

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1 Company details

Company number 08104544

Company name in full Mass Medical Solutions Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Michael

Surname Chamberlain

3 Liquidator's address

Building name/number Resolution House

Street 12 Mill Hill

Post town Leeds

County/Region

Postcode LS15DQ

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ14

Notice of final account prior to dissolution in CVL

6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7 Final account

☒ I attach a copy of the final account.

8 Sign and date

Liquidator's signature

Signature

X

M Chamberlain

X

Signature date

d

1

d

5

m

0

m

9

y

2

y

0

y

2

y

3

**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

Company name **Quantuma Advisory (Yorkshire)
Limited**Address **Resolution House
12 Mill Hill**Post town **Leeds**

County/Region

Postcode **L S 1 5 D Q**

Country

DX

Telephone **0113 2420808****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

Mass Medical Solutions Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 25 August 2015 To 15 September 2023

Statement of Affairs		£	£
	ASSET REALISATIONS		
195,699.00	Book Debts	591,095.00	
	Interco Loan - Executive SDCH	2,578.48	
13,000.00	Cash at Bank	13,307.68	
	Bank Interest Gross	556.32	
			607,537.48
	COST OF REALISATIONS		
	Specific Bond	1,072.00	
	Preparation of S. of A.	5,000.00	
	Liquidator's Remuneration (20/04/2022)	120,965.75	
	Legal Fees	135,023.71	
	Room Hire	44.00	
	Statutory Advertising	271.60	
			(262,377.06)
	UNSECURED CREDITORS		
(486,712.20)	Unsecured Dividend 65.01p in £	345,160.42	
(23,424.00)	HM Revenue & Customs - VAT	NIL	
(27,408.00)	H M Revenue & Customs - CT	NIL	
			(345,160.42)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(328,945.20)			0.00
	REPRESENTED BY		
			NIL

Michael Chamberlain
Liquidator

MASS MEDICAL SOLUTIONS LIMITED (IN LIQUIDATION)

THE LIQUIDATOR'S FINAL ACCOUNT

18 July 2023

This is the final account on the conduct of the Liquidation of Mass Medical Solutions Limited following the appointment of Michael Chamberlain as Liquidator on 25 August 2015.

Please note that the Company's affairs are fully wound up and that I am seeking my Release as Liquidator in this matter. The report has been prepared solely to comply with the statutory requirements of The Insolvency Act 1986 and The Insolvency (England and Wales) Rules 2016. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members and creditors for any purpose other than updating them for the purposes, or by any other person for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

OBJECTIONS TO THE LIQUIDATOR'S RELEASE

Creditors may object to the Release of the Liquidator by giving notice, in writing, within 8 weeks of the receipt of this report, or on final determination of any Court application.

Michael Chamberlain is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales

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ABBREVIATIONS

For the purpose of this report the following abbreviations shall be used:

"the Act"	Insolvency Act 1986
"the Rules"	Insolvency (England and Wales) Rules 2016
"the Liquidator"	Michael Chamberlain
"Email"	Richard.Lunn@quantuma.com
"the Company"	Mass Medical Solutions Limited (in Liquidation)
"Decision Procedure"	Vote by Correspondence
	Virtual Meeting – allows creditors to participate without the need to attend.
	Electronic Voting – an electronic system that allows creditors to vote without the need to attend.
	Physical Meeting – meeting held at a specific location and time where creditors need to attend in person.
"SIP"	Statement of Insolvency Practice (England & Wales)
"Small Debts"	Claims of £1,000 or less
"Review Period"	Period covered by the report from 25 August 2022 to 18 July 2023

INTRODUCTION

Introduction

Please be aware that during the Liquidation Michael Chamberlain & Co Ltd trading as Chamberlain & Co changed its name to Quantuma Advisory (Yorkshire) Limited.

The report has been prepared in accordance with insolvency legislation to provide members and creditors and the Registrar of Companies with details of the progress made during the Review Period, and with an overview of the conduct of the Liquidation and summary of the information provided in the annual progress reports that have been issued during the Liquidation. Copies of these reports are available on request.

A schedule of statutory information in respect of the Company is attached at Appendix 1.

