

WU15

Notice of final account prior to dissolution in a winding up by the court



Companies House

TUESDAY



A93XDTQI

A14

28/04/2020

#306

COMPANIES HOUSE

1	Company details	
Company number	0 5 9 3 2 3 3 2	→ Filing in this form Please complete in typescript or in bold black capitals.
Company name in full	Club Class Concierge Limited	
2	Liquidator's name	
Full forename(s)	Ian	
Surname	Richardson	
3	Liquidator's address	
Building name/number	No 1 Whitehall Riverside	
Street	Whitehall Road	
Post town	Leeds	
County/Region		
Postcode	L S 1 4 B N	
Country		
4	Liquidator's name ^①	
Full forename(s)	Kevin J	① Other liquidator Use this section to tell us about another liquidator.
Surname	Hellard	
5	Liquidator's address ^②	
Building name/number	30 Finsbury Square	② Other liquidator Use this section to tell us about another liquidator.
Street		
Post town	London	
County/Region		
Postcode	E C 2 A 1 A G	
Country		

WU15

Notice of final account prior to dissolution in a winding up by the court

6 Liquidator's release

Did any of the creditors object to the liquidator's release?

☐ Yes

☒ No

7 Date of final account

Date

d	1	d	5	m	0	m	4	y	2	y	0	y	2	y	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

8 Final account

☒ The final account is attached

9 Sign and date

Liquidator's signature

Signature

X

X

Signature date

d	1	d	5	m	0	m	4	y	2	y	0	y	2	y	0
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WU15

Notice of final account prior to dissolution in a winding up by the court



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	Kiran Olgun
Company name	Grant Thornton UK LLP
Address	2 Glass Wharf Temple Quay
Post town	Bristol
County/Region	
Postcode	B S 2 0 E L
Country	
DX	
Telephone	0117 305 7600



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

Club Class Concierge Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 14 November 2012 To 15 April 2020

Statement of Affairs		£	£
253.64	ASSET REALISATIONS		
	Cash at Bank	253.64	
			253.64
	COST OF REALISATIONS		
(1,070.00)	O.R. Remuneration	1,070.00	
	Transferred debit balance to OR	(1,454.36)	
(264.00)	ISA Account Fees	638.00	
			(253.64)
(49,344.36)			(0.00)
	REPRESENTED BY		
			NIL

Note:

Kevin J Hellard
Joint Liquidator



Our ref: C01570/IZR/IDM/KXO/LKG/7

To the creditors

Insolvency and asset recovery
Grant Thornton UK LLP
2 Glass Wharf
Temple Quay
Bristol
BS2 0EL

T +44 (0)117 305 7600
F +44 (0)117 955 4934

27 January 2020

Dear Sir / Madam

Club Class Concierge Limited High Court of Justice No. 7600 of 2011
Club Class Holdings Limited High Court of Justice No. 7597 of 2011
Club Class Plc High Court of Justice No. 7609 of 2011
Club Class International Plc High Court of Justice No. 7599 of 2011
Club Class Concierge Plc High Court of Justice No. 7601 of 2011
Club Class Corporation Plc High Court of Justice No. 7598 of 2011
Bridge View Consultants Limited High Court of Justice No. 7596 of 2011
(Together, the 'Club Class Companies')

Following our appointment as joint liquidators of the above company on 14 November 2012, we are now in a position to conclude the liquidation.

Unfortunately there are insufficient funds available for a distribution to be made to creditors

Notice of no dividend pursuant to rule 14.37 of the Insolvency (England and Wales) Rules 2016

We hereby give notice that we are unable to declare any dividend in the liquidation of the above-named company because any funds realised have already been distributed or used or allocated for defraying the expenses of the administration of the insolvent estate.

We enclose a notice pursuant to section 146 of the Insolvency Act 1986 together with the final account and report of the winding up.

Should you have queries please contact Kiran Olgun on 0117 305 7645 or using the telephone number above.

