

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

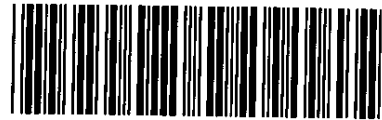
LIQ03

Notice of progress report in voluntary winding up

THURSDAY



Companies House



A07 *A843ZFRK* 25/04/2019 #259

COMPANIES HOUSE

For further information, please refer to our guidance at www.gov.uk/companieshouse

1 Company details

Company number 05232080

Company name in full Environmental Practical Solutions Limited

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

2 Liquidator's name

Full forename(s) Martin

Surname Maloney

3 Liquidator's address

Building name/number Leonard Curtis

Street Leonard Curtis House

Elms Square, Bury New Road

Post town Whitefield

County/Region Greater Manchester

Postcode M457TA

Country

4 Liquidator's name ①

Full forename(s) John

Surname Titley

① Other liquidator
Use this section to tell us about another liquidator.

5 Liquidator's address ②

Building name/number Leonard Curtis

Street Leonard Curtis House

Elms Square, Bury New Road

Post town Whitefield

County/Region Greater Manchester

Postcode M457TA

Country

② Other liquidator
Use this section to tell us about another liquidator.

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	d	0	d	7	m	0	m	3	y	2	y	0	y	1	y	8
To date	d	0	d	6	m	0	m	3	y	2	y	0	y	1	y	9

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

d 2 d 4 m 0 m 4 y 2 y 0 y 1 y 9

LIQ03

Notice of progress report in voluntary winding up

**Presenter information**

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

Contact name **Lauren Fitton**Company name **Leonard Curtis**Address **Leonard Curtis House****Elms Square, Bury New Road****Whitefield**Post town **Greater Manchester**

County/Region

Postcode **M 4 5 7 T A**

Country

DX

Telephone **0161 413 0930****Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**Environmental Practical Solutions Limited
(In Creditors' Voluntary Liquidation)**

Company Number: 05232080

Former Registered Office: Freightliner Depot, Crymlin Burrows, Swansea SA1 8SH

Trading Address: Graigola Wharf, Kings Dock, Swansea SA1 8QT

**Joint Liquidators' Second Progress Report
pursuant to Section 104A(1) of the Insolvency Act 1986 (as amended)
and Rule 18.3 of the Insolvency (England and Wales) Rules 2016**

**Report period
7 March 2018 to 6 March 2019**

23 April 2019

**Martin Maloney and John Titley - Joint Liquidators
Leonard Curtis
Leonard Curtis House, Elms Square, Bury New Road, Whitefield
Greater Manchester M45 7TA
Tel: 0161 413 0930 Fax: 0161 413 0931
recovery@leonardcurtis.co.uk
Ref: K/26/LF/E750Q/1010**

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TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 Martin Maloney and John Titley were appointed Joint Liquidators of Environmental Practical Solutions Limited ("the Company") on 7 March 2017.
- 1.2 Martin Maloney and John Titley are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.3 There has been no change in office holder since the date of Liquidation.
- 1.4 This report provides an update on the conduct of the Liquidation for the period from 7 March 2018 to 6 March 2019, as required by Section 104A(1) of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous progress report dated 27 April 2018.
- 1.5 All figures are stated net of VAT.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to Leonard Curtis, Leonard Curtis House, Elms Square, Bury New Road, Whitefield, Greater Manchester M45 7TA on 24 March 2017.

Assets Realised

Debtors

- 2.2 The debtors had an estimated to realise value of £14,638. As previously reported, Cerberus Receivables Management Limited ("CRM") were instructed to review the collectability of the ledger. The majority of the debtors were paid into the Company's pre-appointment bank account and £5,267 was received during November 2018, bringing total debtor realisations to £13,539.
- 2.3 It is believed that further funds are to be received from the Company's bank account in this respect and enquiries are ongoing.
- 2.4 The debtor ledger has been exhausted and no further collections remain.

Bank Refund

- 2.5 The Company's bank account refunded £20 to the Company during March 2018.

Bank Interest

- 2.6 £11 has been received during the period.

Assets Still to be Realised

- 2.7 Other than the above enquiries with the Company's bank, no further assets remain to be realised.

