123.50**	**42.27**	**8,306.10**	**292.42**	**95,669.85**	**327.17**	**380.67**	**128,774.25**	**338.28**	**88.25**	**33,104.40**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Legal Fees:		
Morgan LaRoche LLP	3,849	3,849
DJM Law Limited	10,885	10,885
Blake Morgan LLP	1,295	1,295
Agents Fees – Alder King LLP	26,087	26,087
Insurance:		
Indemnity Policy Endorsement Fee	174	174
JLT Specialty Limited	50,131	50,131
Howden Insurance Brokers Limited	7,151	7,151
Retention – held by DJM	18,000	18,000
Bank Charges	18	17
Other Property Expenses:		
GMS Property Services Limited	15,531	15,531
SSE	5,502	5,502
BT	4,231	4,231
Ground rent	1,200	1,200
Pozitive Energy	18,501	18,501
Corporation Tax	38,628	38,628
Category 2 expenses		
None	-	-
Total expenses	**201,183**	**201,183**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

DSL

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of DSL.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £21,683 represented by 79 hrs at an average of £275/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that DSL has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the prescribed part to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

There are sufficient funds available for a prescribed part dividend to be paid to creditors, however, the quantum and timing is currently uncertain.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022.

We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate
Realisation of assets				**35 hrs £13,042 £377/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available				
Debtors	• Reviews and strategy calls with DJM to discuss the progression of the collection of contract debtors, WIP and retentions	• Continue reviews and calls with DJM to progress collection of debtors	• To secure and realise the debts where possible • To maximise recoveries for creditors	• Legal fees: £20,000
Creditors				**92 hrs £28,208 £307/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate				
Secured	• Formal reporting to the secured creditors • Liaison with the secured creditors in relation to their security and amounts owing	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters • Final distribution to the secured creditors	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets	
Unsecured	• Review and reconciliation of intercompany position	• Continue to deal with all creditor queries and claims	• To ensure all creditor claims and queries are dealt with appropriately	
Dividends	• Create creditor claim schedule	• Review and adjudicate creditor claims • Payment of prescribed part distribution	• To distribute assets of DSL to the unsecured creditors	
Administration				**97 hrs £30,261 £311/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate				
Appointment formalities	• Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Statutory advertising: £85 • Bank charge: £200 • Legal fees: £2,000
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks	• Continue to review the case file by Insolvency Practitioners and internal compliance team		

