In accordance with Rule 3.35 of the Insolvency (England & Wales) Rules 2016 & Paragraph 49(4) of Schedule B1 to the Insolvency Act 1986

# AM03 Notice of administrator's proposals



UESDAY



A08

01/10/2019 COMPANIES HOUSE #126

1	Company details			
Company number	0 1 6 7 4 9 8 7	→ Filling in this form Please complete in typescript or in		
Company name in full	Superbreak Mini-Holidays Limited	bold black capitals.		
		-		
2	Administrator's name			
Full forename(s)	Tracey Lee			
Surname	Pye			
3	Administrator's address			
Building name/number	1 St Peter's Square			
Street		- 1		
Post town	Manchester			
County/Region				
Postcode	M 2 3 A E			
Country				
4	Administrator's name o			
Full forename(s)	David James	Other administrator     Use this section to tell us about		
Surname	Costley-Wood	another administrator.		
5	Administrator's address o			
Building name/number	1 St Peter's Square	<b>Other administrator</b>		
Street		<ul> <li>Use this section to tell us about another administrator.</li> </ul>		
		_		
Post town	Manchester			
County/Region		_		
Postcode	M 2 3 A E			
Country		_		

## AM03 Notice of Administrator's Proposals

6	Statement of proposals	
	I attach a copy of the statement of proposals	
7	Sign and date	
Administrator's Signature	Signature X Mye	×
Signature date	d         2         d         7         0         0         9         9         9         0         1         1         9	

#### **AM03**

## Notice of Administrator's Proposals

## 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	Tom Morton	
Company name	KPMG LLP	
Address	1 St Peter's Square	
	Manchester	
Post town	M2 3AE	
County/Region		
Postcode		
Country		
DX		
Telephone	Tel +44 (0) 20 7311 1000	

#### 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 and dated 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



## Joint Administrators' proposals

Superbreak Mini-Holidays Limited - in Administration

27 September 2019

Date delivered: 1 October 2019

## **Notice to creditors**

We have made this document available to you to set out the purpose of the administration and to explain how we propose to achieve it.

We have also explained why the Company entered administration and how likely it is that we will be able to pay each class of creditor.

You will find other important information in the document such as the proposed basis of our remuneration.

A glossary of the abbreviations used throughout this document is attached (Appendix 7).

Finally, we have provided answers to frequently asked questions and a glossary of insolvency terms on the following website, <a href="http://www.kpmg.co.uk/superbreak">http://www.kpmg.co.uk/superbreak</a>. We hope this is helpful to you.

Please also note that an important legal notice about this statement of proposals is attached (Appendix 8).



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## 1 Executive summary

- Superbreak Mini-Holidays Limited (the 'Company') was incorporated on 1 November 1982 and operated as a short break holiday, attractions and transport booking website, it employed 141 staff and operated from leasehold premises in York.
- The Company was part of a wider group structure, known as The Malvern Group (the 'Group'), which was ultimately owned by an investment fund (registered in the Cayman Islands) and Cox & Kings Limited ('Cox & Kings India'). Please note, Cox & Kings India is an India registered company, separate to that of Cox & Kings Travel Limited (a UK registered entity).
- The Company was loss-making. It had experienced reducing sales volumes and revenues, due to increasing competition in the online travel sector together with restricted marketing and brand spend. As a result, the Company's cash position deteriorated and the Group Directors approached its ultimate shareholder, Cox & Kings India for support.
- Cox & Kings India was also experiencing cash flow problems, therefore no further funding support was available. As a result the Group Directors contacted their secured lender, YES Bank Limited (the 'Bank') (based in Mumbai), for funding support. In order to extend any funding support, the Bank required a meeting and additional information.
- KPMG was initially introduced to the Group by the Group's solicitors. Following a meeting between KPMG, the Directors and the Bank, KPMG was engaged by the Group to undertake an early options process, which included marketing of the Group for sale, together with considering the other options available, including contingency planning.
- It was not possible to market the Group business for sale beyond a period of approximately three weeks, due to the cash flow and creditor pressures that the Group was experiencing. An additional funding request to the Bank in order to allow a longer marketing period was declined.
- The Directors received one offer for part of the Group's business and assets on a going concern basis, however due to the Group's financial position and lack of funding support, the prospective buyer was unable to transact in the timeframes required.
- A notice of intention to appoint an Administrator for three companies within the Group (the Company, Late Rooms Limited and Malvern Travel Technology Limited) was filed by the Directors on 1 August 2019. As a result of the notice of intention to appoint an administrator filing, all three companies ceased to trade.
- As such, Tracey Lee Pye and David Costley-Wood were appointed Joint Administrators of the Company on 2 August 2019 (Section 3 Background and events leading to the administration).
- Immediately following our appointment, the majority of staff were made redundant. Our ongoing strategy is to maximise asset realisations by way of a sale of the assets of the business and book debt realisations. Given the nature of the trading entities within the Group, we have also consulted with the Regulators (CAA and ABTA) and put in place a clear communications strategy for all stakeholders.
- Based on current estimates, the Bank will suffer a significant shortfall against their lending to the Company (Section 5 - Dividend prospects).
- Based on current estimates the preferential creditors will be paid in full (Section 5 Dividend prospects).



- We currently estimate that there will be sufficient funds to enable a distribution to unsecured creditors under the Prescribed Part; the quantum and timing of any distribution is presently uncertain (Section 5 Dividend prospects).
- The proposals will be deemed approved eight business days following the delivery to creditors (Section 7 Approval of proposals).
- We propose that our remuneration will be drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate and charge-out rates provided. We will seek approval for our remuneration from the Secured and preferential creditors (Section 8 Joint Administrators' remuneration, disbursements and pre-administration costs).
- We anticipate the most likely exit route will be dissolution (Section 6 Ending the administration).
- This document in its entirety is our statement of proposals. A summary list of the proposals is shown in Section 9 together with all relevant statutory information included by way of appendices. Unless stated otherwise, all amounts in the proposals and appendices are stated net of VAT.

Tracey Pye

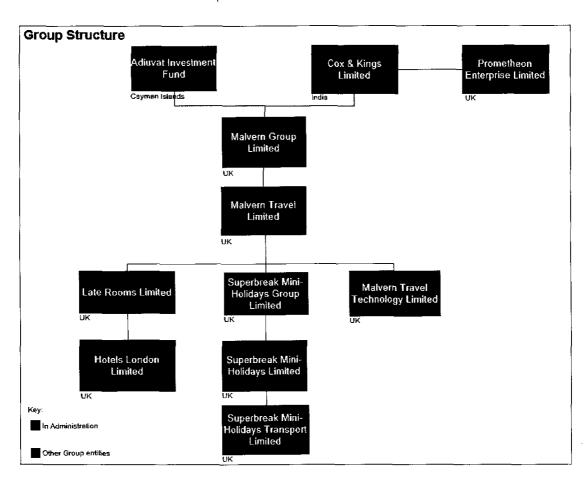
Joint Administrator



## 2 Group structure

On 2 August 2019, we were appointed Joint Administrators of the Company. The Company was part of a larger group of companies, known as The Malvern Group, and was involved in the travel and technology sector.

In addition to the Company, two other Group companies (Laterooms and MTT) were placed into administration on 2 August 2019. The Group structure chart is below as well as a brief overview of each of the three companies in administration:



Superbreak Mini-Holidays Limited - in Administration

The Company is wholly owned by its non-trading parent entity, Superbreak Mini-Holidays Group Limited which itself is wholly owned by Malvern Travel Limited.

Further Company information is available in Appendix 1 – Statutory information.



Late Rooms Limited – in Administration

Laterooms is a wholly owned subsidiary of Malvern Travel Limited. Further Company information is available in Appendix 1 – Statutory information. Laterooms operated as an online travel agent and specialised in hotel only 'post stay pay' bookings, predominantly serving UK customers and corporate markets.

Malvern Travel Technology Limited - in Administration

MTT is wholly owned subsidiary of Malvern Travel Limited. MTT was a non-trading entity which held the intellectual property rights to an internally developed booking platform.

## 3 Background and events leading to the administration

#### 3.1 Background information

The Company was incorporated on 1 November 1982, it operated in the travel and technology sector and was a short break holiday, attractions and transport booking website serving the UK and overseas.

As part of its offering, the Company provided ATOL and ABTA protected package holidays and short breaks to consumers both direct and via third party travel agents and tour operators. The Company also provided accommodation only, attractions only and travel only offerings.

The Company was part of The Malvern Group (See Section 2 – Group Structure). It employed 141 staff and operated from a leasehold head office located at Eboracum Way, Hepworth Green, York, Yorkshire, YO31 7RE. Certain Company staff also worked from the Laterooms site at Victoria Place, Manchester, M4 4FB.

#### 3.2 Funding and financial position of the Company

Funding

The Bank provided funding to the Company via its parent, Malvern Travel Limited.

Funding from the Bank comprised of a £29m term loan and an £18m revolving credit facility.

The Bank's funding was secured by way of a debenture containing fixed and floating charges over the Company. The Bank also held a fixed charge over the Company's shares.

Funding was also provided by Cox & Kings India. Please note, Cox & Kings India is an India registered company, separate to that of Cox & Kings Travel Limited (a UK registered entity).

Financial position

The Company's statutory accounts for the year to 31 March 2018 showed turnover of £64.6 million, a loss for the financial year of £0.8 million and net assets of £17.1 million.

In the year to 31 March 2019, the Company's Management Accounts showed turnover of £56.0 million, a loss before tax of £1.7 million and net assets of £15.4 million.



As part of an ongoing Group strategy to transition from the 'business to consumer' market into a 'business' provider, significant investment was made in Group entity, MTT, to research and develop a new digital platform technology. Due to the level of investment required to develop the new technology, brand development and marketing spend in key areas across the Company and in Laterooms was significantly restricted.

This reduction in brand development and marketing spend, combined with increasing competition in the online travel sector and a reduction in product offering at the Company led to declining revenues.

Financial support from the Group's shareholder (49% owner), Cox & Kings India was essential to alleviate cash flow pressures for the Company.

#### 3.3 Events leading to the administration

On 26 June 2019 the Group's shareholder, Cox & Kings India, defaulted on a commercial loan. Following this default, the Directors worked closely with Cox & Kings India to establish whether funding for the business could be maintained despite the default. Given the uncertainty, the Directors sought legal advice in respect of this matter in the event that future funding became unavailable.

On 10 July 2019, KPMG were engaged by the Group to run an early options process and explore the restructuring options available to the Group.

Given the increasing uncertainty around the availability of funding and reducing cash position, the Group also engaged KPMG to undertake a contingency planning process on 19 July 2019. This was in order to ensure an orderly insolvency process could be carried out if administration was unavoidable in the event the sale of business was unsuccessful.

