

In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

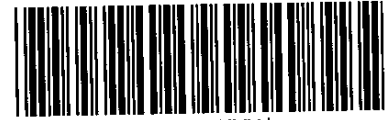
LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



A08 *A7JEHHWX* #399
24/11/2018
COMPANIES HOUSE

1 Company details

Company number 0 3 1 2 0 6 0 1

Company name in full C.P.L. Interiors PLC

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

2 Liquidator's name

Full forename(s) C H I

Surname Moore

3 Liquidator's address

Building name/number Emerald House

Street 20-22 Anchor Road

Post town Aldridge

County/Region Walsall

Postcode W S 9 8 P H

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.

LIQ03

Notice of progress report in voluntary winding up

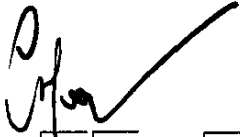
6 Period of progress report

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7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
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8 Sign and date

Liquidator's signature	Signature X  X																			
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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 **Sue Byrne**

Company name **K J Watkin & Co.**

Address **Emerald House**

20-22 Anchor Road

Post town **Aldridge**

County/Region **Walsall**

Postcode **WS9 8PH**

Country

DX

Telephone **01922 452881**

 **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

C.P.L. Interiors PLC
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 17/11/2017 To 16/11/2018 £	From 17/11/2011 To 16/11/2018 £
ASSET REALISATIONS		
Book Debts	NIL	136,861.49
Retentions	NIL	51,032.50
Bank Interest Net	NIL	783.80
Bank Interest Gross	93.92	186.15
CPL Interiors -In Administration	NIL	117,227.60
Sale of shares in Pinnacle Flooring Ltd	NIL	31,998.00
Pinnacle- settlement re Collusion claim	NIL	1.00
Pinnacle- Settlem't re Preference claim	NIL	1.00
	93.92	338,091.54
COST OF REALISATIONS		
Administrator's Fees	NIL	28,120.00
Liquidator's Fees	NIL	111,494.00
Office Holders Expenses	485.71	2,480.57
Quantity Surveyor Fees - debt collectio	NIL	48,507.00
Legal Fees	NIL	6,892.00
Legal Fees - Investigations	NIL	13,608.00
Corporation Tax	NIL	155.88
Accountancy Fees - investigations	NIL	193.75
Storage Costs	793.76	4,383.76
	(1,279.47)	(215,834.96)
PREFERENTIAL CREDITORS		
Department of Employment	NIL	22,919.45
Employees Wage Arrears & Holiday	(6,537.41)	24,204.80
	6,537.41	(47,124.25)
	5,351.86	75,132.33
REPRESENTED BY		
VAT Receivable		38.74
Nat West Bank Plc - Interest Bearing		75,093.59
		75,132.33

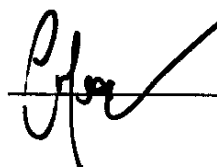
Note:

This R&P Account is prepared net of VAT.

DIVIDEND PROSPECTS

Preferential creditors have been paid 100 pence in the pound on their agreed claims of £47,124.25.

Ordinary non-preferential creditors - on current information it is likely that a small dividend payment may be made once claims are agreed.



C H I Moore
Liquidator

C.P.L. Interiors PLC (“the Company”) – In Creditors’ Voluntary Liquidation

Liquidator’s Progress Report to Creditors and Members

For the year ending 16 November 2018

STATUTORY INFORMATION

Company name: C.P.L. Interiors PLC

Registered office: Emerald House
20-22 Anchor Road
Aldridge
Walsall
WS9 8PH

Former registered office: West Point, Mucklow Office Park
Mucklow Hill
Halesowen
West Midlands
B62 8DY

Registered number: 03120601

Liquidator’s name: C H I Moore

Liquidator’s address: Emerald House
20-22 Anchor Road
Aldridge
Walsall
WS9 8PH

Liquidator’s date of appointment: 17 November 2011

APPOINTMENT OF ADMINISTRATOR AND LIQUIDATOR

As you will recall, I was appointed Administrator of the above Company on 20 December 2010 and subsequently appointed Liquidator on 17 November 2011.

LIQUIDATOR'S ACTIONS SINCE LAST REPORT

All assets have now been realised.

Contract Debtors

The present position can be summarised as follows:-

	Estimated to realise per Directors Statement of Affairs £	Realised to date £
Contract Debtors and Work In Progress	176,500	
- Realised within the Administration		49,763.59
- Realised within the Liquidation		136,861.49
	<hr/>	<hr/>
	176,500	186,625.08
	<hr/>	<hr/>

Naismiths, my Quantity Surveyors have confirmed that no further realisations are likely. As it appears that a dividend is likely to be paid they are continuing to assist me on the adjudication of some of the unsecured claims.

To date, I have complied with all my statutory obligations and have filed the appropriate notices at Companies House.

There is certain work that I am required by the insolvency legislation to undertake work in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is contained in Appendix 1.

RECEIPTS AND PAYMENTS

My Receipts & Payments Account as Administrator for the period from 20 December 2010 to 16 November 2011 is attached at Appendix 2. My Receipts & Payments Account as Liquidator for the period from 17 November 2011 to 16 November 2018 is attached at Appendix 3.

The balance of funds are held in an interest bearing estate bank account.

ASSETS

	Statement of Affairs Estimated to Realise £	Realised to date £
Book Debts	176,500	136,861.49
CPL Interiors – In Administration	-	117,227.60
Retentions	-	51,032.50
Sale of Shares in Pinnacle Flooring Limited	-	31,998.00
Bank Interest Net	-	783.80
Bank Interest Gross	-	186.15
Pinnacle – Settlement re Collusion Claim	-	1.00
Pinnacle – Settlement re Preference Claim	-	1.00
Fixtures, Fittings and Office Equipment	15,000	-
Motor Vehicles	16,500	-
Cash at Bank	103,092	-

LIABILITIES

Secured Creditors

An examination of the company's mortgage register held by the Registrar of Companies, showed that the company has the following charge:-

Debenture with National Westminster Bank plc dated 23 June 2009.

Preferential Creditors

The Directors' Statement of Affairs within the Administration anticipated £53,110 in preferential creditors. I have received and agreed 38 preferential claims totalling £47,124.25.

The Legislation requires that if the company has created a floating charge after 15 September 2003, a prescribed part of the company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to non preferential creditors. In this case there were no secured creditors and accordingly the prescribed part provisions do not apply.

I have paid preferential claims in full, however there are a number of employees who have not cashed their cheques.

Crown Creditors

The Statement of Affairs included £356,674 owed to HMRC. The claims of HMRC have not yet been agreed.

Non-preferential Unsecured Creditors

A full list of non preferential creditors showing Statement of Affairs balances, subsequent claims and agreed claims is attached at Appendix 4.

DIVIDEND PROSPECTS

Preferential creditors have been paid 100 pence in the pound on their agreed claims of £47,124.25.

Ordinary non preferential creditors – on current information it is likely that a small dividend payment may be made once claims are agreed.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation 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.

I continue to report to the Creditors' Committee and all investigations are now complete.

Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

ADMINISTRATOR'S REMUNERATION

At the Creditors' Committee meeting held immediately following the Administrator's meeting of creditors on 25 February 2011, the Creditors' Committee approved a resolution that I should charge my remuneration on the basis of the time properly given by me and my staff in attending to matters arising in the Administration and that I may draw my fees as and when funds are available. In addition, the Committee authorised that I may charge my allocated disbursements in line with the method and quantum set out in my proposals, and an up to date version is attached again at Appendix 7 showing this firm's current chargeout rates, for the creditors further information.

My time costs as at 16 November 2018 amounted to £114,120 which represents some 538 hours of my time and my staff's time which have been spent on this case, at an average hourly charge-out rate of £212. Of this sum, £114,120 has been drawn to date. My total time costs are further analysed at Appendix 5, for the benefit of creditors, by reference to the grade of staff involved with the case and the tasks on which they have been engaged.

LIQUIDATOR'S REMUNERATION

At the first meeting of the Creditors' Committee held on 25 February 2011 the Committee approved a number of resolutions including the approval of the following:-

- a) That the Administrator charges his remuneration on the basis of the time properly given by him and his staff in attending to matters arising in the Administration and that he may draw his fees as and when funds are available.
- b) That the Administrator be authorised to calculate and draw allocated disbursements including category 2 expenses in line with the method and quantum set out in his report dated 10 February 2011.

Where a Creditors Voluntary Liquidation follows an Administration further approval is not required for the basis of the Liquidator's remuneration and disbursements.

These bases therefore continue to be applicable within the Liquidation for the approval of the Liquidator's remuneration and disbursements.

My total time costs to 16 November 2018 amount to £129,418, representing 565.80 of hours work at an average charge out rate of £228.73 per hour, of which £12,188, representing 56.40 of hours work, was charged in the period since 16 November 2017, at an average charge out rate of £216.10 per hour.

I have drawn £111,494 to 16 November 2018 of which £Nil was drawn in the period since 16 November 2017.

A schedule of my time costs incurred to 16 November 2018 and in the period since 16 November 2017 is attached as Appendix 6.

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 K J Watkin & Co's fee policy are available at the link www.ips-docs.com. Please note that there are different versions of the Guidance Notes and in this case you should refer to the November 2011 version.

LIQUIDATOR'S EXPENSES

My disbursements as at 16 November 2018 totalled £4,347.17 and comprised the following:

	Paid whilst Administrator £	Paid whilst Liquidator £	Total £
Company Searches		20.00	20.00
Administrator's Bond	1,500.00		1,500.00
Statutory Advertising	155.00	155.00	310.00
Redirection of Post	52.05		52.05
Swearing Fee	10.00		10.00
Travelling Expenses	72.80	62.30	135.10
Change Locks to Company Premises	36.00		36.00
Staff Subsistence	40.75		40.75
Postage		2,243.27	2,243.27
	<hr/>	<hr/>	<hr/>
	1,866.60	2,480.57	4,347.17
	<hr/>	<hr/>	<hr/>

All disbursements represent either payments made by this firm, re-charged at cost, or allocated disbursements, calculated on the bases, set out at Appendix 7, as referred to above.

I have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Naismiths Ltd	Quantity Surveyors	Time costs
Edwards	Accountancy	Agreed fee in advance
L&R Storage Ltd	Archived Books and Records	Cost per box per quarter year

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made and am satisfied that they are reasonable in the circumstances of this case.

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 report. Any secured creditor may request the same details in the same time limit.

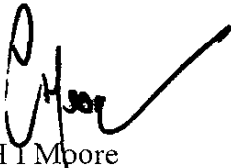
An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. 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 K J Watkin & Co can be found at www.ips-docs.com.

SUMMARY

The Liquidation will remain open until book debt realisations have been completed and the Liquidator's investigations finalised. Once these issues have been dealt with the liquidation will be finalised and our files will be closed.

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 Mrs S Byrne by email at sue@kjwatkin.co.uk, or by telephone on 01922 452881.



C H I Moore
Liquidator

Appendix No. 1

1. Administration

Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.

Setting up physical and electronic case file.

Setting up the case on the practice's electronic case management system and entering data.

Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.

Obtaining a specific penalty bond.

Convening and holding general meetings of creditors and members (as applicable).

Dealing with all routine correspondence and emails relating to the case.

Opening, maintaining and managing the office holder's estate bank account.

Creating, 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.

2. Creditors

Dealing with creditor correspondence, emails and telephone conversations regarding their claims.

Maintaining up to date creditor information on the case management system.

Agreeing preferential claims.

In addition to the routine work above, I have spent additional time liaising with my solicitors regarding investigations, which as stated below, are continuing.

C.P.L. Interiors PLC
(In Administration)
Administrator's Summary of Receipts & Payments
To 17/11/2011

S of A £		£	£
	ASSET REALISATIONS		
15,000.00	Fixtures Fittings and Office Equipment	18,811.66	
16,500.00	Motor Vehicles	18,000.00	
176,500.00	Contract Debtors and WIP	49,763.59	
	Insurance Refund	21,236.83	
103,092.00	Cash at Bank	129,311.00	
	Bank Interest Gross	112.26	
	Sundry refunds	41.75	
	Business Rates refund	4,440.58	
		<u>241,717.67</u>	241,717.67
	COST OF REALISATIONS		
	Office Holders Fees	86,000.00	
	Office Holders Expenses	1,866.60	
	Creditors' Committee expenses	119.50	
	Assistance - relocating Computer Serv	300.00	
	Costs of clearing offices and archiving	2,582.06	
	Agents/Valuers Fees	6,421.70	
	Quantity Surveyor's fees	14,500.00	
	Quantity Surveyor fees re Investigation	1,000.00	
	Pension Scheme Adviser's Fees	250.00	
	Accountancy Fees re various matters	8,750.00	
	Hire of room for creditors meeting	200.00	
	Storage Costs	1,646.08	
	Insurance of Assets	908.33	
		<u>(124,544.27)</u>	(124,544.27)
	PREFERENTIAL CREDITORS		
(53,110.00)	Employees wage arrears & holiday pay	NIL	
		<u>NIL</u>	NIL
	UNSECURED CREDITORS		
(3,381,381.00)	Trade & Expense Creditors	NIL	
(580,872.00)	Employees pay in lieu & redundancy	NIL	
(186,289.00)	HM Revenue & Customs - PAYE/ NIC	NIL	
(99,303.00)	HM Revenue & Customs - CIS	NIL	
(71,082.00)	HM Revenue & Customs - VAT	NIL	
(470,426.00)	Retention creditors	NIL	
		<u>NIL</u>	NIL
	DISTRIBUTIONS		
(89,000.00)	Ordinary Shareholders	NIL	
		<u>NIL</u>	NIL
<u>(4,620,371.00)</u>			<u>117,173.40</u>
	REPRESENTED BY		
	VAT Receivable		250.00
	National Westminster Bank Plc		116,923.40
			<u>117,173.40</u>

C.P.L. Interiors PLC
(In Liquidation)
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Note:

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K J Watkin & Co.
C.P.L. Interiors PLC
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CA00	A1 Interiors Direct		171.31	0.00	0.00
CA01	AAA Scaffolding Ltd		3,211.28	0.00	0.00
CA02	A A Build Ltd		17,561.78	0.00	0.00
CA03	Absolute Sealants		380.38	0.00	0.00
CA04	AC 2000		22,761.37	0.00	0.00
CA05	Accsys Projects Ltd		21,271.46	0.00	0.00
CA06	Ace Environmental Services UK		203.23	0.00	0.00
CA07	Ace Ceiling Products		297.87	0.00	0.00
CA08	Acorn Waste Management Ltd		78,125.43	0.00	0.00
CA09	Acoustic GRG Products Ltd		668.07	0.00	0.00
CA0A	Acti Grip		250.00	0.00	0.00
CA0B	ADT Fire & Security		769.77	0.00	0.00
CA0C	Advance Terrazzo & Tile		7,994.40	0.00	0.00
CA0D	A G Electrical Contractors Ltd		12,722.99	0.00	0.00
CA0E	A&J Mucklow & Co Ltd		65,723.63	0.00	0.00
CA0F	Allgood Architectural		3,760.29	0.00	0.00
CA0G	Aztec London Supplies Ltd		7,145.42	0.00	0.00
CA0H	ALU+ Limited		7,197.18	0.00	0.00
CA0I	AMG Contractors Ltd		65,237.59	0.00	0.00
CA0J	Amwell Systems Limited		757.41	0.00	0.00
CA0K	Antalis		304.30	0.00	0.00
CA0L	Applelec Signcomponents Ltd		470.00	0.00	0.00
CA0M	Archive 2000 UK Ltd		724.26	0.00	0.00
CA0N	Art Cleaning (Midlands) Ltd		25,079.51	0.00	0.00
CA0O	ASAPC		105.75	0.00	0.00
CA0P	Ashcroft Mailing Services		31.53	0.00	0.00
CA0Q	Association of Interior		787.75	0.00	0.00
CA0R	Aston Villa Football Club		14,427.95	0.00	0.00
CA0S	Auto Windscreens Ltd		6.12	0.00	0.00
CA0T	Axess 4 All Ltd		2,138.75	0.00	0.00
CA0U	Aztec Industrial Roofing		4,840.93	0.00	0.00
CA0V	Aztec Cladding Solutions Ltd		9,323.20	0.00	0.00
CA0W	Anthony Adams		4,826.00	0.00	0.00
CA0X	Allied Recruitment Ltd		282.00	0.00	0.00
CA0Y	AKA Crane Hire Ltd		1,057.50	0.00	0.00
CA0Z	Martin Archer Electrical Ltd		379.53	0.00	0.00
CA10	AC2000 Limited		0.00	0.00	0.00
CA11	Acousticabs		1,257.00	0.00	0.00
CA12	ADG Systems PLC		1,799.00	0.00	0.00
CA13	Air Cool Engineering Mids Ltd		3,308.00	0.00	0.00
CA14	APMG Ltd		709.94	0.00	0.00
CA15	ADS Joinery Design		4,125.00	0.00	0.00
CA16	Allied Glazing Systems Ltd		936.10	0.00	0.00
CA17	A D Fabrications Limited		911.03	0.00	0.00
CB00	Beaver Management Ltd		7,645.45	0.00	0.00
CB01	Birchwood Price Tools		43.28	0.00	0.00
CB02	Boss Design		2,298.30	0.00	0.00
CB03	BPA Service Ltd		1,912.98	0.00	0.00
CB04	BPT Security Systems Ltd		56.05	0.00	0.00
CB05	British Telecommunications PLC		3,585.89	0.00	0.00
CB06	Brown Roofing Ltd		11,455.67	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CB07	Bryland Fire Protection Ltd		17.63	0.00	0.00
CB08	BSS Group PLC		3,854.55	0.00	0.00
CB09	Bushboard Limited		5,405.56	0.00	0.00
CB0A	Bibby Factors Ltd		1,494.68	0.00	0.00
CB0B	Robert Bourne		731.25	0.00	0.00
CB0C	BKG Developments Ltd		1,100.00	0.00	0.00
CB0D	Brac Air Conditioning Ltd		10,500.00	0.00	0.00
CB0E	Brava Building Services Ltd		5,950.00	0.00	0.00
CB0F	Bratt Building Plumbing & Roofing Ltd		428.00	0.00	0.00
CB0G	Building & Maintenance Ltd		3,595.00	0.00	0.00
CB0H	Burgin Maintenance Serv Ltd		10,683.00	0.00	0.00
CB0I	Breedon Aggregates		0.00	0.00	0.00
CC00	Caffyns PLC - Brighton Audi		0.05	0.00	0.00
CC01	Carters Contract Flooring UK		2,673.37	0.00	0.00
CC02	Carlton Smith Projects Ltd		3,678.56	0.00	0.00
CC03	Cassian Consultancy Services Ltd		282.00	0.00	0.00
CC04	Cass Bros Construction		3,665.13	0.00	0.00
CC05	C A Sothers Ltd		262,013.68	0.00	0.00
CC06	Central Roofing and Building		13,897.52	0.00	0.00
CC07	Central Electrical		5,655.95	0.00	0.00
CC08	Chubb Fire Limited		203.99	0.00	0.00
CC09	Churchill Office Solutions		3,500.28	0.00	0.00
CC0A	CITB		9,218.75	0.00	0.00
CC0B	CMT Flooring Ltd		8,853.00	0.00	0.00
CC0C	Connect Business Systems		160.71	0.00	0.00
CC0D	Construction Services UK		16,287.06	0.00	0.00
CC0E	Contract Supplies (White Goods) Ltd		820.01	0.00	0.00
CC0F	Construction London Ltd		11,236.34	0.00	0.00
CC0G	Corporate Wear UK PLC		1,127.67	0.00	0.00
CC0H	Cosmos Construction		100.43	0.00	0.00
CC0I	CPD Distribution PLC		304,361.68	0.00	0.00
CC0J	Cubicle Solutions Ltd		8.23	0.00	0.00
CC0K	Cupboards Direct Ltd		366.60	0.00	0.00
CC0L	Calverton Factoring Company		294.94	0.00	0.00
CC0M	Charwood Traffic		411.25	0.00	0.00
CC0N	Cobol Ltd		5,472.56	0.00	0.00
CC0O	Neil Coltman		380.52	0.00	0.00
CC0P	Adam Collins		25.65	0.00	0.00
CC0Q	Paul Conway		919.90	0.00	0.00
CC0R	County Access		528.75	0.00	0.00
CC0S	Computershare Voucher Services Limited		74.94	0.00	0.00
CC0T	Complete Laboratory Installations		0.00	0.00	0.00
CC0U	CAB Joinery Services Ltd		4,217.00	0.00	0.00
CC0V	Jason Chaplin		292.00	0.00	0.00
CC0Y	CFS Ltd		0.00	0.00	0.00
CC0Z	Bassett & Findley Limited		1,085.20	0.00	0.00
CD00	D & I Building Services		105,875.34	0.00	0.00
CD01	D&R Contract Services Ltd		11,335.95	0.00	0.00
CD02	John Dalloway		28.00	0.00	0.00
CD03	Davroy Contracts		8,842.35	0.00	0.00
CD04	De Lage Landen Leasing Ltd		8,073.15	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CD05	Delta Balustrades		929.43	0.00	0.00
CD06	Derry Building Services Ltd		469,206.20	0.00	0.00
CD07	Dexion Comino Ltd		4,661.84	0.00	0.00
CD08	Directory Technologies Limited		123.38	0.00	0.00
CD09	Dixon Turner Wallcoverings		119.73	0.00	0.00
CD0A	D Line Signs Limited		2,997.72	0.00	0.00
CD0B	Domus Tiles Ltd		142.10	0.00	0.00
CD0C	Doras Hardware Ltd		14,312.91	0.00	0.00
CD0D	DTZ		781.12	0.00	0.00
CD0E	Dulux Decorator Centres		8,548.05	0.00	0.00
CD0F	Draincare Technology Limited		693.25	0.00	0.00
CD0G	Dewcross Ltd		1,065.00	0.00	0.00
CD0H	Dexion Comino Ltd		0.00	0.00	0.00
CD0I	DMW Interiors Ltd		0.00	0.00	0.00
CE00	Eastwood Air Conditioning Ltd		44,039.53	0.00	0.00
CE01	Eisenware Swann Ltd		1,706.11	0.00	0.00
CE02	Electromec Access		77.61	0.00	0.00
CE03	Elite Ceilings/Partitions		759.72	0.00	0.00
CE04	Ergro Building Services		3,231.64	0.00	0.00
CE05	ESB Services Ltd		17,775.69	0.00	0.00
CE06	Eximous Furniture Ltd		2,599.10	0.00	0.00
CE07	Electec Ltd		62,457.38	0.00	0.00
CE08	Express Elevators Ltd		5,124.88	0.00	0.00
CE09	D Evans Ltd		3,312.00	0.00	0.00
CE0A	Lance Everett		4,160.00	0.00	0.00
CE0B	Evolution Insurance Solutions Limited		0.00	0.00	0.00
CF00	Farr Cladding Services		272.83	0.00	0.00
CF01	Alan Farr Limited		1,584.49	0.00	0.00
CF02	D H Fathers		52,633.77	0.00	0.00
CF03	First Choice Recruitment Ltd		10,430.24	0.00	0.00
CF04	Forest Environmental Ltd		32,159.76	0.00	0.00
CF05	Framalink - FSC908860		100.00	0.00	0.00
CF06	Freecom Net Ltd		0.00	0.00	0.00
CF07	Farrow Walsh		2,993.90	0.00	0.00
CF08	Fidelity Integrated		14,866.23	0.00	0.00
CF09	S J Farmer (Long Eaton) Ltd (GONE AWAY)		18,756.00	0.00	0.00
CG00	G&G Construction Ltd		12,103.76	0.00	0.00
CG01	Geze UK Limited		26,566.76	0.00	0.00
CG02	Glazzard (Dudley) Ltd		1,057.50	0.00	0.00
CG03	Grosvenor Contracts Ltd		2,233.05	0.00	0.00
CG04	G T C Interiors Limited		4,884.76	0.00	0.00
CG05	G V Multi Media		5,640.00	0.00	0.00
CG06	Grange Interiors Mids Ltd		1,915.25	0.00	0.00
CG07	The Glass Polishing Company		0.00	0.00	0.00
CG08	Goodwin & Price Ltd		4,491.00	0.00	0.00
CH00	J E Hall & Co		2,533.25	0.00	0.00
CH01	Roy Hankinson (HPS) Limited		4,530.38	0.00	0.00
CH02	Roy Hankinson Ltd		2,802.20	0.00	0.00
CH03	Harrison Electrical		139,223.15	0.00	0.00
CH04	Hawes Plant Hire Ltd		42,113.55	0.00	0.00
CH05	Hilti (BG Britain) Limited		226.88	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CH06	Hobs Reprographics PLC		84.74	0.00	0.00
CH07	Howdens Joinery Limited		3,577.04	0.00	0.00
CH08	L A Husbands		4,277.00	0.00	0.00
CH09	Hygienic Finishes Ltd		922.22	0.00	0.00
CH0A	HSBC Invoice Finance (UK) Ltd		81.04	0.00	0.00
CH0B	HSBC Finance Ltd		12,628.77	0.00	0.00
CH0C	Harben Barker Ltd		6,239.60	0.00	0.00
CH0E	H M Revenue & Customs - CIS		99,303.00	0.00	0.00
CH0F	H M Revenue & Customs - PAYE/NIC		186,289.00	0.00	0.00
CH0G	HM Customs & Excise - VAT		71,082.00	0.00	0.00
CH0H	Hillcrest Flooring Ltd		2,730.58	0.00	0.00
CH0I	H M Revenue & Customs		0.00	0.00	0.00
CH0J	Warren Horton		2,520.00	0.00	0.00
CH0K	Darryl Horton		1,800.00	0.00	0.00
CH0L	Hepher Electrical Services Ltd		0.00	0.00	0.00
CH0M	Heat Maintenance Services Limited		0.00	0.00	0.00
CI00	Image Technique Ltd		586.33	0.00	0.00
CI01	Iron Mountain (UK) Limited		84.60	0.00	0.00
CI02	IBMS Ltd		1,880.00	0.00	0.00
CI03	Industrial Fire Protection		11,361.13	0.00	0.00
CI04	Image Technique Ltd		586.33	0.00	0.00
CI05	Industrial Construction Sussex		0.00	0.00	0.00
