

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



\*A8X7KRK3\*

A13

22/01/2020

#137

COMPANIES HOUSE

### 1 Company details

Company number 0 7 8 1 0 9 0 2

Company name in full Gomer Solutions Limited

→ Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Katrina Jane

Surname Orum

### 3 Liquidator's address

Building name/number 1st Floor North, Anchor Court

Street Keen Road

Post town Cardiff

County/Region

Postcode C F 2 4 5 J W

Country

### 4 Liquidator's name ①

Full forename(s) Huw Morgan

Surname Powell

① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 1st Floor North, Anchor Court

Street Keen Road

Post town Cardiff

County/Region

Postcode C F 2 4 5 J W

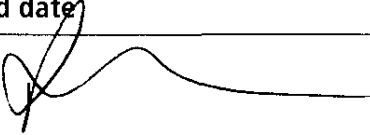
Country

② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>																
From date	d	2	d	8	m	1	m	1	y	2	y	0	y	1	y	8	
To date	d	2	d	7	m	1	m	1	y	2	y	0	y	1	y	9	
<b>7</b>	<b>Progress report</b>																
	<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	<b>Sign and date</b>																
Liquidator's signature	<div>Signature</div> <div>  </div> <div> <div>X</div> <div>X</div> </div>																
Signature date	d	2	d	1	m	0	m	1	y	2	y	0	y	2	y	0	

LIQ03

## Notice of progress report in voluntary winding up

**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 **Shaun Healey**

Company name **Begbies Traynor (Central) LLP**

Address **1st Floor North, Anchor Court  
Keen Road**

Post town **Cardiff**

County/Region

Postcode **C F 2 4 5 J W**

Country

DX

Telephone **029 2089 4270**

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

---

## **Gomer Solutions Limited (In Creditors' Voluntary Liquidation)**

---

Progress report

Period: 28 November 2018 to 27 November 2019

### **Important Notice**

This progress report has been produced solely to comply with our statutory duty to report to creditors and members of the Company on the progress of the liquidation. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

---

## **Contents**

- ❑ Interpretation
- ❑ Company information
- ❑ Details of appointment of liquidators
- ❑ Progress during the period
- ❑ Estimated outcome for creditors
- ❑ Remuneration and disbursements
- ❑ Liquidators' expenses
- ❑ Assets that remain to be realised and work that remains to be done
- ❑ Other relevant information
- ❑ Creditors' rights
- ❑ Conclusion
- ❑ Appendices
  - 1. Liquidators' account of receipts and payments
  - 2. Liquidators' time costs and disbursements
  - 3. Statement of Liquidators' expenses

## 1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Gomer Solutions Limited (In Creditors' Voluntary Liquidation)
"the liquidation"	The Company moving into creditors' voluntary liquidation from administration pursuant to Paragraph 83 of Schedule B1 to the Act
"the liquidators", "we", "our" and "us"	Katrina Jane Orum and Huw Morgan Powell of Begbies Traynor (Central) LLP, 1st Floor North, Anchor Court, Keen Road, Cardiff, CF24 5JW
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	<p>(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and</p> <p>(ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)</p>
"preferential creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

## 2. COMPANY INFORMATION

Trading name(s):	Gomer Solutions
Company registered number:	07810902
Company registered office:	1st Floor North, Anchor Court, Keen Road, Cardiff, CF24 5JW
Former trading address:	Unit 7 Eastgate Business Park, Wentloog, Cardiff, CF3 2EY

## 3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	28 November 2013
Date of liquidators' appointment:	David Hill and Stephen Wade – 28 November 2013 Katrina Jane Orum and Huw Morgan Powell – 25 April 2019
Changes in liquidator (if any):	Katrina Jane Orum and Huw Morgan Powell replaced David Hill and Stephen Wade as joint liquidators of the Company on 25 April 2019 by Order of the Court.

## 4. PROGRESS DURING THE PERIOD

### Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 28 November 2018 to 27 November 2019.