During this time, the Directors requested further funding from the Bank to support a longer sale process than the Group's cash flow would allow to enable a solvent solution to be achieved. This request was reviewed by the Bank but subsequently declined.

As part of the sale of business process, 178 parties received an initial information memorandum. The parties consisted of trade parties, distressed investors and technology investors. A total of 26 non-disclosure agreements were signed and returned with a deadline for initial bids set at 26 July 2019. These parties were subsequently provided with access to a dataroom containing further information to carry out their due diligence process.

One offer was received for part of the Group. However, the party was unable to transact in the timeframes available. At this point, the Group's cash position had deteriorated further and the Company was facing increasing creditor pressure.

On 1 August 2019, a Notice of intention to appoint an Administrator was filed at Court and the Company ceased to trade with immediate effect. Tracey Pye and David Costley-Wood were subsequently appointed Joint Administrators of the Company on 2 August 2019.

At the time of our appointment, we disclosed details of the work carried out by KPMG up to that time to the Court.

We are satisfied that the work carried out by KPMG before our appointment, including the pre-administration work summarised above, has not resulted in any relationships which create a conflict of interest or which threaten our independence.



Furthermore, we are satisfied that we are acting in accordance with the relevant guides on professional conduct and ethics.

#### 3.4 Pre-administration work

The following work was carried out prior to our appointment with a view to placing the Company into administration:

- KPMG prepared and reviewed appointment documentation, liaised with solicitors and Legal Counsel, liaised with Company Directors as well as the Regulators regarding the appointment. KPMG has incurred costs of £10,378 in respect of its pre-administration work up to the date of our appointment;
- Shoosmiths drafted appointment documentation and provided general legal advice ahead of our appointment. Shoosmiths has incurred £12,090 in respect of this work; and
- Legal Counsel advised the proposed Joint Administrators on the nature of funds held on trust by the Company. Counsel have incurred £2,925 in respect of this work.

The above work was necessary in order to place the Company into administration.

These costs have not been paid to date. Approval will be sought from the Secured and preferential creditors (See Section 8 – Joint Administrators' remuneration, disbursements and pre-administration costs).

KPMG's work on the early options process and contingency planning was carried out under engagement letters with Malvern Group Limited, dated 10 July 2019 and 19 July 2019, respectively. KPMG was paid £30,414 for the early options process and £100,944 for the contingency planning engagement across the Group.

#### 3.5 Appointment of Joint Administrators

The Directors resolved on 1 August 2019 to appoint us as Joint Administrators.

The notice of appointment was filed at the High Court of Justice, Business and Property Courts in Manchester on 2 August 2019 and we were duly appointed on 2 August 2019.

# 4 Strategy and progress of the administration to date

#### 4.1 Strategy to date

Overview

Our strategy to date has been driven by the key areas identified by our prior contingency planning process as follows:

Our primary objective is to achieve a better result for the Company's creditors as a whole than would be likely if the Company were wound up, in accordance with Paragraph 3(1)(b).

Further detail on our strategy is outlined below:

1. Sale of business



Following our appointment, we immediately re-commenced the sale of business process. All parties that had expressed an interest in the Group and the Company prior to appointment were invited to re-engage in the process. New parties also entered the process as a result of the administration. As such, 159 parties were approached, with 56 parties returning an NDA.

An initial deadline in respect of offers for the Company, plus other Group entities in administration, was set at 19 August 2019. A further deadline in respect of offers for the Company on a standalone basis was set at 27 August 2019.

As at 27 August 2019, four offers were received for the Company on a standalone basis and four offers for the Company plus other Group entities in administration.

After consideration of the offers received, in line with our statutory objectives, consultation with Agents and with the consent of the Bank, we have accepted an offer for the Company assets on a standalone basis. At the time of this report, the transaction had not yet completed.

Further information on the sale will be made available in our first progress report to creditors to be delivered on or before 1 February 2020.

#### 2. Communications

Due to the nature of the Company's business, a significant number of customer bookings in the UK and overseas were affected by the administration process. Since our appointment, we have provided information to the Company's customers, creditors, other stakeholders and the media to assist them in understanding the impact of the administration.

On filing the notice of intention to appoint an Administrator on 1 August 2019, the Company issued detailed communications to consumers and other stakeholders to advise that the Company had ceased to trade and outline the actions to take in respect of all bookings.

On the date of appointment we reissued an updated version of the communications to formally notify all stakeholders of the appointment, directing them to the Regulators' websites for support and guidance, where applicable.

We also set up a specific website, which included dedicated email enquiry addresses for each category of customer and stakeholder to make the process as efficient as possible.

We issued press releases via our internal press team to the media and have remained proactive in terms of press releases and provided comments to the media, where necessary to provide updated information on the progress of the administration to date.

Immediately on the cessation of trading, we closed all booking platforms and redirected all web traffic to a holding page containing the administration notice and guidance re next steps. We also disabled all social media platforms.

Throughout the process, we have worked closely with both the CAA and ABTA to ensure clear and aligned messaging is provided at all times. We will continue to provide updates regarding the administration on our dedicated website <a href="www.kpmg.co.uk/superbreak">www.kpmg.co.uk/superbreak</a>.

#### 3. Regulator Strategy

The majority of customer bookings were protected by ABTA and ATOL – the UK's financial protection schemes that protect customers when a holiday is booked through a registered provider who subsequently fails.



ABTA protection relates to UK and overseas package holiday bookings made direct with the Company, and not via a third party travel agent or tour operator.

ATOL protection, administered by the CAA, relates to UK and overseas flight inclusive package holiday bookings made direct with the Company. Third party travel agent or tour operators which used the Company's offering are covered by their own ATOL licence.

The Company held its bonds in relation to this protection with Travel & General Insurance Services Limited.

As part of the contingency planning and at appointment, we were in regular dialogue with the Regulators and provided up to date customer information to enable the Regulators to deliver timely communication and form an efficient strategy to minimise risk for customers.

Upon appointment, one of our immediate priorities was to provide both the CAA and ABTA with up to date and accurate customer information in respect of bookings falling under their protection.

#### CAA

In most circumstances, packages which included flight were covered by CAA under ATOL protection.

Upon appointment, there were a significant number of customers either due to 'check out' in resort or were due to travel. CAA published clear guidance on their website for all customers, based on the data held by the Company.

In order to support the provision of this information, a number of undertakings and duress payments were agreed with critical IT suppliers (See – Information Technology). The CAA have agreed to pay a proportion of these costs, the quantum and timing of which will be agreed in due course.

In addition, consumer payments were also held by third party travel agents and tour operators. As a result of the administration, all known third parties holding consumer funds ('Pipeline Funds') were notified to retain the funds pending further instruction from the Joint Administrators. This is due to these funds now being caught under the CAA Air Travel Trust.

We entered into a Services Agreement to collect the Pipelines Funds on behalf of the CAA. We have now contacted all known third parties holding Pipeline Funds and commenced the collection process on behalf of the CAA. We will continue this collection process for the period of the Services Agreement.

#### **ABTA**

Since the date of appointment, we have worked closely with ABTA and have continued to collect the funds due in relation to bookings caught under the ABTA bond.

ABTA has also agreed to handle claims relating to overseas accommodation only bookings on our behalf. Funds held on trust by the Company relating to this specific category of customer have been transferred to ABTA under a separate Customer Protection agreement. These funds will be used to reimburse customers who have valid claims in respect of these bookings (See – Trust accounts and bonds).

Pipeline Funds due to the Company are also held by third party travel agents and tour operators in respect of bookings that have ABTA protection. We have instructed ABTA,



under another Service Agreement, to collect these Pipeline Funds on our behalf. We continue to collect and reconcile the Pipeline Funds with ABTA.

We will continue to liaise with the Regulators on a regular basis.

#### 4. Non-Regulator matters

The Company did not hold a protection bond in respect of its UK 'accommodation only' bookings. Customers with these bookings, ticket only bookings or gift vouchers have been instructed to submit a claim with their credit or debit card provider in the first instance in order to receive a refund.

If the customer is unable to claim a refund from their credit or debit card company, advice has been provided to confirm that they will be able to claim in the administration and will rank as an unsecured creditor.

Further details on this category of bookings and how to make a claim is available on our dedicated website.

#### 5. Employees

At the date of our appointment, the Company employed 141 staff, of which 128 staff were made redundant immediately. As mentioned, the majority of the Company's employees were based in its head office in York.

We identified 13 Company employees to support the administration. As the requirements for the various roles decreased, the overall staffing levels in administration have been reduced accordingly.

As at 19 September 2019, 2 employees continue to be retained to assist us. These roles are essential to maximising the realisation of assets via the sale of business and assets and book debt collection.

Since our appointment, we have utilised our KPMG employment specialist to assist the employees as follows:

- Issue letters to all redundant staff;
- Assist with all queries in respect of claims to the Redundancy Payments Office;
- Provide a Day 1 FAQ to all known employees on appointment; and
- Continue processing of payroll.

#### 6. Information Technology

Several of the Company's IT systems were critical to the ongoing financial, HR and operational infrastructures of the Company during the administration and to support the sale of business process. As such, through our contingency planning, we have assessed the critical IT systems, prepared a schedule of those essential systems and corresponding suppliers and agreed a strategy with the Bank to ensure the appropriate level of service was retained.

In addition to the above we have also instructed independent data protection advisors, MAPS, to provide us with advice in respect of GDPR risks and data security.

Further detail on the critical suppliers is outlined below:



#### Platform Provider

This supplier had historically provided the Company's booking platform and payments system. It also hosted the marketing data utilised in the Company website as well as hosting other data relating to Group wide intangible assets within MTT.

We have provided an undertaking to this supplier to continue the provision of their services for a limited period of time.

The platform provider are deemed essential to the administration strategy in order to:

- Access and update customer booking data to provide accurate and timely information to the Regulators upon our appointment and the days following;
- Maintain access to the Company's financial records in order to perform invoicing and reconciliation exercises to support book debt collections;
- Secure, protect and subsequently extract intellectual property relating to the Company, and to MTT, where applicable; and
- Support the handover of data and intellectual property to the prospective purchaser (See – Sale of business).

#### Data Centre Provider

This supplier operated the main data centre for the Company, which provided the digital working environments (including a backup of all hosted systems) for Company staff and support to the Platform Provider (outlined above). They also provided the 'Office 365' licences for the Group.

The Data Centre Provider are deemed essential to the administration strategy in order to:

- Continue provision of digital workings environments (such as e-mail) retained staff;
- Continue the supply of the Platform Provider services (outlined above);
- Protect and subsequently extract intellectual property relating to the Company and to MTT, where applicable; and
- Support the handover of data and intellectual property to the prospective purchaser (See – Sale of business).

Further information on the estimated quantum of the critical IT expenses is available at Appendix 4.

#### 7. Other asset realisations

#### Book debts

We have instructed KPMG's specialist debt realisation team, RRG, to work alongside staff retained in the Company's finance function to assess and recover the Company's outstanding book debt ledger.