Yours faithfully
for and on behalf of Club Class Companies


Ian Richardson
Joint Liquidator

Notice pursuant to section 146 Insolvency Act 1986

Club Class Concierge Limited - In Liquidation

Company number: 05932332

In the High court of Justice; 7600 of 2011

Club Class Holdings Limited - In Liquidation

Company number: 31934

In the High court of Justice; 7597 of 2011

Club Class Plc - In Liquidation

Company number: 28365

In the High court of Justice; 7609 of 2011

Club Class International Limited - In Liquidation

Company number: 32363

In the High court of Justice; 7600 of 2011

Club Class Concierge Plc - In Liquidation

Company number: 23865

In the High court of Justice; 7601 of 2011

Club Class Corporation Plc - In Liquidation

Company number: 31240

In the High court of Justice; 7598 of 2011

Bridge View Consultants Limited - In Liquidation

Company number: 06971290

In the High court of Justice; 7596 of 2011

Name of liquidators: Ian Richardson & Kevin J Hellard

Address: No 1 Whitehall Riverside, Whitehall Road, Leeds, LS1 4BN

IP numbers: 9580 & 8833

Together, the 'Club Class Companies'

It appears to the liquidators that the Club Class Companies affairs are fully wound up.

This notice is accompanied by an account of the winding up.

Not less than eight weeks after the delivery of this notice, the liquidators will file with the court and the registrar of companies a copy of the account. The eight week period may be extended if any request for information under rule 18.9 of the Insolvency (England and Wales) Rules 2016 or any application to court under that rule, or under rule 18.39 is made and the filing will not take place until the request or application is finally determined.

Rule 18.9 provides creditors with rights to request information from the liquidators.

Rule 18.34 provides that creditors have the right to challenge the liquidators' remuneration and expenses.

Further explanation of rules 18.9 and 18.34 is provided as appendices to the account.

When the filing takes place the liquidators will vacate office under section 172(8) of the Insolvency Act 1986. The liquidators will be released under section 173(2)(e) of the Insolvency Act 1986 at the same time as vacating office unless any of the creditors object to the liquidators' release.

A creditor may object to the liquidators' release by giving notice in writing to the liquidators before the end of the eight weeks from delivery of this notice (or within such extension as may occur as described above).

Signed 
Joint Liquidator

Date _____

Club Class Companies - In Liquidation

Final account of the joint liquidators

1 Introduction

1.1 A winding-up order was made on 3 October 2012 and Kevin J Hellard and Kevin J Hellard were appointed joint liquidators on 14 November 2012.

1.2 The following appendices are included with this report:

- Appendix A, an account of our receipts and payments since, the date to which the last progress report was compiled, and also for the whole liquidation.
- Appendix B, Statement of Insolvency Practice 9 disclosure.

1.3 The company's registered numbers are as follows:

Club Class Concierge Limited	05932332
Club Class Holdings Limited	31934
Club Class Plc	28365
Club Class International Limited	32363
Club Class Concierge Plc	23865
Club Class Corporation Plc	31240
Bridge View Consultants Limited	06971290

2 Events since progress report to 14 November 2019

2.1 We are now in a position to conclude our administration in this matter.

3 Assets

3.1 All seven companies are linked companies which were wound up by the Secretary of State (the Club Class Companies). Their principal activity was the selling of the concierge holiday scheme known as the Club Class. I was made aware of various allegations of misleading selling and pressurised tactics to pay membership fees.

3.2 My team carried out substantive investigations into the affairs of the Club Class Companies, its directors and transactions with linked parties in order to identify any routes to recoveries for the creditors. Final enquires have been made into transactions with companies identified as linked to Club Class and their value.

3.3 Unfortunately, we have concluded that there are no recoveries available which would produce returns for creditors and therefore no further action is being taken.

4 Liabilities

4.1 There are no preferential creditors in this matter.

4.2 We have received the following unsecured claims:

Club Class Concierge Limited	£102,246
Club Class Concierge Plc	£76,631
Club Class Corporation Plc	£0
Club Class Holdings Limited	£0
Club Class Plc	£27,547
Club Class International Plc	£149,132
Bridge View Consultants Limited	£20,828

5 Dividend

5.1 Unfortunately, there are insufficient funds available for a distribution to be made to creditors.

6 Remuneration and expenses

6.1 On 21 February 2014, the creditors resolved that our remuneration be fixed on a time cost basis.

6.2 **Club Class Concierge Limited** – During the period from 14 November 2019 to 27 January 2020 (the Period) time cost were incurred totalling £1,898 represented by 7.90 hours at an average charge out rate of £237 per hour.

