

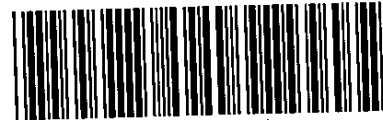
LIQ14

Notice of final account prior to dissolution in CVL



Companies House

WEDNESDAY



A19 *A7CD6XOH* 15/08/2018 #97
COMPANIES HOUSE

1 Company details

Company number 0 2 8 7 1 0 5 5

Company name in full L.C. Mitsiou & Son Limited
t/a Mitsiou Estates Group

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

2 Liquidator's name

Full forename(s) Ninos

Surname Koumettou

3 Liquidator's address

Building name/number 1

Street Kings Avenue

Post town Winchmore Hill

County/Region London

Postcode N 2 1 3 N A

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ14

Notice of final account prior to dissolution in CVL

6

Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7

Final account

☒ I attach a copy of the final account.

8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

1

d

3

m

0

m

8

y

2

y

0

y

1

y

8

LIQ14

Notice of final account prior to dissolution in CVL



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	Sam George
Company name	Alexander Lawson Jacobs
Address	1 Kings Avenue Winchmore Hill
Post town	London N21 3NA
County/Region	
Postcode	
Country	
DX	
Telephone	020 8370 7250



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 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

L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 01/10/2017 To 14/06/2018 £	From 01/10/2014 To 14/06/2018 £
	ASSET REALISATIONS		
	L.C. Mitsiou Estates Ltd - Repayment	25,000.00	157,000.00
Uncertain	British Gas - Gas / Electricity Refund	NIL	NIL
	Bank Interest Gross	27.41	43.91
	Transfer of Funds from Administration	NIL	2,862.10
		<u>25,027.41</u>	<u>159,906.01</u>
	COST OF REALISATIONS		
	Administrator's Remuneration	NIL	12,558.00
	Liquidator's Remuneration	10,000.00	35,062.00
	Corporation Tax	5.48	8.27
		<u>(10,005.48)</u>	<u>(47,628.27)</u>
	UNSECURED CREDITORS		
(17,476.89)	Trade & Expense Creditors	23,416.13	55,060.24
(21,483.78)	Rates	270.66	636.44
(15,555.19)	HM Revenue & Customs - Corp Tax	1,251.57	2,942.93
(363.36)	HM Revenue & Customs - PAYE/NIC	599.57	1,409.82
(267,523.24)	HM Revenue & Customs - VAT	22,211.75	52,228.31
		<u>(47,749.68)</u>	<u>(112,277.74)</u>
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(322,502.46)</u>		<u>(32,727.75)</u>	<u>0.00</u>
	REPRESENTED BY		
			<u>NIL</u>

Note:

All sums shown are net of any VAT. Any VAT payable, recoverable or suffered is disclosed separately.



Ninos Koumettou
Liquidator

Private and Confidential

To All Known Members and Creditors

Our ref LC31419/NK/AG/SG/LI

Date 14 June 2018

Dear Sirs

L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group ("the Company") – In Creditors' Voluntary Liquidation

I write with reference to my appointment as Liquidator of the above named Company on 1 October 2014.

I am now able to conclude the winding up of the affairs of the Company and have prepared my final account to creditors and members, together with a receipts and payments account for the whole of the period I was in office. The final account, together with a formal notice regarding the closure of the liquidation are now available at www.aljuk.com and by accessing the "cases" section. You will need to enter the following password to access the report: **LC31419**.

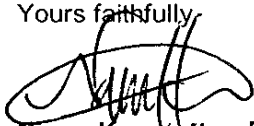
Also available on the website is a formal notice setting out the final dividend position in respect of the liquidation, although the information in that notice is summarised below.

There will not be any further dividend declared to non-preferential unsecured creditors as the funds realised have been used to pay prior dividends to non-preferential unsecured creditors, and to meet the expenses of the Liquidation.

Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Samantha George by email at sam@aljuk.com, or by phone on 020 8370 7250 before my release.

Yours faithfully,



Ninos Koumsettou FCA, FCCA, FABRP
Liquidator

(Licensed to act as an Insolvency Practitioner in the UK by
The Institute of Chartered Accountants in England and Wales)

Enc.