RRG have engaged with the Regulators under separate agreements in respect of the collection of outstanding book debts and Pipeline Fund for both the CAA and ABTA.

In addition to trade debtors, there are amounts due to the Company from other Group companies, which we will seek to recover as appropriate.



#### Cash at bank

The Company held its trading bank accounts in multiple currencies with one financial institution in the UK. We have arranged for these funds to be transferred to the administration bank account.

#### Trust accounts and bonds

In addition to its main trading bank accounts, the Company held a trust account with NatWest. This was set up historically to protect overseas hotel only accommodation in the event of Company failure, in lieu of a formal bond being provided.

Following advice from Legal Counsel, we have arranged for funds held on trust by NatWest to be transferred to a separate trust account set up and controlled by the Joint Administrators.

The Company also held a number of specific bonds with Barclays set up to protect various ticket and excursion bookings. We are currently in dialogue with Barclays to arrange transfer of the funds to a separate trust account set up and controlled by the Joint Administrators.

Going forward, we continue to liaise with our solicitors regarding the appropriate treatment for these funds.

#### Office equipment, fixtures and fittings

SIA have been instructed to provide a valuation of the Company's computer equipment and office fixtures and fittings at the Company's leasehold premises in York. A valuation of £20,000 in situ and £3,000 ex situ has been provided. To date, no realisations have been made in respect of these assets.

#### Leasehold property

The Company operated from leasehold premises at Eboracum Way, Hepworth Green, York, Yorkshire, YO31 7RE. We vacated the Property on 9 August 2019.

#### 4.2 Asset realisations

Realisations from the date of our appointment to 19 September 2019 are set out in the attached receipts and payments account (Appendix 2).

Summaries of the most significant realisations to date are provided below.

Book debts

To date we have received £60,201 from debtors relating to pre-appointment sales.

#### Cash at bank

We have requested the transfer of funds from the Company's pre-administration bank accounts to the administration bank account. To date, we have received £2,150,462 which relates to the Company's various accounts as follows:

GBP account: £2,068,873US Dollar account: £3,317



Euro account: £71,876

#### ABTA pipeline funds

To date we have received £323,567 due to ABTA, which will be subject to reconciliation and subsequent transfer to ABTA where applicable. Any surplus of Pipeline Funds due to ABTA will form part of the administration estate.

#### ATOL pipeline funds

To date we have received £41,024 due to the CAA. These funds will be subject to reconciliation and subsequent transfer to CAA as per the Services Agreement.

#### Funds held on Trust

To date we have received £276,535 of funds that were held on trust by the Company, with NatWest, to protect against potential claims from their overseas 'accommodation only' bookings. We will seek legal advice in respect of any surplus of funds held on trust forming part of the administration estate.

#### Investigations

We are reviewing the affairs of the Company to find out if there are any actions which can be taken against third parties to increase recoveries for creditors.

In this regard, if you wish to bring to our attention any matters which you believe to be relevant, please do so by writing to Tom Morton at KPMG LLP, 1 St Peter's Square, Manchester, M2 3AE, United Kingdom.

#### 4.3 Costs

An estimate of all the anticipated costs likely to be incurred throughout the duration of the administration is set out in the attached summary of expenses (Appendix 4).

Payments made from the date of our appointment to 19 September 2019 are set out in the attached receipts and payments account (Appendix 2).

Summaries of the most significant payments made to date are provided below.

#### Critical IT payments

As previously detailed, a number of the Company's IT systems were essential to support the administration process. As well as being used to assist the sale of business process, these IT costs primarily relate to acquiring accurate and timely customer records for sharing with the Regulators, facilitating the collection of outstanding book debts and protecting asset values.

To date, we have paid £105,835 in respect of critical IT of which £70,000 relates to Platform Provider, £35,660 relates to the Data Centre Provider and £175 relates to a consultancy fee to obtain Google Analytics data required by potential purchasers.

#### Agents'/Valuers' fees

To date, we have paid Metis £1,667 for their advice relating to the valuation of the Company's intellectual property.



Wages & salaries

Wages £66,695 have been paid to the employees retained to assist us in the administration. This amount includes 1.5 days of August 2019 payroll paid to all staff.

Return of funds held on trust

As mentioned, we are in receipt of funds that were held on trust to protect overseas 'accommodation only' bookings in the event of Company failure. As detailed above, ABTA have agreed to handle these claims.

Following a detailed reconciliation exercise, ABTA have confirmed their maximum exposure for this category of customer to be £96,062. Accordingly, £96,062 of the £276,535 has been transferred to ABTA under a contractual agreement and we expect no further entitlements from ABTA in respect of these funds. Any unclaimed sums in respect of the refund monies transferred will be returned to the administrators on completion of the claims handling process.

## 5 Dividend prospects

#### 5.1 Secured creditors

YES Bank Limited

The Bank provided a term loan and a revolving credit facility which is secured by way of a debenture containing fixed and floating charges over the Company. The Bank also held a fixed charge over the Company's shares. The charges were created on 29 November 2018.

At the date of our appointment, the Bank was owed approximately £47 million across the Group.

Shoosmiths have confirmed the validity of the Bank's security.

Based on current estimates, the Bank will suffer a significant shortfall in respect of its funding provided to the Group.

Barclays Bank Pic

Barclays hold a fixed charge over bank accounts held as security for all debts and other liabilities owed to it by the Company.

The bank accounts relate to the bonds held with Barclays to cover certain categories of customer bookings.

At the time of our appointment, no monies are owing to Barclays.

#### 5.2 Preferential creditors

Claims from employees in respect of (1) arrears of wages up to a maximum of £800 per employee, (2) unlimited accrued holiday pay and (3) certain pension benefits, rank preferentially.



We estimate the amount of preferential claims at the date of our appointment to be £50,000.

Based on current estimates, we anticipate that preferential creditors should receive a dividend of 100p in the £. The timing and amount of any distribution are dependent upon the realisations and associated costs of the administration.

#### 5.3 Unsecured creditors

Based on current estimates, we anticipate that unsecured creditors should receive a dividend from the Prescribed Party only, given the significant shortfall to the Secured creditor. We have yet to determine the amount of this, but we will do so when we have completed the realisation of assets and the payment of associated costs.

## 6 Ending the administration

#### 6.1 Exit route from administration

We consider it prudent to retain all of the options available to us, as listed in Section 9 to bring the administration to a conclusion.

However, at this stage we anticipate that the most likely exit route will be dissolution.

#### 6.2 Discharge from liability

We propose to seek approval from the Secured and preferential creditors that we will be discharged from liability in respect of any action as Joint Administrators upon the filing of our final receipts and payments account with the Registrar of Companies.

Discharge does not prevent the exercise of the Court's power in relation to any misfeasance action against us.

Should the circumstances of the administration change, we reserve the right to revert to the unsecured creditors in order to obtain discharge from liability.

## 7 Approval of proposals

#### 7.1 Deemed approval of proposals

The administrators' proposals will be deemed approved, with no requirement to seek deemed consent or use a decision procedure, as it appears that the Company has insufficient property to enable us to make a distribution to the unsecured creditors – other than by virtue of the Prescribed Part, as detailed in Appendix 1.

On expiry of eight business days from the date our proposals are delivered to the creditors, they will be deemed to have been approved by the creditors unless 10% in value of creditors request that a decision procedure is convened. Further details of the steps to convene a procedure are detailed below.



#### 7.2 Creditors' right to request a decision

We will use a decision making procedure or deemed consent to seek approval of our proposals (1) if asked to do so by creditors whose debts amount to at least 10% of the total debts of the Company, and (2) if the procedures set out below are followed.

Requests for a decision must be made within eight business days of the date on which our proposals were delivered. They must include:

- a statement of the requesting creditor claim;
- a list of the creditors concurring with the request, showing the amounts of their respective debts in the administration;
- written confirmation of their concurrence from each concurring creditor; and
- a statement of the purpose of the proposed meeting;

In addition, the expenses of the decision procedure at the request of a creditor must be paid by that creditor. That creditor is required to deposit security for such expenses with us.

If you wish to request a decision, please complete and return the decision requisition form attached to the cover letter.

# 8 Joint Administrators' remuneration, disbursements and pre-administration costs

#### 8.1 Approval of the basis of remuneration and disbursements

We propose to seek approval from the Secured and preferential creditors that:

- our remuneration will be drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate provided in Appendix 3 and the charge-out rates included in Appendix 5;
- disbursements for services provided by KPMG (defined as Category 2 disbursements in Statement of Insolvency Practice 9) will be charged in accordance with KPMG's policy as set out in Appendix 5.

Agreement to the basis of our remuneration and the drawing of Category 2 disbursements is subject to specific approval. It is not part of our proposals.

Should the circumstances of the administration change, we reserve the right to revert to the unsecured creditors in order to seek approval for the basis of remuneration and the drawing of Category 2 disbursements.

Time costs

From the date of our appointment to 19 September 2019, we have incurred time costs of £386,912. These represent 1,104 hours at an average rate of £351 per hour.



#### Disbursements

We have incurred disbursements of £3,491 during the Period. None of these have yet been paid.

#### Additional information

We have attached (Appendix 5) an analysis of the time spent, the charge-out rates for each grade of staff and the disbursements paid directly by KPMG for the period from our appointment to 19 September 2019. We have also attached our charging and disbursements recovery policy.

#### 8.2 Pre-administration costs

The following pre-administration costs have been incurred in relation to the preadministration work detailed in Section 3.4:

Pre-administration costs				
£	Paid	Unpaid	Total	
KPMG fees & disbursements	-	10,377.50	10,377.50	
Shoosmiths LLP fees & disbursements	-	12,090.00	12,090.00	
Legal Counsel fees	-	2,925.00	2,925.00	
Total	-	25,392.50	25,392.50	

The payment of unpaid pre-administration costs as an expense of the administration is subject to the same approval as our remuneration, as outlined above. It is not part of our proposals.

## 9 Summary of proposals

As the Company had ceased to trade prior to our appointment, rescuing the Company in accordance with Paragraph 3(1)(a) is not achievable.

Therefore our primary objective is to achieve a better result for the Company's creditors as a whole than would be likely if the Company were wound up, in accordance with Paragraph 3(1)(b).

In addition to the specific itemised proposals below, this document in its entirety constitutes our proposals.

We propose the following:

#### General matters

- to continue to do everything that is reasonable, and to use all our powers appropriately, in order to maximise realisations from the assets of the Company in accordance with the objective as set out above;
- to investigate and, if appropriate, to pursue any claims the Company may have;
- to seek an extension to the administration period if we consider it necessary.

#### Distributions

to make distributions to the secured and preferential creditors where funds allow;



■ to make distributions to the unsecured creditors if funds become available, and to apply to the Court for authority to do so, where applicable.