3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Joint Liquidators' receipts and payments for the entire period of the Liquidation, including the period from 7 March 2018 to 6 March 2019, is attached at Appendix A.

4 OUTCOME FOR CREDITORS

Secured Creditors

Lloyds Bank Plc

- 4.1 Lloyds Bank Plc ("Lloyds") hold security by way of a debenture comprising of a fixed charge and a floating charge created on 27 June 2006 and registered on 30 June 2006. In addition, Lloyds hold a deposit agreement created on 4 April 2013 and registered on 11 April 2013. As per the statement of affairs, the outstanding amount due to Lloyds is estimated at £2,500. A distribution is not anticipated to this class of creditor.

Preferential Creditors

- 4.2 As at the date of liquidation, there was one preferential creditor, with estimated claims totalling £2,000.
- 4.3 No claims have been received.

Prescribed Part

- 4.4 As no distribution is anticipated to Lloyds under their floating charge, the prescribed part will not apply.

Ordinary Unsecured Creditors

- 4.5 As at the date of liquidation, there were 65 unsecured creditors, with estimated claims totalling £1,040,563.
- 4.6 The funds realised have already been distributed or used or allocated for paying the expenses of the Liquidation. As a result, there will be no dividend to the ordinary unsecured creditors.
- 4.7 The Joint Liquidators have collated and acknowledged (where requested) the claims of the ordinary unsecured creditors, although, in view of the fact that there will be no distribution to this class of creditor, unsecured claims have not been formally agreed.

5 INVESTIGATIONS

- 5.1 As previously reported, following the initial assessment, no detailed investigations were considered to be required by the Joint Liquidators. Nothing further has been brought to the attention of the Joint Liquidators during the period of this report.

6 JOINT LIQUIDATORS' REMUNERATION, EXPENSES AND DISBURSEMENTS, AND CREDITORS' RIGHTS

Remuneration

- 6.1 A fee of £10,000 in respect of the preparation of the statement of affairs was approved by creditors on 7 March 2017. To date, £10,000 has been drawn, all of which was drawn during the period.

- 6.2 On 6 September 2018, creditors resolved by way of business by correspondence, that the Joint Liquidators' remuneration be payable by reference to time properly given by them and their staff in attending to matters arising in the Liquidation as set out in the fees estimate dated 21 August 2018 (for an amount totalling £16,405.30). The Joint Liquidators' time costs from 7 March 2018 to 6 March 2019 are £7,034, which represents 25.1 hours at an average hourly rate of £280. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period from 7 March 2018 to 6 March 2019, together with a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed. Total time costs from the commencement of the Liquidation amount to £19,905.
- 6.3 At Appendix C is a comparison of categorised time costs incurred and the estimated time costs as per the original fees estimate. You will note that the categories of time costs incurred do not generally exceed those as set out in the fees estimate.
- 6.4 Whilst total time costs of £19,905 are in excess of the fees estimate, it is not expected that remuneration anticipated to be drawn by the Joint Liquidators' will exceed the fees estimate.
- 6.5 To date, £3,000 has been drawn in respect of Joint Liquidators' remuneration, all of which has been drawn during this period.

Expenses and Disbursements

- 6.6 A comparison of the Joint Liquidators' expenses from 7 March 2018 to 6 March 2019 and the Joint Liquidators' statement of likely expenses is attached at Appendix D. To assist creditors' understanding of this information, it has been separated into the following two categories:
- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
 - *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular Liquidation. Included within this category are costs that are directly referable to the Liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 disbursements' and they may not be drawn without creditor approval.
- 6.7 On 6 September 2018, creditors resolved that the Joint Liquidators be authorised to draw category 2 disbursements.
- 6.8 You will note that, in general, the nature and value of expenses incurred to date fall within those anticipated within the original statement of expenses.
- 6.9 Attached at Appendix E is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade.
- 6.10 During the liquidation, the following professional advisors and / or subcontractors have been used:

Name of Professional Advisor	Service Provided	Basis of Fees
Cerberus Asset Management Limited	Valuation and Sale of Assets	Time Costs
Cerberus Asset Management Limited	Debt Collection	Percentage of realisations
CAPA	Assistance with rates refund	Percentage of realisations
EK Employment Agency	Employee Advice and Claims	Set Fee

Creditors’ Rights

- 6.11 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses, which have been itemised in this report.
- 6.12 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators’ remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.
- 6.13 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the Liquidation.

