

The Insolvency Act 1986

Notice of extension of period of administration

2.31B

Name of Company H AND A INTERIORS LIMITED	Company number 2640832
In the High Court of Justice [full name of court]	Court case number 5783 of 2010

- (a) Insert name(s) and address(es) of administrator(s) I/We (a) N A Bennett & M C Healy of
Leonard Curtis, One Great Cumberland Place, Marble Arch, London W1H 7LW
- (b) Insert name and address of the registered office of company having been appointed administrator(s) of (b) H AND A INTERIORS LIMITED,
One Great Cumberland Place, Marble Arch,
London W1H 7LW ("the company")
- (c) Insert date of appointment on (c) 20 July 2010 by (d) Calverton Factors Limited
- (d) Insert name of appointor / applicant

*Delete as applicable hereby give notice that the administration has been extended

* by order of the court

* with the consent of the company's creditors

(e) Insert date until (e) 19 January 2012

Signed 
Joint Administrator

Dated 15 July 2011

Contact Details

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

Leonard Curtis	
One Great Cumberland Place, Marble Arch, London	
W1H 7LW	Tel 020 7535 7000
DX Number	DX Exchange

ou have completed and signed this form please send it to the Registrar of Companies at
Companies House, Crown Way, Cardiff, CF14 3UZ DX 33050 Cardiff



A29 16/07/2011 77

COMPANIES HOUSE

SATURDAY

Please ask for
Our ref
Your ref

Samuel Wood
SVW/18/SHAI02/1010



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

15 July 2011

TO ALL KNOWN CREDITORS

PRIVATE & CONFIDENTIAL

Dear Sir(s)/Madam

H AND A INTERIORS LIMITED (IN ADMINISTRATION)

I enclose the Joint Administrators' second progress report for the period from 20 January 2011 to 15 July 2011, together with Form 2 24B

Yours faithfully
for and on behalf of
H AND A INTERIORS LIMITED

N A BENNETT
Joint Administrator

Licensed in the UK by the Insolvency Practitioners Association

The affairs, business and property of the Company are being managed by the Joint Administrators, who act as agents of the Company without personal liability

One Great Cumberland Place
London W1H 7LW

Tel 020 7535 7000
Fax 020 7723 6059

Leonard Curtis Limited
Company Number 5639292 (England) Reg Office Hollins Mount, Hollins Lane Bury Lancs BL9 8DG

www.leonardcurtis.co.uk

The Insolvency Act 1986

Administrator's progress report

2.24B

Name of Company H AND A INTERIORS LIMITED
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Company number 2640832

In the High Court of Justice [full name of court]

Court case number 5783 of 2010

(a) Insert full name(s) and address(es) of administrator(s)

I/We (a) N A Bennett & M C Healy of Leonard Curtis, One Great Cumberland Place, Marble Arch, London W1H 7LW

administrator(s) of the above company attach a progress report for the period

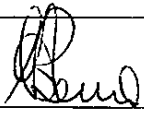
from

to

(b) Insert dates

(b) 20 January 2011

(b) 15 July 2011

Signed 
Joint Administrator

Dated 15 July 2011

Contact Details:

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

Leonard Curtis	
One Great Cumberland Place, Marble Arch, London W1H 7LW	
Ref SVW/18	Tel 020 7535 7000
DX Number	DX Exchange

When you have completed and signed this form please send it to the Registrar of Companies at Companies

House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**H AND A INTERIORS LIMITED
(IN ADMINISTRATION)**

Registered Number 2640832

**Joint Administrators' Second Progress Report
for the period from 20 January 2011 to 15 July 2011**

15 July 2011

Leonard Curtis
One Great Cumberland Place, Marble Arch,
London W1H 7LW
Tel 020 7535 7000 Fax 020 7723 6059
solutions@leonardcurtis.co.uk
Ref L/18/SVW/SHAI02/1010

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APPENDICES

- A Summary of Joint Administrators' Receipts and Payments from 20 July 2010 to 15 July 2011
- B Summary of Joint Administrators' Time Costs from 20 July 2010 to 8 July 2011
- C Information Detailing Charge Out Rates and Policy regarding Staff Allocation, Support Staff, the use of Subcontractors and the Recharge of Disbursements