CI06	Industrial Construction Ltd		2,103.00	0.00	0.00
CI07	Interiors Europe Ltd		6,006.00	0.00	0.00
CJ00	J&M Contracts Ltd		59,006.55	0.00	0.00
CJ01	Jemic Ltd		996.05	0.00	0.00
CJ02	Jewson Credit Services		28,549.96	0.00	0.00
CJ03	Johns of Nottingham		32,754.61	0.00	0.00
CJ04	Joinery Solutions (Stafford)		140.00	0.00	0.00
CJ05	JH Site Fabrications Ltd		1,318.44	0.00	0.00
CJ06	JMP Interiors Ltd		4,621.89	0.00	0.00
CJ07	John Edwards		237.84	0.00	0.00
CJ08	JP Building & Maintenance		600.00	0.00	0.00
CK00	Keyne Development Ltd		23,010.23	0.00	0.00
CK01	KFP Communications Ltd		4,733.21	0.00	0.00
CK02	Kircman & Dolman Ltd		813.69	0.00	0.00
CK03	KKS		259.75	0.00	0.00
CK04	Komfort Office Environments PLC		17,364.19	0.00	0.00
CK05	Kone PLC		28,435.14	0.00	0.00
CK06	KCL Builders		587.50	0.00	0.00
CK07	Kinetic Systems Ltd		3,927.00	0.00	0.00
CK08	Kramer Ltd		1,931.00	0.00	0.00
CL00	Landrover Finance		824.44	0.00	0.00
CL01	Lawsons		91.20	0.00	0.00
CL02	Linkspan (Planet Partitioning)		42,394.48	0.00	0.00
CL03	Lloyd Worrall		618.05	0.00	0.00
CL04	Locks & Fittings		487.37	0.00	0.00
CL05	Lyreco UK Limited		111.83	0.00	0.00
CL06	Laidlaw Solutions Ltd		5,287.50	0.00	0.00
CL07	Lamont Environmental		899.31	0.00	0.00
CL08	Andy Linfield		2,200.00	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CL09	Ledport Interiors Limited		1,196.00	0.00	0.00
CL0A	Lynx Networks PLC		1,435.00	0.00	0.00
CM00	M&M Reynolds Ltd		24,694.17	0.00	0.00
CM01	Magnet Limited		1,978.42	0.00	0.00
CM02	Main Man Supplies Limited		226.42	0.00	0.00
CM03	Manstal Ltd		36,234.65	0.00	0.00
CM04	Maxwood		25.62	0.00	0.00
CM05	MB Glass Supplies Ltd		69,952.66	0.00	0.00
CM06	Mellor Bromley		88,703.73	0.00	0.00
CM07	Menerga Ltd		3,011.52	0.00	0.00
CM08	Merlin Architectural Hardware		2,680.84	0.00	0.00
CM09	MFG Solicitors LLP		1,175.00	0.00	0.00
CM0A	Micron Metrology 2000 Limited		79.34	0.00	0.00
CM0B	Midland Medical Services Ltd		711.51	0.00	0.00
CM0C	Midland Skip Hire Ltd		4,360.00	0.00	0.00
CM0D	Midland Marble Ltd		2,566.20	0.00	0.00
CM0E	Midland Quarry Products Ltd		7,067.37	0.00	0.00
CM0F	Miller & Watson		4,394.81	0.00	0.00
CM0G	Misco		425.47	0.00	0.00
CM0H	Monowa Limited		19,717.73	0.00	0.00
CM0I	Morrison Associates		598.00	0.00	0.00
CM0J	MSK Waste Management		666.23	0.00	0.00
CM0K	Muraspec Limited		1,002.30	0.00	0.00
CM0L	Will Mushet		444.00	0.00	0.00
CM0M	MWB - City Tower (gone away)		3,580.59	0.00	0.00
CM0N	M W R Interiors Limited		0.13	0.00	0.00
CM0O	J McQueen		1,080.00	0.00	0.00
CM0P	MHS Alarm Services Ltd		29.38	0.00	0.00
CM0Q	MPT Scaffolding Ltd		528.75	0.00	0.00
CM0R	Martineau Solicitors		0.00	11,830.53	11,830.53 (U)
CM0S	Maloney Mechanical Service		3,595.00	0.00	0.00
CM0T	Mezzanine Floors (Hull) Ltd		1,906.00	0.00	0.00
CM0U	Maurice Parker Derby Limited - In Liquidation		108.26	0.00	0.00
CN00	Nationwide Services		2,691.93	0.00	0.00
CN01	Nene Valley Acoustics		1,124.29	0.00	0.00
CN02	Norman & Underwood		38,432.93	0.00	0.00
CN03	Northfield Glass Centre Ltd		285.23	0.00	0.00
CN04	Nason Foster Ltd		2,556.00	0.00	0.00
CO00	Oakdale Taping & Jointing Ltd		3,875.63	0.00	0.00
CO01	Oasis Air Conditioning		232.92	0.00	0.00
CO02	O.D. Fire Protection Ltd		1,911.19	0.00	0.00
CO03	Ofquest Office Furniture Ltd		1,253.49	0.00	0.00
CO04	Omega Red Group Ltd		78.10	0.00	0.00
CO05	On Site Supplies		581.40	0.00	0.00
CO06	Otis Ltd		458.25	0.00	0.00
CP00	Paul Clarkson Electrical Ltd		9,489.89	0.00	0.00
CP01	P.B. Interiors Ltd		2,987.21	0.00	0.00
CP02	Peak Aluminium Systems Ltd		1,904.62	0.00	0.00
CP03	Peninsula Business Services Ltd		723.80	0.00	0.00
CP04	Phillip Gameson		1,895.82	0.00	0.00
CP05	Pinnacle Flooring		30,007.59	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CP06	P J Clarke Carpentry Ltd		19,559.74	0.00	0.00
CP07	Plastic Surgeon Limited		926.38	0.00	0.00
CP08	Price & Oliver Ltd		36.29	0.00	0.00
CP09	Pride Air Conditioning Ltd		116,270.70	0.00	0.00
CP0A	Prontaprint Edgbaston		320.78	0.00	0.00
CP0B	Procoat Ltd		1,051.63	0.00	0.00
CP0C	Promart Manufacturing Ltd		239,828.77	0.00	0.00
CP0D	Park Aluminium Ltd		24,571.60	0.00	0.00
CP0E	Phoenix Lifting Systems Ltd		5,107.73	0.00	0.00
CP0F	Garry Price		2,600.00	0.00	0.00
CP0G	Philip Hewitt-Dutton		0.00	0.00	0.00
CP0H	Partition Dismantling		2,356.00	0.00	0.00
CP0I	Pultec Ltd		5,720.00	0.00	0.00
CP0J	Precision Jointing Limited		0.00	0.00	0.00
CQ00	Quality Office Supplies Limited		2,019.27	0.00	0.00
CQ01	Quality Engineering Design		21,150.00	0.00	0.00
CR00	RBS Invoice Finance Limited		267.85	0.00	0.00
CR01	RBS Invoice Finance Limited		9,964.00	0.00	0.00
CR02	Recycling Services (Cory Environmental)		178.59	0.00	0.00
CR03	Reconomy Solutions		2,614.40	0.00	0.00
CR04	Paul Rhodes		734.40	0.00	0.00
CR05	Richmond Dydro Chem UK		935.30	0.00	0.00
CR06	RMF Installation		824.85	0.00	0.00
CR07	Robore Cuts Ltd		477.29	0.00	0.00
CR08	Robertson Cartwright Design		799.00	0.00	0.00
CR09	Roman Glass Ltd		334.29	0.00	0.00
CR0A	Roses Sandwich Bar		59.50	0.00	0.00
CR0B	Ross Site Services Ltd		9,023.63	0.00	0.00
CR0C	Royal Mail Group		500.00	0.00	0.00
CR0D	Randstad Ltd		4,551.81	0.00	0.00
CR0E	Ryebrook Resins Ltd		16,111.22	0.00	0.00
CR0F	Raymar Industries Ltd		1,237.00	0.00	0.00
CR0G	RDA Projects Ltd		7,488.00	0.00	0.00
CR0H	Rio Asphalt & Paving Ltd		2,913.00	0.00	0.00
CR0I	Roman Roads Limited		0.00	0.00	0.00
CS00	Safety Signs UK Ltd		21.98	0.00	0.00
CS01	Salter Cleaning Services Limited		164.51	0.00	0.00
CS02	Sandberg Consulting Engineers		5,182.05	0.00	0.00
CS03	SBS Contractors Ltd		6,360.75	0.00	0.00
CS04	Scaramanga Design Limited		2,115.00	0.00	0.00
CS05	RBS Invoice Finance Ltd		2,297.95	0.00	0.00
CS06	SDP Floorscreed Ltd		390.60	0.00	0.00
CS07	SDS Electrical Ltd		7,750.02	0.00	0.00
CS08	Search Consultancy Ltd		1,805.64	0.00	0.00
CS09	Selco		172.02	0.00	0.00
CS0A	Selectaglaze		2,640.59	0.00	0.00
CS0B	Shimmer Telecom Ltd		949.93	0.00	0.00
CS0C	Signbox Ltd		593.90	0.00	0.00
CS0D	Sig Fixings		784.31	0.00	0.00
CS0E	Sig Glazing Services		503.06	0.00	0.00
CS0F	SJS Windows		6,903.83	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CS0G	Gary Smith		141.00	0.00	0.00
CS0H	S.M.S. Services		15,992.88	0.00	0.00
CS0I	Solus Ceramics Limited		6,409.90	0.00	0.00
CS0J	Southern Sealants Ltd (gone away)		166.40	0.00	0.00
CS0K	Southcoast Sealants		492.80	0.00	0.00
CS0L	Sovereign Office Equipment Ltd		803.01	0.00	0.00
CS0M	Stone Central		105.75	0.00	0.00
CS0N	Stanford Marsh		959.23	0.00	0.00
CS0O	Stocksigns Ltd		18.28	0.00	0.00
CS0P	T Stratton & Sons Ltd		4,908.34	0.00	0.00
CS0Q	Strand Systems Ltd		13,734.00	0.00	0.00
CS0R	Sundeala Ltd		638.73	0.00	0.00
CS0S	SW Joinery Ltd		11,864.57	0.00	0.00
CS0T	G I Sykes Ltd		10,261.02	0.00	0.00
CS0U	Symphony		426.10	0.00	0.00
CS0V	System 4 Services Ltd		8,500.09	0.00	0.00
CS0W	Sealant Solution Specialist Ltd		644.21	0.00	0.00
CS0X	Security Networks Ltd		339.28	0.00	0.00
CS0Y	Sprayfine Ltd		3,877.50	0.00	0.00
CS0Z	Steel Doors by Design		2,585.00	0.00	0.00
CS10	The Executor of Mr B B Sugrue - Expenses		214.00	0.00	0.00
CS11	Sykes & Sons Ltd		1,528.55	0.00	0.00
CS12	S J Bradleys French Polishers		0.00	0.00	0.00
CS13	S J Farmer (Long Eaton) Limited (GONE AWAY)		0.00	0.00	0.00
CS14	Spacestor Ltd		3,679.00	0.00	0.00
CS15	Spectrum Mechanical Services		1,051.00	0.00	0.00
CS16	Summit Flooring Ltd		2,087.00	0.00	0.00
CS17	Syston Rolling Shutters Limited		0.00	0.00	0.00
CS18	Sitefixers Limited		0.00	0.00	0.00
CT00	Jack Taylor		444.60	0.00	0.00
CT01	TBS Fabrications Ltd		31,502.15	0.00	0.00
CT02	Tektura PLC		1,205.26	0.00	0.00
CT03	Tensti Ltd (GONE AWAY)		413.96	0.00	0.00
CT04	Theobalds Timber		3,678.87	0.00	0.00
CT05	Think Recruitment		14,922.52	0.00	0.00
CT06	Three Counties Fixings (TCF)		57.29	0.00	0.00
CT07	Tormax United Kingdom		2,115.00	0.00	0.00
CT08	Total Computer & Network Support		112.80	0.00	0.00
CT09	TPT Fire Maintenance		51.46	0.00	0.00
CT0A	Travelodge Hotels Ltd		5,784.18	0.00	0.00
CT0C	T F Tull Ltd		6,798.55	0.00	0.00
CT0D	Thrislington Sales Ltd		946.14	0.00	0.00
CT0E	Taskworthy Ltd		0.00	0.00	0.00
CT0F	Travelodge		0.00	0.00	0.00
CT0G	The National Insurance Fund		0.00	209,791.82	186,872.37 (U) 22,919.45 (P)
CU00	University of Bristol		2,250.00	0.00	0.00
CU01	UK Diamond Drilling		437.00	0.00	0.00
CU02	University of the West of England		2,250.00	0.00	0.00
CV00	Venesta Washroom Systems Ltd		1,198.42	0.00	0.00
CV01	Venture Finance PLC		129.25	0.00	0.00