#### RECEIPTS

##### *Bank Interest*

Bank interest, gross of tax, of £101.27 has been received during the period of this report.

#### PAYMENTS

##### *Office Holders' Fees*

The sum of £10,000 plus VAT has been paid to Begbies Traynor (Central) LLP in respect of liquidators' remuneration during the period covered by this report. Further details regarding the liquidators' remuneration can be found below in Section 6: Remuneration and Disbursements.

##### *Office Holders' Expenses*

The sum of £237.44 has been paid to Begbies Traynor (Central) LLP in respect of liquidators' expenses during the period covered by this report. Liquidators' expenses drawn comprise of £58.67 for statutory advertising, £47.25 in respect of specific penalty bond premiums and £131.52 for legal fees. Further details regarding the liquidators' disbursement can be found below in Section 6: Remuneration and Disbursements.

##### *Corporation Tax*

The sum of £8.17 has been paid to HM Revenue & Customs in respect of corporation tax on gross bank interest received.

### **What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to creditors?**

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details>. Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment. The details below relate to the work undertaken in the period of the report only. Our previous reports contain details of the work undertaken since our appointment.

#### General case administration and planning

Although there is no direct financial benefit to the liquidation, the liquidators are required to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. We must also perform regular reviews to ensure that the case specific matters are progressed.

#### Compliance with the Insolvency Act, Rules and best practice

Again, although there is no direct financial benefit to the liquidation, we are required to comply with statutory reporting requirements and this has included the preparation of the previous annual progress report to members and creditors.

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

As is expected with such an assignment, general queries have been received from creditors throughout the course of the liquidation.

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

The liquidators are required to deal with post-appointment taxation matters, and this has included the submission of corporation tax and VAT returns to HMRC. The timely submission of such returns prevents incurring penalties and allows the liquidators to reclaim any funds due.

## 5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the directors' statement of affairs included in the statement of proposals of the former administrators.

On the basis of realisations to date and estimated future realisations we estimate an outcome for each class of the Company's creditors as follows:

### **Secured creditor**

As previously reported, the secured creditor was paid in full during the administration.

### **Preferential creditors**

As previously reported, preferential creditors were paid in full during the administration.

### **Prescribed Part for unsecured creditors pursuant to Section 176A of the Act**

Details of how the prescribed part for unsecured creditors is calculated were provided by the former administrators in their statement of proposals.

To the best of our knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

### **Unsecured creditors**

We consider that there are sufficient funds for a small dividend to be paid to unsecured creditors. Once we are in a position to distribute funds, Notice of Intended Dividend will be circulated to unsecured creditors who are yet to submit their claims.

## 6. REMUNERATION & DISBURSEMENTS

### **Remuneration**

Our remuneration is treated as having been fixed on the same basis as the former administrators namely, by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP in attending to matters arising in the winding up.



## GOMER SOLUTIONS LIMITED – IN LIQUIDATION

Pursuant to Statement of Insolvency Practice 9, we are also authorised to draw disbursements, including disbursements for services provided by our firm (defined as Category 2 disbursements in Statement of Insolvency Practice 9) on the same basis as the former administrators, namely, in accordance with our firm's policy, a copy of which is attached at Appendix 2 of this report.

Our time costs for the period from 28 November 2018 to 27 November 2019 amount to £5,101.50, which represents 22.1 hours at an average rate of £230.84 per hour.

The following further information in relation to our time costs and disbursements is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 28 November 2018 to 27 November 2019
- ☐ Begbies Traynor (Central) LLP's charging policy

To 27 November 2019, we have drawn the total sum of £32,500.00 on account of our remuneration, against total time costs of £34,300.00 incurred since the date of our appointment.

### Time Costs Analysis

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation. Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

### Disbursements

To date we have drawn disbursements totalling £476.79. Included in this amount are disbursements which have been incurred during the period covered by this report comprising £47.25 in respect of Katrina Orum's and Huw Powell's specific penalty bonds and £190.19 of category 2 disbursements, details of which are included below.