TO ALL CREDITORS AND THE REGISTRAR OF COMPANIES

1 STATUTORY INFORMATION

1 1 I was appointed Joint Administrator of H and A Interiors Limited ("the Company") together with M C Healy on 20 July 2010. We are both licensed in the UK by the Insolvency Practitioners Association. The appointment of the Joint Administrators ("the Joint Administrators") was made by Calverton Factors Limited of Calverton House, 1 Keller Close, Kiln Farm, Milton Keynes MK11 3LL as holder of a qualifying floating charge over the assets of the Company.

1 2 The Administration proceedings are under the jurisdiction of the High Court of Justice under Court reference number 5783 of 2010.

1 3 In accordance with paragraph 100(2) of Schedule B1 of the Insolvency Act 1986 ("the Act"), the function of the Joint Administrators may be exercised by either or both, acting jointly or alone. There have been no changes in office-holder and the initial period of the Joint Administrators' appointment has not been extended.

1 4 The Company traded from freehold premises at Unit 3 Brindley Close, Rushden Business Park, Rushden, Northamptonshire NN10 6EN. The Company purchased the freehold of this property in 2000 for £230,000. It also operated from adjoining premises at Unit 4 which were leased at a cost of £7,500 per quarter. This unit was primarily for storage. The Company's business was that of show home interior design consultants.

1 5 The Company's registered office was changed from PO Box 501, The Nexus Building, Broadway, Letchworth Garden City, Hertfordshire SG6 9BL to One Great Cumberland Place, Marble Arch, London W1H 7LW following our appointment. The registered number is 2640832.

1 6 On 7 September 2010 we sent a statement of the Joint Administrators' proposals to all creditors of the Company. In accordance with paragraph 52 of Schedule B1 of the Act, a meeting of creditors was not called as we thought that, on the basis of information available at the time, the Company would have insufficient property after costs to enable a distribution to be made to unsecured creditors other than by virtue of Section 176(A)(2)(a) of the Act (prescribed part). No meeting of creditors was requisitioned and the proposals were therefore deemed to have been approved on 20 September 2010. There have been no major amendments to, or deviations from, those proposals.

1 7 The Company's main centre of operations is based in the UK. The EC Regulation on Insolvency Proceedings applies and the proceedings are main proceedings under the Regulation.

2 STEPS TAKEN DURING THE ADMINISTRATION AND PROGRESS TO DATE

2 1 This report should be read in conjunction with the Joint Administrators' previous reports dated 7 September 2010 and 15 February 2011.

2 2 Freehold Property

2 2 1 The freehold property at Unit 3 Brindley Close, Rushden was purchased for £230,000 in 2000. Its book value at the time of appointment was £350,000 and was placed on the market with agents Lambert Smith Hampton ("LSH") at this figure.

H and A Interiors Limited – In Administration

2 2 2 Following extensive marketing an offer of £310,000 was received from The Coleman Group ("Coleman"), which LSH recommended for acceptance. However, Coleman subsequently withdrew its offer, citing no reasons. The property was put back on the market and LSH contacted all other interested parties with a view to receiving further offers.

2 2 3 After a further round of marketing, an offer of £280,000 was received for the property from Autopress Education Limited ("Autopress"). Following the recommendation of LSH and discussions with the secured creditors, AIB Group (UK) Plc ("AIB") and Calverton Factors Limited ("Calverton"), this offer was accepted.

2 2 4 Heads of terms were submitted to Autopress and solicitors instructed. We can confirm that contracts for sale were exchanged on 20 June 2011 with completion due to take place as soon as possible.

2 3 Debtors

The Company had a book debt ledger which was subject to a factoring agreement with Calverton. At the date of Administration the gross value of the outstanding ledger was £357,908 with £192,284 due to Calverton. Calverton has advised that debt collections to date amount to £148,777 and based on current information Calverton do not expect to receive any further funds and as a result will suffer a shortfall.