Details of the appointment of the Liquidator

Michael Chamberlain of Quantuma Advisory (Yorkshire) Limited was appointed Liquidator of the Company on 25 August 2015.

THE PROGRESS OF THE LIQUIDATION

The Liquidator's Receipts and Payments account

Attached at Appendix 2 is a Receipts and Payments account covering the Review Period, together with a summary of the transactions during the course of the Liquidation to the date of this report. The Liquidator confirms that the account has been reconciled with that held at the bank.

VAT Basis

Receipts and payments are shown net of VAT, with any amount due from HM Revenue and Customs shown separately. All VAT has now been reclaimed.

Realisation of assets

Book debts

The Director's Estimated Statement of Affairs indicated that the Company's debtors, with a book value of £704,660, were estimated to realise £195,699.

The Company had received legal advice and assistance from Parry & Co Solicitors ("Parry") on several matters prior to my appointment and, given their knowledge of the Company's working methods, it was considered that it would be beneficial to seek Parry's assistance with the collection of the debts. The former Director of the Company also agreed to assist with the collection of debts where necessary.

Parry were requested to undertake a full review of the ledger in order to determine the actual amount outstanding. The review revealed that the outstanding gross book debts amounted to £1,173,896 from 6 separate firms of solicitors. This amount included partially settled claims, discontinued claims and claims where the claimant did not pursue their claim, repayments on these matters would be written off.

The review also revealed that these solicitors disputed the amounts due to the Company.

Solicitor 1

The review determined that a gross balance of £718,799 was due from this practice. The Solicitor had, prior to my appointment, offered £48,000 in full and final settlement of the claim on the basis that they considered this was the balance outstanding due to potential write offs. The offer was rejected.

Parry obtained evidence that a significant number of individual claims had been settled and that the Solicitor had received the settlement amount. Therefore, payments on those claims were due to the Company.

The Solicitor made a number of payments on account to the Liquidation amounting to £155,000. However, Parry still considered that a substantial amount remained outstanding despite potential write offs and it would be beneficial to commence legal proceedings to enforce the debt.

After further communication an offer of settlement subject to a confidentiality agreement was received amounting to a further £230,000. Following discussions with the Company's former Director and advice received from Parry the offer was accepted. This brought the total realisations from the Solicitor of £385,000.

Solicitor 2

The review revealed that the Company was owed £19,008 for the provision of medical reports. The Solicitor disputed the whole amount outstanding on the basis that it has not received settlement in relation to the claims they were acting upon. Despite further communication, no further evidence was provided to support the dispute and it became necessary to commence legal proceedings in an attempt to recover the debt.

At a hearing, having heard evidence from the Solicitor for the debtor and the Liquidator's Counsel, the judge dismissed the debtor's application and awarded costs against the debtor. The debtor still disputed the debt and challenged the order.

Following extensive communication an offer of £12,500 was received and accepted upon the recommendation of Parry.

Solicitor 3

The review revealed that Company was owed approximately £385,000 in relation to approximately 2,500 outstanding claims. The Solicitor disputed the amounts outstanding, although payments on account totalling £8,400 were received.

Parry undertook a full review to ensure claims were not included where the case did not proceed, failed or had been settled previously. Parry concluded that £255,711 was still due to the Company, but the debtor continued to dispute the amount and legal proceedings were commenced.

In February 2017, notification was received from the court that a case was scheduled to be heard at a 4-day hearing commencing on 2 October 2017. A schedule of the documents for disclosure was to be filed by both parties in March 2017.

Parry reviewed the documents provided by the debtor and considered that it contained evidence to support the Company's claim. The debtor requested a meeting to discuss the claim and in September 2017, together with Parry the Liquidator attended upon their offices. At the meeting the debtor set out to highlight the nature of the dispute and suggested that the proceedings be stayed, this was rejected.

Parry suggested that a sensible offer to settle the claim would be considered as the evidence was to be filed in court within the week and further costs could be avoided. After further discussions the debtor made an offer of £60,000 inclusive of costs, which was also rejected, and the meeting ended. Despite attempts to obtain settlement no further offers were received before the hearing date.

