

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

LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



A09 *A7DX8Z01* 06/09/2018 #171
COMPANIES HOUSE

1 Company details

Company number 08439287

Company name in full Pardoes Services Limited

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

2 Liquidator's name

Full forename(s) Andrew

Surname Beckingham

3 Liquidator's address

Building name/number Leonard Curtis

Street 2nd Floor

40 Queen Square

Post town Bristol

County/Region

Postcode BS14QP

Country

4 Liquidator's name ①

Full forename(s) Siann

Surname Huntley

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

5 Liquidator's address ②

Building name/number Leonard Curtis

Street 2nd Floor

40 Queen Square

Post town Bristol

County/Region

Postcode BS14QP

Country

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

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

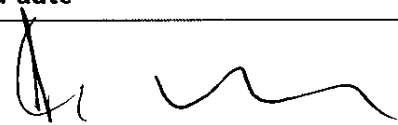
From date	d	1	d	1	m	0	m	7	y	2	y	0	y	1	y	7
To date	d	1	d	0	m	0	m	7	y	2	y	0	y	1	y	8

7 Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

d	2	d	9	m	0	m	8	y	2	y	0	y	1	y	8
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LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**Pardoes Services Limited
(In Creditors' Voluntary Liquidation)**

Company Number: 08439287

Former Registered Office / Trading Address: West Quay House, Northgate, Bridgwater, Somerset TA6 3EU

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

29 August 2018

**Andrew Beckingham and Siann Huntley - Joint Liquidators
Leonard Curtis
2nd Floor, 40 Queen Square,
Bristol BS1 4QP
Tel: 0117 929 4900 Fax: 0117 927 0000
recovery@leonardcurtis.co.uk
Ref: S/41/AJD/P851B/1010**

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TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 Andrew Beckingham and Colin Prescott were appointed Joint Liquidators of Pardoes Services Limited ("the Company") on 11 July 2016.
- 1.2 Mr Prescott retired from practice on 19 April 2018 and agreed to transfer the management of his insolvency caseload to another appropriate insolvency practitioner within Leonard Curtis. In accordance with Rules 12.36 and 12.37 of the Insolvency (England and Wales) Rules 2016 therefore, an application was made to Court for an Order to remove Mr Prescott as Insolvency Practitioner on each of his cases and replace him with Siann Huntley of Leonard Curtis. The Order was granted by the Court on 5 April 2018. Accordingly, Mr Prescott ceased to act as Joint Liquidator of this case and Siann Huntley was appointed in his place.
- Any creditor may apply to vary or discharge this Order within 28 days of the date of this communication. The fee resolutions already agreed on this case will remain in place.
- 1.3 Andrew Beckingham and Siann Huntley are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.4 This report provides an update on the conduct of the Liquidation for the period from 11 July 2017 to 10 July 2018, as required by Section 104A(1) of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous progress report dated 1 September 2017.
- 1.5 All figures are stated net of VAT.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to Leonard Curtis, 2nd Floor, 40 Queen Square, Bristol, BS1 4QP on 3 November 2016.

Assets Realised

Inter-company Debt

- 2.2 The directors' statement of affairs disclosed a trading balance of some £853,500 owed to the Company by a connected trading partnership Pardoes Solicitors LLP (company number: OC382819) ("the LLP") in addition to a capital loan balance of £398,000, a total of some £1.25m. The trading balance was substantively challenged on the basis of an adjusted inter-company trading account and contra claims arising from pre-liquidation payments made on behalf of Company and directly to its creditors. These adjustments and contra claims amount to some £686,000 and have been reviewed in detail.
- 2.3 As previously reported, the LLP partners were seeking to raise debt capital from external lenders to fund a lump sum settlement offer in relation to the inter-company debt. Whilst these efforts continue, the LLP partners have as yet been unable to source finance subject to satisfactory terms. In the meantime, pending any formal settlement agreement, the LLP have continued to make monthly repayments of £5,000 towards their debt and the sum of £75,000 has been received by our solicitors to date.
- 2.4 The Joint Liquidators have sought security from the LLP in support of its debt but this has not been granted due to issues arising from existing securities.

- 2.5 The Joint Liquidators still remain of the view, supported by legal advice, that any enforced early recovery proceedings taken in relation to the LLP is unlikely to yield a better (or possibly even any) return for creditors than might be negotiated with the LLP partners.

Assets Still to be Realised

- 2.6 The following Company assets are also still to be realised and are to be dealt with as part of the settlement discussions with the LLP as referred to above:

Description	£
Fixtures & fittings	2,612
Computer equipment	2,713
	<u>5,325</u>

3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Joint Liquidators' receipts and payments for the entire period of the Liquidation, including the period from 11 July 2017 to 10 July 2018, is attached at Appendix A.