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Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CV02	Ventrolla London Commercial		14,242.30	0.00	0.00
CV03	Ventrolla Midlands		602.02	0.00	0.00
CV04	Vitrine Systems Ltd		6,989.04	0.00	0.00
CV05	VKC Maintenance Ltd		253.33	0.00	0.00
CV06	Vodafone Business		0.00	0.00	0.00
CV07	VBS Centurion		0.00	0.00	0.00
CW00	Walls and Floors Ltd		93.82	0.00	0.00
CW01	Sarah Wall - Expenses		2.40	0.00	0.00
CW02	Waterson Projects Ltd		16,713.19	0.00	0.00
CW03	Welling Architectural Ironmongery		695.42	0.00	0.00
CW04	WH Foster & Sons Ltd		176.26	0.00	0.00
CW05	William Cooper Ltd		45,019.17	0.00	0.00
CW06	Wolseley UK Ltd		30,143.40	0.00	0.00
CW07	Wright Hassall Solicitors		7,438.96	0.00	0.00
CW08	W S Tiling Ltd		39,764.17	0.00	0.00
CW09	WTB Group Ltd		0.00	0.00	0.00
CW0A	Lloyd Worrall		618.05	0.00	0.00
CW0B	Water Solutions Ltd		186.83	0.00	0.00
CW0C	Watrus Group		1,280.75	0.00	0.00
CW0D	Wakemans Limited		0.00	0.00	0.00
CZ00	Aleksandras Zurovas		969.00	0.00	0.00
EA00	Mr G Andrew		0.00	0.00	2,954.97 (U) 196.99 (P)
EA01	Mr M Allsop		0.00	0.00	0.00
EB00	Mrs E A Bishop		0.00	652.06	653.84 (U)
EB01	Mr A W Brown		0.00	230.00	230.00 (U)
EB02	Mr M Bains		0.00	1,504.00	1,120.00 (U) 416.00 (P)
EB03	Mr R A Bourne		0.00	1,110.00	1,110.00 (U)
EC00	Mrs D L Cheetham		0.00	2,643.72	2,616.88 (U) 50.53 (P)
EC01	Mrs K S Carpenter		0.00	5,008.65	4,656.96 (U) 351.69 (P)
EC02	Mr A Collins		0.00	3,356.19	3,095.36 (U) 275.68 (P)
EC03	Mr N D Coltman		0.00	3,237.70	2,840.00 (U) 451.00 (P)
EC04	Ms V Collins		0.00	224.37	300.00 (U)
EC05	Mr J Chaplin		0.00	11,681.64	10,480.00 (U) 1,240.00 (P)
EC06	Mr P A Conway		0.00	1,344.00	1,120.00 (U) 224.00 (P)
ED00	Mr G P Doyle		0.00	20,664.99	18,516.96 (U) 2,907.70 (P)
ED01	Mr J P Dalloway		0.00	2,129.00	2,060.00 (U) 69.00 (P)
EF00	Mr M G E Fowler		0.00	398.95	399.40 (U) 4.85 (P)
EF01	Mr K H Fan		0.00	3,033.66	2,889.20 (U) 159.69 (P)
EG00	Mrs R Godwin		0.00	6,814.01	6,489.24 (U) 350.77 (P)