6.3 **Club Class Holdings Limited** – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,001 represented by 3.75 hours at an average charge out rate of £266 per hour.

6.4 **Club Class Plc** – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,406 represented by 6.50 hours at an average charge out rate of £235 per hour.

6.5 **Club Class International Limited** – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £983 represented by 3.60 hours at an average charge out rate of £273 per hour.

6.6 **Club Class Concierge Plc** – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £828 represented by 3.40 hours at an average charge out rate of £243 per hour.

6.7 **Club Class Corporation Plc** – During the period from 14 November 2018 to 27 January 2020 (the period) time cost were incurred totalling £576 represented by 2 hours at an average charge out rate of £288 per hour.

6.8 **Bridge View Consultants limited** – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,026 represented by 4.05 hours at an average charge out rate of £253 per hour.

6.9 We have incurred remuneration and expenses in the period amounting to £7,825 and nil expenses, bringing the cumulative totals at period end to £244,564 and £8,335. All outstanding remuneration and expenses will be irrecoverable.

6.10 Further details about fees and expenses are provided in Appendix B to this report.

7 Data Protection

- 7.1 Any personal information held by the company will continue to be processed for the purpose of concluding the liquidation of the company and in accordance with Data Protection law. Our privacy notice on our website (www.grantthornton.co.uk/en/privacy) contains further details as to how we may use, process and store personal data.



Ian Richardson
Joint Liquidator

Date:

Club Class Concierge Limited - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Cash at Bank		253.64
Transferred debit balance to OR		1,454.36
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>


 Ian Richardson
 Joint Liquidator

Club Class Holdings Limited - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Transferred debit balance to OR		1,708.00
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>


 Ian Richardson
 Joint Liquidator

Club Class Plc - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Transferred debit balance to OR		1,708.00
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>



Ian Richardson
Joint Liquidator

Club Class International Plc - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Transferred debit balance to OR		1,708.00
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>



Ian Richardson
Joint Liquidator

Club Class Concierge Plc - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Transferred debit balance to OR		1,708.00
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>


 Ian Richardson
 Joint Liquidator

Club Class Corporation Plc - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Transferred debit balance to OR		1,708.00
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>


 Ian Richardson
 Joint Liquidator

Bridge View Consultants Limited - in liquidation
Receipts and payments account
from 14 November 2012 to 27 January 2020

	Statement of affairs Per OR £	Total £
Receipts		
Cash at Bank	145.50	145.40
Transferred debit balance to OR		1,562.60
		<u>1,708.00</u>
Payments		
O.R. Remuneration		1,070.00
ISA Account Fees		638.00
		<u>1,708.00</u>
Balance - 27 January 2020		<u><u>0.00</u></u>
Made up as follows		
		<u><u>0.00</u></u>


 Ian Richardson
 Joint Liquidator

Appendix B

Club Class Companies – In Liquidation

Payments, remuneration and expenses to the joint liquidators or their associates

Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in conjunction with the requirements of the Insolvency Act 1986, the Insolvency (England and Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the joint liquidators and their team during the period
- hourly charge out rates
- disbursements and expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

Post-appointment costs

Fee basis of the joint liquidators

On 21 February 2014 the creditors resolved that remuneration be fixed on a time cost basis.

During the period from 14 November 2019 to 27 January 2020 (the Period) time costs were incurred totalling £7,825 represented by 31.20 x hrs at an average of £256/hr (as shown in the 'Work done' section below. Description of the work done in the Period is provided in the respective section below.

Club Class Concierge Limited – During the period from 14 November 2019 to 27 January 2020 (the Period) time cost were incurred totalling £1,898 represented by 7.90 hours at an average charge out rate of £237 per hour.

Club Class Holdings Limited – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,001 represented by 3.75 hours at an average charge out rate of £266 per hour.

Club Class Plc – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,406 represented by 6.50 hours at an average charge out rate of £235 per hour.