4 OUTCOME FOR CREDITORS

Secured Creditors

- 4.1 Barclays Bank plc holds a registered fixed and floating charge against the Company created on 12 September 2013. However, it is the Joint Liquidators' understanding that Company has no outstanding indebtedness to Barclays.

Preferential Creditors

- 4.2 As at the date of liquidation, no preferential claims were anticipated. No claims have subsequently been received.

Prescribed Part

- 4.3 As no liability is due to Barclays under its floating charge, there is no requirement to set aside a prescribed part in this case.

Ordinary Unsecured Creditors

- 4.4 As at the date of liquidation, there were 22 ordinary unsecured creditors, with estimated claims totalling £697,598.
- 4.5 The table below illustrates the position regarding the claims of the ordinary unsecured creditors. It should be noted, however, that the submitted VAT claim was based on an assessment issued by HM Revenue & Customs prior to the submission of a VAT return for the relevant period. The Joint Liquidators anticipate that a revised claim of some £249,071 (plus interest and surcharges) will be submitted in due course.

	Per Statement of Affairs	Claims Received
	£	£
Trade and Expense	230,358	192,457
HMRC (VAT)	286,432	500,694
HMRC (PAYE/NIC/CT)	180,808	218,644
	<u>697,598</u>	<u>911,795</u>

4.6 There are currently insufficient funds to declare a dividend at this time.

4.7 If you have not already done so, please submit details of your claim, by completing and returning the proof of debt form, attached at Appendix G, to this office. Please include documentation to support your claim.

5 INVESTIGATIONS

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

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

Remuneration

6.1 A fee of £5,000 in respect of the preparation of the statement of affairs was approved by creditors on 11 July 2016. This fee has not yet been drawn.

6.2 On 5 August 2016 creditors resolved by way of business by correspondence that the Joint Liquidators' remuneration be payable as follows:

- 15% of gross realisations for work rendered in connection with asset recoveries; and
- by reference to time properly given by them and their staff in attending to all other matters arising in the liquidation as set out in the Fees Estimate dated 19 July 2016 (for an amount not exceeding £19,998).

6.3 The Joint Liquidators' time costs from 11 July 2017 to 10 July 2018 are £16,431, which represents 50.5 hours at an average hourly rate of £325.37. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period, together with a description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed. Total time costs from the commencement of the Liquidation amount to £64,533.50.

6.4 The total time costs figure includes the sum of £33,859 for work rendered in connection with asset recoveries, which is to be remunerated on a percentage basis, and therefore does not form part of the Joint Liquidators' fees estimate. Fees totalling £5,002 have been drawn to date in respect of asset recoveries

6.5 At Appendix C is a comparison of categorised time costs incurred for attending to all matters in the liquidation, excluding asset recoveries, and the estimated time costs as per the original fees estimate. You will note that the categories of time costs incurred do not generally exceed those as set out in the fees estimate by any significant margin. The only area where substantial variance has occurred is in respect of liabilities which has primarily arisen due to a large volume of enquiries being received from the company's unsecured creditors in the early stages of the liquidation process.

6.6 Whilst the time costs for non-asset related work exceeds the fees estimate by £10,676.50, it is not anticipated at this stage that the Joint Liquidators' remuneration in this respect will exceed the current level of £19,998 that has been drawn in the period of this report and consequently any excess time costs will likely be written off and the loss borne by Leonard Curtis Recovery.

Expenses

6.7 A comparison of the Joint Liquidators' expenses from 11 July 2016 to 10 July 2018 and the Joint Liquidators' statement of likely expenses is attached at Appendix D. To assist creditors' understanding of this information, it has been separated into the following two categories:

- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
- *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular Liquidation. Included within this category are costs that are directly referable to the Liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 disbursements' and they may not be drawn without creditor approval.

Disbursements

6.8 On 5 August 2016, creditors resolved that the Joint Liquidators be authorised to draw category 2 disbursements.

6.9 You will note that, in general, the nature and value of expenses incurred to date fall within those anticipated within the original statement of expenses with the exception of legal fees which have notably exceeded the Joint Liquidators initial estimation due to protracted correspondence in respect of the quantum of the inter-company debt, settlement negotiations and registered security formalities.

6.10 Attached at Appendix E is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade.

6.11 During the Liquidation, the following professional advisors and / or subcontractors have been used:

Name of Professional Advisor	Service Provided	Basis of Fees
DAC Beachcroft LLP	Legal Advice and Correspondence	Time Costs

Creditors' Rights

6.12 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses, which have been itemised in this report.

6.13 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.

6.14 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the Liquidation.

7 MATTERS STILL TO BE DEALT WITH

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

- The realisation of the inter-company debt and the other remaining assets, as detailed in section 3;
- The formal agreement of creditor claims;
- The settlement of unpaid remuneration and expenses; and
- The declaration and payment of a dividend to ordinary unsecured creditors.