Ending the administration

We might use any or a combination of the following exit route strategies in order to bring the administration to an end:

- apply to Court for the administration order to cease to have effect from a specified time and for control of the Company to be returned to the Directors;
- formulate a proposal for either a company voluntary arrangement (CVA) or a scheme of arrangement and put it to meetings of the Company's creditors, shareholders or the Court for approval as appropriate;
- place the Company into creditors' voluntary liquidation. In these circumstances we propose that we, Tracey Pye and David Costley-Wood, be appointed as Joint Liquidators of the Company without any further recourse to creditors. If appointed Joint Liquidators, any action required or authorised under any enactment to be taken by us may be taken by us individually or together. The creditors may nominate different persons as the proposed Joint Liquidators, provided the nomination is received before these proposals are approved;
- petition the Court for a winding-up order placing the Company into compulsory liquidation and to consider, if deemed appropriate, appointing us, Tracey Pye and David Costley-Wood, as Joint Liquidators of the Company without further recourse to creditors. Any action required or authorised under any enactment to be taken by us as Joint Liquidators may be taken by us individually or together;
- file notice of move from administration to dissolution with the Registrar of Companies if we consider that liquidation is not appropriate because (1) no dividend will become available to creditors, and (2) there are no other outstanding matters that require to be dealt with in liquidation. The Company will be dissolved three months after the registering of the notice with the Registrar of Companies.

Alternatively, we may allow the administration to end automatically.

Joint Administrators' remuneration and pre-administration costs

We propose that:

- our remuneration will be drawn on the basis of time properly given by us and the various grades of our staff in accordance with the fees estimate provided in Appendix 3 and the charge-out rates included in Appendix 5.;
- disbursements for services provided by KPMG (defined as Category 2 disbursements in Statement of Insolvency Practice 9) will be charged in accordance with KPMG's policy as set out in Appendix 5;
- unpaid pre-administration costs be an expense of the administration.

Discharge from liability



We propose that we shall be discharged from liability in respect of any action of ours as Joint Administrators upon the filing of our final receipts and payments account with the Registrar of Companies.



## Appendix 1 Statutory information

Company information	
Company and Trading name	Superbreak Mini-Holidays Limited
Date of incorporation	1 November 1982
Company registration number	01674987
Trading address	Eboracum Way, York, YO31 7RE
Previous registered office	N/a
Present registered office	1 St Peter's Square, Manchester, M2 3AE
Company Directors	Ajay Kerkar Hugo Kimber John McLaughlin
Company Secretary	Not applicable

Administration information	
Administration appointment	The administration appointment granted in High Court of Justice, Business and Property Courts in Manchester, CR-2019-MAN-000757
Appointor	Directors
Date of appointment	2 August 2019
Joint Administrators	Tracey Pye and David Costley-Wood
Purpose of the administration	Achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up.
Functions	The functions of the Joint Administrators are being exercised by them individually or together in accordance with Paragraph 100(2).
Current administration expiry date	1 August 2020
Prescribed Part	The Prescribed Part is applicable on this case.
	It has been taken into account when determining the dividend prospects for unsecured creditors (Section 5).
Estimated values of the Net Property and Prescribed Part	Estimated Net Property is £2,036,000. Estimated Prescribed Part is £410,000.
Prescribed Part distribution	The Joint Administrators do not intend to apply to Court to obtain an order that the Prescribed Part shall not apply.  Accordingly, the Joint Administrators intend to make a distribution to the unsecured creditors.
Application of EC Regulations	EC Regulations apply and these proceedings will be the Main Proceedings as defined in Article 3 of the EC Regulations.



## Appendix 2 Joint Administrators' receipts and payments account

Superbreak Mini-Holida	ys Limited - in Administration		
Abstract of receipts & p	payments		
		From 02/08/2019	From 02/08/2019
Statement of affairs (£)		To 19/09/2019 (£)	To 19/09/2019 (£)
	FIXED CHARGE ASSETS		
Nil	Website and associated platforms	NIL	NIL
		NIL	NIL
	FIXED CHARGE CREDITORS		
(46,604,000.00)	Fixed charge creditor	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
3,000.00	Furniture & equipment	NIL	NIL
Nil	Book debts	60,201.16	60,201.16
	ABTA Pipeline Funds	323,566.55	323,566.55
	ATOL Pipeline Funds	41,023.52	41,023.52
2,080,000.00	Cash at bank	2,150,461.66	2,150,461.66
		2,575,252.89	2,575,252.89
	OTHER REALISATIONS		
	Funds held on Trust	276,534.57	276,534.57
3,000.00	Computer equipment	NIL	NIL
Nil	Deferred tax	NIL	NIL
Nil	Prepayments	NIL.	NIL
		276,534.57	276,534.57
	COST OF REALISATIONS		
	Critical IT Payments	(105,835.00)	(105,835.00)
	Statement of affairs work	(317.00)	(317.00)
	Return of trust funds	(96,061.17)	(96,061.17)
	Agents'/Valuers' fees	(1,666.67)	(1,666.67)
	Wages & salaries	(66,695.22)	(66,695.22)
	Bank charges	(20.00)	(20.00)
		(270,595.06)	(270,595.06)
	PREFERENTIAL CREDITORS		
(25,000.00)	Employees' wage arrears	NIL	NIL
(25,000.00)	Employees' holiday pay	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		



Superbreak Wini-Holida Abstract of receipts & pa	ys Limited - in Administration ayments		
Statement of affairs (E)		From 02/08/2019 To 19/09/2019 (£)	From 02/08/2019 To 19/09/2019 (£)
(3,912,000.00)	Trade & expense	NIL	NIL
(906,000.00)	Connected companies	NIL	NIL
(80,000.00)	Corp tax etc/nonpref PAYE	NIL	NIL
(250,000.00)	Non-preferential VAT	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(50,000.00)	Ordinary shareholders	NIL	NIL
		NIL	NIL
(49,766,000.00)		2,581,192.40	2,581,192.40
	REPRESENTED BY		
	Floating ch. VAT rec'able		21,628.98
	Non ATOL Pipeline Funds		323,566.55
	Floating charge current		2,055,523.47
	Trust Funds		180,473.40
		_	2,581,192.40



### Appendix 3 Joint Administrators' fees estimate

Estimated time costs for the engagement				
	Narrative	Estimated total hours	Estimated time cost (£)	Estimated average hourly rate (£)
Administration & Planning				
Bankrupt/Director/Member	,	71.60	25,266.00	352.88
Cashiering - processing receipts, payments and bank reconciliations	Note 1	153.83	45,184.20	293.73
General - books & records, fees & work in progress	Note 2	122.60	41,006.00	334.47
Statutory and compliance - appointment & related formalities, bonding, checklist & reviews, reports to secured creditors, advertising, strategy	Note 3	339.96	114,360.90	336.40
Tax - VAT & Corporation tax, initial reviews, pre and post appointment tax	Note 4	64.30	24,184.00	376.11
Creditors				:
Committees - committee meetings and reports to the committee	Note 6	0.00	0.00	0.00
Creditors and claims - general correspondence, notification of appointment, statutory reports	Note 5	664.63	176,946.70	266.23
Employees - correspondence	Note 7	187.90	60,009.50	319.37
Investigations				
<b>Directors</b> - correspondence, statement of affairs, questionnaires	Note 8	57.24	21,622.10	377.74
Investigations - director conduct and affairs of the Company	Note 9	97.00	35,685.00	367.89
Realisation of Assets				
Asset Realisation - including insurance of assets	Note 10	767.00	321,749.00	419.49
Total		2,526.06	866,013.40	342.83

Whilst specific notes have been provided below to give more context around the fees estimate, these should be read in conjunction with the report as a whole.

#### Note 1 - Cashiering

New bank accounts have been opened, including a specific trust account, which will be maintained in the insolvency process. Receipts and payments will be authorised and processed, which we will reconcile to internal systems. Cashiering will also include payroll being processed for salary payments in respect of retained employees.

#### Note 2 - General

Time will include general time spent on administration matters, including handling Company books and records, reviewing time costs and producing reports which are compliant with Statement of Insolvency Practice 9.

Note 3 - Statutory and compliance



We are required to comply with our statutory obligations. Time will be spent updating and maintaining the strategy for the administration, including preparing checklists and reviews. We will also need to comply with bonding requirements, and liaise with Secured creditors.

Note 4 - Tax

The Company will be required to complete VAT returns to HMRC. Tax specialists will compute corporation tax, as well as any other tax obligations. We will also utilise tax specialists to analyse the VAT and tax position of the sale of business and other asset disposals. We have notified HMRC of our appointment, and will liaise with HMRC on all other tax matters during the administration, including seeking tax clearance prior to exit from administration.

Note 5 - Committees

We are not anticipating the formation of a creditors committee.

Note 6 - Creditors and claims

Time will be spent communicating with creditors, which will include notifying creditors of our appointment, dealing with ROT claims and responding to general enquiries through the various channels of communication set up to assist customers and other stakeholders.

Time will also be spent liaising with the CAA and ABTA in respect of customer bookings.

In addition to providing updates to the Secured creditor under our statutory obligations, we will provide regular updates to the Bank regarding the progress of the administration, realisation of assets and potential outcome to the Bank.

We will also spend time preparing updates on the progress of the administration, including drafting and circulating our proposals and progress reports.

Note 7 - Employees

We will deal with statutory employment related matters and employee queries. We also convened employee consultation meetings and dealt with issues arising from redundancies. We will agree employee claims, as applicable, and communicate with the Redundancy Payments Office regarding all employee matters.

Note 8 - Directors

We will correspond with the Directors throughout the administration, including to ensure the delivery of the Statement of Affairs and directors' questionnaires.

Note 9 - Investigations

A return on the conduct of the Directors will be drafted and submitted confidentially to the BEIS. We will review pre-administration transactions and the performance and position of the Company prior to insolvency.

Note 10 - Asset Realisation

Estimated time costs in respect of the sale of business and to realise the Company's assets excluded from the proposed sale of business.

This includes liaising with SIA in respect of the sale of the Company's computer equipment, fixtures and fitting. RRG will also spend time liaising with the Regulators in respect of Pipeline Funds as well as pursuing outstanding book debts owed to the Company.

Time will also be spent liaising with critical IT suppliers needed to support the asset realisation process.