Club Class International Limited – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £983 represented by 3.60 hours at an average charge out rate of £273 per hour.

Club Class Concierge Plc – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £828 represented by 3.40 hours at an average charge out rate of £243 per hour.

Club Class Corporation Plc – During the period from 14 November 2018 to 27 January 2020 (the period) time cost were incurred totalling £576 represented by 2 hours at an average charge out rate of £288 per hour.

Bridge View Consultants limited – During the period from 14 November 2018 to 27 January 2020 (the Period) time cost were incurred totalling £1,026 represented by 4.05 hours at an average charge out rate of £253 per hour.

Work done by the joint liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it. We are also required to provide narrative explanation of the work done. Details of expenses incurred in connection with work done are provided in the 'Disbursements and expenses' section below.

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	31.20 hrs	£7,825	£256/hr
Administration						
Treasury, billing & funding	Maintenance of cashbook and Insolvency Service Account, including processing receipts and payments	To carry out the joint liquidators' duties and to properly account for the liquidation estates costs and liabilities	This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available			
Tax	Tax status review	Any post appointment tax liability would be a cost in the liquidation	This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
General/Case Management	General administrative, review and control tasks and statutory work	To carry out the liquidators' duties in line with statute and Grant Thornton UK LLP policies	This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
Total fees incurred in the Period				31.20hrs	£7,825	£256/hr

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Club Class Concierge Ltd Period from 14/11/2019 to 27/01/2020

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at period end	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£
Realisation of assets:												
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.30	2,655.50
Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	57.00
Debtors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.90	865.50
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	775.00
Investigations:											4.10	958.00
Debtor / director / senior employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	256.75	60,213.50
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.35	6,117.00
Creditors:											232.40	54,096.50
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.60	53,582.50
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	22.50
Administration:											218.45	53,560.00
Case management	0.15	60.00	0.90	310.00	0.50	130.00	0.65	130.00	7.90	1,878.00	233.79	47,883.15
Reports to creditors, notices & decisions	0.00	0.00	0.00	0.00	0.00	0.00	4.90	980.00	2.20	630.00	2.20	630.00
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.10	18.00	0.10	15.50	4.90	980.00	5.95	1,190.00
Tax	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	0.20	33.50	9.99	2,113.15
Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	234.50	11.90	2,202.25
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	139.50
Total	0.15	60.00	1.00	369.50	0.60	148.00	6.15	1,300.50	7.90	1,878.00	722.44	164,134.65
											237.72	227.19

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Club Class Holdings Ltd Period from 14/1/2019 to 27/01/2020

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at period end	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£
Realisation of assets:												
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	749.00
Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.00
Investigations:											3.40	734.00
Debtor / director / senior employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.05	4,515.50
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	420.00
Creditors:											22.05	4,095.50
Secured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.15	2,154.50
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	22.50
Administration:											10.00	2,132.00
Case set-up	0.00	0.00	0.00	0.00	0.00	0.00	0.20	40.00	1,001.00	266.93	39.13	8,103.85
Case management	0.15	60.00	0.60	188.00	0.00	0.00	0.15	30.00	40.00	200.00	0.20	40.00
Reports to creditors, notices & decisions	0.00	0.00	0.25	75.00	0.00	0.00	1.40	280.00	278.00	308.89	0.90	278.00
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.10	18.00	0.10	15.50	355.00	215.15	1.65	355.00
Tax									33.50	167.50	5.03	863.10
General	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	234.50	390.83	7.15	1,530.50
Total	0.15	60.00	1.15	382.50	0.10	18.00	2.35	540.50	1,001.00	266.93	76.83	16,522.85

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Club Class Plc Period from 14/11/2019 to 27/01/2020