7 MATTERS STILL TO BE DEALT WITH

- 7.1 Matters still to be dealt with before conclusion of the Liquidation include the following:

- Finalisation of the enquiries with the bank, as detailed in section 2;
- The unpaid remuneration and expenses will need to be paid;
- Commencement of the closure process; and
- Preparation of the Final Account.

8 OTHER MATTERS

- 8.1 For your information, a creditor’s guide to liquidators’ fees, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:

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

- 8.2 If you would prefer this to be sent to you in hard copy form, please contact Lauren Fitton of this office on 0161 413 0930.

- 8.3 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:

<http://www.creditorinsolvencyguide.co.uk>


- 8.4 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:

<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

Data Protection

- 8.5 When submitting details of your claim in the liquidation, you may disclose personal data to the Joint Liquidators. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. The Joint Liquidators act as Data Controllers in respect of personal data they obtain in relation to this liquidation and are therefore responsible for complying with Data Protection Law in respect of any personal data they process. The Joint Liquidators' privacy notice, which is attached to this report at Appendix G, explains how they process your personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

Yours faithfully



MARTIN MALONEY
JOINT LIQUIDATOR

Martin Maloney and John Titley are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 9628 and 8617, respectively

APPENDIX A

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 7 MARCH 2017 TO 6 MARCH 2019

	Estimated to Realise £	As at 6 March 2018 £	Movements in the period	As at 6 March 2019
RECEIPTS				
Leasehold Premium	-	-	-	-
Property Improvements	-	-	-	-
Buildings (Grove Quarry)	-	-	-	-
Containers	N/A	-	-	-
Plant and Machinery	N/A	12,150.00	-	12,150.00
Fixtures, Fittings and Equipment	N/A	-	-	-
Motor Vehicles/Trailers	N/A	-	-	-
Debtors	14,638	8,272.13	5,267.60	13,539.73
	14,638	20,422.13	5,267.60	25,689.73
Rates Refund		3,264.86	-	3,264.86
Bank Refund		-	20.92	20.92
Bank Interest		1.22	11.74	12.96
		23,688.21	5,300.26	28,988.47
PAYMENTS				
Bordereau Fee		90.00	-	90.00
Software Licence		87.00	-	87.00
Storage Costs		248.48	-	248.48
Report Hosting		14.00	14.00	28.00
Statutory Advertising		332.09	-	332.09
Courier Fees		301.60	-	301.60
Room Charges		62.50	-	62.50
Asset Sale and Valuation Fees		7,500.00	-	7,500.00
Debt Collection Fees		4,582.18	-	4,582.18
Fees in connection with Rates Refund		149.80	-	149.80
Employee Advice Fees		300.00	-	300.00
Joint Liquidators' Remuneration		-	3,000.00	3,000.00
Statement of Affairs Fee		-	10,000.00	10,000.00
TOTAL COSTS AND CHARGES PAID		13,667.65	13,014.00	26,681.65
BALANCE		10,020.56	(7,713.74)	2,306.82

Environmental Practical Solutions Limited – In Creditors' Voluntary Liquidation

APPENDIX A (cont.)

MADE UP AS FOLLOWS

Balance at Bank	9,717.03	(8,511.61)	1,205.42
VAT Receivable	<u>303.53</u>	<u>797.87</u>	<u>1,101.40</u>
	<u>10,020.56</u>	<u>(7,713.74)</u>	<u>2,306.82</u>

APPENDIX B

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FROM 7 MARCH 2018 TO 6 MARCH 2019

	Director		Manager 2		Administrator 1		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory and Review	20	900.00	-	-	77	2,002.00	25	375.00	122	3,277.00	268.61
Receipts and Payments	-	-	-	-	15	390.00	-	-	15	390.00	260.00
Insurance	-	-	-	-	4	104.00	-	-	4	104.00	260.00
Assets	-	-	-	-	23	598.00	-	-	23	598.00	260.00
Liabilities	19	855.00	-	-	41	1,066.00	-	-	60	1,921.00	320.17
General Administration	-	-	7	224.00	20	520.00	-	-	27	744.00	275.56