8 OTHER MATTERS

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

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

- 8.2 If you would prefer this to be sent to you in hard copy form, please contact Andrew Dally of this office on 0117 929 4900.

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

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

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

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

Data Protection

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

Yours faithfully



ANDREW BECKINGHAM
JOINT LIQUIDATOR

Andrew Beckingham and Siann Huntley are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 8683 and 19130, respectively

APPENDIX A

**SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 11 JULY 2017 TO 10 JULY 2018
INCORPORATING THE CUMULATIVE ACCOUNT FROM 11 JULY 2016 TO 10 JULY 2018**

	Estimated to realise £	Previous periods £	This period £	Cumulative £
RECEIPTS				
Inter-Company Debt	Uncertain	25,000.00	30,000.00	55,000.00
Inter-Company Debt (funds held by solicitors)	Uncertain	-	20,000.00	20,000.00
Bank Interest	-			20.05
	<u>-</u>	<u>25,000.00</u>	<u>50,000.00</u>	<u>75,020.05</u>
PAYMENTS				
Liquidators' remuneration (time costs basis)		-	19,998.00	19,998.00
Liquidators' remuneration (percentage basis)		-	7,002.00	7,002.00
Solicitors fees and expenses		-	7,500.00	7,500.00
Statutory advertising		-	241.65	241.65
Bordereau Fee		-	312.00	312.00
Software Licence		-	87.00	87.00
Document Hosting		-	7.00	7.00
		<u>-</u>	<u>35,147.65</u>	<u>35,147.65</u>
BALANCE IN HAND				<u>39,872.40</u>

APPENDIX B

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FROM 11 JULY 2017 TO 10 JULY 2018

	Director		Manager 2		Administrator 2		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	5	225 00	-	-	31	713 00	-	-	36	938 00	260 56
Receipts & Payments	9	405 00	10	320 00	29	667 00	6	90 00	54	1,482 00	274 44
Assets	166	7 470 00	-	-	62	1,426 00	-	-	228	8,896 00	390 18
Liabilities	37	1,665 00	-	-	112	2,576 00	-	-	149	4,241 00	284 63
General Administration	-	-	-	-	38	874 00	-	-	38	874 00	230 00
Total	217	9 765 00	10	320 00	272	6,256 00	6	90 00	505	16,431 00	
Average Hourly Rate (£)		450 00		320 00		230 00		150 00		325 37	
All Units are 6 minutes											

APPENDIX B (cont)

NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF IN THE PERIOD 11 JULY 2017 TO 10 JULY 2018

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case-management purposes. Whilst this work has not directly resulted in any monetary value for creditors, it has ensured that the case was managed efficiently and resourced appropriately, which was of benefit to all creditors. The work carried out under this category comprised the following:

- Case-management reviews to ensure that the case is progressing as planned.
- Allocation of staff, management of staff, case resourcing and budgeting.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Review of work carried out by more junior members of staff to ensure quality of work and adherence to standards, legislation and best practice.
- Facilitating the transfer of case to the replacement Insolvency Practitioner in accordance with the statutory formalities.

Receipts and Payments

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

- Management of case bank account(s) to ensure compliance with relevant risk management procedures.
- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

Assets

- Liaising with Pardoes Solicitors LLP and the Joint Liquidators legal advisors DAC Beachcroft regarding settlement of the inter-company debt.

Liabilities

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

Statutory

- Processing of claims from the Company's creditors – all claims received from the Company's 22 creditors have been initially logged pending formal adjudication for dividend purposes.
- Preparation and submission of periodic progress reports to creditors.

Non statutory

- Dealing with enquiries from the Company's creditors – this has included dealing with creditors general queries by post, telephone and email.

General Administration

- General planning matters.
- Maintaining the Joint Liquidators' records.
- Dealing with general correspondence and communicating with directors and shareholders.

APPENDIX C

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 11 JULY 2016 TO 10 JULY 2018 INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' FEES ESTIMATE

	FEES ESTIMATE			INCURRED TO 10 JULY 2018			VARIANCE
	Total			Total			
	Units	Cost	Average	Units	Cost	Average	Cost
	No	£	hourly rate	No	£	hourly rate	£
Statutory and review	111	3,768.50	339.50	116	3,127.50	269.61	(641.00)
Receipts and payments	42	1,301.50	309.88	62	1,666.00	268.71	364.50
Insurance, bonding and pensions	21	608.00	289.52	25	707.00	282.80	99.00
Liabilities	142	4,582.50	322.71	374	12,903.00	345.00	8,320.50
Landlords	-	-	-	3	135.00	450.00	135.00
General Administration	73	2,131.50	291.99	143	3,518.50	246.05	1,387.00
Appointment	78	2,307.00	295.77	40	1,140.00	285.00	(1,167.00)
Planning & Strategy	-	-	-	10	450.00	450.00	450.00
Post Appointment Creditors Meeting	93	2,869.00	308.49	121	3,865.50	319.46	996.50
Investigations	77	2,430.00	315.58	104	3,162.00	304.04	732.00
	637	19,998.00	313.94	998	30,674.50	307.36	10,676.50

