

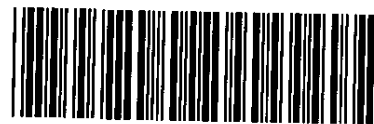
WU07

Notice of progress report in a winding-up by the court



Companies House

THURSDAY



A06 *A7WVF58I* #401
10/01/2019
COMPANIES HOUSE

1 Company details

Company number 0 5 9 3 2 3 3 2
Company name in full Club Class Concierge Limited

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

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
Surname Hellard

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

5 Liquidator's address ②

Building name/number 30 Finsbury Square
Street
Post town London
County/Region
Postcode E C 2 P 2 Y U
Country

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

WU07

Notice of progress report in a winding-up by the court

6 Period of progress report

From date	^d 1	^d 4	^m 1	^m 1	^y 2	^y 0	^y 1	^y 7
To date	^d 1	^d 3	^m 1	^m 1	^y 2	^y 0	^y 1	^y 8

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X

X

Signature date

^d 0	^d 3	^m 0	^m 1	^y 2	^y 0	^y 1	^y 9
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**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	Matt R Moss
Company name	Grant Thornton UK LLP
Address	No 1 Whitehall Riverside Whitehall Road
Post town	Leeds
County/Region	
Postcode	L S 1 4 B N
Country	
DX	
Telephone	Tel/Fax

**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' Summary of Receipts & Payments

Statement of Affairs £		From 14/11/2017 To 13/11/2018 £	From 14/11/2012 To 13/11/2018 £
ASSET REALISATIONS			
253.64	Cash at Bank	NIL	253.64
		NIL	253.64
COST OF REALISATIONS			
(1,070.00)	O.R. Remuneration	NIL	1,070.00
(264.00)	ISA Account Fees	88.00	528.00
(20.00)	Specific Bond	NIL	NIL
(40,000.00)	Liquidators Fees	NIL	NIL
(8,044.00)	VAT Irrecoverable	NIL	NIL
(200.00)	Statutory Advertising	NIL	NIL
		(88.00)	(1,598.00)
(49,344.36)		(88.00)	(1,344.36)
REPRESENTED BY			
ISA			(1,344.36)
			(1,344.36)

Note:

Our ref: C01570/IZR/JSS/MRM/LKG/7

To the creditors and members

Grant Thornton UK LLP
2 Glass Wharf
Temple Quay
Bristol
BS2 0EL
T +44 (0)117 305 7600
F +44 (0)117 955 4934

3 January 2019

Dear Sir / Madam

Club Class Concierge Limited - In Liquidation, In the High Court of Justice No 7600 of 2011
Club Class Concierge Plc – In Liquidation, In the High Court of Justice No 7601 of 2011
Club Class Corporation Plc – In Liquidation, In the High Court of Justice No 7598 of 2011
Club Class Holding Limited – In Liquidation, In the High Court of Justice No 7597 of 2011
Club Class Plc – In Liquidation, In the High Court of Justice No 7609 of 2011
Club Class International Plc – In Liquidation, In the High Court of Justice No 7599 of 2011
Bridge View Consultants Limited – In Liquidation, In the High Court of Justice No 7596 of 2011
(Together, the Companies)

1 Introduction

- 1.1 Following my appointment as joint liquidator of the Companies with Kevin J Hellard on 14 November 2012, in accordance with Part 18 of the Insolvency (England and Wales) Rules 2016 we now report on the progress of the liquidation for the year ended 13 November 2018 and attach:
- Appendix A, an account of our receipts and payments for the year ended 13 November 2018 and also for the whole liquidation to that date
 - Appendix B, Statement of Insolvency Practice 9 disclosure.
- 1.2 Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

2 Statutory information

The Companies' registered numbers are as follows

Club Class Concierge Limited	05932332
Club Class Concierge Plc	23865
Club Class Corporation Plc	31240
Club Class Holdings Limited	31934

Club Class Plc	28365
Club Class International Plc	32363
Bridge View Consultants Limited	06971280

3 Progress report

- 3.1 As advised in previous reports, there are no assets identified as belonging to the Companies.
- 3.2 We are finalising enquiries into companies that appear to be connected to the Companies to determine whether there are any routes to assets or funds for the Companies. Due to the sensitive nature of these enquiries, we are unable to disclose further information at this stage.
- 3.3 If these enquiries do not identify routes to assets or funds worth pursuing, we will likely seek to close the liquidations.

