

LIQ03

Notice of progress report in voluntary winding up



Companies House

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

1	Company details	
Company number	0 7 8 3 4 5 5 9	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Concordia Specialist Care Services Limited	
2	Liquidator's name	
Full forename(s)	Richard	
Surname	Pinder	
3	Liquidator's address	
Building name/number	Leonard Curtis	
Street	5th Floor	
	Grove House	
Post town	248a Marylebone Road	
County/Region	London	
Postcode	N W 1 6 B B	
Country		
4	Liquidator's name ①	
Full forename(s)	Alex	① Other liquidator Use this section to tell us about another liquidator.
Surname	Cadwallader	
5	Liquidator's address ②	
Building name/number	Leonard Curtis	② Other liquidator Use this section to tell us about another liquidator.
Street	5th Floor	
	Grove House	
Post town	248a Marylebone Road	
County/Region	London	
Postcode	N W 1 6 B B	
Country		

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6 Period of progress report

From date	^d 2	^d 4	^m 0	^m 6	^y 2	^y 0	^y 2	^y 0
To date	^d 2	^d 3	^m 0	^m 6	^y 2	^y 0	^y 2	^y 1

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X *R. C. R.*

X

Signature date

^d 1	^d 7	^m 0	^m 8	^y 2	^y 0	^y 2	^y 1
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LIQ03

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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 **Alexander Ablett**Company name **Leonard Curtis**Address **5th Floor****Grove House****248a Marylebone Road**Post town **London**

County/Region

Postcode **N W 1 6 B B**

Country

DX

Telephone **020 7535 7000****Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

**Important information**

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

**Where to send**

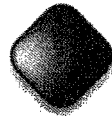
You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

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

**Further information**

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

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



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**Concordia Specialist Care Services Limited
(In Creditors' Voluntary Liquidation)**

Company Number: 07834559

Former Registered Office: Alexandra House, 43 Alexandra Street, Nottingham NG5 1AY

Former Trading Address: 10.1.1, The Leathermarket, 11-13 Weston Street, London SE1 3ER

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

Report Period: 24 June 2020 to 23 June 2021

Date of Report: 17 August 2021

Richard Pinder and Alex Cadwallader - Joint Liquidators

Leonard Curtis

5th Floor, Grove House, 248a Marylebone Road

London NW1 6BB

Tel: 020 7535 7000 Fax: 020 7723 6059

recovery@leonardcurtis.co.uk

Ref: L/45/AA/CON20/1010

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TO: ALL KNOWN MEMBERS
ALL KNOWN CREDITORS
THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 Richard Pinder and Alex Cadwallader were appointed Joint Liquidators ("**the Joint Liquidators**") of Concordia Specialist Care Services Limited ("**the Company**") on 24 June 2019.
- 1.2 Richard Pinder and Alex Cadwallader are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales, under office holder numbers 19470 and 9501 respectively.
- 1.3 There has been no change in office holder since the date of Liquidation.
- 1.4 This report provides an update on the conduct of the liquidation for the period from 24 June 2020 to 23 June 2021 ("**the Reporting Period**"), 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 5 August 2020.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB on 12 July 2019.

Assets Realised

- 2.2 There have been no asset realisations during the Reporting Period.

Assets Still to be Realised

- 2.3 As previously reported, the Company is owed the following debts by associated companies within the Concordia group of companies:

- Concordia Health Group Limited (in Administration) (" CHG ")	£6,065,970.47
- Concordia Community Outpatients Limited (in liquidation) (" CCOP ")	£604,632.26

- 2.4 As previously reported, CHG was placed into Administration on 4 October 2019 with Richard Pinder and Sean Williams of Leonard Curtis being appointed as Joint Administrators. CCOP was placed into Creditors' Voluntary Liquidation on 24 June 2019 with Richard Pinder and Alex Cadwallader also appointed as Joint Liquidators.
- 2.5 We are advised that a distribution is due to be paid to the creditors of the Administration of CHG in the coming months. However, the quantum of said dividend to be received is not yet known as this is dependent on the final level of valid unsecured creditor claims received by the Joint Administrators of CHG.
- 2.6 In respect of the claim against CCOP, based on the latest financial information available from the liquidation estate it is unlikely that a dividend will become payable to the unsecured creditors.