On the morning of the hearing in October 2017, the Judge invited both Counsels to attend court and set out the basis of their claims. The Judge gave directions for both parties to make attempts to have their witnesses at court by 2pm.

Upon leaving court the debtor engaged with Counsel and various offers of settlement were made and rejected. After further discussions an offer of £145,000 plus costs was received and accepted upon advice from Counsel. An initial payment of £25,000 was received with the balance being paid monthly instalments completing in August 2018.

The debtor was still due to discharge the costs associated with the case and the assessment was heard on 25 October 2018 at which costs of £79,895 were awarded. However, on 17 December 2018 the debtor was placed into Administration. The Administration of the debtor ended on 15 December 2020 with a move to Creditors Voluntary Liquidation for the purpose of making a distribution to the unsecured creditors of the debtor, as well as realising the remaining assets. A claim for the total costs has been submitted to the liquidators of the debtor.

The last annual report from the liquidators of the debtor company stated that they are still in the process of adjudicating a number of large claims and that once completed they will then move to declaring notice of intended first and final dividend, which will include advertising for any claims, which have not yet been submitted.

It is, therefore, clear that it will be at least a couple of months before the liquidators will be in a position to declare and pay the first and final dividend. In addition, from a review of the funds available in the debtor's liquidation, it appears that the amount to be distributed to unsecured creditors will be as low as 3.5p in the £, which would indicate that potential funds received against the Company's claim for costs would be as little as £2,800.

Any realisation from the debtor's liquidation will only go towards defraying the Liquidator's outstanding time costs and keeping the Liquidation open will only increase the Liquidator's time costs further due to statutory duties the Liquidator will be required to complete, especially given the anniversary of the Liquidation next month. Therefore, an assignment of the claim in the debtor's liquidation and any rights to future distributions has been made to the Liquidator's firm, Quantuma Advisory (Yorkshire) Limited.

Solicitor 4

The review revealed that the Company was owed £11,112. Parry had received £2,400 in partial settlement of the claims. However, on 12 July 2017 an Administrator was appointed over the debtor company and subsequent reports disclosed that there would be no funds available for distribution to unsecured creditors.

Solicitor 5

The review revealed that the Company was owed £38,545. The debt was disputed in its entirety by the Solicitor. Parry determined that they could evidence that the Solicitor had received payments in settlement of a number of matters and therefore legal proceedings should be commenced. The matter was scheduled to be heard on 3 October 2016. The Solicitor continued to dispute the balance outstanding and as part of his defence provided evidence to Parry, which detailed the current status of each matter they acted upon. Parry with the assistance of the Company's former general manager reviewed the information and determined that whilst the Solicitor did have grounds to dispute a proportion of the claim, the legal proceedings should be continued. Negotiations continued and a settlement offer of £10,000 was received, this was rejected on the advice of Parry who recommended that the matter proceed to trial.

Immediately prior to the hearing on 3 October 2016 an offer of £26,000 was received, which was accepted on the advice of Parry and funds were received shortly after.

Solicitor 6

The review revealed that the Company was owed £1,440 and initial payment of £540 was received by Parry. However, despite Parry's efforts to engage with the debtor no further payment or communication was received. It was deemed uneconomical to continue to pursue this debt.

Parry & Co Solicitors and other debts

In addition to the main solicitor debts, Parry had also been assisting the Company in collecting various other debts. The initial review revealed that the amounts due in relation to these debts could amount to £120,000. Upon further examination it was determined that the potential collectable amount was more in the region of £40,000, if all claims proved to be successful.

Realisation of £19,655 were achieved by Parry in relation to these other debts and it was deemed uneconomical to continue to pursue the remaining debts.

Parry itself entered into liquidation on 24 April 2019 and while it was not anticipated that any further recoveries would be made in respect of book debts, it was necessary to carry out a review of the receipts received by Parry and costs associated, to establish whether any further recoveries could be made.

The review found that actual book debt receipts were higher than had previously been recorded in the Receipts and Payments Account by approximately £93,500. However, there were also several invoices raised by Parry and paid from these realisations, which had not been recorded in the Receipts and Payments Account and which were of a similar amount.

Although the net effect of these transactions on the Receipts and Payments Account was minimal, by recording them in the Receipts and Payments Account it allowed for VAT of approximately £15,500 to be reclaimed for the benefit of the Liquidation.

