

In accordance with  
Rule 6.28 of the  
Insolvency (England &  
Wales) Rules 2016 and  
Section 106(3) of the  
Insolvency Act 1986.

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

WEDNESDAY



A19

\*A94ZEK9X\*  
13/05/2020  
COMPANIES HOUSE

#237

### 1 Company details

Company number 1 0 3 9 2 8 8 6  
Company name in full The Fat Bunny Coffee Lounge Ltd

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

### 2 Liquidator's name

Full forename(s) Emma Louise  
Surname Mifsud

### 3 Liquidator's address

Building name/number Oxford Chambers  
Street Oxford Road  
Post town Guiseley  
County/Region Leeds  
Postcode L S 2 0 9 A T  
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

*E. Long*

X

Signature date

1

3

0

5

2


0


2

0

# LIQ14

## Notice of final account prior to dissolution in CVL


 <b>Presenter information</b>	
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	Blazej Nowaczyk
Company name	Walsh Taylor
Address	Oxford Chambers
	Oxford Road
Post town	Guiseley
County/Region	Leeds
Postcode	L S 2 0 9 A T
Country	
DX	
Telephone	01943 877545

 **Checklist**


We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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


 **Important information**

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

 **Where to send**

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

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

 **Further information**

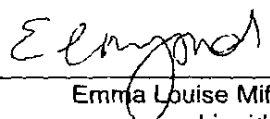
For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

**The Fat Bunny Coffee Lounge Ltd**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 3 October 2019 To 3 March 2020**

Statement of Affairs £		£	£
	<b>ASSET REALISATIONS</b>		
2,700.00	Cash held on Appointment	2,700.00	
	Bank Interest Gross	0.15	
			2,700.15
	<b>COST OF REALISATIONS</b>		
	Specific Bond	40.00	
	Preparation of S. of A.	1,750.00	
	Disbursements - Category 1	14.60	
	Disbursements - Category 2	220.50	
	Statutory Advertising	219.00	
	Bank Charges	7.23	
	Irrecoverable VAT	448.82	
			(2,700.15)
	<b>UNSECURED CREDITORS</b>		
(54,400.00)	Trade & Expense Creditors	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(2.00)	Ordinary Shareholders	NIL	
			NIL
<b>(51,702.00)</b>			<b>0.00</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Note:

  
 Emma Louise Mifsud  
 Liquidator

**FINAL ACCOUNT**

**THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

## **FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

### **Content**

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Fees and Expenses
- Creditors' Rights
- EU Regulations
- Conclusion

### **Appendices**

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period 3 October 2019 to 3 March 2020
- Appendix III - Detailed list of work undertaken in the period
- Appendix IV - Time cost information for period 3 October 2019 to 3 March 2020
- Appendix V - Time costs summary for period, cumulative & comparison with estimate
- Appendix VI - Expenses summary for period, cumulative & comparison with estimate

# FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

## EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

### Assets

Asset	Estimated to realise per Statement of Affairs	Realisations to date	Anticipated future realisations	Total anticipated realisations
Cash at Bank	£2,700	£2,700	Nil	£2,700

### Expenses

Expense	Amount fees and expenses estimates	Expense incurred to date	Anticipated further expense to closure	Total anticipated expense
Liquidators fees	£12,850	£5,046	£2,000	£7,046
All other expenses	£259	£235.10	Nil	£235.10

### Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	N/A	N/A
Preferential creditors	N/A	N/A
Unsecured creditors	Nil	Nil

### Closure

There are no further matters in the liquidation to be progressed and the liquidation may now be concluded.

## **FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

### **ADMINISTRATION AND PLANNING**

Statutory information may be found at Appendix I.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix III.

The Liquidator has met her statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- The S100 report to creditors;
- This final account.

### **Other administration tasks**

During the Review Period, the following material tasks in this category were carried out:

- Liaising with solicitors in respect of assessment of recovery actions against the directors in relation to overdrawn directors' loan account;
- Liaising with HMRC in respect of VAT and Tax clearances;
- Bond reviews;
- Discharging all outstanding liquidation expenses;
- Reconciling the estate bank account;
- Case and closure reviews;
- Closure formalities, and preparing and issuing this final account.

