

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### Berkeley Environmental Services Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business	5.00	0.00	5.00
Book debts	177,837.20	75,645.39	253,482.59
Integral UK book debts#	60,113.30	76,141.64	136,254.94
Integral - minimum book debt payment*	100,000.00	0.00	100,000.00
Balance at bank	54,916.51	250.00	55,166.51
Interest received gross	5.45	278.05	283.50
Third party funds	0.00	1,000.60	1,000.60
Utility refunds	0.00	190.67	190.67
Business rates refunds	0.00	577.87	577.87
	392,877.46	154,084.22	546,961.68
<b>Floating charge payments</b>			
Net wages	6,777.53	0.00	6,777.53
PAYE & NIC	2,599.91	0.00	2,599.91
Employee expenses	2,735.36	0.00	2,735.36
Debt collection fees+	6,500.00	13,500.00	20,000.00
Bank charges	232.03	342.28	574.31
Statutory advertising	37.91	0.00	37.91
Distribution to secured chargeholder	160,000.00	50,000.00	210,000.00
Book debts owed to Integral UK#	0.00	107,577.82	107,577.82
Legal fees	0.00	4,758.41	4,758.41
Legal disbursements	0.00	126.68	126.68
Pre-appointment legal fees	0.00	6,554.64	6,554.64
Pre-appointment legal disbursements	0.00	82.16	82.16
Cleaning and site clearance costs	0.00	250.00	250.00
Storage costs	0.00	1,216.24	1,216.24
Statement of affairs costs	0.00	1,020.40	1,020.40
Third party funds	0.00	471.60	471.60
	178,882.74	185,900.23	364,782.97
<b>VAT account</b>	(7.58)	(1,051.52)	(1,059.10)
<b>Balance at bank</b>	213,987.14	(32,867.53)	181,119.61

# Collections of those book debts where Integral assisted with the collection, and the corresponding repayment to Integral of the guaranteed minimum collection amount and the commission due. This includes the debt which was sold for £8.5k. The net realisation is £128,677.

\* The payment of the guaranteed minimum collection amount from Integral.

+ Debt collection fees relating to the agreement with the credit controller who assisted with those BES debts which are excluded from the Integral agreement. Total commission for these debts collected to date will be £24,626.

BES, CAE, FSCH, FSI, FSM, HMAAC & JCW – all in administration  
Joint Administrators' progress report for the six months ended 12 July 2014

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### CAE Realisations (2014) Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business – Initial consideration	125,000.00	0.00	125,000.00
Deferred consideration*	21,533.72	18,647.41	40,181.13
Other book debts	0.00	220.01	220.01
Balance at bank	3,801.62	605.48	4,407.10
Interest received gross	0.30	98.88	99.18
Third party funds	0.00	51,041.37	51,041.37
	150,335.64	70,613.15	220,948.79
<b>Floating charge payments</b>			
Employee expenses	152.31	(4.89)	147.42
Bank charges	155.26	482.30	637.56
Statutory advertising	37.91	0.00	37.91
Distribution to secured chargeholder	40,000.00	20,000.00	60,000.00
Third party funds	0.00	48,297.20	48,297.20
Legal fees	0.00	6,165.01	6,165.01
Legal disbursements	0.00	164.82	164.82
Pre-appointment legal fees	0.00	8,528.08	8,528.08
Pre-appointment legal disbursements	0.00	106.90	106.90
Storage costs	0.00	118.38	118.38
Statement of affairs	0.00	1,020.40	1,020.40
	40,345.48	84,878.20	125,223.68
<b>VAT account</b>	0.00	(3,228.29)	(3,228.29)
<b>Balance at bank</b>	109,990.16	(17,493.34)	92,496.82

We opened a Euro as well as GBP administration bank account in order to facilitate the receipt of funds (particularly the Irish debt). These funds will be converted to GBP in due course. The receipts/payments that were in Euros have been converted to GBP at a rate of 1.2582.

- \* This is the deferred consideration received in relation to the collection of the Irish debt. Please note that this figure was overstated in our receipts and payment account information to 25 April 2014, which was included in our creditor approval request documents. This was predominantly due to a double counting of the £3.5k of debtor receipts which were received before the date of administration. There has also been a negative FX movement.