**L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group – In Creditors' Voluntary Liquidation
LIQUIDATOR'S FINAL ACCOUNT TO CREDITORS AND MEMBERS**

STATUTORY INFORMATION

Company name:	L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
Company number:	02871055
Trading address:	2nd Floor, Northside House, Mount Pleasant, Barnet, EN4 9EB
Registered office:	1 King's Avenue, Winchmore Hill, London, N21 3NA
Former registered office:	2-8 Games Road, Cockfosters, Barnet, Hertfordshire, EN4 9HN
Principal trading activity:	Provision of Accommodation to Homeless People
Liquidator's name	Ninos Koumettou
Liquidator's address	1 Kings Avenue, Winchmore Hill, London, N21 3NA
Date of appointment	1 October, 2014

LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

I have carried out all the work necessary in order to progress the case and to realise the company's assets, as referred to further below, including carrying out investigations into the company's records and verification and correspondence relating to creditors' claims.

There is also certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Liquidator is set out further within this report.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 1 October 2014 to 14 June 2018 is attached.

ASSET REALISATIONS

The majority of the Company's assets were sold or disposed of during the course of the Company's Administration and earlier in the Liquidation. The remaining assets which the Liquidator has been making attempts to realise, during the current period of the Liquidation, are as set out below.

L C Mitsiou Estates Ltd - Repayment

Investigations were carried out by the Administrator / Liquidator in relation to the use of a personal bank account for Company transactions, following the collapse of the Company's bankers Laiki Bank UK. Following this, the director accepted that monies were drawn by his other company, L.C. Mitsiou Estates Ltd ("Estates"), incorrectly and agreed to repay the sum of £157,000 to the Liquidator.

As can be seen in the attached Receipts and Payments Account, these monies have now been received in full.

LIABILITIES

Details of the creditors included in the Statement of Affairs and the amount of their claims in the liquidation are attached.

Secured / Preferential Creditors

The Company has no Secured or Preferential creditors.

Crown Creditors

The Company's Statement of Affairs, prepared as at the date of Administration, indicated that the sum of £267,523.24 was due to HM Revenue & Customs ("HMRC") in relation to VAT. A further amount of £15,555.19 was due in relation to Corporation Tax together with a small balance of £363.36 that was also due in relation to the Company's outstanding PAYE/NIC.

Final claims were received from HMRC. The first being for the sum of £267,527.24 which related to VAT, the second for the sum of £15,074.47 which related to Corporation Tax with the final claim for the sum of £7,221.46 which related to PAYE/NIC.

Non-preferential Unsecured Creditors

Unsecured creditors' claims shown in the Statement of Affairs amounted £322,402.46 and included the amounts totalling £283,441.79 which were due to HMRC in relation to VAT, PAYE/NIC & Corporation Tax. I received and agreed formal claims totalling £575,116.30 from the Company's unsecured creditors, as set out in the attached schedule.

Creditors are advised that the increase in claims, relates specifically to the claim submitted by British Gas in the sum of £255,413.07, which was subsequently admitted for dividend purposes.

DIVIDENDS

Non-preferential Unsecured Creditors

I can confirm that a first interim dividend in the sum of 11.22p in the pound was declared to the Company's unsecured creditors on 18 January 2016. A final dividend in the sum of 8.30p in the pound was subsequently declared to the Company's unsecured creditors on 27 March 2018.

There will not be any further dividends declared to non-preferential unsecured creditors as the funds realised have been used to pay prior dividends to non-preferential unsecured creditors, and to meet the expenses of the Liquidation.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

Investigations were carried out into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

There were some main areas of concern which formed part of my investigations, some of which were also raised by HMRC and I continued to liaise directly with HMRC in relation to these matters during both the Company's Administration and Liquidation. These investigations have now subsequently concluded.

LIQUIDATOR'S REMUNERATION

In accordance with the resolution passed at the meeting of creditors held on 3 December 2013, as Administrator I was authorised to draw remuneration on a time cost basis.

In accordance with the provisions of the Insolvency Act 1986 (as amended), where a liquidation is immediately preceded by an administration and the Liquidator was previously the Administrator, the basis of remuneration fixed in the administration continues to apply in the liquidation.