4 Creditors

- 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

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

5 Investigations into the affairs of the Companies

- 5.1 The joint liquidators continue their investigations into the affairs of the Companies and we shall be pleased to receive from any creditor any useful information concerning the Companies, its dealing or conduct which may assist us in our investigations into the Companies' affairs.

6 Remuneration and expenses

- 6.1 Please see Appendix B for details of our remuneration, expenses and payments made to associates in accordance with Statement of Insolvency Practice 9.

7 Data Protection

- 7.1 Any personal information held by the Companies will continue to be processed in accordance with completing the liquidation of the Companies and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom.

Should you have queries please contact Matt R Moss on 0117 305 7713 or using the telephone number above

Yours faithfully
for and on behalf of the Companies

Ian Richardson
Joint Liquidator

Club Class Concierge Limited - in liquidation
 Summary of receipts and payments
 from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
Cash at Bank		253.64	0.00	253.64
		253.64	0.00	253.64
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,256.36)	(88.00)	(1,344.36)
Made up as follows				
ISA		(1,256.36)	(88.00)	(1,344.36)
		(1,256.36)	(88.00)	(1,344.36)

Note:

Club Class Concierge Plc - in liquidation
Summary of receipts and payments
from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		<u>1,510.00</u>	<u>88.00</u>	<u>1,598.00</u>
Net Receipts/(Payments)		<u>(1,510.00)</u>	<u>(88.00)</u>	<u>(1,598.00)</u>
Made up as follows				
ISA		(1,510.00)	(88.00)	(1,598.00)
		<u>(1,510.00)</u>	<u>(88.00)</u>	<u>(1,598.00)</u>

Note:

Club Class Corporation Plc - in liquidation
Summary of receipts and payments
from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
		0.00	0.00	0.00
Payments				
O.R. Remuneration	(1,070.00)	1,070.00	0.00	1,070.00
ISA Account Fees	(110.00)	440.00	88.00	528.00
Petitioners Costs	(2,000.00)	0.00	0.00	0.00
Specific Bond	(20.00)	0.00	0.00	0.00
Statutory Advertising	(300.00)	0.00	0.00	0.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,510.00)	(88.00)	(1,598.00)
Made up as follows				
ISA		(1,510.00)	(88.00)	(1,598.00)
		(1,510.00)	(88.00)	(1,598.00)

Note:

Club Class Holdings Limited - in liquidation
Summary of receipts and payments
from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
		0.00	0.00	0.00
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,510.00)	(88.00)	(1,598.00)
Made up as follows				
ISA		(1,510.00)	(88.00)	(1,598.00)
		(1,510.00)	(88.00)	(1,598.00)

Note:

Club Class International Plc - in liquidation
Summary of receipts and payments
from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
		0.00	0.00	0.00
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,510.00)	(88.00)	(1,598.00)
Made up as follows				
ISA		(1,510.00)	(88.00)	(1,598.00)
		(1,510.00)	(88.00)	(1,598.00)

Note:

Club Class Plc - in liquidation
Summary of receipts and payments
from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
		0.00	0.00	0.00
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,510.00)	(88.00)	(1,598.00)
Made up as follows				
ISA		(1,510.00)	(88.00)	(1,598.00)
		(1,510.00)	(88.00)	(1,598.00)

Note:

Bridge View Consultants Limited - in liquidation
 Summary of receipts and payments
 from 14 November 2012 to 13 November 2018

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2017 £	From 14/11/2017 to 13/11/2018 £	Total £
Receipts				
Cash at Bank	145.50	145.40	0.00	145.40
		145.40	0.00	145.40
Payments				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		440.00	88.00	528.00
		1,510.00	88.00	1,598.00
Net Receipts/(Payments)		(1,364.60)	(88.00)	(1,452.60)
Made up as follows				
ISA		(1,364.60)	(88.00)	(1,452.60)
		(1,364.60)	(88.00)	(1,452.60)

Note:

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 & 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)

Fee basis of the joint liquidators

On 21 February 2014 the creditors resolved that remuneration be fixed by a time costs basis.