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### Four Seasons Control Holdings Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of computers	5,000.00	0.00	5,000.00
Balance at bank	0.00	2,013.58	2,013.58
Interest received gross	0.00	4.83	4.83
	5,000.00	2,018.41	7,018.41
<b>Floating charge payments</b>			
Retention of title payments#	0.00	3,000.00	3,000.00
Statement of affairs costs	0.00	500.00	500.00
Employee expenses	0.00	83.33	83.33
Parking charges	0.00	120.93	120.93
Bank charges	0.00	48.09	48.09
		3,752.35	3,752.35
<b>VAT account (including trading account)</b>	1,000.00	(716.67)	283.33
<b>Balance at bank</b>	6,000.00	(2,450.61)	3,549.39

# ROT settlement payment

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### Four Seasons Installation Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business - first instalment	221,400.00	0.00	221,400.00
Sale of business - second instalment	158,709.36	0.00	158,709.36
Sale of business - third instalment	0.00	73,799.50	73,799.50
Third party funds#	7,459.20	6,598.80	14,058.00
Balance at bank	20,337.63	500.00	20,837.63
Interest received gross	3.90	119.00	122.90
Refund of account closure fees	0.00	31.33	31.33
	407,910.09	81,048.63	488,958.72
<b>Floating charge payments</b>			
Third party funds#	7,459.20	0.00	7,459.20
Loans and advances*	2,233.04	4,027.49	6,260.53
Employee expenses	669.50	0.00	669.50
Utility payments	384.08	0.00	384.08
Storage costs	67.50	402.80	470.30
Statutory advertising	37.91	0.00	37.91
Bank charges	102.30	200.29	302.59
Distribution to chargeholder	150,000.00	105,000.00	255,000.00
Legal fees	0.00	11,361.96	11,361.96
Legal disbursements	0.00	303.76	303.76
Pre-appointment legal fees	0.00	15,717.04	15,717.04
Pre-appointment legal disbursements	0.00	197.00	197.00
Statement of affairs costs	0.00	1,020.40	1,020.40
	160,953.53	138,230.74	299,184.27
<b>VAT account (including trading account)</b>	(92.68)	(5,800.59)	(5,893.27)
<b>Balance at bank</b>	<b>246,863.88</b>	<b>(62,982.70)</b>	<b>183,881.18</b>

# Receipts in relation to PCB invoices which were paid in error to the FSI pre-administration bank accounts. These have been, or will be, returned.

\* Loan to FSCH to pay the wages of the staff retained to assist with the administrations. A recharge will be made to those group companies which have received the benefit of these services for these costs.

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### Four Seasons Maintenance Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business	5,000.00	0.00	5,000.00
Rental income~	5,814.00	1,680.00	7,494.00
Book debts	402,785.60	80,567.66	483,353.26
Third party funds^	8,958.84	52,083.17	61,042.01
Balance at bank	62,429.48	500.00	62,929.48
Refunds	0.00	2,754.00	2,754.00
Loans and advances#	0.00	23,823.02	23,823.02
Interest received gross	9.23	240.16	249.39
	484,997.15	161,648.01	646,645.16
<b>Floating charge payments</b>			
Loans and advances#	25,073.02	0.00	25,073.02
Rent payment	2,250.00	2,134.00	4,384.00
Debt collection fees	112,120.51	63,914.21	176,034.72
Employee expenses	855.02	0.00	855.02
Storage costs	67.50	661.59	729.09
Statutory advertising	37.91	0.00	37.91
Transfer of book debts +	77,415.78	0.00	77,415.78
Bank charges	340.86	874.61	1,215.47
Third party funds^	0.00	44,497.33	44,497.33
Legal fees	0.00	14,786.58	14,786.58
Legal disbursements	0.00	324.24	324.24
Pre-appointment legal fees	0.00	8,528.08	8,528.08
Pre-appointment legal disbursements	0.00	106.90	106.90
Cleaning and site clearance costs	0.00	250.00	250.00
Telephone and fax	0.00	2,130.80	2,130.80
Statement of affairs	0.00	1,000.00	1,000.00
Distribution to chargeholder	0.00	75,000.00	75,000.00
	218,160.60	214,208.34	432,368.94
<b>VAT account (including trading account)</b>	(21,982.39)	(18,381.27)	(40,363.66)
<b>Balance at bank</b>	244,854.16	(70,941.60)	173,912.56

~ This rent is payable to third parties.

^ These third party funds predominantly relate to the collection of JCWES book debts that have been paid in error into the FSM pre-admin account, and have been, or will be, returned.