I am obliged, pursuant to Statement of Insolvency Practice 9, to provide creditors with details relating to the time costs and the disbursements that have been incurred by myself and my staff to date and I would therefore summarise my time costs as follows:

Period	Dates covered	Time Cost	Hours	Average charge out rate	Liquidator's Remuneration drawn in period
1	1 October 2014 to 30 September 2015	£24,916.00	95.90	£259.81	£10,013.50
2	1 October 2015 to 30 September 2016	£15,386.00	63.60	£241.92	£15,048.50
3	1 October 2016 to 30 September 2017	£4,970.50	19.90	£249.77	Nil
4	1 October 2017 to 14 June 2018	£4,343.50	16.80	£258.54	£10,000.00
	Total	£49,616.00	196.20	£252.88	£35,062.00

Time is charged in 6 minute units.

A description of the routine work undertaken in the Liquidation during the period covered by this report is attached. A schedule of the time costs incurred for the period of the Liquidation is also attached.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Alexander Lawson Jacobs's fee policy are available at the link www.aljuk.com. Please note that there are different versions of the Guidance Notes and in this case you should refer to the November 2011 version.

As with all professional firms, charge out rates increase from time to time over the period of the liquidation. As a consequence, there have been minor changes in the rates charged since appointment. The following table shows the rates used since the date of liquidation.

The charge out rates of this firm's staff grades, exclusive of VAT are as follows:-

Staff Grade	Hourly rates 2013 & 2014	Hourly rates 2015 & 2016	Hourly rates from 1 June 2017
Partner	£350	£350- £400	£385 - 440
Manager	£250	£250 - £300	£275- 330
Senior Case Administrator	£200 – 225	£190 - £250	210 – 275
Administrator		£100 - £175	110 – 190
Support staff	£50-125	£75 - £125	80 - 130

These rates are reviewed annually and are adjusted to take into account inflation and the firm's overheads.

LIQUIDATOR'S EXPENSES

In accordance with Statement of Insolvency Practice 9 (SIP9) the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2. These were detailed in the Liquidator's guide to fees. However, I would summarise these as follows:-

Category 1 expenses are attributed to the estate and are recoverable in full from the estate without the prior approval of creditors. This will include the cost of statutory advertising, external meeting room hire, external storage, specific bond insurance, company search fees and postage.

Category 2 expenses are incurred by the firm and recharged to the estate. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, and internal storage.

My expenses to date amount to £536.30, of which, £36.54 was incurred during the current reporting period. No expenses have been drawn from the funds held in the estate.

The following expenses were incurred:-

Type of category 1 disbursement	Amount incurred in reporting period £	
	1 October 2014 – 14 June 2018	1 October 2017 – 14 June 2018
Indemnity Bond	210.00	-
Company Search	Nil	-
Statutory Advertising	149.00	-
Postage	126.90	31.90
Room Hire (external)	Nil	-
Type of category 2 disbursement	Amount incurred but not paid £	
Photocopying	50.40	4.64
Storage of Books and Records	Nil	-
Other	Nil	-
Total	£536.30	£36.54

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Liquidator's remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Alexander Lawson Jacobs can be found at www.aljuk.com and by accessing the "downloads" section.

SUMMARY

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself as Liquidator of the Company. Creditors and members should note that provided no objections to our release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact the case administrator, Samantha George, by email at sam@aljuk.com, or by phone on 020 8370 7250 before our release.



Ninos Koumettou FCA, FCCA, FABRP
Liquidator

14 June 2018

(Licensed to act as an Insolvency Practitioner in the UK by
The Institute of Chartered Accountants in England and Wales).

1. Administration and Planning

- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final report to creditors and members.
- Convening and holding final meetings of creditors and members.
- Filing final returns at Companies House.

2. Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Issuing a notice of intended dividend and placing an appropriate gazette notice.
- Reviewing proofs of debt received from creditors, adjudicating on them and formally admitting them for the payment of a dividend.
- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims.
- Calculating and paying a dividend to creditors, and issuing the notice of declaration of dividend.

3. Realisations of Assets

- Liaising with the Company's director and former manager in relation to the reimbursement of funds from L C Mitsiou Estates Ltd & ensuring continued payment of the outstanding balance.