In addition, the review found that there were outstanding disbursements due to Parry of approximately £23,500, which were subsequently paid.

It should be noted that for the purposes of this report the amounts stated as realised for each solicitor/debtor above is the gross amount after the adjustment for sums retained and billed by Parry.

Inter Company Loans

The Company's bank statements indicated a number of payments to associated companies. It was determined that some payments related to the payment for services rendered such as accountancy fees, management charges and rental payments.

The final accounts produced by the Company show a number of intercompany loan accounts outstanding:

	£
Blok Develop	215,200
Exec R&R	78,484
Exec SDCH	18,500
Quantas	22,298
Total	334,482

Executive Self Drive Car Hire Limited (Exec SDCH) was placed into creditor's voluntary liquidation on 8 July 2015. A dividend of £2,578 has been received from the liquidation in respect of their indebtedness to the Company.

A review of information held at Companies House shows the other entities are either in liquidation and/or have now been dissolved. No further realisations were achieved.

Director's Loan Account

The Director had an overdrawn Directors Loan Account ("DLA") of £82,190 per the Company's accounts dated 31 December 2015. A Bankruptcy Order was made against the Director on 11 May 2021.

A claim for the full DLA amount as disclosed in the Company's accounts was submitted to the Official Receivers' office ("OR") administering the Director's bankruptcy. However, the OR confirmed there will be insufficient asset realisations in the bankruptcy estate to enable a dividend to be made available to the creditors.

Cash at Bank

The director's statement of affairs indicated that the Company's cash at bank was estimated to realise £13,000. A transfer of £13,307.68 was received from HSBC Bank plc on 1 September 2015.

Gross Bank Interest

Gross bank interest of £38 has been received during the Review Period. In total gross bank interest of £556 has been received during the course of the Liquidation.

Administrative, Statutory & Regulatory Tasks

The Liquidator has met a considerable number of statutory and regulatory obligations. Whilst many of these tasks have not had a direct benefit in enhancing realisations for the insolvent estate, they have assisted in the efficient and compliant progression of the Liquidation, which has ensured that the Liquidator and their staff have carried out their work to high professional standards.

During the Review Period, primarily these tasks have included:

- Drafting and issuing the progress report to creditors;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;
- Maintaining electronic case files, which must include records to show and explain the Liquidation and any decisions made by the Liquidator that materially affect the Liquidation;
- Monitoring and maintaining an adequate statutory bond;
- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with the statutory requirements;
- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments; and
- Completing periodic tax returns.
- Closing procedures including preparing the Final Report.

CREDITORS: CLAIMS AND DISTRIBUTIONS

Secured creditors

The Company had not granted any charges over its assets.

Preferential creditors

There are no preferential creditors.

Prescribed Part

Under Section 176A of the Insolvency Act 1986, where after 15 September 2003 a company has granted to a creditor a floating charge, a proportion of the net property of the company must be made available purely for the unsecured creditors. This equates to:

- 50% of net property up to £10,000;
- Plus, 20% of net property in excess of £10,000.
- Subject to a maximum of £600,000.

As previously advised, the Company had not granted any charges over its assets, therefore, the Prescribed Part does not apply.

Unsecured creditors

Unsecured claims were estimated at £537,544 in the Director's Estimated Statement of Affairs and 98 claims were received totalling £533,556.

One creditor claim totalling £2,663 was rejected as the creditor failed to provide any evidence to support their claim. Therefore, claims from 97 creditors totalling £530,893 were agreed in the Liquidation.

During the Review Period, a third and final dividend of 10.01p in the £ was paid on 20 October 2022 totalling £53,169. At the same time, a catch-up dividend of 55p in the £ was also paid totalling £3,599.