K J Watkin & Co.
C.P.L. Interiors PLC
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
EG01	Mr T Goldsmith		0.00	28,354.21	27,936.96 (U) 498.92 (P)
EG02	Mr R Grubb		0.00	3,968.00	3,541.12 (U) 450.68 (P)
EJ00	Mr D Johnson		0.00	28,873.60	30,819.90 (U) 2,125.53 (P)
EK00	Miss S Knight		0.00	1,567.63	1,575.44 (U) 7.39 (P)
EK01	Mr N J Kinsey		0.00	1,312.00	1,220.00 (U) 92.00 (P)
EL00	Ms A Lawrence		0.00	4,690.60	4,113.80 (U) 864.60 (P)
EL01	Mr T L Langston		0.00	744.00	600.00 (U) 144.00 (P)
EL02	Mr D A Lawrence		0.00	7,999.18	32,837.36 (U) 1,270.03 (P)
EM00	Mr D J Morgan		0.00	23,794.34	21,200.04 (U) 2,791.39 (P)
EM01	Mrs G Makin		0.00	4,872.74	4,668.05 (U) 204.69 (P)
EM02	Mrs P Miller		0.00	2,285.66	2,244.64 (U) 51.69 (P)
EM03	Mr T McGuinness		0.00	7,642.92	7,147.72 (U) 524.77 (P)
EN00	Mr T W Nock		0.00	1,841.10	1,846.14 (U)
EO00	Mr A Ogden		0.00	18,636.14	15,773.80 (U) 3,091.68 (P)
EO01	Mr M J Osbourne		0.00	0.00	0.00
EP00	Mrs M J Patel		0.00	404.68	398.44 (U) 3.68 (P)
EP01	Mr A D Page		0.00	6,002.39	5,783.04 (U) 157.53 (P)
EP02	Miss A Pitts		0.00	224.37	975.00 (U)
EP03	Mrs T R Powell		0.00	6,961.24	6,761.52 (U) 334.15 (P)
EP04	Mr C Price		0.00	5,810.00	5,660.00 (U) 150.00 (P)
ER00	Mrs D Raithby		0.00	8,204.41	7,347.24 (U) 857.17 (P)
ER01	Mr S S Rhodes		0.00	1,524.50	482.71 (U) 174.49 (P)
ES00	Mr J D Stokes		0.00	5,920.35	5,783.04 (U) 157.53 (P)
ES01	Mr W A Stelling		0.00	2,691.32	2,696.88 (U) 3.68 (P)
ES02	The Executor of Mr B B Sugrue		0.00	51,183.55	48,723.06 (U) 2,768.05 (P)
ES03	Mr D N Sewell		0.00	1,879.43	1,884.61 (U)
ES04	Mr A M Summerfield		0.00	11,244.76	9,244.56 (U) 2,038.59 (P)
ES05	Mr R Spruce		0.00	500.00	500.00 (U)