#### Appendix 4 Joint Administrators' expenses estimate

Expenses estimate				
	Notes	Paid to date (£)	Future Cost (£)	Final Estimate (£)
Fixed				
Legal fees & disbursements	1	-	(12,500)	(12,500)
Agents' fees & disbursements	2	-	(9,000)	(9,000)
Critical IT costs	3	-	(75,660)	(75,660)
Dataroom hosting costs		-	(750)	(750)
Floating	l			
Pre-administration KPMG fees	4	-	(10,378)	(10,378)
Pre-administration legal fees & disbursements	4	-	(10,150)	(10,150)
Pre-administration legal fees (Legal Counsel)	4		(2,925)	
Legal fees & disbursements	5	-	(40,000)	(40,000)
Agents' fees & disbursements	6	(1,667)	(4,900)	(6,567)
GDPR agents' fees & disbursements	7	-	(6,000)	(6,000)
Book debt collection fees	8	-	(25,000)	(25,000)
Insurance of assets	9	-	(800)	(800)
Staff costs	10	(66,695)	(4,797)	(71,492)
Critical IT payments (including Duress Payments)	11	(105,835)	(3,956)	(109,791)
Miscellaneous holding costs		-	(2,083)	(2,083)
Storage costs		-	(1,000)	(1,000)
Statutory advertising		-	(450)	(450)
Bank charges		(20)	(180)	(200)
Statement of affairs work		(317)		(317)
Total		(174,534)	(210,529)	(382,138)

#### Fixed

Note 1 - Legal fees & disbursements

The estimated legal fees and disbursements incurred in the administration which directly relate to the realisation of fixed charge assets, including but not limited to:

- Shoosmiths advising us on the sale of business as well as preparation and review of the sale and purchase agreement; and
- Shoosmiths reviewing the validity of the Bank's security and offering general legal advice in respect of fixed charge assets throughout the course of the administration.

Note 2 – Agents' fees & disbursements

The estimated Metis fees will be incurred in relation to their valuation of intangible assets and their advice in respect of offers received. Metis has also estimated disbursements to be incurred in this work.

Note 3 - Critical IT costs

The estimated critical IT costs relate directly to those incurred in respect of the realisation of fixed charge assets. This includes elements of services provided by Platform Provider and Data Centre Provider.

#### Floating

Note 4 - Pre-administration fees and disbursements



We have included those costs incurred by KPMG, Shoosmiths and Legal Counsel prior to our appointment, as detailed in Section 3.4 – Pre-administration work.

Note 5 - Legal fees & disbursements

Legal costs and disbursements comprises those costs estimated to be incurred by Shoosmiths throughout the administration including, but not limited to, provision of general insolvency advice throughout the course of the administration.

Note 6 - Agents' fees & disbursements

Agents' fees is our estimate of the costs to be incurred throughout the administration in engaging with third party valuers to appraise and sell the Company's tangible assets, primarily computer equipment and fixture and fittings at the Company's site in York.

Note 7 - GDPR agents' fees & disbursements

The estimated consultancy fees and disbursements are those costs incurred to engage with a specialist third party, MAPS, to obtain their advice on GDPR and data security matters immediately following our appointment.

Note 8 - Book debt collection fees

The book debt collection fees are the estimated costs in instructing a third party debt collection agents when pursuing outstanding book debts owed to the Company and those subject to disputes.

Note 9 - Insurance of assets

We have engaged Marsh to provide the Company with insurance cover for its assets. The quantum of insurance costs will depend on the time taken to realise the assets. Marsh have also provided open cover insurance for the Joint Administrators immediately upon our appointment.

Note 10 - Staff costs

The estimated staff costs are those that we anticipate incurring in respect of the wages, salaries and HMRC payments for staff retained in the administration to assist us. Further information on retained employees is available in Section 4 – Strategy and progress of the administration to date.

Note 11 - Critical IT payments

The estimated critical IT costs relate directly to those incurred in respect of the realisation of floating charge assets such as the book debts. Further information on critical IT payments is available in Section 4 – Strategy and progress of the administration to date.



#### Appendix 5 Joint Administrators' charging and disbursements policy

Joint Administrators' charging policy

The time charged to the administration is by reference to the time properly given by us and our staff in attending to matters arising in the administration. This includes work undertaken in respect of tax, VAT, employee and pensions advice from KPMG in-house specialists.

Our policy is to delegate tasks in the administration to appropriate members of staff considering their level of experience and requisite specialist knowledge, supervised accordingly, so as to maximise the cost effectiveness of the work performed. Matters of particular complexity or significance requiring more exceptional responsibility are dealt with by senior staff or us.

A copy of "A Creditors' Guide to Joint Administrators Fees" from Statement of Insolvency Practice 9 ('SIP 9') produced by the Association of Business Recovery Professionals is available at:

https://www.r3.org.uk/what-we-do/publications/professional/fees/administrators-fees

If you are unable to access this guide and would like a copy, please contact Tom Morton on 0161 6187375.

Hourly rates

Set out below are the relevant hourly charge-out rates for the grades of our staff actually or likely to be involved on this administration. Time is charged by reference to actual work carried out on the administration, using a minimum time unit of six minutes.

All staff who have worked on the administration, including cashiers and secretarial staff, have charged time directly to the administration and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the administration but is reflected in the general level of charge-out rates.

Charge-out rates (£):		
Grade	From 01 Jan 2019 £/hr	
Partner	655	
Director	590	
Senior Manager	535	
Manager	445	
Senior Administrator	310	
Administrator	225	
Support	140	

The charge-out rates used by us might periodically rise (for example to cover annual inflationary cost increases) over the period of the administration. In our next statutory report, we will inform creditors of any material amendments to these rates.



Policy for the recovery of disbursements

Where funds permit the officeholders will seek to recover both Category 1 and Category 2 disbursements from the estate. For the avoidance of doubt, such expenses are defined within SIP 9 as follows:

Category 1 disbursements: These are costs where there is specific expenditure directly referable to both the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the officeholder or his or her staff.

Category 2 disbursements: These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Category 2 disbursements charged by KPMG Restructuring include mileage. This is calculated as follows:

Mileage claims fall into three categories:

- Use of privately-owned vehicle or car cash alternative 45p per mile.
- Use of company car 60p per mile.
- Use of partner's car 60p per mile.

For all of the above car types, when carrying KPMG passengers an additional 5p per mile per passenger will also be charged where appropriate.

We have incurred the following disbursements during the period 2 August 2019 to 13 September 2019.

#### **Disbursements**

SIP 9 - Disbursements					
	Catego	ory 1	Catego	ry 2	
Disbursements	Paid (£)	Unpaid (£)	Paid (£)	Unpaid (£)	Totals (£)
Accommodation		246.72		NIL	246.72
Meals		482.19		NIL	482.19
Mileage		NIL		352.95	352.95
Postage		746.46		NIL	746.46
Professional and legal fees		100.00		NIL	100.00
Telecommunications		476.62		NiL	476.62
Travel		1,086.28		NIL	1,086.28
Total		3,138.27		352.95	3,491.22

We have the authority to pay Category 1 disbursements without the need for any prior approval from the creditors of the Company.

Category 2 disbursements are to be approved in the same manner as our remuneration.



#### Narrative of work carried out for the period 2 August 2019 to 19 September 2019

#### The key areas of work have been:

Statutory and compliance	<ul> <li>collating initial information to enable us to carry out our statutory duties, including creditor information, details of assets and information relating to the licences;</li> <li>providing initial statutory notifications of our appointment to the Registrar of Companies, creditors and other stakeholders, and advertising our appointment;</li> <li>issuing press releases and posting information on a dedicated web page;</li> <li>preparing statutory receipts and payments accounts;</li> <li>arranging bonding and complying with statutory requirements;</li> <li>ensuring compliance with all statutory obligations within the relevant timescales.</li> </ul>
Strategy documents, Checklist and reviews	<ul> <li>formulating, monitoring and reviewing the administration strategy, including the decision not to trade and meetings with internal and external parties to agree the same;</li> <li>briefing of our staff on the administration strategy and matters in relation to various workstreams;</li> <li>regular case management and reviewing of progress, including regular team update meetings and calls;</li> <li>meetings with management to review and update strategy and monitor progress;</li> <li>reviewing and authorising junior staff correspondence and other work;</li> <li>dealing with queries arising during the appointment;</li> <li>reviewing matters affecting the outcome of the administration;</li> <li>allocating and managing staff/case resourcing and budgeting exercises and reviews;</li> <li>liaising with legal advisors regarding the various instructions, including agreeing content of engagement letters;</li> <li>complying with internal filing and information recording practices, including documenting strategy decisions.</li> </ul>
Reports to debenture holders	providing written and oral updates to representatives of the secured creditors regarding the progress of the administration and case strategy.
Cashiering	<ul> <li>setting up administration bank accounts and dealing with the Company's pre-appointment accounts;</li> <li>preparing and processing vouchers for the payment of post-appointment invoices;</li> <li>creating remittances and sending payments to settle post-appointment invoices;</li> <li>preparing payroll payments for retained staff, dealing with salary related queries and confirming payments with the employee's banks;</li> <li>reviewing and processing employee expense requests;</li> <li>reconciling post-appointment bank accounts to internal systems;</li> <li>ensuring compliance with appropriate risk management procedures in respect of receipts and payments.</li> </ul>
Тах	<ul> <li>gathering initial information from the Company's records in relation to the taxation position of the Company;</li> <li>submitting relevant initial notifications to HM Revenue and Customs;</li> <li>reviewing the Company's pre-appointment corporation tax and VAT position;</li> <li>analysing and considering the tax effects of various sale options, tax planning for efficient use of tax assets and to maximise realisations;</li> <li>working initially on tax returns relating to the periods affected by the administration;</li> <li>analysing VAT related transactions;</li> <li>reviewing the Company's duty position to ensure compliance with duty requirements;</li> <li>dealing with post appointment tax compliance.</li> </ul>
Shareholders	<ul> <li>providing notification of our appointment;</li> <li>responding to enquiries from shareholders regarding the administration;</li> <li>providing copies of statutory reports to the shareholders.</li> </ul>
General	reviewing time costs data and producing analysis of time incurred which is compliant with Statement of Insolvency Practice 9; locating relevant Company books and records, arranging for their collection and dealing with the ongoing storage.  negotiating and making direct contact with various suppliers as necessary to provide additional information and undertakings, including agreeing terms and conditions, in order to ensure continued support; communicating and negotiating with customers regarding ongoing supplies, including agreeing terms and conditions
Asset realisations	collating information from the Company's records regarding the assets; liaising with finance companies in respect of assets subject to finance agreements; liaising with agents regarding the sale of assets; reviewing outstanding debtors and management of debt collection strategy; liaising with Company credit control staff and communicating with debtors;