In total 65.01p in the £ has been paid to unsecured creditors during the course of the Liquidation, as detailed below:

Date	Type of Dividend	Rate of Distribution	Amount Paid (£)
8 June 2016	First	15p in the £	51,647
16 December 2016	Equalising	15p in the £	22,784
16 December 2016	Second	40p in the £	198,485
5 July 2017	Equalising	55p in the £	484
9 November 2017	Equalising	55p in the £	14,744
9 March 2018	Equalising	55p in the £	248
20 October 2022	Equalising	55p in the £	3,599
20 October 2022	Third and Final	10.01p in the £	53,169
Total		65.01p in the £	345,160

Notice of No Further Dividend

The Liquidator declares that no further dividend will be distributed as the funds realised have already been distributed or used or allocated for defraying the expenses of the Liquidation.

OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS

Investigations

As part of the Liquidator's statutory duties, an investigation into the conduct of the Company's Director was completed.

In this regard, a confidential report was submitted to The Insolvency Service on 21 April 2016.

SIP2 - Initial Assessment of Potential Recoveries

As part of the duties as Liquidator, they are obliged to review shortly after appointment all the information available to them and conduct an initial assessment of whether there are any matters which may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This review was completed and the Liquidator confirms that, other than the Inter Company Loans and Directors Loan mentioned above, they did not identify any further assets or actions which would lead to a recovery for creditors.

EC Regulations

The Company's centre of main interest was in Liverpool, England and, therefore, it is considered that the EC Regulations will apply. These proceedings are main proceedings as defined by Article 3 of the EC Regulations.

General Data Protection Regulation

In compliance with the General Data Protection Regulation, creditors, employees, shareholders, directors and any other stakeholder who is an individual (i.e. not a corporate entity) in these insolvency proceedings is referred to the Privacy Notice in respect of Insolvency Appointments, which can be found at this link <http://www.quantuma.com/legal-notices>.

Further Information

To comply with the Provision of Services Regulations, some general information about Quantuma Advisory (Yorkshire) Limited, including the complaints policy and Professional Indemnity Insurance, can be found at <http://www.quantuma.com/legal-information>.

ETHICS

Please also be advised that liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. Further information can be viewed at the following link <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> Additionally, liquidators are also bound by the regulations of their Licensing Bodies.

General ethical considerations

In the period since the last report, no new threats to compliance with the Code of Ethics have been identified.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, liquidators are obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below

THE LIQUIDATOR'S FEES AND EXPENSES

Pre-Appointment Costs

The creditors authorised the fee of £5,000 plus VAT for assisting the directors in calling the relevant meetings and with preparing the statement of affairs on 25 August 2015.

The fee for the meetings and statement of affairs was paid from first realisations on appointment and is shown in the enclosed Receipts and Payments account.

Liquidator's Remuneration

The basis of the Liquidator's fees was fixed at the meeting of Creditors on 25 August 2015 as follows:

1. That the Liquidator's remuneration be fixed in accordance with Time Charges incurred.

In summary the Liquidator's time costs for the Review Period total £17,912, representing 76.20 hours at an average hourly rate of £235. A full breakdown of these costs can be found at Appendix 3. A detailed narrative list of work undertaken by the Liquidator during the Review Period can be found at Appendix 4.

A summary of the total remuneration charged for the period of the Liquidation to date is provided below. Total time costs amount to £144,209, representing 587.25 hours at an average hourly rate of £246. A full breakdown of these costs can be found at Appendix 3. A detailed narrative breakdown of time costs incurred in previous Review Periods has been provided in earlier reports.

No fees have been drawn in the Review Period.

In accordance with the resolution approved by creditors, fees totalling £120,966 plus VAT have been drawn during the Liquidation.

In addition and as detailed above, a claim in a debtor's liquidation and any rights to future distributions has been assigned to the Liquidator's firm, Quantum Advisory (Yorkshire) Limited. It appears that the anticipated maximum amount that could be distributed in the debtor's liquidation to unsecured creditors will be as low as 3.5p in the £, which would indicate that maximum potential funds received against the Company's claim would be £2,800.

The Liquidator believed this case generally to be of average complexity with the exception of the Book Debt collections, the volume/quantity of claims that made up each individual debtors' ledger meant that significant time was required by the Liquidator, his staff and specialist advisors to achieve maximum realisations from the ledgers, especially given the debtor disputes.

These disputes resulted in a protracted collection process where legal proceedings were necessary to obtain judgement or receive acceptable offers for settlement. In addition, a number of debtors became subject to their own insolvency proceedings, which further hindered and delayed any achievable realisations.