2 4 Work In Progress ("WIP")

As previously reported, BEU Interiors Limited ("BEU"), a connected company under the control of the director, undertook the completion of the Company's WIP at their own expense for the benefit of Calverton who were owed substantial funds under these contracts. The director has also personally guaranteed any amounts outstanding to Calverton. At the date of appointment the Company was not otherwise in a position to complete this work in progress and therefore no funds would have become available for other creditors.

2 5 Chattel Assets

2 5 1 The chattel assets comprised assorted office equipment, furniture and fittings. We were advised that these assets were purchased by BEU in March 2010. Information was supplied to our solicitors who reviewed the position and confirmed this to be the case.

2 5 2 As a result, no further action was deemed necessary.

2 6 Secured Creditors

2 6 1 AIB hold debentures dated 31 October 2001 and 30 November 2001 incorporating fixed and floating charges over the assets of the Company. At the date of appointment AIB were owed £246,762, excluding interest and charges. Based upon current information it is anticipated that AIB are likely to suffer a shortfall, subject to their agreement of the costs of the Administration.

2 6 2 Calverton holds a debenture dated 25 November 2007 incorporating fixed and floating charges over the assets of the Company to secure the indebtedness detailed at 2 3. Based on current information it is unlikely that Calverton will be repaid in full.

2 7 We have complied with our statutory obligations under the Company Directors Disqualification Act 1986 and a report has been submitted to the appropriate authority.

H and A Interiors Limited – In Administration

- 2.8 Attached as Appendix A is a summary of our receipts and payments account for the period from 20 July 2010 to 15 July 2011. This shows what assets of the Company have been realised and for what value and what payments have been made to creditors or others.
- 2.9 The following expenses, other than category 2 disbursements (see paragraph 4.7 below) have been incurred during the period of Administration. Where exact sums are not available the figures have been estimated.

Detail	Incurred £	Paid £	Unpaid £
Statutory Advertising	75 60	-	75 60
Bordereau	400 00	400 00	-
Sundry Expenses & Disbursements	419 54	-	419 54
IT Licence Fee	75 00	-	75 00
Insurance	5,837 78	5,837 78	-
Property Charges	1,612 58	1,612 58	-
Storage	1,615 94	-	1,615 94
Agents' Fee and Expenses	6,349 80	-	6,349 80
Solicitors' Fees and Expenses	2,000 00	-	2,000 00
Total	18,386 24	7,850 36	10,535 88

3 ACHIEVING THE PURPOSE OF ADMINISTRATION

- 3.1 As advised in our previous report dated 7 September 2010, the Joint Administrators must perform their functions with the purpose of achieving one of the following objectives:
- (a) rescuing the Company as a going concern, or (if this cannot be achieved)
 - (b) achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up (without first being in administration), or (if (a) and (b) cannot be achieved)
 - (c) realising property in order to make a distribution to one or more secured or preferential creditors
- 3.2 We are obliged to perform our functions in the interests of the Company's creditors as a whole and, where the objective of the Administration is to realise property in order to make a distribution to secured or preferential creditors, we have a duty not to unnecessarily harm the interests of the creditors as a whole.
- 3.3 In our opinion, objective (a) has not been achieved. The Company's directors and shareholders were unable to provide further funding and a third party investor could not be identified. Trading the business to find a funder was also not a viable option owing to the immediate requirement for funding.
- 3.4 We also do not believe that the second objective will be achieved. Unless assets of which we are unaware come to light, there will be no monies available to ordinary unsecured creditors after the costs of Administration have been paid, except by virtue of the prescribed part.
- 3.5 In our opinion, the third objective, namely realising property to make a distribution to one or more secured or preferential creditors, has been achieved. Calverton, as a secured creditor, has already received payment from funds received from debtors. AIB, also as a secured creditor, will receive the proceeds from the sale of the freehold property.