	• Monitored compliance with internal and regulatory compliance requirements	• Ensure compliance with internal and regulatory compliance requirements			
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors			
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations			
Tax	• Undertook routine tax reviews and completion of returns • Reviewing position on PAYE	• Continue tax reviews and completion of returns			
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration			
Total fees estimate			**224 hrs**	**£71,511**	**£319/hr**
Total expense estimate			**£22,285**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**2.60**	**861.00**	**331.15**	**34.60**	**13,041.50**	**376.92**	**32.00**	**12,180.50**
Debtors	-	-	1.50	544.00	1.10	317.00	-	-	2.60	861.00	331.15	34.60	13,041.50	376.92	32.00	12,180.50
Creditors:									**12.45**	**3,957.00**	**317.83**	**91.95**	**28,208.25**	**306.78**	**79.50**	**24,251.25**
Secured	-	-	3.10	1,135.00	8.80	2,667.00	-	-	11.90	3,802.00	319.50	21.90	7,428.50	339.20	10.00	3,626.50
Unsecured	-	-	0.40	128.00	-	-	-	-	0.40	128.00	320.00	5.90	1,923.50	326.02	5.50	1,795.50
Dividends	-	-	-	-	-	-	0.15	27.00	0.15	27.00	180.00	64.15	18,856.25	293.94	64.00	18,829.25
Administration:			0						**63.80**	**16,864.75**	**264.34**	**97.30**	**30,261.25**	**311.01**	**33.50**	**13,396.50**
Appointment formalities	-	-	-	-	0.35	108.00	1.60	263.00	1.95	371.00	190.26	1.95	371.00	190.26	-	-
Case management	-	-	3.10	1,202.50	8.75	2,594.00	5.85	1,053.00	17.70	4,849.50	273.98	21.20	6,266.50	295.59	3.50	1,417.00
Reports to creditors, notices & decisions	1.00	510.00	2.70	971.00	8.80	2,593.50	6.45	1,031.00	18.95	5,105.50	269.42	29.95	9,998.75	333.85	11.00	4,893.25
Treasury, billing & funding	-	-	-	-	6.20	1,350.25	3.30	594.00	9.50	1,944.25	204.66	18.00	5,873.00	326.28	8.50	3,928.75
Tax	-	-	3.80	2,094.50	2.75	825.00	9.15	1,675.00	15.70	4,594.50	292.64	20.70	5,809.50	280.65	5.00	1,215.00
Closure	-	-	-	-	-	-	-	-	-	-	-	5.50	1,942.50	353.18	5.50	1,942.50
Total	**1.00**	**510.00**	**14.60**	**6,075.00**	**36.75**	**10,454.75**	**26.50**	**4,643.00**	**78.85**	**21,682.75**	**274.99**	**223.85**	**71,511.00**	**319.46**	**145.00**	**49,828.25**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Bank Charges	160	160
Legal fees – Blake Morgan LLP	1,195	1,195
Category 2 expenses		
None	-	-
Total expenses	**1,355**	**1,355**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Payments to the Joint Administrators and their associates

Quantum

SIP 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Rules and SIP9. In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before a company enters administration but with a view to it doing so. To the extent they remain unpaid when the company enters administration and payment is sought, approval is required from the appropriate body of creditors as to whether they should be paid from the estate.

Neither the Joint Administrators, by way of Grant Thornton being engaged, or any other qualified insolvency practitioner incurred any pre-administration costs in relation to the Second Administration of Quantum.

Post-appointment costs

Fee basis of the Joint Administrators

As at the date of this report the fee basis has not been set.

Until at least such time as the fee basis has been fixed, it is not possible to anticipate the total of our remuneration that will be paid from the estate.

During the Period, time costs were incurred totalling £27,785 represented by 97 hrs at an average of £286/hr (as shown in the 'Work done' section below). A description of the work done in the Period is provided in the respective section below.

Proposed fee basis

We propose that the remuneration of the Joint Administrators be fixed by reference to time properly spent by the Joint Administrators and their staff.

The Joint Administrators' statement of proposals which this report is appended to state that the Joint Administrators think that Quantum has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) of the Insolvency Act 1986 (the "prescribed part" to be carved out of money which would otherwise be payable to the holder of a floating charge).

A consequence of this statement is that rule 18.18(4) of the Rules provides that the basis of the Joint Administrators' remuneration shall be fixed, if, as in this case, there is no creditors committee, by (a) the consent of each of the secured creditors; or (b) if the Joint Administrators have made or intends to make a distribution to preferential creditors (i) the consent of each of the secured creditors, and (ii) a decision of the preferential creditors in a decision procedure.

Although the unsecured creditors are not involved in fixing the basis of the Joint Administrators' remuneration, rule 18.16(4) nevertheless requires that where the proposed basis of remuneration is by reference to the time properly given by the Joint Administrators and their staff in attending to matters arising in the administration, the Joint Administrators must, prior to the determination of the basis, deliver to the creditors (a) a fees estimate and (b) details of the expenses which will be or are likely to be incurred.

As time costs form the proposed fee basis, we provide below a fees estimate and details of the expenses that will be, or are likely to be, incurred - please see the 'fees estimate' section.

Likely return to creditors

Unfortunately, there are insufficient funds available for a dividend to be paid to creditors.