K J Watkin & Co.
C.P.L. Interiors PLC
Creditor Claims Summary Report

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
ES06	Miss S L Wall		0.00	5,752.12	5,436.96 (U) 336.16 (P)
ES07	Mr C J Smith		0.00	3,340.00	2,700.00 (U) 100.00 (P)
ET00	Mr J B Tromans		0.00	7,640.84	7,340.76 (U) 326.73 (P)
EW00	Miss N J Wilkinson		0.00	2,794.60	2,802.30 (U)
EW01	Mr S J Willows		0.00	3,620.00	3,620.00 (U)
EW02	Mrs Z G Wakeley		0.00	0.00	0.00
EW03	Mr K R Walker		0.00	529.00	460.00 (U) 69.00 (P)
RJ00	Mr D Johnson		0.00	0.00	0.00
RL00	Mr D A Lawrence		0.00	0.00	0.00
RS00	The Executor of Mr B B Sugrue		0.00	0.00	0.00
433 Entries Totalling			4,224,802.27	548,464.97	583,572.28

U - Unsecured
P - Preferential

SIP 9 - Time & Cost Summary

Period:

Time Summary

Classification of work function	Hours					Total Hours	Time Cost (£)	Average hourly rate (£)
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff				
Administration & Planning	0.00	18.60	0.00	0.00		18.60	4,545.00	244.35
Case planning	0.00	0.30	0.00	0.00		0.30	75.00	250.00
Administrative set-up	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Appointment notification	0.80	0.00	0.00	1.80		2.60	414.00	159.23
Maintenance of records	0.00	0.00	0.00	0.20		0.20	19.00	95.00
Statutory reporting	2.30	19.80	0.00	28.70		50.80	8,390.50	165.17
Statement of Affairs	0.00	4.30	0.00	0.00		4.30	1,075.00	250.00
Estate Cashier	0.10	0.00	16.10	0.10		16.30	2,296.50	140.89
Correspondance/Admin	4.50	1.90	0.00	52.60		59.00	6,467.00	109.61
Closure	0.10	0.00	0.00	0.00		0.10	33.00	330.00
Legal	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Statutory Meetings	4.10	3.00	0.00	0.10		7.20	2,112.50	293.40
Other Meetings	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Liq. Comm. Meetings	0.00	7.40	0.00	0.00		7.40	1,850.00	250.00
Statement of Affairs	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Statement of Affairs	0.00	0.00	0.00	0.00		0.00	0.00	0.00
S98 Meeting	0.00	0.00	0.00	0.00		0.00	0.00	0.00
V A Proposals	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Administration & planning	11.90	55.30	16.10	83.50		166.80	27,277.50	163.53
Investigations	7.40	39.80	0.00	6.70		53.90	13,028.50	241.72
SIP 2 review	0.00	0.00	0.00	0.00		0.00	0.00	0.00
CDDA reports	0.00	1.50	0.00	1.70		3.20	536.50	167.66
Antecedent transactions	0.00	0.00	0.00	0.00		0.00	0.00	0.00
LC Acail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
LC MSP	0.00	0.00	0.00	0.00		0.00	0.00	0.00
SC ROT	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Investigations	7.40	41.30	0.00	8.40		57.10	13,565.00	237.57
Realisation of assets	3.00	47.20	0.00	0.00		50.20	12,767.50	254.33
Ident, securing, insuring	8.10	17.80	0.00	0.00		25.90	6,938.50	267.90
ROT	0.00	1.30	0.00	0.00		1.30	325.00	250.00
Debt collection	3.50	6.60	0.00	0.00		10.10	2,767.50	274.01
Sale of prop, bus and ass	2.90	0.00	0.00	0.00		2.90	913.50	315.00
Realisations of assets	17.50	72.90	0.00	0.00		90.40	23,712.00	262.30
Trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Management of operations	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Accounting for trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
On-going employee issues	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Creditors	0.30	145.30	0.00	13.80		159.40	37,576.00	235.73
Communication	0.00	0.00	0.00	0.00		0.00	0.00	0.00