### **ENQUIRIES AND INVESTIGATIONS**

The Liquidator undertook an initial investigation into the Company's affairs in the period prior to appointment 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.

The Director provided the books and records of the Company as well as a Statement of Affairs and a completed questionnaire.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

There were no matters that justified further investigation in the circumstances of this appointment or that would have provided any additional funds for the benefit of creditors.



## **FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

The information gleaned from this process also enabled the Liquidator to meet her statutory duty to submit a confidential report on the conduct of the director's past and present to The Insolvency Service.

Although this work may not generate any financial benefit to creditors, it is necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

### **REALISATION OF ASSETS**

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III. The Liquidator formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

#### **Cash at Bank**

My previous report explained that the sum of £2,700 was received into the estate account in relation to the pre appointment sale of computer equipment, remaining stationery and office supplies by the director. These funds were held in the Company bank account on Liquidation and have now been received into the estate account as can be seen on the enclosed receipts and payments account. There have been no further realisations from this source in this reporting period, and no further realisations from this source are anticipated.

#### **Bank Interest Gross**

Where possible all funds have been held on interest bearing accounts in order to maximise the level of realisations. This account has generated £0.15 bank interest, which can be seen on the enclosed receipts and payments account. No further bank interest is anticipated. The bank account has been reconciled and balances to nil.

### **CREDITORS**

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in the list at Appendix III. The following sections explain the anticipated outcomes to creditors and any distributions paid.

#### **Secured creditors**

The Company's mortgage register held by the Registrar of Companies disclosed that the Company has not granted any charges over its assets.

#### **Preferential creditors**

The directors Statement of Affairs stated that the Company did not anticipate any preferential claim in respect of potential employees' claims for arrears of wages and holiday pay. At the date of this account, no preferential claim has been received from any employees or the Redundancy Payments Service.

## **FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

### **Unsecured creditors**

The trade and expense creditors as per the statement of affairs totalled £54,400. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

### **Dividend prospects**

Based upon realisations it is not anticipated that a distribution will be made to any class of creditor.

Formal notice in accordance with Rule 14.36(1)(b) of the Insolvency (England and Wales) Rules 2016 that no dividend will be declared in respect of any class of creditor in this matter has previously been issued to creditors.

## **FEES AND EXPENSES**

### **Pre-Appointment Costs**

The creditors authorised the fee of £2,250 plus VAT and disbursements for assisting the directors in calling the relevant meetings and with preparing the Statement of Affairs on 3 October 2019.

£1,750 of the approved fee for assisting with the Statement of Affairs and meetings was paid from first realisations on appointment and is shown in the enclosed receipts and payments account. No further pre appointment approved costs will be paid and the balance will be written off.

### **The Liquidators fees**

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and partner) then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a manager or partner.

The basis of the Liquidators fees was approved by creditors on 3 October 2019 in accordance with the following resolution:

"That the basis of the Liquidator's fees be fixed by reference to the time properly given by the Liquidator and their staff in attending to matters arising in the winding up of the company, such time to be charged at the prevailing standard hourly charge out rates used by the firm at the time when the work is performed."

The time costs for the period 3 October 2019 to 3 March 2020 total £5,046, representing 20.4 hours at an average hourly rate of £247.35.

The time costs for the period are detailed at Appendix IV. No fee has been drawn on account of time costs incurred and my approved time costs will be written off in full.

A comparison between the original estimate and time costs to date is given at Appendix V.

## **FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Liquidator considers that:

- the original fees estimate is unlikely to be exceeded; and
- the original expenses estimate is unlikely to be exceeded.

### **Disbursements**

The disbursements that have been incurred and paid during the period are detailed on Appendix VI. Also included in Appendix VI is a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses exceeded that estimate.