	<ul> <li>seeking legal advice in relation to book debt collections;</li> <li>liaising with the KPMG specialist debt collection team regarding debtor recoveries;</li> <li>reviewing the inter-company debtor position between the Company and other group companies.</li> <li>securing petty cash on site and monitoring spend;</li> </ul>
Property matters	reviewing the Company's leasehold properties, including review of leases; communicating with landlords regarding rent, property occupation and other issues; performing land registry searches.
Sale of business	<ul> <li>planning the strategy for the sale of the business and assets, including instruction and liaison with professional advisers;</li> <li>seeking legal advice regarding sale of business, including regarding non-disclosure agreements;</li> <li>collating relevant information and drafting information memorandum in relation to the sale of the Company's business and assets and advertising the business for sale;</li> <li>dealing with queries from interested parties and managing the information flow to potential purchasers, including setting up a data room;</li> <li>managing site visits with interested parties, fielding due diligence queries and maintaining a record of interested parties;</li> <li>carrying out sale negotiations with interested parties.</li> </ul>
Health and safety	<ul> <li>liaising with health and safety specialists in order to manage all health and safety issues and environmental issues, including ensuring that legal and licensing obligations are complied with;</li> <li>liaising with the Health and Safety Executive regarding the administration and ongoing health and safety compliance.</li> </ul>
Open cover insurance	<ul> <li>arranging ongoing insurance cover for the Company's business and assets;</li> <li>liaising with the post-appointment insurance brokers to provide information, assess risks and ensure appropriate cover in place;</li> <li>assessing the level of insurance premiums.</li> </ul>
Employees	<ul> <li>dealing with queries from employees regarding various matters relating to the administration and their employment;</li> <li>dealing with statutory employment related matters, including statutory notices to employees and making statutory submissions to the relevant government departments;</li> <li>holding employee briefing meetings to update employees on progress in the administration and our strategy;</li> <li>administering the Company's payroll, including associated taxation and other deductions, and preparing PAYE and NIC returns;</li> <li>communicating and corresponding with HM Revenue and Customs;</li> <li>dealing with issues arising from employee redundancies, including statutory notifications and liaising with the Redundancy Payments Office;</li> <li>managing claims from employees;</li> <li>ensuring security of assets held by employees.</li> </ul>
Pensions	<ul> <li>collating information and reviewing the Company's pension schemes;</li> <li>calculating employee pension contributions and review of pre-appointment unpaid contributions;</li> <li>ensuring compliance with our duties to issue statutory notices;</li> <li>communicating with employees concerning the effect of the administration on pensions.</li> </ul>
Creditors and claims	<ul> <li>drafting and circulating our proposals;</li> <li>creating and updating the list of unsecured creditors;</li> <li>responding to enquiries from creditors regarding the administration and submission of their claims;</li> <li>reviewing completed forms submitted by creditors, recording claim amounts and maintaining claim records;</li> </ul>
Investigations/ directors	<ul> <li>reviewing Company and directorship searches and advising the directors of the effect of the administration;</li> <li>liaising with management to produce the Statement of Affairs and filing this document with the Registrar of Companies;</li> <li>arranging for the redirection of the Company's mail.</li> </ul>

#### Time costs

#### SIP 9 Pre-Administration costs



Pre-Administration costs (30/07/2019 to 01/08/2019)							
	Hours						
	Partner / Director	Manager A	Administrator	Support	Total	Time Cost (£)	Average Hourly Rate (£)
Pre-Administration Sale of business - preparation		1.00			1.00	445.00	445.00
Advising directors		1.00	8.00		9.00	2,925.00	325.00
Appointment documents		3.00	3.00		6.00	2,265.00	377.50
Pre-administration checks		10.50		0.50	11.00	4,742.50	431.14
Total	0.00	15.50	11.00	0.50	27.00	10,377.50	384.35

#### SIP 9 -- Time costs analysis

SIP 9 –Time costs analysis (02/08/2019 to 19/09/2019)			
	Hours	Time Cost	Average Hourly Rate (£)
Administration & planning	,,,,,,,,,,		7
Bankrupt/Director/Member			
Notification of appointment	14.60	4,056.00	277.81
Cashiering			
Fund management	0.80	248.00	310.00
General (Cashiering)	11.90	2,448.00	205.71
Reconciliations (& IPS accounting reviews)	0.40	107.00	267.50
General			
Books and records	91.25	28,422.50	311.48
Fees and WIP	2.10	718.50	342.14
Statutory and compliance			
Advising directors	1.90	589.00	310.00
Appointment and related formalities	67.90	21,819.00	321.34
Bonding & Cover Schedule	0.90	333.00	370.00
Budgets & Estimated outcome statements	17.10	6,088.50	356.05
Checklist & reviews	22.60	2,093.00	92.61
Pre-administration checks	1.00	140.00	140.00
Reports to debenture holders	10.20	5,020.50	492.21
Statutory receipts and payments accounts	6.26	3,693.40	590.00
Strategy documents	18.47	7,564.30	409.55
Tax			
Initial reviews - CT and VAT	2.60	1,157.00	445.00
Post appointment corporation tax	6.30	2,650.50	420.71



SID 9. Time posts analysis (02/09/2010 to 49/09/2010)			
SIP 9 –Time costs analysis (02/08/2019 to 19/09/2019)		Time Cost	Average
	Hours		Hourly Rate (£)
Post appointment PAYE (Non Trading)	7.30	3,725.50	510.34
Post appointment VAT	1.90	589.00	310.00
Creditors			
Creditors and claims			
General correspondence	73.90	8,261.00	111.79
Notification of appointment	2.30	517.50	225.00
Pre-appointment VAT / PAYE / CT	0.10	31.00	310.00
ROT Claims	2.20	172.00	78.18
Secured creditors	18.89	9,729.60	515.07
Statutory reports	40.02	11,167.80	279.06
Employees			
Correspondence	136.65	40,882.75	299.18
Pensions reviews	13.00	3,433.75	264.13
Investigation			
Directors			
Correspondence with directors	0.70	217.00	310.00
Directors' questionnaire / checklist	0.34	200.60	590.00
Statement of affairs	7.70	2,657.00	345.06
Realisation of assets			
Asset Realisation			
Cash and investments	21.34	5,778.10	270.76
Debtors	203.60	96,217.50	472.58
Insurance	0.40	124.00	310.00
Intellectual Property	3.40	1,324.00	389.41
Leasehold property	13.53	4,384.20	324.04
Office equipment, fixtures & fittings	5.50	1,982.50	360.45
Other assets	14.00	1,960.00	140.00
Sale of business	258.57	106,299.30	411.10
Vehicles	2.00	110.00	55.00
Total in period	1,103.62	386,912.30	350.58
		<b>.</b>	
Brought forward time (appointment date to SIP 9 period start date)	0.00	0.00	
SIP 9 period time (SIP 9 period start date to SIP 9 period end date)		386,912.30	•
Carry forward time (appointment date to SIP 9 period end date)	1,103.62	386,912.30	



All staff who have worked on this assignment, including cashiers and secretarial staff, have charged time directly to the assignment and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the assignment but is reflected in the general level of charge out rates. All time shown in the above analysis is charged in units of six minutes.



## Appendix 6 Statement of Affairs, including creditor list

This is the Statement of Affairs for the Company as at the date of our appointment, as provided by Company director – John McLaughlin.

We have not carried out anything in the nature of an audit on the information provided. The figures do not take into account the costs of the administration.

01674987
Court case number
CR-2019-MAN-000757
York, Yorkshire, YO31 7RE.
ie and complete statement of the affail the company entered administration



Rule 3 30

A - Summary of Assets		Estimated Realisable
	Book Value £'000	Value £'000
Assets Specifically Pledged:		
Intangible Assets - Website and associated platforms Customer database	1,553 -	-
Less: Sums due to secured creditor (Yes Bank)		(46,604)
Estimated surplus/(deficiency) as regards secured creditor		(46,604)
Assets Not Specifically Pledged:		
Computer equipment	83	3
Fixtures and Fittings	126	3
Cash at Bank	2,080	2,080
Trade debtors (excluding intercompany amounts)	5,537	-
Deferred tax	397	-
Prepayments	3,809	-
Estimated total assets available for preferential creditors		2,086
Signature	Date	
J. H. Langli	4/9/19	



A1 - Summary of Liabilities

	£000s	£000s
Estimated total assets available for preferential creditors (carried from page A)		2,086
Liabilities		
Preferential Creditors (No. 141)		
Employee pay		(25)
Holiday pay		(25)
Estimated surplus/(deficiency) as regards preferential creditors		2,036
Less uncharged assets		
Net property		2,038
Estimated prescribed part of net property where applicable		e de la
Estimated total assets available to floating charge holders		1,626
Debts secured by floating charge Yes Bank b/d		(46,604)
		, ,
Estimated surplus/(deficiency) after floating charges		(44,978)
Estimated prescribed part of net property b/d Uncharged assets		410
Estimated total assets available to unsecured creditors		410
Unsecured non preferential claims (excluding any shortfall to floating	charge holders)	
Trade Creditors (excluding inter-company amounts)	(3,912)	
HMRC PAYE	(BG)	
HMRC VAT	(250)	
Other employee	-	
Related Party creditor - Holidaybreak	(22)	
Related Party creditor - Cox and Kings UK	(843) (41)	
Related Party creditor - Prometheon	(41)	(5,148)
Estimated (deficiency)/surplus as regards unsecured creditors		(4,737)
Shortfall to fixed charge holders (brought down)		(46,604)
Shortfall to preferential creditors (brought down)		-
Shortfall to floating charge holders (brough down)		•
Estimated deficiency/Surplus as regards creditors		(51,341)
Issued and called up capital: Share capital		(50)
Estimated (deficiency)/surplus as regards members		(51,391)
ESCHERO (DEICHERCY/Surplus to regalias mannyara		
	Da	te
Signature	-	
Signature J. Karageli		1/9/19

KPING

Document Classification - KPMG Confidential

# Appendix 1 - Secured creditor

Name		Address	Nature of charge	Value of security (£)	Oate of charge	Balance (E)
YES Bank Total		Yes Bank Ltd IFSC Banking Unit Unit No - 901, Block 13 B Hiranandani Signature Building, GIFT SEZ Gujarat International Finance Tec City Gandhinagar - 382355	Fixed and floating	46,604,000	29/11/2018_	46 604,000 45,504,000
Signature	J. Kasafli		Date 11/4/14			