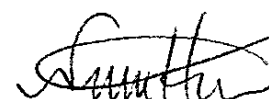
**L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
(In Liquidation)**

Liquidator's Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 01/10/2014 To 30/10/2017 (£)	From 31/10/2017 To 14/06/2018 (£)	Total (£)
L.C. Mitsiou Estates Ltd - Repayment		132,000.00	25,000.00	157,000.00
British Gas - Gas / Electricity Refund	Uncertain	0.00	0.00	0.00
Bank Interest Gross		16.50	27.41	43.91
Transfer of Funds from Administration		2,862.10	0.00	2,862.10
Vat Control Account		7,524.00	2,000.00	9,524.00
		142,402.60	27,027.41	169,430.01
PAYMENTS				
Administrator's Remuneration		12,558.00	0.00	12,558.00
Liquidator's Remuneration		25,062.00	10,000.00	35,062.00
Corporation Tax		2.79	5.48	8.27
Trade & Expense Creditors	(17,476.89)	31,644.11	23,416.13	55,060.24
Rates	(21,483.78)	365.78	270.66	636.44
HM Revenue & Customs - Corp Tax	(15,555.19)	1,691.36	1,251.57	2,942.93
HM Revenue & Customs - PAYE/NIC	(363.36)	810.25	599.57	1,409.82
HM Revenue & Customs - VAT	(267,523.24)	30,016.56	22,211.75	52,228.31
Ordinary Shareholders	(100.00)	0.00	0.00	0.00
Vat Receivable		7,524.00	2,000.00	9,524.00
		109,674.85	59,755.16	169,430.01
Net Receipts/(Payments)		32,727.75	(32,727.75)	0.00
MADE UP AS FOLLOWS				
Bank 1 Current		32,727.75	(32,727.75)	0.00
		32,727.75	(32,727.75)	0.00

Note:

All sums shown are net of any VAT. Any VAT payable, recoverable or suffered is disclosed separately.



Ninos Koumettou
Liquidator

Notice of Final Account of

L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 02871055

NOTICE IS GIVEN by Ninos Koumettou of Alexander Lawson Jacobs, 1 Kings Avenue, Winchmore Hill, London, N21 3NA under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that the company's affairs have been fully wound up.

1. Creditors may request further details of the Liquidator's remuneration and expenses within 21 days of receipt of the final account, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question)
2. Creditors may apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred within 8 weeks of receipt of the final account, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question).
3. Creditors may object in writing to the release of the Liquidator within 8 weeks of delivery of this notice, or before the conclusion of any request for information regarding the Liquidator's remuneration or expenses, or before the conclusion of any application to Court to challenge the Liquidator's fees or expenses.
4. The Liquidator will vacate office upon expiry of the period that creditors have to object to their release and following delivery to the Registrar of Companies of their final account and notice.
5. The Liquidator will be released at the same time as vacating office providing no objections are received.

Creditors requiring further information regarding the above, should either contact me at 1 Kings Avenue, Winchmore Hill, London, N21 3NA, or contact Sam George by telephone on 020 8370 7250, or by email at sam@aljuk.com.

DATED THIS 14TH DAY OF JUNE 2018



Ninos Koumettou FCA, FCCA, FABRP
Liquidator

(Licensed to act as an Insolvency Practitioner in the UK by
The Institute of Chartered Accountants in England and Wales)

Notice about final dividend position

L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group ("the Company") – In Creditors' Voluntary Liquidation

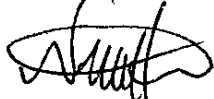
Company registered number: 02871055

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Ninos Koumettou, the Liquidator, to the creditors of L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group, that no further dividend will be declared to unsecured creditors

There will not be any further dividend declared to non-preferential unsecured creditors as the funds realised have been used to pay prior dividends to non-preferential unsecured creditors, and to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at 1 Kings Avenue, Winchmore Hill, London, N21 3NA, or contact Samantha George by telephone on 020 8370 7250, or by email at sam@aljuk.com.