Total	39	1,755.00	7	224.00	180	4,680.00	25	375.00	251	7,034.00
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Average Hourly Rate (£)	450.00	320.00	260.00	150.00	280.24
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All Units are 6 minutes

APPENDIX B (cont)

**DETAILED NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF IN THE
PERIOD 7 MARCH 2018 TO 6 MARCH 2019**

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case-management purposes. Whilst this work will not directly result in any monetary value for creditors, it will ensure that the case is managed efficiently and resourced appropriately, which will be of benefit to all creditors. The work to be carried out under this category will comprise the following:

- Case-management reviews. These are carried out periodically throughout the life of the case to ensure that the case is progressing as planned.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Review of work carried out by more junior members of staff to ensure quality of work and adherence to standards, legislation and best practice.
- Preparation and circulation of the fee estimate report.
- Commencement of closing procedures at the end of the case.

Receipts and Payments

This category of work will not result in a direct financial benefit for creditors; however, close monitoring of case bank accounts is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly.

- Management of case bank account(s) to ensure compliance with relevant risk management procedures.
- Regular review of the accounts by senior member of staff to ensure that fixed and floating charge assets have been properly identified.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

Insurance, Bonding and Pensions

Insolvency Practitioners are obliged to comply with certain statutory requirements when conducting their cases. Some of these requirements are in place to protect Company assets (see insurance and bonding matters below), whilst requirements in respect of Company pension schemes are there to protect the pension funds of Company employees. Whilst there is no direct financial benefit to Company creditors in dealing with these, close control of case expenditure is crucial to delivering maximum returns to the appropriate class of creditor.

- Periodic review of bonding requirements to ensure that creditors are appropriately protected. The bond is reviewed upon each large receipt of monies into the case and also at three month intervals in accordance with best practice.

Assets

- Correspondence with the bank in order to receive the debtors receipts received into the Company's pre-appointment bank account. Cerberus Receivable Management were instructed to assist with the debtors collection.
- Ongoing enquiries with the bank regarding the understood discrepancy in funds received in respect of the debtors.

Liabilities

This category of time includes both statutory and non-statutory matters.

Statutory

- *Processing of claims from the Company's creditors – All claims received from the Company's 68 creditors will be logged. In this instance, it is not anticipated that there will be sufficient funds available to enable a distribution to be made to the unsecured creditors of the Company and therefore claims are not being formally agreed at this stage.*
- Preparation and submission of periodic progress reports to creditors.

Non statutory

- Chasing HMRC for the Company's VAT returns.

General Administration

- General planning matters.
- Setting up and maintaining the liquidators' records.
- Arranging collection and storage of Company records.
- Dealing with general correspondence and communicating with directors and shareholders.

**SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 7 MARCH 2017 TO 6 MARCH 2019
INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' FEES ESTIMATE**

	FEES ESTIMATE			INCURRED TO 22 MARCH 2019			VARIANCE
	Total			Total			
	Units	Cost	Average hourly rate	Units	Cost	Average hourly rate	
	No	£	£	No	£	£	Cost
							£
Statutory and review	174	4,399.50	252.84	201	4,693.50	233.51	294.00
Receipts and payments	17	427	251.18	18	453.00	251.67	26.00
Insurance, bonding and pensions	3	78	260	4	104.00	260.00	26.00
Assets	64	1,987.00	310.47	55	1,715.00	311.82	(272.00)
Liabilities	107	3,523.00	329.25	107	3,618.00	338.13	95.00
Landlords	52	1,504.00	289.23	52	1,504.00	289.23	0.00
General Administration	113	3,319.00	293.72	116	3,415.00	294.40	96.00
Appointment	36	936	260	36	936.00	260.00	0.00
Post Appointment Creditors Meeting	60	2,605.00	434.17	55	2,475.00	450.00	(130.00)
Investigations	25	992	396.8	25	992.00	396.80	0.00
	651	19,770.50	303.69	669.00	19,905.50	297.54	135.00

**SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 31 TO 31 INCORPORATING A COMPARISON OF THE OF
JOINT LIQUIDATORS' STATEMENT OF LIKELY EXPENSES**