Append	llx 2 - Trade creditors							
Code H ANNEDI	Harre Jumbo Loure	8alance 747 090	Currency	Address Une L	Address Line?	Address Une3	Address Une4	Port Code
	LODGOD North Fastern Redward LM	180 418	٤	Accounts Receivable Department	Fart Constitute	25 Sheldergele		YOU SON
PRERVOOD GATOCROT	Astroduch ATCC Has			Chapelhorpe Helt	Church Lane	25 Skeldergele Chapelitorpe		NF4 3.19
	Attorn Technology List	149 913 : 147 250 : 129 766 : 109 653 :	ì	353 Buckingham Avenue				SL 1 APF
CI CHIOPOS	President Hotel	109-653	r	Vesturo/ 34 Ruseel Square	200 Kopavogur London			901N 108
HICELEPS CLONDOS KPOLAZ PMRCPOOT GLONDROS	ATCC Paus ATCC P	108 269 1	PŽ	MRC Print or	25 Sandford Crescent	Wychwood Park		
	Royal National Hotel		É	Bedford Way TREASURY MGR VIRGIN TRAINS	Loadeo			MOTH ODG MOTH ODG
FT/SAND1 BINGGO1	TREY Arways Ltd	89,785 85 094	E	TREASURY MGR VIRGIN TRAINS Enterprise House Matro Building	SHO FLOOR EAST MERICIAN Standard Airport	85 SMALLBROOK GUEENSWAY		BS 4MA
GLONDOTS	regresso Group Ltd The Carenduh His Euroster International Ltd	69 636 ·	r E	Metro Building 51 Jermin Street	1 Butterwick St. James	Hammersmith		OMZ4 *RN AM BOL SW1 / BJF
GLONDICZ3 FEUROSC1 GEVIVO1	Eurostar International Lid Euros		s C	Times like me	Bravingtone Wyas; 154A Pentornitle Road	London		5W1 / 6JF
	CITY OF YORK COUNCIL	49 735	2	The Granidi Building Customer And Business Support Services	154A Pentorwite Road West Offices	Station Rise		1/1 gpc
GYORKQ01	The Celifornia The Queers Hotel	46 133 (	£	Customer And Business Support Services 4-8 Belgrove Street Queens Stark Road	Skeideroste			N1 9AW 11 9PS 101 9GA WCTH 8AB 101 90H
GLONDISO? HINETHIOO!	The Govern Hotel Imperial Hotel St Gries Cleanuc Hotel QUENTIN HOTELS EU 8V 10	38.715 (	•	Rumeit Square Bectlord Avenue	London	York		
HINETHORY	QUENTIN HOTELS EU BY 10	37,234	í		London			ACIB SAS
FWARMOON GESCRIPON	Warrer Bros. Shudide Leeveeden Ltd. Parsonage Country House Hotel The Lattershop Group	34,234 37,910 31,948 27,739 26,273 24,521	ŗ.	Aerodrome Way Main Street				W025 7LS
ALE 12004	The Laftershop Group	26,273	Ē.	The Lettershop Group	Escrick Whitehall Park	Whitehall Road		1019 SLF _312 500
CESCREDT PLE TOOT VOANIK GWINDSOT S, ONDOOL	Dentel Krone Beech Na Hole Days Hotel Watertoo P & O RERRIES	23,495	DK £	Newby Bridge HIX				
	P & O PERRIES		ę.	54 Kennington Road Tourist Office Tevislock Square				JA23 3LR SE1 "3J C717 9GX AYCH 9EU] E14 4BF
GLONDTO: GLONDTO:		21,954	Č.	Tavistock Square	P O Box 281 Landon			C717 9GX
HITALAD FINURDS** GLONDBOS FF-RSOCU	Turn Hotel Canary Wharf ACAMPORA TRAVEL	19,889	E €	21 Hartemers Road West				E14 48F
GLONDSOS	Murder 57 Ltd Bedford Hotel	19,753 18 535		6 High Street Southampion Row	Honeybourne			AR" TPG
FF-RSOCI	Great wastern Railway	17,68g	E.	Millions House 3rd Floor	London 1 Milford Street			WC1 4HD SNI 1HF
HALVERN HAMETO	Marvern Travel Lendard JUMBO TOURS ESPANA SU	15,337	e e		30 Millbunk			SW12 400
GZIZZKI1 GEDHAJO1 FGRANO01	AUDUM Reseaurants Ltd. JULYS Pan Edmourch Hotel	15.034	e.	3rd Floor Jeffery Street 3RD Floor	Capitol House	25 Chappel Street		4W1 50H EH1 1D8
FGRANCO1	Jurys Inn Edmburgh Hotel Grand Central Rathway Co Ltd		È	3RD Floor	Edinburgh Northam House	Rougist Street		EH1 1D6 YO1 6H2
GLOPEDOSC HAMETLOY HIRELROE	The Caesar Hotel LINDBERGH EXCLIRSIONS AMSTERDA	14 35a 14,255	€ €	28-33 Queens Cardens	Hyde Park	London		W2 38C
HIRELROE GLONDSOE	TRIGLEN HOLDINGS : TO SEARCH PALACE BEST WESTERN PREMIER HOTEL NAV ARRIVA STREDI CECHY	13,907	€	372 The Strand Palace	London			
GLONDSOE HBE_GNO* +PRAGTO*	BEST WESTERN PREMIER HOTEL NAV	13,064 13,058 12,825	£ €	372 THE SUITAND PRIACE	London			wcas on
PEVOLVO* SLONDAZ*		12 52 (	€ Ç	1 New Century Place One Emilem Gelevily	East street			
"EAST NO"	Aloft Christon Excel East Midlande Trans	11,534	E E	One Engern Geleway C/O Statecoach Services Ltd	Royal Victoria Dock Accounts Recenable Dept			RG1 4ET E+6 1FR
-PRASA02	Aint Cardon Extel East Miclands Trains AMETYST HOTEL PRAHA MERCURE RONCERAY OPERA	10 337	è	CO CHIQUEDION SOLVICION CIN	ACCOUNT HINSENSDIE DEDL	One Stockport Exchange	20 Reilway Road	SK1 3SW
-PARIMOT SK-ÆSMOT	Molington Bensetre	10.222 10,216	E .	Perketta Road	Chester	Chaehere		241 SNN
BSEE GOO?	Mongton Benastre HOTEL STADT SERLIN BETRIESS GMB SEE GROUP LTD		€ f	2ND Floor	Norfolk House			
PHAYSOO"	HAYS TRAVEL	9,749	È	2ND Floor 9-11 Virus Place PARK HOUSE	=	47 Upper Parlument Street		NG1 DAB SR1 WE
DELACEDS SAISTTOON	"he Big Brue Hotal	9,576	E E	Ocean Souleverd Discovery House	HOCKSTONE PARK Binchpool Pleasure Brach	Flanknow		SR1 3NE -G2 TDS FY4 PL
CASTIDOS FRETWOOD FROLASCO	NST Travel Group Ltd The Network (FNEP) Co Ltd	9,576 9,586 9,489	E E	Discovery House 2 Lockwide Avenue	Bindipool Pleasure Beach Brooklande Way Edmburgh Park	Blackpool Whiteffiels Business Park	Trucesure	=Y4 5LVV
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HENCUSU HENCUSU GELHN <sup>*</sup> U?	Stroomen		£	The HQ Building 10 HIR Place	Old Granada Studios	2 Alheman Street		W3 3GS
	"an His Piace Hotel NEW MILLENIUM HOTELS & L	8,342 8,779	E •	IU PIII PIGCE				EHB 90R
HYRAKLET GASCOBO	Leone Aperthotel The Macdonaid Seryelade Hotel	8,279 4 8,215 4	e E	Separator				
	COUNTY HOLE AMADE US HOTEL	8,215 8,127 8,124		Bagahot Upper Woburn Place				SLS BUH WICHNEW
CHEMBIKE	Newty Bridge Hotel	8 058 1		Newtry Bridge	Cumbria			LATE BNA
HEPAICEC GHARRICOS GLONOHIO	Newty Bridge Hosel APCLC 6 : Sedan Court Hosel	8 041 4 7 963 6	•	Queen Building	Park Parade Of Knare Road	Harrogete		
	Kathpilon Hotel Grafton Hotel	/ 953 6 / 919 6 / 692 6	t	Rumel Square Edwardign Hotels	140 Bath Road			HG1 5AH WC18 586
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	North Of England Zoological Society Novotal Lidn Tw Breig	5 054 ( 5 032 4 945		Cheeter Zoo 19 Pepys Street	Abbrych Upton By-Chester			CH2 ILH
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	Berkshire Hotel Holiday Inn Express Landon-Watford Juny	4,574		Edwardian Hotela	140 Bath Rhad	Hayes Mickelesas		URS SAW
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	H10 London Waterloo Vanderbili Hotel		E .	E-Christinan Hotels	140 Bath Road	London Haves Middleson		CV37 7NZ SE1 SRQ UB3 5AW
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GLONDH12 HAMSTR01	Crowne Plaza London-Kings Crose	4,290 6 4,242 6 4,215 6	į.	Sackvilje Street 1 Kings Cross Road				CO6 10U M1 38B
HPOLAL02	REZIDOR HOTEL AMSTERDAM 8 V Legend Hotel Britannia International Hotel	4,215 (						WC1X 9HX
GLONDBOS	Bristinia International Hotel	4,209 6	2	Marsh Wat	London			_