3.6 The Administration has been, and will continue to be, financed by monies received from asset realisations

4 JOINT ADMINISTRATORS' REMUNERATION AND DISBURSEMENTS

4.1 The Joint Administrators' proposals, as approved, stated that "The Joint Administrators think that the Company will have insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of Section 176(A)(2)(a) of the Insolvency Act 1986 (prescribed part, if any)"

4.2 In view of this the Joint Administrators' remuneration is required to be fixed with the approval of

- (a) each secured creditor of the Company and, if we have made or intend to make a distribution to preferential creditors,
- (b) preferential creditors whose debts amount to more than 50% of the preferential debts of the Company, disregarding debts of any creditors who do not respond to an invitation to give or withhold approval

4.3 In accordance with the provisions of Rule 2.106(2) of the Insolvency Rules 1986 it may be fixed as a percentage of the assets realised and distributed in the Administration, as a set amount or by reference to the time spent. In this case the above creditors have agreed to the last mentioned. As it is unlikely that there will be a distribution to preferential creditors only consent of the secured creditors was sought.

4.4 As advised in our previous report dated 15 February 2011, the Joint Administrators' time costs at 19 January 2011 were £30,857.50. Since that time further costs of £11,170 have been incurred. These total costs are summarised at Appendix B and comprise 187.8 hours at an average rate of £223.79 per hour. The Joint Administrators and their staff have spent most time dealing with the following areas:

- **Liabilities**

The time incurred covers corresponding with trade and expense creditors in respect of unsecured and retention of title claims, ongoing discussions with the former employees of the Company regarding various issues and liaising with HM Revenue & Customs regarding tax issues.

- **Assets**

This includes aiding Calverton by corresponding with a number of debtors regarding outstanding funds, discussing the ongoing position in respect of the freehold property with our agents and corresponding with interested parties.

4.5 No payment has yet been made on account of these costs.

4.6 Further details of our company's charge out rates and policy regarding the recharge of disbursements, staff allocation, support staff and the use of subcontractors are attached at Appendix C.

4.7 The Joint Administrators have also received approval from those creditors mentioned in paragraph 4.2 above of the basis upon which we recharge internal disbursements that include an element of allocated costs. These are known as Category 2 costs and the basis of the calculation of their recharge is also attached at Appendix D. Specific expenditure relating to the administration of a particular case is recoverable without approval and is referred to as "category 1 disbursement". Category 1

H and A Interiors Limited – In Administration

disbursements will generally comprise items such as identifiable telephone calls, postage, case advertising, invoiced travel and properly reimbursed expenses, including car mileage at 40p a mile, incurred by personnel in connection with the case. Also included will be services specific to the case where these cannot practically be provided internally such as printing, room hire and storage

- 4.8 In this case the following Category 2 costs have been incurred during the period of this report but have not yet been paid

Type	£
Internal photocopying @ 10p per copy	327.20
General stationery, postage, telephone etc @ £100 per 100 creditors/ members or part thereof	-
Room hire @£100 per meeting	-
Storage of office files (6 years) £88.75 per box	-
Other	-
Total	327.20

- 4.9 We have used the following professional advisors, including subcontractors

Name of Professional Advisor	Service Provided	Basis of Fees
Paul Davidson Taylor	Legal Advice	Time Costs
Lambert Smith Hampton	Property Marketing & Advice	Percentage of Sale
AgentCite Ltd	Valuation Advice	Time Costs

Details of our company's policy regarding the choice of advisors and the basis for their fees are also attached at Appendix C

5 PRE-ADMINISTRATION COSTS

- 5.1 In our report dated 7 September 2010 we detailed various pre appointment costs that were incurred prior to the Company entering into Administration. These costs were

Charged by	Services provided	Total Charged £	Amount approved £	Amount unpaid £
Leonard Curtis	Meetings with directors and charge holders, assessing that Administration was appropriate route, instructing agents and solicitors and liaising re marketing the property and sale of chattel assets	3,900	Nil	3,900
Paul Davidson Taylor	Dealing with filing of appointment documentation	1,675.90	Nil	1,675.90

- 5.2 These costs have also been approved by the secured creditors detailed in paragraph 4.2