Unrecoverable Assets

- 2.7 There have been no unrecoverable assets.

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 Reporting Period, is attached at Appendix A.
- 3.2 All figures are stated net of VAT.

4 OUTCOME FOR CREDITORS

Secured Creditors

- 4.1 As previously reported, the amounts owed to the secured creditor, Bibby Financial Services Limited (“**Bibby**”), were paid in full by Omnes Healthcare Limited (“**OHL**”) in accordance with the terms of an omnibus guarantee provided to Bibby under its security package. In the previous reporting period, the Joint Liquidators received a subrogated claim under the terms of the debenture from OHL relating to book debts received by Bibby and paid to the liquidation estate. Following receipt of legal advice as to the validity of the subrogated claim OHL have since received £71,306.83 reflecting the book debts received in the liquidation estate, less costs.

Preferential Creditors

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

Prescribed Part

- 4.4 As Bibby, being the holder of a qualify floating charge, has been paid in full, the prescribed part provisions will not apply in this case.

Ordinary Unsecured Creditors

- 4.5 As at the date of liquidation, there were 92 ordinary unsecured creditors, with estimated claims totalling £10,217,589.
- 4.6 The table below illustrates the position regarding the claims of the ordinary unsecured creditors:

	Statement of Affairs	Claims Received
	£	£
Trade and Expense	4,319,845	3,141,839
HMRC (PAYE)	55,520	59,574
Intercompany Accounts	5,666,408	5,666,408
	10,041,773	8,867,821

- 4.7 The funds realised have already been distributed or used or allocated for paying the expenses of the liquidation. As a result, there will be no dividend to the ordinary unsecured creditors.
- 4.8 The Joint Liquidators have collated and acknowledged (where requested) the claims of the ordinary unsecured creditors, although, in view of the fact that there will be no distribution to this class of creditor, unsecured claims have not been formally agreed.
- 4.9 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 Following their appointment, the Joint Liquidators considered the information acquired in the course of appraising and realising the business and assets of the Company, together with information provided by the Company's directors and its creditors, to identify any further possible realisations for the estate and what further investigations, if any, might be appropriate.
- 5.2 As previously reported, the Joint Liquidators undertook an investigation into the affairs of the Company and specifically the trading relationship between the Company, OHL and its directors and the sale of the business and certain assets in March 2019 to OHL. As this was a connected party transaction, the Joint Liquidators instructed Hawsons Chartered Accountants ("**HCA**") and Cerberus Asset Management ("**CAM**") to assist with these investigations to ensure:
- The transaction has been conducted at 'arms-length' and represents fair and full market value;
 - The transaction cannot be deemed to be at an undervalue in accordance with Section 238 of the Act; and
 - The transaction cannot be deemed to be a transaction defrauding creditors in accordance with Section 423 of the Act.
- 5.3 Following these investigations, a full and final settlement was incorporated into a global settlement reached between OHL and the insolvent estates of the Company, CHG and CCOP in which OHL paid to the Company a final settlement figure of £14,400. These funds have been received and are shown on the enclosed Receipts and Payments Account.
- 5.4 Notwithstanding the above, the Joint Liquidators have complied with their statutory obligations under the Company Directors Disqualification Act 1986 and the appropriate report has been submitted to the relevant authority.

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

Pre-Appointment Costs

- 6.1 A fee of £20,000 in respect of the preparation of the Statement of Affairs was approved by creditors on 24 June 2019. Of this fee, £4,000 was to be paid to JMB Advisory for assisting with the preparation of the Statement of Affairs and collating the relevant information. £20,000 has been drawn in full.

Joint Liquidators' Remuneration

- 6.2 On 6 August 2019, creditors resolved by way of business by correspondence, that the Joint Liquidators' remuneration be payable by reference to time properly given by them and their staff in attending to matters arising in the liquidation as set out in the fees estimate dated 17 July 2019 (for an amount totalling £49,985) ("**the Fees Estimate**").
- 6.3 The Joint Liquidators' time costs for the Reporting Period are £38,948, which represents 97.6 hours at an average hourly rate of £399.06. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the Reporting Period, together with a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed.
- 6.4 The Joint Liquidators' total time costs for the period from 24 June 2019 to 23 June 2021 are £89,656, which represents 254.10 hours at an average hourly rate of £352.84. At Appendix C is a comparison of categorised time costs incurred and the estimated time costs as per the Fees Estimate. The areas where significant variance has occurred are in respect of the following:

6.4.1 **Statutory and Review**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £5,387.50 under this category of time costs, where total time costs to date under this category amount to £12,465.