Standard Expenses

Type	Charged by	Description	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Bond Fee	AUA Insolvency Risk Services	Insurance bond	90.00		90.00	-
Document Hosting	Creditor Web	Hosting of documents for creditors	28.00	14.00	28.00	-
Software Licence Fee	Pelstar	Case management system licence fee	87.00		87.00	-
Storage Charges	Trans Media Technology Limited	Storage of Company records	248.48		248.48	-
Statutory Advertising	Courts Advertising	Advertising	332.09		332.09	-
		Total standard expenses	785.57	14.00	785.57	-

Case Specific Expenses

Type	Charged by	Description	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Professional Fees	Cerberus Asset Management Limited	Assistance with Assets – Sale and Valuation	7,500.00	-	7,500.00	-
Professional Fees	EK Employment Law Consultants	Advice regarding Employee Law and Claims	300.00	-	300.00	-
Professional Fees	CAPA	Rates Refund Assistance	149.80	-	149.80	-
Professional Fees	Cerberus Receivables Management	Debt collection fee	4,582.18	-	4,582.18	-
Courier Charges	City Today	Use of a courier for case related material	301.60	-	301.60	-
Room Charges	Coldra Court Hotel	Charge for external meeting room	62.50	-	62.50	-
		Total case specific expenses	12,896.08	-	12,896.08	-

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

The following Leonard Curtis policy information is considered to be relevant to creditors:

Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by resolution that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rate given below.

With effect from 6 January 2014 the following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

6 Jan 2014 onwards	Standard	Complex
	£	£
Director	450	562
Senior Manager	410	512
Manager 1	365	456
Manager 2	320	400
Administrator 1	260	325
Administrator 2	230	287
Administrator 3	210	262
Administrator 4	150	187
Support	0	0

Office holders' remuneration may include costs incurred by the firm's in-house legal team, who may be used for non-contentious matters pertaining to the insolvency appointment.

Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

Professional Advisors

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

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

Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

Environmental Practical Solutions Limited – In Creditors' Voluntary Liquidation

Type	Description	Amount																								
AML checks	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per individual																								
Bond / Bordereau fee	Insurance bond to protect the insolvent entity against and losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting	Hosting of documents for creditors/shareholders. Cost per upload.	<table> <tr> <th>Type</th><th>First 100</th><th>Every addtl 10</th></tr> <tr> <td>ADM</td><td>£14.00</td><td>£1.40</td></tr> <tr> <td>CVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>MVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CPL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CVA</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>BKY</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>IVA</td><td colspan="2">£10 p.a. or £25 for life of case</td></tr> </table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
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Post re-direction	Redirection of post from Company's premises to office-holders' address	0-3 months £204.00 3-6 months £303.00 6-12 months £490.00																								
Software Licence fee	Payable to software provider for use of case management system	£87.00 plus VAT per case																								
Statutory advertising	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£85.95 plus VAT per advert Dependent upon advert and publication																								
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges																								

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of externally appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions.	Time costs plus disbursements plus VAT
Other disbursements	See disbursements section below	See disbursements section below

Disbursements

Included within both of the above categories of expenses are disbursements, being amounts paid firstly by Leonard Curtis on behalf of the insolvent entity and then recovered from the entity at a later stage. These are described as Category 1 and Category 2 disbursements.

- a) Category 1 disbursements: These are costs where there is specific expenditure directly referable both to 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 (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) 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. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Storage of office files (6 years)	£81.25 per box
Business mileage	45p per mile

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration.

Insolvency (England and Wales) Rules 2016
Rule 14.4

Proof of Debt – General Form

CREDITORS' VOLUNTARY LIQUIDATION

RELEVANT DATE FOR CLAIMS: 7 MARCH 2017

Name of Company in Liquidation:

ENVIRONMENTAL PRACTICAL SOLUTIONS
LIMITED

Company registration number:

[Liquidation only]

05232080

1 Name of creditor
(If a company, provide the company registration number).

2 Correspondence address of creditor (including any
email address)

3 Total amount of claim (£)
(include any Value Added Tax)

4 If amount in 3 above includes (£)
outstanding uncapitalised interest, state amount.

5 Details of how and when the debt was incurred.
(If you need more space, attach a continuation sheet to this
form)

6 Details of any security held, the value of the security
and the date it was given.

7 Details of any reservation of title claimed in respect of
goods supplied to which the debt relates.

8 Details of any document by reference to which the
debt can be substantiated

Environmental Practical Solutions Limited – In Creditors' Voluntary Liquidation

APPENDIX F (CONT.)