### Category 2 Disbursements

In accordance with the resolution obtained in relation to disbursements, the following Category 2 disbursements and disbursements which should be treated as Category 2 disbursements have been charged to the case since our last report to creditors:

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Statutory Advertising	£58.67
Legal Fees	£131.52
<b>TOTAL</b>	<b>£190.19</b>

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2011' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at [www.begbies-traynor.com/creditorsguides](http://www.begbies-traynor.com/creditorsguides). Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

## 7. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

## 8. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

### **Assets that remain to be realised**

We have yet to determine whether CIS deductions were suffered in respect of contract debts and retentions realised during the administration. Unfortunately we have not been provided with the relevant paperwork from customers in support of monies paid direct to the secured creditor under the invoice finance agreement.

Where payment certificates were not issued to the Company, we will be unable to recover these funds from HM Revenue & Customs. It may prove uneconomical to pursue customers for this information. If no CIS deductions are recoverable, there will be no further assets that remain to be realised.

**What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to creditors?**

### General case administration and planning

Although there will be no direct financial benefit to the liquidation, the liquidators will continue to maintain sufficient records to demonstrate how the case is being administered and will perform 6 monthly reviews to ensure that the case matters are progressed.

### Compliance with the Insolvency Act, Rules and best practice

Again, although there will be no direct financial benefit to the liquidation, insolvency legislation requires the liquidators to do the following:

- produce annual progress reports – it may be necessary for the liquidators to produce a further progress report.
- produce a final report – once all liquidation matters have been finalised the liquidators will prepare a final progress report to members and creditors.
- file information with the Registrar of Companies – annual and final progress at the appropriate time.
- ensure that the case is adequately bonded – regular bond reviews will be carried out to ensure that the bond level remains sufficient.

### Realisation of assets

The only potential asset remaining to be realised are CIS deductions suffered during the administration.

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

In addition to dealing with general creditor enquiries, based upon current information there may be sufficient funds to enable a distribution to unsecured creditors. Once we are in a position to declare a dividend to unsecured creditors, Notice of Intended Dividend will be sent to creditors who are yet to submit their claim in the

liquidation. Claims will then be adjudicated upon and, where appropriate, admitted for dividend. The dividend will then be declared and paid prior to closure of the liquidation.

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

Final Corporation Tax and VAT returns will be required prior to closure of the liquidation. Clearance to close will also be sought from HM Revenue & Customs.

#### **How much will this further work cost?**

In addition to the unbilled time costs detailed above, the anticipated future costs in dealing with the above are estimated to be £5,000 plus VAT and disbursements where necessary.

#### **Expenses**

We do not expect to incur any expenses in connection with the work that remains to be done referred to above.

## **9. OTHER RELEVANT INFORMATION**

#### **Replacement of Joint Liquidator**

On 25 April 2019 Katrina Jane Orum and Huw Morgan Powell replaced David Hill and Stephen Wade as joint liquidators of the Company by Order of the Court. The Order was advertised in the London Gazette on 3 May 2019. Under the terms of the Order, David Hill and Stephen Wade were granted their release, or discharge from liability as appropriate, 21 days after the publication of the Order in the London Gazette. We also write to advise all creditors and members that they are at liberty to apply to discharge or vary the Order upon application to the Court.

#### **Investigations and reporting on directors conduct**

You may be aware that a liquidator has a duty to enquire into the affairs of an insolvent company to determine its property and liabilities and to identify any actions which could lead to the recovery of funds. In addition, a liquidator is also required to consider the conduct of the Company's directors and to make an appropriate submission to the Department for Business Energy and Industrial Strategy. We can confirm that we have discharged our duties in these respects.