Fees estimate and work done in the Period

A fees estimate comprises the work anticipated to be undertaken and the estimated respective time cost – the fees eventually paid may be more or less depending on the complexity of the case as it progresses and the value of asset recoveries or successful claims, for example. The fees estimate below is based on all of the information available to us as at 11 March 2022.

We have considered and accounted for the different levels of expertise that we anticipate will be required to do the work we anticipate necessary to complete the administration, in calculating the time and cost included in the fees estimate table provided below. The table below also includes narrative details of the work done in the Period (numerical analysis of the work done is in the subsequent table and details of expenses incurred in the Period are provided in the 'Expenses' section further below). A more detailed numerical break down of the fees estimate is included in the SIP9 time costs analysis table further below.

Note that the fees estimate is also based on the assumptions that there will be no further assets identified with which to deal with.

Area of work	Work done	Anticipated work	Why the work is necessary	Fees and expense estimate		
Assets				**14 hrs**	**£4,554**	**£316/hr**
Financial benefit to creditors: This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available						
Debtors	• Liaise with the purchaser of the business in relation to collection of debtors	• Continue to liaise with the purchaser of the business to see whether there are any further realisable debts	• To secure and realise the debts where possible • To maximise recoveries for creditors			
Stock & WIP	• Liaised with the purchaser of the business and arranging for the novation of certain contracts	• No further work is anticipated	• To comply with the asset purchase agreement from the First Administration			
Sale of business	• Drafted a novation invoice to the purchaser of the business and arranged for payment • Liaise with purchaser regarding funds which were potentially paid to the pre-administration bank account	• No further work is anticipated	• To maximise recoveries for creditors			
Creditors				**98 hrs**	**£29,833**	**£302/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Secured	• Formal reporting to the secured creditors • Liaison with the secured creditors in relation to their security and amounts owing	• Continue formal reporting to the secured creditors • Requesting information and approval on various matters	• To keep the secured creditors information as the key stakeholders in the administration due to their fixed and floating charges over the Group's assets			
Unsecured	• Considered correspondence from and liaised with unsecured creditors in respect of their claims in the estate • Liaising with insurance brokers regarding pre-	• Continue to respond to creditor queries as appropriate	• To ensure all creditor claims and queries are dealt with appropriately			

	administration claim • Responded to creditor queries					
Dividends	• Creating creditor claims schedule	• Adjudicate creditor claims and pay distribution	• To enable a distribution to be paid to unsecured creditors via the prescribed part			
Administration				**104 hrs**	**£32,274**	**£310/hr**
Financial benefit to creditors: This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate						
Appointment formalities	• Completed and reviewed regulatory checklists • Facilitated the formal resignation of the Group's directors	• No further work is anticipated	• To comply with insolvency and taxation law and regulations	• Bank charges: £200 • Statutory advertising: £85 • Legal fees: £2,000		
Case set up	• Review case strategy	• No further work is anticipated				
Case management	• Completed frequent reviews of our case file, checklists and other administrative tasks • Monitored compliance with internal and regulatory compliance requirements	• Continue to review the case file by Insolvency Practitioners and internal compliance team • Ensure compliance with internal and regulatory compliance requirements				
Reports to creditors, notices & decisions	• Prepared, drafted and circulated progress reports to creditors	• Prepare, draft and circulate progress reports to creditors				
Treasury, billing & funding	• Managed and maintained estate bank account • Undertook bank reconciliations	• Continue to manage and maintain estate bank account • Continue to undertake bank reconciliations				
Tax	• Undertook routine tax reviews and completion of returns	• Continue tax reviews and completion of returns				
Closure	• None	• Obtaining tax clearance from HMRC, ensuring that all assets have been realised or otherwise dealt with, ensuring all funds have been distributed where possible • Filing relevant documents at Companies House to ensure closure of the administration				
Total fees estimate				**217 hrs**	**£66,661**	**£307/hr**
Total expense estimate				**£2,285**		