The duration of the Liquidation has therefore continued for longer than anticipated and has brought with it additional statutory duties for the Liquidator to complete with each passing anniversary. No other extraordinary responsibility has fallen on the Liquidator.

Liquidator's Expenses

An amended Statement of Insolvency Practice (SIP), SIP 9, was issued on 1 April 2021. The amended SIP 9 has changed some of the terminology and introduced additional disclosure requirements. The information below may therefore not reflect the information previously provided.

The expenses, which include disbursements that have been incurred and paid during the Review Period and the Liquidation are detailed below.

Expenses	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excessive expense
Category 1 expenses			
Professional Advice e.g. costs of solicitors, agents & valuers, pensions advisors, employment specialists etc	Nil	135,024	Protracted book debt collections, requiring review of all ledgers and issuing of legal proceedings
Statutory & other Advertising	Nil	271	
Indemnity Bond	Nil	1,072	
External meeting room hire	Nil	44	
TOTAL	Nil	136,411	

No category 1 expenses have paid for in the Review Period. The total amount paid in respect of Category 1 expenses is £136,411 and represents payments to parties not associated with the firm, who have provided services or goods for the administration of the assignment.

It is this firm's current policy not to charge category 2 expenses.

Other professional costs

Solicitors

Parry & Co Solicitors

As previously advised, Parry, were instructed by the Liquidator to advise on and assist with the collection of the Company's book debt ledger. Their costs were agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT, subject to a limit of 15% of realisations.

Payments made to Parry against their total time costs from the date of appointment were limited to the 15% of realisations and amounted to £129,399 and were paid in full (or grossed up) in a prior period.

LCF Law

As previously advised, LCF Law, were instructed by the Liquidator to advise on the potential realisations from intercompany and associated loan accounts. Their costs were agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT. Their total time costs from the date of appointment were £2,467 and have been settled in full in a prior period.

Needle Partners Limited

As previously advised, Needle Partners Limited, were instructed by the Liquidator to advise on a settlement agreement. Their costs were agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT. Their total time costs from the date of appointment were £250 and have been settled in full in a prior period.

All professional costs were reviewed and analysed before payment was approved.

Information about this insolvency process may be found on the R3 website here <http://www.creditorinsolvencyguide.co.uk>>. A copy of 'A Creditors Guide to Liquidators' Fees' effective from 1 April 2021 together with Quantuma Advisory (Yorkshire) Limited current and historic charge-out rate and expenses policies may be found at <http://www.quantuma.com/guide/creditors-guide-fees> .

A hard copy of both the Creditors' Guide and the charge-out rate and expenses policies may be obtained on request.

Creditors' right to request information

Any secured creditor, or unsecured creditor with the support of at least 5% in value of the unsecured creditors or with permission of the Court, may request, in writing, for the Liquidator to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report.

Creditors' right to challenge remuneration and/or expenses

Any secured creditor, or unsecured creditor with the support of at least 10% in value of the unsecured creditors or with permission of the Court, may apply to the Court for one or more orders, reducing the amount or the basis of remuneration which the Liquidator is entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of.

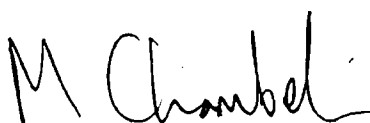
Please note that such challenges may not disturb remuneration or expenses disclosed in prior progress reports.

CLOSURE OF THE LIQUIDATION

All matters have been concluded and the Liquidator will vacate office and obtain their Release as Liquidator on delivering the final account to the Registrar of Companies.

The Company will subsequently be dissolved automatically (cease to exist) three months after the delivery of the final account.

Should you have any queries in regard to any of the above please do not hesitate to contact Richard Lunn on 0113 2420808 or by e-mail at Richard.Lunn@quantuma.com.