DATED THIS 14TH DAY OF JUNE 2018



**Ninos Koumettou FCA, FCCA, FABRP
Liquidator**

(Licensed to act as an Insolvency Practitioner in the UK by
The Institute of Chartered Accountants in England and Wales)

Time Entry - SIP9 Time & Cost Summary

LC31419 - L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
 Project Code: POSTAPPT
 From: 01/10/2014 To: 14/06/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	1.70	0.70	49.20	10.00	61.60	14,274.50	231.73
Case Specific	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	1.10	4.80	48.60	0.00	54.50	13,987.50	256.65
Investigations	16.20	11.10	35.30	5.20	67.80	18,445.00	272.05
Realisation of Assets	0.30	0.00	9.80	2.20	12.30	2,909.00	236.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	19.30	16.60	142.90	17.40	196.20	49,616.00	252.88
Total Fees Claimed						35,062.00	
Total Disbursements Claimed						0.00	

Alexander Lawson Jacobs
L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CA00	Affinity Water		159.84	159.84	159.84 (U)
CA01	Atlantic		149.14	0.00	0.00
CA02	Audi Finance		1,143.98	0.00	0.00
CA03	AVA (Against Violence and Abuse)		0.00	130.00	130.00 (U)
CB00	Bank of Cyprus		0.00	0.00	0.00
CB01	British Gas		0.00	257,035.54	255,413.07 (U)
CB02	British Telecom		271.76	0.00	Agreed Nil Claim
CC00	Channel Telecom Ltd		176.96	3,185.63	3,185.63 (U)
CE00	EDF Energy		3,411.40	0.00	Agreed Nil Claim
CE01	Essex & Suffolk Water		334.37	416.33	416.33 (U)
CE02	Enfield Parking Services		110.00	0.00	Agreed Nil Claim
CE03	E.On UK		0.00	25,964.04	0.00
CH01	HMRC - VAT		267,523.24	267,527.24	267,527.24 (U)
CH02	Haringey Council		4,869.28	1,217.00	1,217.00 (U)
CH03	HSBC Invoice Finance (UK) Ltd		190.46	0.00	0.00
CH04	HMRC - CT		15,555.19	15,074.47	15,074.47 (U)
CH05	HM Revenue & Customs		0.00	0.00	0.00
CI00	HMRC - Insolvency (ICHU) (PAYE/NIC)		363.36	7,221.46	7,221.46 (U)
CI01	ISO Quality Services Ltd		1,674.00	3,348.00	1,674.00 (U)
CI02	Investec Asset Finance Plc		2,674.26	2,281.40	2,281.40 (U)
CL00	Lloyds Bank Plc (Insolvency)		0.00	0.00	0.00
CL01	London Borough of Redbridge		1,044.34	0.00	0.00
CL02	London Borough of Barnet		1,234.85	1,258.43	1,258.43 (U)
CL03	London Borough of Waltham Forest		8,143.65	0.00	0.00
CL04	London Borough of Enfield		6,191.66	784.62	784.62 (U)
CL05	London Borough of Hackney		628.85	628.85	628.85 (U)
CL06	Lemongrove Estates Limited		0.00	26,812.00	0.00
CN00	N Power		916.76	635.10	635.10 (U)
CN01	Nexus IP Ltd		0.00	0.00	Agreed Nil Claim
CN02	N A Associates		0.00	12,312.00	12,312.00 (U)
CO00	EE- Orange PCS		250.76	459.47	459.47 (U)
CR00	Reconditioned Domestic Appliances		700.00	0.00	0.00
CR01	Ross Gower Limited		0.00	0.00	Agreed Nil Claim
CS00	Southern & Southern Electric		1,044.01	619.91	619.91 (U)
CS01	Corporate Express Ltd t/a Staples Advantage		566.72	566.72	566.72 (U)
CS02	Schindler Ltd		195.00	0.00	0.00
CT00	Thames Water		2,338.62	2,406.78	2,406.78 (U)
CT01	Topservice Business Systems Ltd		540.00	0.00	0.00
CV00	Volkswagen Financial Services (UK) Ltd		0.00	1,143.98	1,143.98 (U)
CW00	Wolters Kluwer		0.00	0.00	0.00
RM00	Mr Loucas Constantinou Mitsiou		0.00	0.00	0.00
41 Entries Totalling			322,402.46	631,188.81	575,116.30

U - Unsecured