Area of work	Partner Hrs	£	Manager Hrs	£	Executive Hrs	£	Administrator Hrs	£	Period total Hrs	£	E/hr	Cumulative total as at period end Hrs	£	E/hr
Realisation of assets:														
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.00	150.00
Investigations:														
Debtor / director / senior employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	950.00	271.43
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	96.00	192.00
Creditors:														
Secured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.90	854.00	294.48
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.55	1,049.50	230.56
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	22.50	150.00
Administration:														
Case set-up	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.40	1,027.00	233.41
Case management	0.15	60.00	0.60	188.00	0.00	0.00	0.00	0.00	6.60	1,533.00	235.85	60.98	16,174.35	265.24
Reports to creditors, notices & decisions	0.00	0.00	0.25	75.00	0.00	0.00	1.25	250.00	2.00	498.00	249.00	0.20	40.00	200.00
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.00	0.00	3.55	710.00	3.60	785.00	206.58	2.00	498.00	249.00
Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.50	0.10	15.50	155.00	3.95	815.00	206.33
General	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	0.60	234.50	390.83	5.93	1,105.10	186.36
Total	0.15	60.00	0.95	322.50	0.00	0.00	5.40	1,160.50	6.60	1,533.00	235.85	12.10	2,541.75	210.06
												36.80	11,174.50	303.65
												69.13	18,188.85	263.11

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Club Class International Plc Period from 14/11/2019 to 27/01/2020

Notes:

- Partner includes partners and directors
 - Manager includes associate directors and managers
 - Executive includes assistant manager and executives
- Due to enhancements to our SIP8 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Club Class Concierge Plc Period from 14/11/2019 to 27/01/2020

Area of work	Partner Hrs	£	Manager Hrs	£	Executive Hrs	£	Administrator Hrs	£	Period total Hrs	£	£/hr	Cumulative total as at period end Hrs	£	£/hr
Realisation of assets:														
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.10	175.00	159.09
Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.00	150.00
Investigations:														
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.25	2,600.00	160.00
Creditors:														
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.70	1,702.25	254.07
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	22.50	150.00
Administration:														
Case management	0.00	0.00	0.30	98.00	0.00	0.00	0.15	30.00	3.40	828.00	243.53	46.98	9,734.85	207.21
Reports to creditors, notices & decisions	0.00	0.00	0.00	0.00	0.00	0.00	2.25	450.00	0.45	128.00	284.44	0.45	128.00	284.44
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.50	2.25	450.00	200.00	2.40	480.00	200.00
Tax	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	0.10	15.50	155.00	4.43	751.60	169.66
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	234.50	390.83	5.00	1,223.75	244.75
Total	0.00	0.00	0.40	157.50	0.00	0.00	3.00	670.50	3.40	828.00	243.53	71.03	14,212.10	200.09

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
Club Class Corporation Plc Period from 14/11/2019 to 27/01/2020

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr
Realisation of assets:													
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.00	150.00
Investigations:													
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.70	752.00	160.00
Creditors:													
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.25	477.50	212.22
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	22.50	150.00
Administration:													
Case management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.10	455.00	216.67
Reports to creditors, notices & decisions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.40	8,286.26	221.56
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.10	18.00	0.10	15.50	0.20	33.50	5.35	901.51	168.51
Tax	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	0.60	234.50	6.35	1,311.50	206.54
General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.35	5,735.25	235.53
Total	0.00	0.00	0.40	157.50	0.60	148.00	1.00	270.50	2.00	576.00	44.45	9,530.76	214.42

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end
 Bridge View Consultants Ltd Period from 14/11/2019 to 27/01/2020

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at period end	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£
Realisation of assets:												
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	15.00
Creditors:												
Employees & pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.15	1,070.00
Unsecured	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15	22.50
Administration:												
Case management	0.00	0.00	0.50	150.00	0.50	130.00	0.80	160.00	1.80	440.00	49.00	10,177.60
Reports to creditors, notices & decisions	0.00	0.00	0.00	0.00	0.00	0.00	1.25	250.00	1.25	250.00	1.80	440.00
Treasury, billing & funding	0.00	0.00	0.00	0.00	0.10	18.00	0.10	15.50	0.20	33.50	5.75	876.35
Tax	0.00	0.00	0.10	59.50	0.00	0.00	0.50	175.00	0.60	234.50	13.50	2,401.50
Pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	139.50
General	0.00	0.00	0.20	68.00	0.00	0.00	0.00	0.00	0.20	68.00	25.80	5,970.25
Total	0.00	0.00	0.80	277.50	0.60	148.00	2.65	600.50	4.05	1,026.00	54.25	11,262.60
												207.61