9 Signature of creditor
(or person authorised to act on the creditor's behalf)

10 Date of signature

11 Address of person signing if different from 2 above

12 Name in BLOCK LETTERS:

13 Position with, or relation to, creditor

Admitted to vote for

Amount (£)

Date

Liquidator

Admitted for dividend for

Amount (£)

Date

Liquidator

Notes:

1. There is no need to attach them now but the office holder may ask you to produce any document or other evidence which is considered necessary to substantiate the whole or any part of the claim, as may the chairman or convenor of any qualifying decision procedure.

2. This form can be authenticated for submission by email by entering your name in block capitals and sending the form as an attachment from an email address which clearly identifies you or has been previously notified to the office holder. If completing on behalf of a company, please state your relationship to the company.

**LEONARD CURTIS
PRIVACY NOTICE FOR CREDITORS**

Information we collect and hold about you

By requesting details of your claim in this insolvency, we may collect Personal Data from you, particularly if you are a consumer creditor, a sole trader or are lodging a claim in your personal capacity.

Personal Data is information relating to a living individual. Whenever Personal Data is processed, collected, recorded, stored or disposed of it must be done within the terms of the General Data Protection Regulation ("the GDPR"). Examples of Personal Data include but may not be limited to your name, address, telephone number and email contact details.

If you do not provide us with the information we require, this may adversely affect our ability to deal with your claim, but we would ask you not to submit more Personal Data than we request from you.

Legal justification for processing your Personal Data

The processing of your Personal Data by us is necessary to enable us to comply with legal obligations under the Insolvency Act 1986 and associated legislation which we are subject to as Insolvency Practitioners.

How we use your information

All information you supply to us is required to enable us to comply with our duties under the Insolvency Act 1986 and associated legislation. It will be used to enable us to assess the extent of the insolvent entity's liabilities, to allow you to vote on any decision procedures, to enable us to communicate with you, to process your claim and to pay any dividends which may be due to you from the insolvent estate.

Who we share your information with

We may be required to share some of your Personal Data with other creditors. The data which will be shared with other creditors will be limited to that specifically required to be disclosed under insolvency legislation.

We may share some of your information with our Data Processors. Data Processors include solicitors, accountants and employment law specialists who assist us with our duties where required. We will only share your information with our Data Processors if we require their specialist advice. All of our Data Processors are subject to written contracts with us to ensure that your Personal Data is processed only in accordance with the GDPR.

How long will we hold your Personal Data for?

We will need to hold your Personal Data for a period of time after the insolvency has been concluded. This is to enable us to deal with any queries which might arise. Our Records Management Policy requires us to destroy our physical files 6 years after closure of the case. Electronic data files will be removed from our Case Management System 6 years after conclusion of the case but may be held on our server for a longer period of time but with restricted access.

Your rights in respect of your Personal Data

You have the right to request access to your Personal Data and to require it to be corrected or erased. You also have the right to request a restriction in the way we process your Personal Data or to object to its processing. You should be aware however that we may not be able to comply with your request if this would affect our ability to comply with our legal obligations.

You have the right to Data Portability. This is a right to have the Personal Data we hold about you to be provided to you in a commonly used and machine-readable format so that you can transfer that Data to another organisation in a way that is not too onerous to upload the Data.

Environmental Practical Solutions Limited – In Creditors' Voluntary Liquidation

Your right to complain

You have the right to be confident that we are handling your Personal Data responsibly and in line with good practice. If you have a concern about the way we are handling your Personal Data you should contact our Privacy Manager in the first instance.

If you are unable to resolve your concerns with us, you have the right to complain to the Information Commissioners' Office. The Information Commissioner can be contacted at Wycliffe House, Water Lane, Wilmslow, Cheshire SK6 5AF or on 0303 123 1113.

Contacting us

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, Level 5, The Grove, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: privacy@leonardcurtis.co.uk.

Data Controller: LEONARD CURTIS