APPENDIX D

SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 11 JULY 2016 TO 10 JULY 2018 INCORPORATING A COMPARISON OF THE OF JOINT LIQUIDATORS' STATEMENT OF LIKELY EXPENSES

Standard Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
AML Checks	Business Tax Centre	Electronic client verification	20.00	-	-	-	-
Bond Fee	AUA IRS	Insurance bond	25.00	312.00	287.00	312.00	-
Company Searches	Companies House	Extraction of company information from Companies House	5.00	-	-	-	-
Document Hosting	Pelstar Computing	Hosting of documents for creditors	14.00	7.00	7.00	7.00	-
Software Licence Fee	Pelstar Computing	Case management system licence fee	87.00	87.00	-	87.00	-
Statutory Advertising	Courts Advertising	Advertising	322.20	241.65	-	241.65	-
Storage Costs	Storage 2000	Storage of books and records	200.00	-	-	-	-
		Total standard expenses	673.20	647.65	294.00	647.65	-

Case Specific Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Legal Fees	DAC Beachcroft LLP	Costs of appointed solicitors	1,000.00	7,500.00	7,500.00	7,500.00	-
Category 2 Disbursements	N/A – none anticipated	Category 2 disbursement requiring specific creditor / committee approval	-	-	-	-	-
		Total case specific expenses	1,000.00	7,500.00	7,500.00	7,500.00	-

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

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

Staff Allocation and Charge Out Rates

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

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

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

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

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

Subcontractors

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

Professional Advisors

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

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

Expenses

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

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

Type	Description	Amount
AML checks	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per individual

Pardoes Services Limited – In Creditors' Voluntary Liquidation

Bond / Bordereau fee	Insurance bond to protect the insolvent entity against and losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting	Hosting of documents for creditors/shareholders	<table> <tr> <th>Type</th><th>First 100</th><th>Every addtl 10</th></tr> <tr> <td>ADM</td><td>£14.00</td><td>£1.40</td></tr> <tr> <td>CVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>MVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CPL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CVA</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>BKY</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>IVA</td><td>£10 p.a</td><td>or £25 for life of case</td></tr> </table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a	or £25 for life of case
Type	First 100	Every addtl 10																								
ADM	£14.00	£1.40																								
CVL	£7.00	£0.70																								
MVL	£7.00	£0.70																								
CPL	£7.00	£0.70																								
CVA	£10.00	£1.00																								
BKY	£10.00	£1.00																								
IVA	£10 p.a	or £25 for life of case																								
Post re-direction	Redirection of post from Company's premises to office-holders' address	0-3 months £204.00 3-6 months £303.00 6-12 months £490.00																								
Software Licence fee	Payable to software provider for use of case management system	£87.00 plus VAT per case																								
Statutory advertising	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£83.02 plus VAT per advert Dependent upon advert and publication																								
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges																								

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

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

Disbursements

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

- a) Category 1 disbursements: These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) Category 2 disbursements: These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

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

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

Insolvency (England and Wales) Rules 2016
Rule 14.4

Proof of Debt – General Form

CREDITORS' VOLUNTARY LIQUIDATION

RELEVANT DATE FOR CLAIMS: 11 JULY 2016

Name of Company in Liquidation:

PARDOES SERVICES LIMITED

Company registration number:

08439287

[Liquidation only]

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

2 Correspondence address of creditor (including any email address)

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

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

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

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

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

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

APPENDIX F (CONT.)

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

10 Date of signature

11 Address of person signing if different from 2 above

12 Name in BLOCK LETTERS:

13 Position with, or relation to, creditor

Admitted to vote for

Amount (£)

Date

Liquidator

Admitted for dividend for

Amount (£)

Date

Liquidator

Notes:

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

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

PRIVACY NOTICE

Information we collect and hold about you

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

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

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

Legal justification for processing your Personal Data

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

How we use your information

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

Who we share your information with

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

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

How long will we hold your Personal Data for?

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

Your rights in respect of your Personal Data

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

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

Your right to complain

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

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

Contacting us

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

Data Controller: LEONARD CURTIS

LIQ03

Notice of progress report in voluntary winding up



Presenter information

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

Contact name **Andrew Dally**

Company name **Leonard Curtis**

Address **2nd Floor**

40 Queen Square

Bristol

Post town

County/Region

Postcode **B S 1 4 Q P**

Country

DX

Telephone **0117 929 4900**



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