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GPOJPC64	The Cumberland Hotel	4 147 €	East Oversid Drug	Bournemouth	Dorset		3841 SAF
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GYDRKB13	Total Iran Buth Hall York	3 826 £	Tollerion Road	GENERAL	Stratholyde		93 901 1061 1 JB
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#84PCF99 #645U001	FROM2 TRAVEL AGENCY SI- Cancel Orang Group	3,572 E 3,545 E	1st Floor				
CITY007	City Crusses Pic	3 525 C	Charry Garden Pier	183 Eversholt Street Charty Garden Street			NAY1 1BU SE15 ATL
HPARITON GBL 4CIO1	TIMOTEL NATION Impanel Hotel Blackpool	3 509 E 3 570 C		,			
GLONDG02	Britannia Hempeteed	3 570 £ 3,564 €	North Promentade Printrose HSI Road	Hampetead	Landon		FY1 2HB
HICE: COS	CENTERHOTEL ISAFOLD EN	2,540 €		rumpest ac	London		<b>WW3 THA</b>
SAPOLLIT SECHIDS	Apollo Lesums Ltd TGH Wholesate 8 V	3 539 E 3,536 E	2nd Floor Denvak 20-0	Alexander House	Church Path		GL2" 5E.
HU 58H02	HOTEL MUNISAL	3 527 €	CHRANE SQ.D				.013-7-
GLONDAIDS PSALEDOD	Biocomputery Str Hotel	3.464 (	Edwardian Hotels	140 Best Road	Hayes Micoleses		UB3 SAW
GGIERECT	Service Ltd The Bud House	3 447 E 3 443 E	Alexander House Governors Paradis	Cygnet Way Gerater	Raunton Bridge	Houghton Le Spring	Christ Barr
GLONDMO2	Montague Park Hotel	3 406 C	C/C Tim Sectrons	Red Comption Hotels	15 Montagus Birsel London		WC18 59J
GLCNDFE3 GWATFJ01	Holiday Irin London Regente Park Jurys Ing Watford	3,373 C 3.309 E	Carburton Birent 31-35 Clarendon Road	London	=		WIW SEE
GLONDOM	Continue Tera Hotel	3 361 (	Accounting Services ControlAri	Walford Po Sex 251	Harifordstwe Harley		#017 U.L 8H6 7GP
GEDING 16 GSTHECO1	Characellors Court The Chilb Hotel & Rose	3 354 E	Polock Halls	16 Holyrood Park Road			EH1B SAY
CHARROT	Old Swith Hotel	1292 E 3,275 E	Green Street Sween Road	St Hater Harrogale	Jamen North Yorkstore		JE2 4UH
GLDHEDA15	After Court Hotel	3 386 0	20 Hallam Street	remogate	North Yorkshira		HG1 2SP W1W 6JG
HSPAIA42 GJUMBG01	OLOSA HOSTELRIA Y RESTAURACION JUMBO ENGLISH	3,241 E 3,233 C					-7111 000
HEARCHIS	HID MONTCADA						
GED HROT GLONDRIE	The Principal Edinburgh Charlotte Square Royal Garden Hebal	3.72° € 3.21° € 3.198 €	Charlotte Square				EH2 440
HISPAUSBO	BUNOTEL BON BL	3,100 €	2-24 Kenstrigton High Street	Landon			W6 4PT
GSOUTCOM	Chilworth Manor	3.171 €	Chilworth (Nr Southampton)	Southernpton	Hempehre		SO15 797
GWHTRU1 GLONDADS	Radriwate Hali Arromandors Hotel	3,136 £	Sandsend Raad 16 Collegham Road	-			YC21 3ST
GAMBLE 22	The Regent Hotel	3 123 E	Waterhead Bay	Karmington			SW5 OLX
HBELGIOI GCHPHOI	IBIS BRUGGE CENTRUM	3,106 €					
GEDINFOS	Heythrop Park God History Inn Edin.	3 090 E	Enstone Comforphine Road	Chapping Notion Edinburgh			OX7 SUE
CHARRED	The Kemberley Hotel	3 066 E	11-19 Kings Road	Harrogale			EH126UA
GUVESO	Snatos Hosel The Sugas Hotel	3 081 E 3 023 F	90 Catherine Square Ribbiers Lane Knowsky	Po Box 56	Calymatian		HG15/Y
HAMSTHO?	EDEN HOTEL GROW & 2 V	3,920 €	Allowing Calle Artifacts	Prescut			134 PHA
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HGERMOO		1,575 € 1,587 € 1,580 E	Charlotta Place	Southernpton	Hampshire		
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GAL NWWY01	White Swan Hotel	1.154 €	Bondgate Within	Almwick	Northumberland		NESS 1TU
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GMANCPOO	Townhousel Hotel Manchester	1113 €	101 Portland Street				M16 DF
GNORTF02	Macdonald Marine Hotel And Spa	1110 €	Cromwell Road	North Berwick	East Lothur		EH39 4(7
MCZECKO3 GBRKSJ01	HMG S.R.O Junya Inn Brighton	1109 E	101 Stroudley Road	New England Quarter	Brighton		9N* 4DJ
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GWARRIU)	Danestaury Park Hotel	925 E	Chester Road	Ourestury	Warrington		WA4 489
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GLONDCZ	The Colormade Hotel	903 C 902 E	2 Warrington Cresent Lendon Road				W9 1ER LU6 3DZ
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GBUAC SOZ	Spyrov Hotel	B9 C	Queers Promenate	Blackprof	Lance	FY2 96J
FWEDG01	WWRD UK LTD	<del>57</del> 9 €	Wedgewood Drive	Berteitori		ST12 BER
FRATIDS	Buttish Musto Excelletion	67 C	Cunard Building	The Prer Head		13 208
FMFREODI	Meracytravel	67 C	PO Box 1978			LGG 31-04
FC/TYS01	City Sightseeing Ltd	66 F	Stanley House	49A High Street		B96 5AA
GCROYJ01	June in Crowden	<b>6</b> 5 ₽	Wallestey Road	Craydon		CR0 9XY
GCOVERO		62 £	Terrevorth Road	Kerminy	Coventry	CV7 AJG
GSTOUS01	Hallmark Slourport Manor Holst	62 C	Battum House	Elwall Road	Micidinaver Decty	DF 3 ODL
GSHEFH02		AC E	Victoria Chiave	Furnival Road		94 7YA
FMANCHO		8C C	Be Man Bushy Way	Old Trafford		M16 ORA
PCUMB301	CUMBRIA TRAVEL	60 C	69 Kind Street			2A28 7LE
GWATER01		57 C	A41 Watford Sypers			AD25 RBH
GBURNED1	Fence Gain Lodge	57				1402315
GMICGWS1		50 t	Cor's Lane	Sorth Road		PG7 56.87
GCANNRO!		55 E	Wetling Street	Hatherton		W\$** 18H
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COLDH307.		53 £	Allertus	Aerton Road Bardstey	Dich s/m	21.8 11-00
BALLCOO!	Altrical Insurance Services Ltd	49 E	Allower House	1 Redwine Court	Auton Poorl	9M7 800
GRIENTOZ	Hallmark Bernshohem Hotel	46 6	Baloum House	Fivet Road	Mickleover	06300
GRIRMCC1	Coethome Birmingham	47 6	Accounting Services Centre(Ar)	Pe Box 281	Horley	PHS 7GP
HBELGA97	Antwert City Card	48.6	accounted advance about of al			-74376-
GBRADH08	Hoteline Hall Hotel & Country Club	44 £	Hotem Hill			9017 70W
PTICK001	TICKETMASTER	44 5	Finance Department	46 Leicester Square		WC2+17LR
EVEGAD1	Veca Tours	41 #	i minima Department	- Carrier of		WC24 -LA
GMANCS01		40 5	Tie Street	Piccadilly	Mancharier	M4 1PC
	JOHN O'LEARY INSIDER TOUR BERLIN	39 €	THE GAZEK	- compay	Militariosee.	ME 1013
FOERMING		37 6	Outcome Street	Bredhury		S46 26×
GSTOCE02	Bredbyry Hall Hotel Liverbook Football Club	36 £	Antield Road	Anneki		140°H
FLIVE001	HISTORIC UK LTD	31 €	PC BOX 240	- ANA-O		EX8 208
QH151001	ALAN BARD	29 C	105/4 Lothian Road			EH3 9ME
DALAN001		29 C	Warelck			CV14.401
FWARWI01	Warrick Castle	27 £	TYATWICK			HULATE
FDEEP001	Surriving Coop Ltd					A/1D/TEP
FCOME01	Cornecty Catridval	24 €	36 Shaftasbury Avenue			ATU /EP
FPALAGO1	Pelace Of Holyroodhouse	24 £				:A9 400
FULLS001	Luke District Entetes T/A Litterator Street	20 E	Mandland	Maude Street		0.00
HFRANB99	SEINO VISION BATEAUX PARIS:ENB	17 €				
PSTREOU2	STREAMLINE TAXIS	18 E	Cromwell House	7 Cumberland Street		*O1 99W
HIRELOSO	Cook Heritage Trust	15 €				
PYRAVO04	TRAVEL TRUST ASSOCIATION	14 £	Collections Department	PO Box 1353	Albico House	GU22 2//
H3ERHC22	Crowne Plaza Berlin - Potadamar Platz	12 €				
FSCHOO1	KES Tusteen Ltd	10 €	Xing Edewed VI School	Chapel Lane		CV37 68E
FNATIE01	National Express Ltd	4 6	Credit Control Department	Finer 1	51 Bordestey Green	28 48Z
QEXPL001	EXPLORE BRITAIN	5 E	6 George Street			SIL 17 00T
OSHOP001	May Staff Bhosp	2 €				
PTELEODA	TeleBIZZ - Virtual Receptionlet	O E	3 Eastern Wood Road	Language Industrial Estate		PL T SET



#### Appendix 3 - PAYE / VAT

Name

HMRC PAYE HMRC VAT Address

Direct BX5 5BD Newcastle NE98 1ZZ Balance (£) (80,000) (250,000)

7770000 71200 722

(250,000)

Signature

Total

J. Könfeli

Date

4/1/19

### Appendix 5- Shareholders

Name Matvern Travel Limited	Address 3rd Floor 30 Millbank, London, United Kingdom, SW1P 4DU	No of shares Nominal value 500,000 50.0	
Total		500,000	50,000
	Signature J. Kaufili	Date (1/9/)	9.



Appendix 7 Glossary

ATOL Air Travel Organiser's Licence (Operated by

the Civil Aviation Authority)

ABTA Association of British Travel Agents

Bank/YES Bank/Secured Creditor YES Bank Limited

Barclays Bank Plc

BEIS The Department for Business, Energy &

Industrial Strategy

Company Superbreak Mini-Holidays Limited- in

Administration

CAA The Civil Aviation Authority

Court High Court of Justice, Business and Property

Courts in Manchester

Cox & Kings India Cox & Kings Limited

**Directors** John McLaughlin, Hugo Kimber and Peter

Ajay Kerkar

the Group The Company together with;

Late Rooms Limited and Malvern Travel Technology Limited (both in administration);

and

Hotels London Limited, Superbreak Mini-Holidays Group Limited; Superbreak Mini-Holidays Transport Limited; Malvern Travel Limited; Malvern Group Limited; Cox & Kings Limited; Prometheon Enterprises Limited;

and Adiuvat Investment Fund.

Joint Administrators/we/our/us

Tracey Pye and David Costley-Wood

KPMG LLP

Laterooms Limited – in Administration

Metis Partners Inc.

MTT Malvern Travel Technology Limited – in

Administration

NatWest Bank Plc

the Period 2 August 2019 to 19 September 2019

the Regulators ABTA and CAA

RRG KPMG Restructuring Realisations Group

SIA SIA Group Limited

Shoosmiths LLP

Any references in these proposals to sections, paragraphs and rules are to Sections, Paragraphs and Rules in the Insolvency Act 1986, Schedule B1 of the Insolvency Act 1986 and the Insolvency Rules (England and Wales) 2016 respectively.



#### Appendix 8 Notice: About this statement of proposals

This statement of proposals ('Proposals') has been prepared by Tracey Pye and David Costley-Wood, the Joint Administrators of Superbreak Mini-Holidays Limited – in Administration (the 'Company'), solely to comply with their statutory duty under Paragraph 49, Schedule B1 of the Insolvency Act 1986 to lay before creditors a statement of their proposals for achieving the purposes of the administration, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

These proposals have not been prepared in contemplation of them being used, and are not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in the Company or any other company in the same group.

Any estimated outcomes for creditors included in these proposals are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any person that chooses to rely on these proposals for any purpose or in any context other than under Paragraph 49, Schedule B1 of the Insolvency Act 1986 does so at their own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any responsibility and will not accept any liability in respect of these proposals.

Tracey Lee Pye and David James Costley-Wood are authorised to act as insolvency practitioners by the Institute of Chartered Accountants in England & Wales.

We are bound by the Insolvency Code of Ethics.

The Officeholders are Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see our Privacy policy at — home.kpmg.com/uk/en/home/misc/privacy-policy-insolvency-court-appointments.html.

The Joint Administrators act as agents for the Company and contract without personal liability. The appointments of the Joint Administrators are personal to them and, to the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability to any person in respect of these proposals or the conduct of the administration.



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