Michael Chamberlain
Liquidator

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

STATUTORY INFORMATION

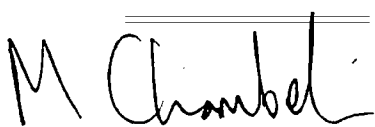
Company Name	Mass Medical Solutions Limited
Trading Address	2nd Floor, Edward Pavilion, Albert Dock, Liverpool, L3 4AF
Proceedings	In Liquidation
Date of Appointment	25 August 2015
Liquidator	Michael Chamberlain of Quantuma Advisory (Yorkshire) Limited, Resolution House, 12 Mill Hill, Leeds, LS1 5DQ
Email	Richard.Lunn@quantuma.com
Registered office Address	Resolution House, 12 Mill Hill, Leeds, LS1 5DQ
Former Registered Office	2nd Floor, Edward Pavilion, Albert Dock, Liverpool, L3 4AF
Company Number	08104544
Incorporation Date	13/06/2012

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

THE LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT AS AT 18 JULY 2023

Mass Medical Solutions Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 25/08/2022 To 18/07/2023 £	From 25/08/2015 To 18/07/2023 £
	ASSET REALISATIONS		
195,699.00	Book Debts	NIL	591,095.00
	Interco Loan - Executive SDCH	NIL	2,578.48
13,000.00	Cash at Bank	NIL	13,307.68
	Bank Interest Gross	38.37	556.32
		38.37	607,537.48
	COST OF REALISATIONS		
	Specific Bond	NIL	1,072.00
	Preparation of S. of A.	NIL	5,000.00
	Liquidator's Remuneration (20/04/2022)	NIL	120,965.75
	Legal Fees	NIL	135,023.71
	Room Hire	NIL	44.00
	Statutory Advertising	NIL	271.60
		NIL	(262,377.06)
	UNSECURED CREDITORS		
(486,712.20)	Unsecured Dividend 65.01p in £	56,768.14	345,160.42
(23,424.00)	HM Revenue & Customs - VAT	NIL	NIL
(27,408.00)	H M Revenue & Customs - CT	NIL	NIL
		(56,768.14)	(345,160.42)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(328,945.20)		(56,729.77)	0.00
	REPRESENTED BY		
			NIL


 Michael Chamberlain
 Liquidator

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

SCHEDULE OF THE LIQUIDATOR'S TIMECOSTS DURING THE REVIEW PERIOD AND THE
LIQUIDATION

Time Entry - SIP9 Time & Cost Summary

10103 - Mass Medical Solutions Limited
All Post Appointment Project Codes
From: 25/08/2022 To: 18/07/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.00	5.20	21.50	19.90	46.60	9,779.00	209.85
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	5.80	20.10	1.50	27.40	7,481.00	273.03
Investigations	0.00	0.10	0.00	0.00	0.10	40.00	400.00
Realisation of Assets	0.00	0.50	1.60	0.00	2.10	612.50	291.67
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.00	11.60	43.20	21.40	76.20	17,912.50	235.07
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - SIP9 Time & Cost Summary

10103 - Mass Medical Solutions Limited
All Post Appointment Project Codes
From: 25/08/2015 To: 18/07/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	17.40	66.45	69.80	38.45	192.10	42,246.50	219.92
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	17.60	130.80	41.30	11.60	201.30	50,450.50	250.62
Investigations	5.85	26.60	1.40	0.00	33.85	9,366.25	276.70
Realisation of Assets	3.10	138.30	18.50	0.00	159.90	42,121.00	263.42
Trading	0.00	0.10	0.00	0.00	0.10	24.50	245.00
Total Hours	43.95	362.25	131.00	50.05	587.25	144,208.75	245.57
Total Fees Claimed						120,965.75	
Total Disbursements Claimed						0.00	