The additional time costs incurred are as a result of the liquidation remaining open longer than originally expected which has resulted in the Joint Liquidators undertaking additional reviews during the liquidation to ensure that the case is progressing, reviewing work undertaken by more junior members of staff, and reviewing the time costs incurred to ensure compliance with Statement of Insolvency Practice 9.

6.4.2 **Receipts and Payments**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £3,447.50 under this category of time costs, where total time costs to date under this category amount to £7,239.00.

As mentioned above, the liquidation has remained open for longer for originally anticipated and, as a result, the Joint Liquidators have incurred additional time costs with the preparation of periodic estimated outcome statements, as well as dealing with any taxation matters arising during the liquidation.

Also, prior to the Joint Liquidators' appointment, we had been informed that the Company was non-VAT registered and, as such, no time was allocated for dealing with periodic VAT returns during the liquidation. However, it has transpired that the Company was registered for VAT under a VAT group and the Joint Liquidators have had to undertake additional work not originally envisaged in preparing and submitting periodic VAT returns during the liquidation.

6.4.3 **Assets**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £6,950.00 under this category of time costs, where total time costs to date under this category amount to £30,285.50.

The additional time costs incurred are as a direct result of both the settlement with OHL following the investigation into the pre-liquidation sale of the business and assets, as well as reviewing the intercompany claims between the Company, CHG and CCOP.

Both of these have resulted in additional asset recoveries during the liquidation.

6.4.4 **Liabilities**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £6,950.00 under this category of time costs, where total time costs to date under this category amount to £12,262.00.

The additional time costs incurred are as a result of the significant time spent during the liquidation in corresponding with creditors and providing updates as appropriate, as and when received.

6.4.5 **General Administration**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £4,112.50 under this category of time costs, where total time costs to date under this category amount to £7,076.50.

Due to the increased length of the liquidation, additional time has been incurred in general correspondence and maintaining records.

6.4.6 **Planning and Strategy**

No time was estimated to be incurred under this category, however, during the liquidation time costs of £2,745.00 have been incurred. These time costs relate to reviewing documents regarding the Administration of CHG and discussions with the Joint Administrators to understand the likely returns on the intercompany claim.

6.4.7 **Investigations**

In accordance with the Fees Estimate, the Joint Liquidators had anticipated incurring time costs of £4,912.50 under this category of time costs, where total time costs to date under this category amount to £11,629.00.

Additional time was incurred by the Joint Liquidators in undertaking their statutory duties to investigate the affairs of the Company in accordance with the Company Directors Disqualification Act 1986, as well as reviewing all Company records in relation to the intercompany balances to ensure that the correct amounts are being claimed from the respective entities (i.e. CHG and CCOP).

These investigation have resulted in additional asset recoveries during the liquidation.

6.5 Fees totalling £47,967 have been drawn, £2,400 of which has been drawn during the Reporting Period.

6.6 The Joint Liquidators have now prepared a Revised Fees Estimate which totals £97,910.50, as attached at Appendix D. The Joint Liquidators are seeking approval from creditors in order for the Joint Liquidators to draw fees in line with the further revised Fees Estimate. The main area of further work to be undertaken will be the realisation of the intercompany balance due from CHG and, should a distribution be payable, CCOP. The Joint Liquidators will also continue to deal with general administrative matters until the closure of the liquidation, the preparation of statutory reports to creditors and the closure of the liquidation.

Method of Decision Procedure – Correspondence

6.7 Please be advised that a decision procedure is required for creditors to consider the following decision:

(i) That the Joint Liquidators' Revised Fees Estimate of £97,910.50 be approved.

6.8 The Joint Liquidators propose to conduct the vote on the above via a decision by correspondence, and we attach Notice of this at Appendix H together with information on requisite majorities (please see Appendix I). We also enclose at Appendix J a voting form for your completion.