Notes:

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs

Hourly charge out rates

Time is charged in units of 6 minutes for each grade of staff used. The hourly charge out rates applied take into consideration the nature and complexity of the case and are as follows:

Grade	From 01/10/2019 to date	
	Insolvency £/hr	Tax & Pensions £/hr
Partner	750	745
Director	400-650	595
Associate director	380-580	485
Manager	330-475	410
Assistant manager	300-345	340
Executive	-	-
Administrator	200-345	165-200
Treasury	180	n/a
Support	165-180	n/a

The current charge out rates have applied since 1 October 2019. We reserve the right to amend our charge out rates in the future. Any amendments will be detailed within the next report following such an amendment.

Club Class Concierge Limited - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Courier	-	71.14	-
Agents Fees – Iberinform International Searches in Spain	-	17.49	-
Bond (JLT)	-	20.00	-
Property Search (Land Registry)	-	42.00	-
Statutory Advertising	-	101.52	-
Printing	-	555.65	-
Interview (Transcript)	-	156.25	-
Category 2 disbursements			
None	-	-	-
Expenses			
Consultancy Costs	-	3,500	-
Total expenses and disbursements	-	4,464.05	-

Club Class Holdings Limited - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Property Search (Land Registry)	-	208.71	-
Statutory Advertising	-	101.52	-
Postage	-	1,976.00	-
Category 2 disbursements			
None	-		
Expenses			
None			
Total expenses and disbursements	-	2,306.23	-

Club Class Plc - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Property Search (Land Registry)	-	165.42	-
Statutory Advertising	-	101.52	-
Category 2 disbursements			
None			
Expenses			
None	-	-	-
Total expenses and disbursements	-	286.94	-

Club Class International Plc- Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Storage - Cintas	-	267.39	-
Statutory Advertising	-	101.52	-
Property Search (Land Registry)	-	82.71	-
Category 2 disbursements			
None			
Expenses			
None			
Total expenses and disbursements	-	471.62	-

Club Class Concierge Plc - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Property Search (Land Registry)	-	165.42	-
Statutory Advertising	-	101.52	-
Category 2 disbursements			
None			
Expenses			
None			
Total expenses and disbursements	-	286.94	-

Club Class Corporation Plc - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Property Search (Land Registry)	-	82.71	-
Category 2 disbursements			
None			
Expenses			
None			
Total expenses and disbursements	-	102.71	-

Bridge View Consultants Limited - Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond (JLT)	-	20.00	-
Storage - Cintas	-	114.19	-
Category 2 disbursements			
None			
Expenses			
None	-	-	-
Total expenses and disbursements	-	134.19	-

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment and fall into two categories:

Category 1 disbursements

These are also known as 'out of pocket expenses' and are payments to independent third parties where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval and consist of the following categories:

- Travel and subsistence – these costs, which exclude mileage, are incurred by staff in attending trading premises or meetings, for example
- Office costs – these are costs such as postage or courier charges which are incurred in managing the case
- Statutory costs – these are costs such as bonding and advertising relating specifically to the case, which are required by statute

They also include expenses which have been paid using a Grant Thornton Loan, the balance of which (if any) can be seen on the joint liquidators' receipts and payment account at Appendix A.

Category 2 disbursements

These are expenses that are directly referable to the insolvent estate but not a payment to an independent third party. They may include shared or allocated costs that may be incurred by an office holder or their firm, and that can be allocated to the appointment on a proper and reasonable basis. Category 2 disbursements require approval in the same manner as an office holder's remuneration.

To the extent that recovery of category 2 disbursements is sought, this will be for mileage only. No such recovery has been sought in these matters.

Sub-contracted out work

We confirm that, in the Period, we have not sub-contracted out any work that could otherwise have been carried out by us or our team.

Payments to associates

We confirm that, in the Period, we have not enlisted services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has a

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the joint liquidators' fee basis, or who provide services to us as joint liquidators, which may give rise to a potential conflict.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

<https://www.grantthornton.co.uk/portal>

Alternatively, we will supply this information by post, free of charge, on request.