#### **Connected party transactions**

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

#### **Use of personal information**

Please note that in the course of discharging our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

## 10. CREDITORS' RIGHTS

### **Right to request further information**

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a secured creditor, or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

### **Right to make an application to court**

Pursuant to Rule 18.34 of the Rules, any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors including that creditor, (or any unsecured creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

## 11. CONCLUSION

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



**Katrina Orum**  
Joint Liquidator

Dated: 21 January 2020

---

# ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 28 November 2018 to 27 November 2019

GOMER SOLUTIONS LIMITED – IN LIQUIDATION

**Gomer Solutions Limited  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 28/11/2018 To 27/11/2019 £	From 28/11/2013 To 27/11/2019 £
SECURED ASSETS		
Book Debts	NIL	920.08
	NIL	920.08
ASSET REALISATIONS		
VAT Refund	NIL	18.00
Bank Interest Gross	101.27	474.30
Surplus funds from Administration	NIL	62,458.64
	101.27	62,950.94
COST OF REALISATIONS		
Joint Administrators' Fees	NIL	19,426.50
Office Holders Fees	10,000.00	32,500.00
Office Holders Expenses		
Document Storage	NIL	239.35
Advertising	58.67	58.67
Bonding	47.25	47.25
Legal fees	131.52	131.52
Corporation Tax	8.17	57.75
Corporation Tax - Administration	NIL	15.00
Statutory Advertising	NIL	150.74
Wages & Salaries	NIL	553.00
	(10,245.61)	(53,179.78)
	<b>(10,144.34)</b>	<b>10,691.24</b>
REPRESENTED BY		
Vat Receivable		2,047.48
Bank 2 Current		8,630.15
Suspense - unpaid dividend cheque		13.61
		<b>10,691.24</b>



Katrina Jane Orum  
Joint Liquidator

---

## TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 28 November 2018 to 27 November 2019; and
- c. Cumulative Time Costs Analysis for the period from 28 November 2013 to 27 November 2019.

## **BEGBIES TRAYNOR CHARGING POLICY**

### **INTRODUCTION**

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance<sup>1</sup> requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance<sup>2</sup> indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

### **OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES**

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

### **EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES**

Best practice guidance classifies expenses into two broad categories:

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- *Category 2 disbursements (approval required)* - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 (London £150) per meeting;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates.

---

<sup>1</sup> Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

<sup>2</sup> Ibid 1



(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*.

- Telephone and facsimile
- Printing and photocopying
- Stationery

#### **BEGBIES TRAYNOR CHARGE-OUT RATES**

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Cardiff office as at the date of this report are as follows:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour) 1 December 2018 – until further notice</b>
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Support	140

Prior to 1 December 2018, the following rates applied:

<b>Grade of staff</b>	<b>Charge-out rate (£ per hour)</b>
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	60 - 110

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.

SIP9 Gomer Solutions Limited - Creditors Voluntary Liquidation - 40GO081.CVL : Time Costs Analysis From 28/11/2018 To 27/11/2019

[illegible]

SIP9 Gomer Solutions Limited - Creditors Voluntary Liquidation - 40GO081.CVL : Time Costs Analysis From 28/11/2013 To 27/11/2019

[illegible]

## STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities not within the Begbies Traynor Group				
Specific bond	AUA Insolvency Risk Services Limited	47.25	47.25	Nil
Corporation tax (2017/2018)	HM Revenue & Customs	Nil	8.17	Nil
Corporation tax (2018/2019)	HM Revenue & Customs	19.19	Nil	19.19
Statutory advertising	EPE Reynell Advertising Limited	58.67	58.67	Nil
Legal fees	Morgan Rostron Solicitors	131.52	131.52	Nil

## CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Document storage	The Maltings Limited	239.35
Statutory advertising	TMP (UK) Limited	150.74
Statutory advertising	EPE Reynell Advertising Limited	58.67
Specific bond	AUA Insolvency Risk Services Limited	47.25
Legal fees	Morgan Rostron Solicitors	131.52
Corporation Tax (Liquidation)	HM Revenue & Customs	57.75
Corporation tax (Administration)	HM Revenue & Customs	15.00
Wages & salaries	Gomer Fire & Security Limited	553.00