Club Class Concierge Limited

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £4,105 represented by 17.35 hrs at an average of £236.60/hr (as shown in the 'Work done' section below).

Club Class Concierge Plc

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £1,166 represented by 4.5 hrs at an average of £259.11/hr (as shown in the 'Work done' section below).

Club Class Corporation Plc

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £1,402 represented by 5.40 hrs at an average of £259.63/hr (as shown in the 'Work done' section below).

Club Class Holdings Limited

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £1,727 represented by 6.10 hrs at an average of £283.11/hr (as shown in the 'Work done' section below).

Club Class Plc

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £2,893 represented by 9.25 hrs at an average of £312.76/hr (as shown in the 'Work done' section below).

Club Class International Plc

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £2,692 represented by 9.20 hrs at an average of £292.61/hr (as shown in the 'Work done' section below).

Bridge View Consultants Limited

During the period from 14 November 2017 to 13 November 2018 (the Period) time costs were incurred totalling £1,783 represented by 6.80 hrs at an average of £262.21/hr (as shown in the 'Work done' section below).

Description of the work done is provided in the respective section below.

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. The following tables (narrative followed by numerical) set out this information for the joint liquidators' fees incurred across the connected cases. Details of the respective expenses are provided in the 'Disbursements and expenses' section below.

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	1.5 hrs	Fees incurred
Investigations					
General	Investigations into connected companies	Understand potential routes to assets/ funds	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	1.5 hrs	£630.00 £420.00/hr
Creditors				19.5 hrs	£4,617.00 £236.77/hr
Unsecured	Correspondence with creditors	Updating creditors on status of case	This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process		
Administration				37.6 hrs	£10,541.00 £280.35/hr
Statutory reporting and internal case management	Complying with statutory and internal case management obligations	Compliance	This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process		
Total fees incurred in the Period				58.60 hrs	£15,688 £269.42/hr

Club Class Concierge Limited

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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:											13.30	2,655.50	199.66
Property	-	-	-	-	-	-	-	-	-	-	-	865.50	221.92
Books & other debts	-	-	-	-	-	-	-	-	-	-	-	775.00	155.00
Insurance	-	-	-	-	-	-	-	-	-	-	-	57.00	190.00
General	-	-	-	-	-	-	-	-	-	-	-	958.00	233.66
Investigations:											256.75	60,213.50	234.52
Other assets	-	-	-	-	-	-	-	-	-	-	-	3,921.00	214.85
General	-	-	-	-	-	-	-	-	-	-	-	50,175.50	234.30
Debtor/director/senior employees	-	-	-	-	-	-	-	-	-	-	-	6,117.00	251.21
Creditors:									12.85	2,904.00	207.20	51,200.50	247.11
Employees & pensions	-	-	-	-	-	-	-	-	-	-	-	22.50	150.00
Unsecured	-	-	0.80	272.00	4.55	1,359.50	7.50	1,272.50	12.85	2,904.00	207.05	51,178.00	247.18
Administration:									4.50	1,201.00	219.69	44,221.90	201.29
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.50	85.00	0.70	121.00	8.89	1,932.65	217.40
Tax	-	-	0.10	58.00	-	-	0.50	80.00	0.60	138.00	10.80	1,887.75	174.79
Pensions	-	-	-	-	-	-	-	-	-	-	-	139.50	155.00
General	0.40	206.00	0.40	136.00	1.20	360.00	1.20	240.00	3.20	942.00	199.10	40,262.00	202.22
Total	0.40	206.00	1.30	466.00	5.95	1,755.50	9.70	1,677.50	17.35	4,105.00	656.94	158,291.40	227.12