6 CREDITORS' RIGHTS

- 6.1 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) may request in writing that the Joint Administrators provide further information about their remuneration or expenses (other than pre-administration costs) which have been itemised in this progress report

- 6.2 Within 14 days of receipt of the request, we must provide all of the information asked for, except so far as we consider that -

- i) the time or cost of preparation of the information would be excessive, or
- ii) disclosure of the information would be prejudicial to the conduct of the Administration or might reasonably be expected to lead to violence against any person, or
- iii) we are subject to an obligation of confidentiality in respect of the information

We must also give reasons for not providing all of the information

- 6.3 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to Court on the grounds that the basis fixed for the Joint Administrator's remuneration, the remuneration charged or the expenses incurred by the Joint Administrators as set out in this progress report are excessive

7 EXTENSION OF ADMINISTRATION

- 7.1 The appointment of the Joint Administrators ceases to have effect at the end of the period of one year beginning with the date on which it takes effect

- 7.2 However, it is possible to extend the period of the Joint Administrators' term of office for a specified period not exceeding six months. If this is deemed appropriate, the Joint Administrators may seek consent of the following to such an extension

- (a) each secured creditor of the Company and, if we think that a distribution may be made to preferential creditors,
- (b) preferential creditors whose debts amount to more than 50% of the Company's preferential debts, disregarding debts of any creditor who does not respond to an invitation to give or withhold consent for such extension

- 7.3 In this case we sought consent of the above creditors for an extension and they have agreed. We can therefore confirm that the Administration has been extended until 19 January 2012. The extension was granted in order to facilitate the sale of the freehold property at Unit 3 Brindley Close

8 FURTHER ASSETS TO BE REALISED

As previously mentioned, the only asset to be realised is the sale of the freehold at Unit 3 Brindley Close

9 OTHER RELEVANT INFORMATION

- 9.1 The automatic deadline for the Administration to end is 19 July 2011. As mentioned in paragraph 7.3 this has been extended for a period of 6 months

- 9.2 Based on current information, it is anticipated that AIB will suffer a shortfall from the sale of the property, subject to its agreement of the costs of the Administration. However, Calverton are unlikely to be repaid in full. It is anticipated that after dealing with the costs of Administration that there will be no funds available for preferential creditors, prescribed part or unsecured creditors

H and A Interiors Limited – In Administration

- 93 In the event that there are insufficient monies available to declare a dividend to ordinary unsecured creditors of the Company, which we expect to be the case, we will give notice to Registrar of Companies to move the Company directly from Administration to dissolution
- 94 In the unlikely event that funds do become available to declare a dividend to ordinary unsecured creditors of the Company, we will give notice to the Registrar of Companies to move the Company from Administration into CVL. Following this notice the appointment of the Joint Administrators will cease to have effect and the appointment of a Liquidator will be effective. In accordance with the Joint Administrators' proposals approved by creditors, I will become Liquidator

Creditors requiring further information should contact our office, in writing. Electronic communications should also contain a full postal address

for and on behalf of
H AND A INTERIORS LIMITED



N A BENNETT
Joint Administrator

Licensed in the UK by the Insolvency Practitioners Association

The affairs, business and property of the Company are being managed by the Joint Administrators, who act as agents of the Company without personal liability

Summary of Joint Administrators' Account of Receipts and Payments
from 20 July 2010 to 15 July 2011

Statement of Affairs	Brought Forward 20/07/2010 to 19/01/2011	This Period 20/01/2011 to 15/07/2011	Total	
£	£	£	£	
RECEIPTS				
Debtors	150,000	148,776 57	-	148,776 57
Freehold Property	350,000	-	-	-
Vehicles	Nil	-	-	-
Computers and Fixtures	Uncertain	-	-	-
Stock and WIP	4,573	-	-	-
	<u>504,573</u>	<u>148,776 57</u>	<u>-</u>	<u>148,776 57</u>
Bank Interest	6,396 81	5,989 53		12,386 34
Sundry Refund	-	16 36		16 36
Deposit Interest Gross	2 61	0 27		2 88
		<u>155,175 99</u>	<u>6,006 16</u>	<u>161,182 15</u>
PAYMENTS				
Bordereau Fee	400 00	-		400 00
Property Charges	1,612 58	-		1,612 58
Insurance	1,464 59	4,373 19		5,837 78
Bank Charges	20 00			20 00
VAT Input Tax	352 20	-		352 20
		<u>3,849 37</u>	<u>4,373 19</u>	<u>8,222 56</u>
	<u>151,326 62</u>	<u>1,632 97</u>		<u>152,959 59</u>
PAID TO CREDITORS				
Calverton Factors Ltd	148,776 57			148,776 57
AIB Group (UK) plc	2,547 44			2,547 44
	<u>151,324 01</u>			<u>151,324 01</u>
Balance In Hand	2 61	1 632 97		1 635 58