Creditors are requested to indicate whether or not they approve the proposed decisions by taking the following action:

1. **Please complete the Voting Form (Appendix J), indicating how you wish to vote on the proposed decision and return it as soon as possible, but no later than 6 September 2021 ("the Decision Date")**
2. **Unless you have already done so, please complete the proof of debt form attached at Appendix G and submit this with evidence in support of your claim, together with your voting form, no later than the date shown above.**

6.9 In order for votes on the proposed decision set out above to be counted, creditors must have delivered the **voting form** together with proof of their claim to Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB, on or before the Decision Date, failing which their votes will be disregarded. Creditors' attention is drawn to Chapter 9 of Part 1 of the Insolvency (England and Wales) Rules 2016 ("the Rules"), which detail the rules for the delivery of documents.

6.10 For the decision to be passed, the Joint Liquidators must receive at least one valid vote by the closing date specified in the notice.

Requisitioned Meetings

- 6.11 If creditors are not satisfied with the type of decision procedure being used, they may request that a physical meeting be convened providing their claim is 10% of the value of the creditors, 10% of the number of creditors request the same or 10 individual creditors request that a meeting be convened. All requests for a physical meeting should be made in writing to London.meetingreq@leonardcurtis.co.uk within five business days of receipt of this decision procedure.

Effect of Approval of the Decisions

- 6.12 The total amount set out in the Revised Fees Estimate is £97,910.50. Once approved by creditors, the remuneration drawn by the Joint Liquidators must not exceed the total amount without further creditor approval. In the event that realisations prove insufficient to cover the actual time costs incurred, the irrecoverable costs will be written off.

Invitation to form a Liquidation Committee

- 6.13 In accordance with Rule 6.19 of the Rules, creditors are invited to decide whether a Liquidation Committee ("**the Committee**") should be established if sufficient creditors are willing to be members of that Committee. In order to be able to make an informed decision on whether you wish to be nominated to serve on a Committee, you are advised to read "Liquidation/Creditors' Committees and Commissioners - A Guide for Creditors" which contains information on the rights, duties and the functions of a committee. This may be obtained via the link below or is available from our office free of charge on request:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/more/29111/page/1/liquidation-creditors-committees-and-commissioners/>

- 6.14 Richard Pinder invites creditors to put forward their nominations for membership of the Committee, such nominations must be received, in writing, by the date specified in the notice attached at Appendix K. The Joint Liquidators can only accept nominations if they are satisfied as to the creditors' eligibility under Rule 17.4 of the Rules (a copy of which is included at Appendix I).

Expenses

- 6.15 A comparison of the Joint Liquidators' expenses from 24 June 2020 to 23 June 2021 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 expenses' and they may not be drawn without creditor approval.

With effect from 1 April 2021, the Joint Liquidators are also required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to associates of Leonard Curtis. Payments to associates are subject to the same level of approval as the office holder's fees and category 2 expenses. Further details are included at Appendix D and F.

- 6.16 On 6 August 2019, creditors resolved that the Joint Liquidators be authorised to discharge category 2 expenses.

- 6.17 You will note that, in general, the nature and value of expenses incurred to date fall within those anticipated within the original statement of expenses.
- 6.18 Attached at Appendix F 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. Please be aware that the firm's charge out rates have been amended with effect from 1 March 2021.
- 6.19 Since our last report, the following Professional Advisors ("PA") and / or Subcontractors ("S") have been instructed:

Name of Professional Advisor	PA / S	Service Provided	Basis of Fees
Smith Craven Accountants ("SCA")	PA	Validation of intercompany claims	Time Costs

- 6.19.1 SCA were engaged by the Joint Liquidators to review the intercompany claims between the Company, CCOP and CHG. SCA are an experienced firm of accountants and have extensive knowledge in dealing with such claims and reviewing the appropriate records.
- 6.19.2 The engagement of SCA's to assist and validate the intercompany claims was as a result of a potential threat under the Insolvency Code of Ethics, in that Richard Pinder is a common office-holder between the Company, CCOP and CHG and, given that the Company and CCOP are the two largest creditors of CHG, it was determined that independent third party accountants should be engaged to validate the claims so that there was not a threat of self-review under the Insolvency Code of Ethics.