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Club Class Concierge Plc

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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:									-	-	1.10	175.00	159.09
Property	-	-	-	-	-	-	-	-	-	-	1.00	160.00	160.00
Insurance	-	-	-	-	-	-	-	-	-	-	0.10	15.00	150.00
Investigations:									-	-	16.25	2,600.00	160.00
General	-	-	-	-	-	-	-	-	-	-	16.25	2,600.00	160.00
Creditors:									0.50	93.00	5.85	1,401.00	239.49
Employees & pensions	-	-	-	-	-	-	-	-	-	-	0.15	22.50	150.00
Unsecured	-	-	-	-	-	-	0.50	93.00	0.50	93.00	5.70	1,378.50	241.84
Administration:									4.00	1,073.00	38.73	7,682.85	198.37
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.50	85.00	0.70	121.00	3.43	584.10	170.29
Tax	-	-	0.10	58.00	-	-	0.50	80.00	0.60	138.00	3.70	827.25	223.58
General	0.40	206.00	0.20	68.00	1.20	360.00	0.90	180.00	2.70	814.00	31.60	6,271.50	198.47
Total	0.40	206.00	0.30	126.00	1.40	396.00	2.40	438.00	4.50	1,166.00	61.93	11,858.85	191.49

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Club Class Corporation Plc

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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:									-	-	0.10	15.00	150.00
Insurance	-	-	-	-	-	-	-	-	-	-	0.10	15.00	150.00
Investigations:									-	-	4.70	752.00	160.00
General	-	-	-	-	-	-	-	-	-	-	4.70	752.00	160.00
Creditors:									0.40	73.00	1.65	297.50	180.30
Employees & pensions	-	-	-	-	-	-	-	-	-	-	0.15	22.50	150.00
Unsecured	-	-	-	-	-	-	0.40	73.00	0.40	73.00	1.50	275.00	183.33
Administration:									5.00	1,329.00	30.35	6,454.25	212.66
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.50	85.00	0.70	121.00	4.25	721.01	169.65
Tax	-	-	0.10	58.00	-	-	0.50	80.00	0.60	138.00	5.05	915.00	181.19
General	0.40	206.00	0.60	204.00	1.20	360.00	1.50	300.00	3.70	1,070.00	21.05	4,818.25	228.90
Total	0.40	206.00	0.70	262.00	1.40	396.00	2.90	538.00	5.40	1,402.00	36.80	7,518.76	204.31

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Club Class Holdings Limited

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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:													
Property	-	-	-	-	-	-	-	-	-	-	3.50	749.00	214.00
Insurance	-	-	-	-	-	-	-	-	-	-	3.40	734.00	215.88
Investigations:											0.10	15.00	150.00
General	-	-	-	-	-	-	-	-	-	-	24.05	4,515.50	187.75
Debtor/director/senior employees	-	-	-	-	-	-	-	-	-	-	22.05	4,095.50	185.74
Creditors:											2.00	420.00	210.00
Employees & pensions	-	-	-	-	-	-	-	-	-	-	0.40	73.00	182.50
Unsecured	-	-	-	-	-	-	0.40	73.00	73.00	182.50	9.20	1,919.00	208.59
Administration:											5.70	1,654.00	290.18
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.50	85.00	121.00	172.86	3.93	682.60	173.69
Tax	-	-	0.10	58.00	-	-	0.50	80.00	138.00	230.00	5.85	1,134.00	193.85
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-
General	0.30	141.00	0.60	204.00	3.50	1,050.00	-	-	1,395.00	317.05	19.75	4,599.75	232.90
Total	0.30	141.00	0.70	262.00	3.70	1,086.00	1.40	238.00	1,727.00	283.11	66.43	13,622.35	205.06