Summary of Joint Administrators' Time Costs from 20 July 2010 to 8 July 2011

	Director		Principal Manager		Senior Manager		Manager 2		Senior Administrator		Support		Total		Average
	Units	Cost £		£	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Hourly Rate £
Statutory & Review	20	900 00			70	2 275 00			23	345 00			113	3,520 00	311 50
Receipts & Payments		-	-		10	325 00	-						10	325 00	325 00
Assets	30	1 350 00	-		299	9 717 50			331	4 965 00			660	16 032 50	242 92
Liabilities					18	585 00			421	6 315 00	5	37 50	444	6 937 50	156 25
Landlords									10	150 00			10	150 00	150 00
Debenture Holder	20	900 00			150	4 875 00	-						170	5 775 00	339 71
General Administration							-		25	375 00			25	375 00	150 00
Appointment	10	450 00							15	225 00			25	675 00	270 00
Post Appointment Creditor Reporting	34	1 490 00	4	140 00	15	487 50	120	2 400 00	146	2 190 00			319	6 707 50	210 27
Investigations									102	1 530 00			102	1 530 00	150 00
Total	114	5 090 00	4 00	140 00	562	18 265 00	120	2 400 00	1 073	16 095 00	5	37 50	1 878	42 027 50	
Average Hourly Rate (£)		<u><u>446 49</u></u>		<u><u>350 00</u></u>		<u><u>325 00</u></u>		<u><u>200 00</u></u>		<u><u>150 00</u></u>		<u><u>75 00</u></u>		<u><u>223 79</u></u>	

All Units are 6 minutes

CHARGE OUT RATES AND POLICY REGARDING STAFF ALLOCATION, SUPPORT STAFF, THE USE OF SUBCONTRACTORS AND THE RECHARGE OF DISBURSEMENTS

The following information relating to the policy of Leonard Curtis is considered to be relevant

Charge out Rates

The following hourly charge out rates apply to all assignments undertaken by Leonard Curtis

Director	£450
Principal Manager	£350
Senior Manager	£325
Manager 1	£250
Manager 2	£200
Manager 3	£175
Senior Administrator	£150
Administrator	£100
Support	£75

Staff Allocation, Support Staff and the Use of Subcontractors

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is charged. Details of any subcontractor(s) used are given in the attached report.

Professional Advisors

Details of any professional advisor(s) used are given in the attached report. Unless otherwise indicated the fee arrangement for each will be based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors will be based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

Disbursements

Specific expenditure relating to the administration of a particular case is recoverable without approval and is referred to as a "category 1 disbursement". Category 1 disbursements will generally comprise supplies of incidental services specifically identifiable to the case, typically for items such as identifiable telephone calls, postage, case advertising, invoiced travel and properly reimbursed expenses, including car mileage at 40p a mile, incurred by personnel in connection with the case. Also included will be services specific to the case where these cannot practically be provided internally such as printing, room hire and document storage.

Where we propose to recover costs which, whilst being in the nature of expenses or disbursements, may include an element of shared or allocated costs (such as room hire, documents storage or communication facilities provided by us) they must be disclosed and be authorised by those responsible for approving the joint administrators' remuneration. Such expenditure is referred to as a "category 2 disbursement". The following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Room Hire	£100
Storage of office files (6 years)	£88.75 per box