# £24k of this relates to a loan to JCWES, which has been repaid. The remainder is a loan to FSCH to pay the rent for the property in Leeds from which the retained finance team were assisting with the book debt collection. A recharge will be made to those group companies which have received the benefit of the services provided from this office for this expense.

+ Payment of specific book debt to PCB as per terms of the HMAc and FSI sale of business contract.

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### HM Air Cooling Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business - first instalment	48,600.00	0.00	48,600.00
Sale of business - second instalment	34,838.64	0.00	34,838.64
Sale of business - third instalment	0.00	16,200.00	16,200.00
Rental income#	8,903.64	20,348.39	29,252.03
Balance at bank	18,213.00	500.00	18,713.00
Third party funds	0.00	9,212.35	9,212.35
Refunds	0.00	1,500.00	1,500.00
Interest received gross	4.15	214.50	218.65
Refund of bank charges	0.00	92.49	92.49
	110,559.43	48,067.73	158,627.16
<b>Floating charge payments</b>			
Net wages	766.77	0.00	766.77
PAYE & NIC	42.04	0.00	42.04
Employee expenses	1,128.98	0.00	1,128.98
Storage costs	67.50	927.27	994.77
Statutory advertising	37.91	0.00	37.91
Legal fees	0.00	5,196.95	5,196.95
Legal disbursements	0.00	138.94	138.94
Pre-appointment legal fees	0.00	7,188.96	7,188.96
Pre-appointment legal disbursements	0.00	90.11	90.11
Statement of affairs costs	0.00	1,020.40	1,020.40
Bank charges	136.32	303.66	439.98
	2,179.52	14,866.29	17,045.81
<b>VAT account (including trading account)</b>	1,759.65	1,457.14	3,216.79
<b>Balance at bank</b>	110,139.56	34,658.58	144,798.14

# Some of this rent is payable to a third party.

### 3. Receipts and payments account for the period from 13 January 2014 to 12 July 2014

#### JCW Air Conditioning Limited

	Balance brought forward as at 28 February 2014 (£)	Receipts and payments from 1 March 2014 to 12 July 2014 (£)	Total receipts and payment to 12 July 2014 (£)
<b>Floating charge receipts</b>			
Sale of business	5,000.00	0.00	5,000.00
Rental income~	9,074.66	2,134.00	11,208.66
Book debts	226,614.86	187,779.65	414,394.51
Third party funds^	11,194.09	49,887.03	61,081.12
Insurance claims and refunds	1,274.17	0.00	1,274.17
Balance at bank	31,595.46	750.00	32,345.46
Sale of motor vehicles	0.00	92,976.57	92,976.57
Loans and advances	0.00	21,176.98	21,176.98
Refunds	14,293.95	902.64	15,196.59
Business rates refunds	1,419.28	1,567.85	2,987.13
Interest received gross	3.56	294.95	298.51
	300,470.03	357,469.67	657,939.70
<b>Floating charge payments</b>			
Net wages	2,399.64	0.00	2,399.64
PAYE & NIC	366.31	0.00	366.31
Loans and advances#	21,176.98	0.00	21,176.98
Debt collection fees	97,595.21	88,054.79	185,650.00
Employee expenses	909.94	0.00	909.94
Employee related costs	0.00	5.93	5.93
Third party funds^	0.00	30,516.45	30,516.45
Agents' fees	0.00	2,300.00	2,300.00
Legal fees	0.00	13,705.68	13,705.68
Legal disbursements	0.00	366.42	366.42
Pre-appointment legal fees	0.00	18,959.12	18,959.12
Pre-appointment legal disbursements	0.00	237.64	237.64
Water rates	0.00	223.47	223.47
Rent	0.00	10,430.02	10,430.02
Storage costs	0.00	1,955.95	1,955.95
Statement of affairs costs	0.00	1,000.00	1,000.00
Statutory advertising	37.91	0.00	37.91
Bank charges	404.85	550.41	955.26
	122,890.84	168,305.88	291,196.72
<b>VAT account (including trading account)</b>	(19,119.29)	(13,285.85)	(32,405.14)
<b>Balance at bank</b>	158,459.90	175,877.94	334,337.84

~ This rent is payable to a third party.

^ These third party funds predominantly relate to the collection of JCWES book debts that have been paid in error into the JCW pre-admin account, and have been, or will be, returned.

# This relates to a loan to JCW Energy Services Limited, which has been repaid.