Claims inc. emp, prefs	0.00	0.00	0.00	1.20	1.20	90.00	75.00
Employee Issues	5.60	33.00	0.00	24.30	62.90	11,734.50	186.56
Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pensions	0.50	0.00	0.00	0.00	0.50	165.00	330.00
Creditors	6.40	178.30	0.00	39.30	224.00	49,565.50	221.27
Case Specific	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	43.20	347.80	16.10	131.20	538.30	114,120.00	212.00
Total Fees Claimed						114,120.00	

SIP 9 - Time & Cost Summary

Period: 17/11/11..16/11/18

Time Summary

Classification of work function	Hours					Total Hours	Time Cost (£)	Average hourly rate (£)
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff				
Administration & Planning	0.00	11.30	6.10	5.30		22.70	5,003.50	220.42
Case planning	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Administrative set-up	0.00	0.50	0.00	0.00		0.50	137.50	275.00
Appointment notification	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Maintenance of records	0.00	2.40	0.00	2.30		4.70	1,019.00	216.81
Statutory reporting	5.50	45.30	0.00	23.60		74.40	18,176.50	244.31
Statement of Affairs	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Estate Cashier	0.00	0.00	73.10	0.00		73.10	13,852.00	189.49
Correspondance/Admin	4.30	7.70	0.20	39.80		52.00	8,365.50	160.88
Closure	0.00	0.00	0.00	1.00		1.00	120.00	120.00
Legal	2.30	11.00	0.00	0.00		13.30	4,540.00	341.35
Travel	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Statutory Meetings	0.00	0.00	0.00	45.90		45.90	5,312.50	115.74
Other Meetings	0.00	3.00	0.00	0.00		3.00	990.00	330.00
Liq. Comm. Meetings	2.30	0.50	0.00	0.00		2.80	963.50	344.11
Statement of Affairs	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Statement of Affairs	0.00	0.00	0.00	0.00		0.00	0.00	0.00
S98 Meeting	0.00	0.00	0.00	0.00		0.00	0.00	0.00
V A Proposals	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Administration & planning	14.40	81.70	79.40	117.90		293.40	58,480.00	199.32
Investigations	3.20	17.10	0.00	0.00		20.30	6,156.50	303.28
SIP 2 review	0.00	0.00	0.00	0.00		0.00	0.00	0.00
CDDA reports	0.00	0.50	0.00	1.10		1.60	231.00	144.38
Antecedent transactions	0.00	0.00	0.00	0.00		0.00	0.00	0.00
LC Acail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
LC MSP	0.00	0.00	0.00	0.00		0.00	0.00	0.00
SC ROT	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Investigations	3.20	17.60	0.00	1.10		21.90	6,387.50	291.67
Realisation of assets	2.30	15.70	0.00	0.00		18.00	5,165.00	286.94
Ident, securing, insuring	0.00	0.00	0.00	0.00		0.00	0.00	0.00
ROT	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Debt collection	0.30	15.90	0.00	0.00		16.20	4,836.00	298.52
Sale of prop, bus and ass	0.20	0.00	0.00	0.00		0.20	70.00	350.00
Realisations of assets	2.80	31.60	0.00	0.00		34.40	10,071.00	292.76
Trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Management of operations	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Accounting for trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
On-going employee issues	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Creditors	0.80	128.90	24.20	11.10		165.40	44,063.50	266.41
Communication	0.00	0.00	0.00	0.00		0.00	0.00	0.00

Claims inc. emp, prefs	0.00	0.00	0.00	1.30	1.30	156.00	120.00
Employee Issues	0.00	5.10	43.70	0.30	49.40	10,260.00	207.69
Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.80	134.00	67.90	12.70	216.10	54,479.50	252.10
Case Specific	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case Specific 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	21.20	264.90	147.30	131.70	565.80	129,418.00	228.73
Total Fees Claimed						111,494.00	

SIP 9 - Time & Cost Summary

Period: 17/11/17..16/11/18

Time Summary

Classification of work function	Hours				Total Hours	Time Cost (£)	Average hourly rate (£)
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff			
Administration & planning	1.30	2.40	18.90	9.90	32.50	6,691.00	205.88
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of assets	0.00	0.90	0.00	0.00	0.90	310.50	345.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	3.40	19.30	0.30	23.00	5,186.50	225.50
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	1.30	6.70	38.20	10.20	56.40	12,188.00	216.10
Total Fees Claimed						0.00	

PRACTICE FEE RECOVERY POLICY FOR K J WATKIN & CO.

Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

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/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <https://www.icaew.com/en/technical/insolvency/insolvency-regulations-and-standards/statements-of-insolvency-practice-sips-england>. Alternatively a hard copy may be requested from C H I Moore of K J Watkin & Co. Please note that we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under some old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

Chargeout Rates

Grade of staff	Current charge-out rate per hour, effective from 2018 £	Previous charge-out rate per hour, effective from 2017 £
Partner	425	415
Senior Manager	345	330
Manager	290	280
Cashier	210	205
Senior Administrator	210	205
Administrator	145	140
Support Staff	100	95

These charge-out rates charged are reviewed on 1 January each year and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning.
- Investigations.
- Realisation of Assets.
- Creditors.
- Trading
- Case specific matters.

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or

“blended” rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

Percentage basis

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a *mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.*

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Fixed fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Members' voluntary liquidations and Voluntary Arrangements

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

All bases

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

Disbursements

In accordance with SIP 9 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.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or K J Watkin & Co.; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. 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, internal storage and mileage.

It is proposed that the following Category 2 disbursements are recovered:

Room Hire	£195
Mileage	45p per mile
Storage	£15 per box per quarter

PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR K J WATKIN & CO.

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

Licensing Body

Mr C H I Moore is licensed to act as an Insolvency Practitioner in the United Kingdom by the Institute of Chartered Accountants in England and Wales (ICAEW).

Rules Governing Actions

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences K J Watkin & Co.'s IP can be found at <http://www.icaew.com/en/members/regulations-standards-and-guidance/insolvency/insolvency-regulations-and-guidance>. In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>.

Ethics

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at <http://www.icaew.com/en/technical/insolvency/insolvency-regulations-and-standards>.

Complaints

At K J Watkin & Co. we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of a particular case then in the first instance you should contact the IP acting as office holder.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Mr C H I Moore, K J Watkin & Co., Emerald House, 20-22 Anchor Road, Aldridge, Walsall WS9 8PH. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can email insolvency.enquiryline@insolvency.gsi.gov.uk; or you may phone 0300 678 0015 - calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.

Professional Indemnity Insurance

K J Watkin & Co.'s Professional Indemnity Insurance is provided by Liberty Mutual Insurance Europe Limited, 20 Fenchurch Street, London, EC3M 3AW. This professional indemnity insurance provides worldwide coverage.

VAT

K J Watkin & Co. is registered for VAT under registration no. 559 3875 84.