The category 1 disbursements paid for in the period 3 October 2019 to 3 March 2020 total £14.60 are detailed at Appendix II and represent the simple reimbursement of actual out of pocket payments made in relation to the assignment.

The category 2 disbursements for the period 3 October 2019 to 3 March 2020 total £220.50 and these may include an element of overhead charges in accordance with the resolution passed by creditors at a meeting held on 3 October 2019. The basis of calculation of this category of disbursement was disclosed to creditors prior to the resolution being passed and is also detailed at Appendix III.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' may be found <https://www.walshtaylor.co.uk/linksdocuments/guide-to-fees/>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

### **CREDITORS' RIGHTS**

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 Liquidators remuneration and expenses, within 21 days of 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidators fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

### **EU REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)**

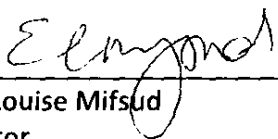
The Company's centre of main interest was in the UK as their registered office address and trading address was 69 Main Street, Haworth, Keighley, BD22 8DA and therefore it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation

FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

**CONCLUSION**

There are no other matters outstanding and the affairs of the company have been fully wound up.

If you require any further information, please contact this office.

Signed   
Emma Louise Mifsud  
Liquidator

**FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

**Appendix I**

**Statutory Information**

Company Name	<b>The Fat Bunny Coffee Lounge Ltd</b>
Former Trading Name	<b>N/A</b>
Company Number	<b>10392886</b>
Registered Office	<b>Oxford Chambers, Oxford Road, Guiseley, Leeds, LS20 9AT</b>
Former Registered Office	<b>69 Main Street, Haworth, Keighley, BD22 8DA</b>
Officeholder	<b>Emma Louise Mifsud</b>
Officeholders address	<b>Walsh Taylor, Oxford Chambers, Oxford Road, Guiseley, Leeds, LS20 9AT</b>
Date of appointment	<b>03 October 2019</b>

FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix II

Receipts and Payments account for the period 3 October 2019 to 3 March 2020

**The Fat Bunny Coffee Lounge Ltd  
(In Liquidation)  
Liquidator's Summary of Receipts and Payments  
To 03 March 2020**

<b>RECEIPTS</b>	<b>Statement of Affairs (£)</b>	<b>Total (£)</b>
Cash held on Appointment	2,700.00	2,700.00
Bank Interest Gross		0.15
		<hr/> 2,700.15 <hr/>
<b>PAYMENTS</b>		
Specific Bond		40.00
Preparation of S. of A.		1,750.00
Disbursements - Category 1		14.60
Disbursements - Category 2		220.50
Statutory Advertising		219.00
Bank Charges		7.23
Irrecoverable VAT		448.82
Trade & Expense Creditors	(54,400.00)	0.00
Ordinary Shareholders	(2.00)	0.00
		<hr/> 2,700.15 <hr/>
Net Receipts/(Payments)		<hr/> 0.00 <hr/>

MADE UP AS FOLLOWS

<hr/>
0.00
<hr/>

# FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

## Appendix III

### Detailed list of work undertaken for The Fat Bunny Coffee Lounge Limited in Creditors' Voluntary Liquidation for the review period 3 October 2019 to 3 March 2020

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
<b>Statutory and General Administration</b>	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Pension scheme	Identifying whether there is a pension scheme
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation, meeting and general reports to creditors Disclosure of sales to connected parties Circulating final report to creditors
Meeting of Creditors	Preparation of meeting notices, proxies/voting forms and advertisements notice of meeting to all known creditors Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting. Responding to queries and questions following meeting Issuing notice of result of meeting.
Closure	Review case to ensure all matters have been finalised Draft final report Obtain clearance to close case from HMRC together with submitting final tax return Obtain final accounts from agents solicitors and others instructed Convene and hold final meetings File documents with Registrar of Companies
<b>Investigations</b>	
SIP 2 Review	Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations

**FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

<b>General Description</b>	<b>Includes</b>
<b>Realisation of Assets</b>	
Cash at Bank	Transfer of the cash at the pre appointment bank account into the estate account
<b>Creditors and Distributions</b>	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO Corresponding with the PPF and the Pensions Regulator
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend Corresponding with RPO regarding POD when not related to a dividend



## FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

### Current Charge-out Rates for the firm

	Rate per hour
Director/Insolvency Practitioner	425
Senior Manager	350
Manager	300
Senior Administrator	225
Administrator	190
Cashier	190
Support staff (inc. secretarial)	125

- Time is charged in units of 6 minutes
- Support and secretarial staff time is charged to cases on the basis of time spent at the rates stated above

### Disbursements Recovery Policy

Category 1	Direct costs are recovered at actual cost to the case
	Includes for example and where relevant insurance and bonding, advertising, courier, registration fees, search fees, postage (including re-direction), storage, subsistence and public transport.
	No charge is made for telephone calls.
Category 2	Apportioned costs are recovered on the following tariff:-
Fax	£1 per page sent
Photocopying	15p per copy — irrespective of size
Room hire	£150 for room hire for creditors' meetings - charge is only be made when attendance of debtor/ director and/or creditors is likely and a meeting room has been set aside.
Stationery	£25 Initial case set-up fee per corporate case £15 per personal case Annual case/ file maintenance charges of £10
Car travel	65p per mile

Fax, photocopying and stationery charges are based on the average costs of consumables  
Room hire is based on an average of charges levied by four local providers

Walsh Taylor's Charge Out Rates were increased on 22 June 2018.

FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix IV

Time cost information for period 3 October 2019 to 3 March 2020

THE0042 - The Fat Bunny Coffee Lounge Ltd  
Project Code: POST  
To: 03/03/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Cashier	Total Hours	Time Cost (£)	Average Rate (£/hr)
Admin & Planning	0.00	5.00	0.00	6.20	0.00	11.20	2,611.50	233.21
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cashier	0.40	0.20	0.00	3.50	1.30	5.40	1,044.50	193.43
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Investigations	0.80	3.00	0.00	0.00	0.00	3.80	1,380.00	363.16
Realisation of Assets	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	
<b>Total Hours</b>	<b>1.20</b>	<b>8.20</b>	<b>0.00</b>	<b>9.70</b>	<b>1.30</b>	<b>20.40</b>	<b>5,046.00</b>	<b>247.35</b>
<b>Total Fees Claimed</b>							<b>8.00</b>	
<b>Total Disbursements Claimed</b>							<b>8.00</b>	

FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Appendix V

Time costs summary for period, cumulative & comparison with estimate for The Fat Bunny Coffee Lounge Limited in Creditors' Voluntary Liquidation

	fees estimate			Actual time costs incurred during the Review Period			Total time costs incurred to date		
Work category	Number of hours	Blended hourly rate £ per hour	Total fees £	Number of hours	Average hourly rate £ per hour	Total time costs £	Number of hours	Average hourly rate £ per hour	Total time costs £
Administration	15	225	3,375	11.20	233.17	2,611.50	11.20	233.17	2,611.50
Realisation of assets	9	350	3,150	Nil	Nil	Nil	Nil	Nil	Nil
Creditors	11	225	2,475	Nil	Nil	Nil	Nil	Nil	Nil
Investigations	13	350	3,850	3.8	365.79	1,390	3.8	365.79	1,390
Cashiers	-	-	-	5.4	193.43	1,044.50	5.4	193.43	1,044.50

**FINAL ACCOUNT OF THE FAT BUNNY COFFEE LOUNGE LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

**Appendix VI**

**Expenses summary for period, cumulative & comparison with estimate  
for The Fat Bunny Coffee Lounge Limited in Creditors' Voluntary Liquidation**

Below are details of the Liquidators expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
<b>Category 1 Expenses</b>				
Advertising	146	219	219	
Bonding	40	40	40	
Postage	20	10	10	
<b>Category 2 Expenses</b>				
Photocopying	20	15	15	
Fax	8	Nil	Nil	
Room Hire	150	150	150	
Case set up	25	25	25	