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

THE LIQUIDATOR'S DETAILED NARRATIVE LIST OF WORK UNDERTAKEN DURING THE REVIEW PERIOD

Description of work undertaken	Includes
<u>ADMINISTRATION & PLANNING</u>	
Obtaining a specific penalty bond.	Periodic review
General Administration - Dealing with all routine correspondence and emails relating to the case.	
Case strategy & completing file reviews at 1 month, 2 months & 6 months.	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
VAT & Corporation Tax matters and returns.	Preparation and filing of VAT Returns Preparation and filing of Corporation Tax Returns
<u>CREDITORS</u>	
Dealing with creditor correspondence, emails and telephone conversations.	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post
Final Accounts	
Payment of Dividends - calculating, paying a dividend to creditors & issuing the declaration notice.	Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution
Reviewing and adjudicating creditors' claims - adjudicating claims & requesting additional information in support of claims	Agreeing allocation of realisations and costs between fixed and floating charges Receipt of POD Adjudicating POD Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication Dealing with unclaimed dividends
Annual/Progress Reports	Preparing, circulating and filing progress reports. Disclosure of sales to connected parties
<u>REALISATION OF ASSETS</u>	
Debtors	Correspondence with liquidator of debtor
Goodwill	
<u>CASHIERING</u>	
Opening, maintaining and managing the Office Holders' cashbook and bank account.	Requesting bank statements Correspondence with bank regarding specific transfers Maintenance of the estate cash book

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

Company Name: Mass Medical Solutions Limited (**In Liquidation**) ("**the Company**")
Company Number: 08104544

This Notice is given under Rule 6.28 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Michael Chamberlain of Quantuma Advisory (Yorkshire) Limited, Resolution House, 12 Mill Hill, Leeds, LS1 5DQ, who was appointed by the members and creditors.

The Liquidator gives notice that the Company's affairs are fully wound up.

Creditors have the right:

- (i) to request information from the Liquidator under Rule 18.9 of the Rules;
- (ii) to challenge the Liquidator's remuneration and expenses under Rule 18.34 of the Rules; and
- (iii) to object to the release of the Liquidator by giving notice in writing, before the end of the prescribed period, to:

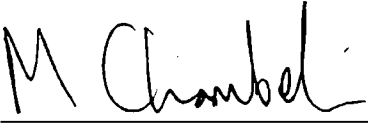
Michael Chamberlain
Quantuma Advisory (Yorkshire) Limited
Resolution House, 12 Mill Hill, Leeds, LS1 5DQ

The prescribed period ends at the later of: (i) eight weeks after delivery of this notice, or (ii) if any request for information under Rule 18.9 of the Rules or any application to Court under that Rule or Rule 18.34 of the Rules is made, when that request or application is finally determined.

The Liquidator will vacate office under Section 171 of the Insolvency Act 1986 ("the Act") on delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to release.

The Liquidator will be released under Section 173 of the Act at the same time as vacating office unless any of the Company's creditors objected to release.

Relevant extracts of the Rules referred to above are provided overleaf.

Signed: 
Michael Chamberlain
Liquidator

Dated: 18 July 2023

RELEVANT EXTRACTS OF RULES 18.9 AND 18.34 OF
THE INSOLVENCY (ENGLAND & WALES) RULES 2016

Rule 18.9

- (1) The following may make a written request to the office-holder for further information about remuneration or expenses set out in a final report under rule 18.14:
 - a secured creditor;
 - an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question); or
 - any unsecured creditor 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 creditor.

Rule 18.34

- (1) This rule applies to an application in a winding-up made by a person mentioned in paragraph (2) on the grounds that:
 - the remuneration charged by the office-holder is in all the circumstances excessive;
 - 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
 - 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 secured creditor; or
 - 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.
- (3) The application by a creditor must be made no later than eight weeks after receipt by the applicant of the final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.

MASS MEDICAL SOLUTIONS LIMITED
(IN LIQUIDATION)

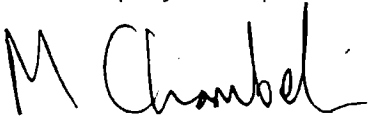
NOTICE OF NO FURTHER DIVIDEND

Company Name: Mass Medical Solutions Limited (**In Liquidation**) ("**the Company**")
Company Number: 08104544

This Notice is given under Rule 14.36 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Michael Chamberlain of Quantuma Advisory (Yorkshire) Limited, Resolution House, 12 Mill Hill, Leeds, LS1 5DQ, who was appointed by the members and creditors.

The Liquidator gives notice confirming that no further dividend will be declared in the Liquidation of the Company as the funds realised have already been distributed or used or allocated for paying the expenses of the Liquidation.

The Liquidator will now proceed to conclude the Liquidation and therefore any claims against the assets of the Company are required to be established by 18 August 2023.

Signed: 

Michael Chamberlain
Liquidator

Dated: 18 July 2023