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 11/05/2020 to 11/03/2022

Area of work	Partner		Manager		Executive		Administrator		Period total			Fees estimate			Variance	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr	Hrs	£
Realisation of assets:									**11.40**	**2,999.50**	**263.11**	**14.40**	**4,554.00**	**316.25**	**3.00**	**1,554.50**
Debtors	-	-	1.40	440.00	3.30	843.50	3.20	480.00	7.90	1,763.50	223.23	11.40	3,563.00	312.54	3.50	1,799.50
Insurance	-	-	0.50	245.00	-	-	-	-	0.50	245.00	490.00					
Stock & WIP	-	-	-	-	0.50	122.50	-	-	0.50	122.50	245.00	0.50	122.50	245.00	-	-
Sale of business	-	-	1.00	445.00	1.50	423.50	-	-	2.50	868.50	347.40	2.50	868.50	347.40	-	-
Creditors:									**15.05**	**5,201.50**	**345.61**	**98.85**	**29,833.25**	**301.80**	**83.80**	**24,631.75**
Secured	-	-	2.30	913.00	8.80	2,702.00	-	-	11.10	3,615.00	325.68	19.60	6,871.50	350.59	8.50	3,256.50
Unsecured	1.00	595.00	0.90	373.00	1.90	591.50	-	-	3.80	1,559.50	410.39	6.30	2,249.50	357.06	2.50	690.00
Dividends	-	-	-	-	-	-	0.15	27.00	0.15	27.00	180.00	72.95	20,712.25	283.92	72.80	20,685.25
Administration:									**70.60**	**19,584.00**	**277.39**	**104.05**	**32,273.50**	**310.17**	**33.45**	**12,689.50**
Appointment formalities	-	-	-	-	0.20	63.00	0.10	18.00	0.30	81.00	270.00	0.30	81.00	270.00	-	-
Case set-up	-	-	0.25	118.75	-	-	-	-	0.25	118.75	475.00	0.25	118.75	475.00	-	-
Case management	-	-	2.85	1,146.75	9.05	2,662.00	6.30	1,134.00	18.20	4,942.75	271.58	21.80	6,443.75	295.58	3.60	1,501.00
Reports to creditors, notices & decisions	1.00	510.00	2.70	971.00	8.75	2,654.50	7.00	1,137.50	19.45	5,273.00	271.11	29.75	9,540.25	320.68	10.30	4,267.25
Treasury, billing & funding	0.50	255.00	0.20	98.00	7.00	1,547.50	6.25	1,092.00	13.95	2,992.50	214.52	21.75	6,004.25	276.06	7.80	3,011.75
Tax	-	-	6.20	3,214.50	2.10	727.00	10.15	2,234.50	18.45	6,176.00	334.74	25.20	8,488.00	336.83	6.75	2,312.00
Closure	-	-	-	-	-	-	-	-	-	-	-	5.00	1,597.50	319.50	5.00	1,597.50
Total	**2.50**	**1,360.00**	**18.30**	**7,965.00**	**43.10**	**12,337.00**	**33.15**	**6,123.00**	**97.05**	**27,785.00**	**286.30**	**217.30**	**66,660.75**	**306.77**	**120.25**	**38,875.75**

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: Nil
- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Of which paid by the estate as at Period end (£)
Category 1 expenses		
Bank Charges	149	149
Legal fees – Blake Morgan LLP	1,195	1,195
Category 2 expenses		
None	-	-
Total expenses	**1,344**	**1,344**

Expenses are any payments from the estate which are neither the Joint Administrators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Administrators from the estate. Expenses fall into two categories:

Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Administrators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Administrators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Administrators' remuneration.

There are no shared or allocated costs at this stage. For associates, please see the next section – Payments to associates.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. We disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

To the extent that services have been enlisted from Grant Thornton's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Administrators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

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Alternatively, we will supply this information by post, free of charge, on request.



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