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Club Class Plc

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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	-	-	-	-	-	-	-	-	-	-	0.10	15.00	150.00
Investigations:											0.10	15.00	150.00
General	-		1.50	630.00	-		1.50	630.00	630.00	420.00	3.50	950.00	271.43
Debtor/director/senior employees	-	-	-	-	-	-	-	-	-	-	2.90	854.00	294.48
Creditors:											0.60	96.00	160.00
Employees & pensions	-	-	-	-	-	-	-	-	368.00	272.59	3.75	836.50	223.07
Unsecured	0.25	121.25	-	-	0.45	135.00	0.65	111.75	368.00	272.59	0.15	22.50	150.00
Administration:											3.60	814.00	226.11
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.70	116.00	1,895.00	296.09	48.23	12,829.85	266.01
Tax	-	-	0.10	58.00	-	-	0.50	80.00	152.00	168.89	4.93	937.60	190.18
General	0.10	65.00	1.30	490.00	3.50	1,050.00	-	-	138.00	230.00	10.80	2,145.25	198.63
Total	0.35	186.25	2.90	1,178.00	4.15	1,221.00	1.85	307.75	2,893.00	312.76	55.58	14,631.35	263.25

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Club Class International Plc

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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	-	-	-	-	-	-	-	-	-	-	0.10	15.00	150.00
Investigations:											0.10	15.00	150.00
Other assets	-	-	-	-	-	-	-	-	-	-	0.45	109.50	243.33
General	-	-	-	-	-	-	-	-	-	-	0.15	31.50	210.00
Creditors:											0.30	78.00	260.00
Employees & pensions	-	-	-	-	-	-	-	-	973.00	286.18	6.45	1,487.00	230.54
Unsecured	-	-	-	-	3.00	900.00	0.40	73.00	973.00	286.18	0.15	22.50	150.00
Administration:									1,719.00	296.38	6.30	1,464.50	232.46
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.50	85.00	121.00	172.86	28.88	6,269.35	217.08
Tax	-	-	0.10	58.00	-	-	0.50	80.00	138.00	230.00	3.68	628.35	170.75
General	0.40	206.00	0.60	204.00	3.50	1,050.00	-	-	1,460.00	324.44	5.15	922.50	179.13
Total	0.40	206.00	0.70	262.00	6.70	1,986.00	1.40	238.00	2,692.00	292.61	20.05	4,718.50	235.34
											35.88	7,880.85	219.64

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Bridge View Consultants Limited

Detailed SIP9 time cost analysis for the period and fee estimate variance analysis as at period end

Period from 14/11/2017 to 13/11/2018

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	-	-	-	-	-	-	-	-	-	-	0.10	15.00	150.00
Creditors:											0.10	15.00	150.00
Employees & pensions	-	-	-	-	-	-	-	-	113.00	188.33	4.55	890.00	195.60
Unsecured	-	-	-	-	-	-	-	-	-	-	0.15	22.50	150.00
Administration:							0.60	113.00	113.00	188.33	4.40	867.50	197.16
Treasury, billing & funding	-	-	-	-	0.20	36.00	0.60	103.00	1,670.00	269.35	38.75	7,468.60	192.74
Tax	-	-	0.60	348.00	-	-	0.50	80.00	139.00	173.75	4.65	790.85	170.08
Pensions	-	-	-	-	-	-	-	-	428.00	389.09	12.20	2,005.00	164.34
General	0.30	141.00	0.80	272.00	1.20	360.00	2.00	330.00	1,103.00	256.51	21.00	4,533.25	215.87
Total	0.30	141.00	1.40	620.00	1.40	396.00	3.70	626.00	1,783.00	262.21	43.40	8,373.60	192.94

Notes:

Partner includes partners and directors

Manager includes associate directors and managers

Executive includes assistant managers 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

Total time costs paid to date: £Nil

Hourly charge out rates

Time is charged in units of 6 minutes for each grade of staff used. The hourly charge out rates applied during the Period are as follows:

Grade	From 1 July 2016 to 30 September 2017		From 1 October 2017 to Current	
	Insolvency & pensions £/hr	Tax £/hr	Insolvency & pensions £/hr	Tax £/hr
Partner	495-615		510-650	745
Director	370-515		380-545	595
Associate Director	430-470		445-495	485
Manager	330-400		340-420	410
Assistant Manager	290-330		300-350	340
Executive	240-305		245-325	315
Administrator	160-230		165-240	170-235
Treasury	175		180	-
Support	150-155		150-155	-

The current charge out rates have applied since 1 October 2017. 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.

Statement of expenses and disbursements incurred in the Period

The below tables provide 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.

Club Class Concierge Limited

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 Fees	-	71.14	-
Agents Fees – Iberinform International Searches in Spain	-	17.49	-
Bond – JLT	-	20.00	-
Land Registry	-	42.00	-
Printing	-	555.65	-
Statutory Advertising	-	101.52	-
Interview costs	-	156.25	-
Category 2 disbursements			
n/a	-	-	-
Expenses			
Consultancy Costs	-	3,500.00	-
Total expenses and disbursements	-	4,464.05	-

Club Class Concierge Plc

Category	Incurring in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond	-	-	20.00
Land Registry	-	-	165.42
Statutory Advertising	-	-	101.52
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
Total expenses and disbursements	-	-	286.94

Club Class Corporation Plc

Category	Incurring in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond	-	-	20.00
Land Registry	-	-	82.71
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
Total expenses and disbursements	-	-	10.271

Club Class Holdings Limited

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	-	-	20.00
Land Registry	-	-	208.71
Postage	-	-	1,976.00
Statutory Advertising	-	-	101.52
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
Total expenses and disbursements	-	-	2,306.23

Club Class Plc

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	-	-	20.00
Land Registry	-	-	165.42
Statutory Advertising	-	-	101.52
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
Total expenses and disbursements	-	-	286.94

Club Class International Plc

Category	Incurring in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond	-	20.00	-
Storage – Cintas	-	267.39	-
Land Registry	-	82.71	-
Statutory Advertising	-	101.52	-
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
Total expenses and disbursements	-	471.62	-

Bridge View Consultants Limited

Category	Incurring in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Bond	-	20.00	-
Storage	-	114.19	-
Category 2 disbursements			
n/a	-	-	-
Expenses			
n/a	-	-	-
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. Accordingly, the following resolution was made by the creditors on 21 February 2014.

Mileage is charged at 45p a mile. VAT is added as appropriate. Details of these costs are also provided in the table below.

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

Where we have enlisted the services of others we have sought to obtain the best value and service. In the interest of transparency, we disclose below services we have sought 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 business or personal relationship:

Service provider	Services enlisted	Cost of service
Grant Thornton UK LLP	• Tax work/advice (narrative is included within the above narrative of work done)	• Costs are included within the above SIP9 time cost analysis
	• Pensions work/advice (narrative is included within the above narrative of work done)	

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

Provided below is information to help creditors to understand their rights in insolvency and regarding officeholders' fees, and the roles and functions of committees.

R3 is the trade association for the UK's insolvency, restructuring, advisory and turnaround professionals. Amongst other things, R3 has made available written guidance for stakeholders affected by insolvency, in particular creditors, for some of which the web links are provided below.

Where web links are provided for the information, we will supply this information by post, free of charge on request.

'Office holder' means, for example, the appointed administrator(s), liquidator(s) or trustee(s) in bankruptcy.

R3 creditor guides

- Rights of creditors during an insolvency process guides: <https://www.r3.org.uk/what-we-do/publications/professional/creditors-guides>
- Background information regarding the fees of officeholders: <https://www.r3.org.uk/what-we-do/publications/professional/fees>
- Liquidation/Creditors' committees and commissioners: https://www.r3.org.uk/media/documents/publications/professional/R3_Guide-to-Creditors-Committees.pdf

Creditors' and members' rights to request information about remuneration or expenses under r18.9 of the Rules

(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14:

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
- (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
- (d) any unsecured creditor with the permission of the court; or
- (e) any member of the company in a members' voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by:

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if:

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;

- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of:

- (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Creditors' and members' rights to challenge the office-holder's remuneration and expenses under r18.34 of the Rules

(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that:

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
- (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
- (c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:

- (a) a secured creditor,
- (b) an unsecured creditor with either:
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
- (c) in a members' voluntary winding up:
 - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").