Creditors' Rights

- 6.20 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.
- 6.21 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.
- 6.22 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

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

- The realisation of the remaining assets, as detailed in Section 2;
- Subject to the approval of the Joint Liquidators Revised Fees Estimate, the unpaid remuneration and expenses of the Joint Liquidators will need to be paid.
- Finalising the post appointment taxation matters.

8 OTHER MATTERS

- 8.1 For your information, Liquidation: A Guide for Creditors on Insolvency Practitioner Fees, version 1 April 2021, 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/technical-library/england-wales/technical-guidance/fees/>

If you would prefer this to be sent to you in hard copy form, please contact Alex Ablett of this office on 020 7535 7000.

- 8.2 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>

- 8.3 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

- 8.4 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.
- 8.5 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 L, 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



**RICHARD PINDER
JOINT LIQUIDATOR**

Richard Pinder and Alex Cadwallader are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 19470 and 9501, respectively

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 24 JUNE 2020 TO 23 JUNE 2021

APPENDIX A

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 24 JUNE 2020 TO 23 JUNE 2021

	Statement of Affairs £	Previously Reported £	Reporting Period £	Total £
Receipts				
- Book Debts	-	74,095.83	-	74,095.83
- Balance at Bank	-	73,232.53	-	73,232.53
	-	147,328.36	-	147,328.36
- Settlement with Omnes Healthcare Limited		14,400.00	-	14,400.00
- Bank Interest		37.25	4.35	41.60
Total Receipts		161,765.61	4.35	161,769.96
Payments				
- Joint Liquidators' Remuneration		(45,567.00)	(2,400.00)	(47,967.00)
- Statutory Advertising		(171.90)	-	(171.90)
- Bordereau Fee		(5.00)	-	(5.00)
- IT Licence Fee		(87.00)	-	(87.00)
- Other Professional Fees		(3,500.00)	(3,659.00)	(7,159.00)
- Sundry Expenses / Disbursements		(188.70)	-	(188.70)
- Approved Pre-Liquidation Fee		(20,000.00)	-	(20,000.00)
Total Payments		(69,519.60)	(6,059.00)	(75,578.60)
Balance		92,246.01	(6,054.65)	86,191.36
Payments to Secured Creditors				
- Omnes Healthcare Limited		-	(71,306.83)	(71,306.83)
Balance		92,246.01	(77,361.48)	14,884.53
Balance Made Up As Follows				
- Liquidation Account (interest bearing)		78,342.09	(63,341.56)	15,000.53
- VAT Control Account		13,903.92	(14,019.92)	(116.00)
		92,246.01	(77,361.48)	14,884.53

APPENDIX B

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FROM 24 JUNE 2020 TO 23 JUNE 2021

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD 24 JUNE 2020 TO 23 JUNE 2021

	Director		Senior Manager		Manager 1		Manager 2		Administrator 1		Administrator 4		Total		Average	
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Hourly Rate £	Hourly Rate £
Statutory & Review	32	1,742.50	45	2,092.50	6	249.00	40	1,460.00	13	364.00	14	237.00	150	6,145.00	409.67	409.67
Receipts & Payments	22	1,205.00	7	315.50	-	-	45	1,642.50	34	952.00	22	373.00	130	4,488.00	345.23	345.23
Insurance, Bonding and Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets	117	6,330.00	-	-	-	-	74	2,691.00	89	2,492.00	-	-	280	11,513.00	411.18	411.18
Liabilities	47	2,467.50	40	1,850.00	-	-	5	176.50	32	896.00	14	232.00	138	5,622.00	407.39	407.39
Debtenture Holder	-	-	-	-	-	-	-	-	9	252.00	-	-	9	252.00	280.00	280.00
General Administration	4	210.00	6	267.00	-	-	2	69.00	16	448.00	8	138.00	36	1,132.00	314.44	314.44
Appointment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning & Strategy	30	1,650.00	-	-	-	-	30	1,095.00	-	-	-	-	60	2,745.00	457.50	457.50
Post Appointment Creditor Reporting	-	-	-	-	-	-	-	-	57	1,596.00	-	-	57	1,596.00	280.00	280.00
Investigations	66	3,630.00	-	-	-	-	50	1,825.00	-	-	-	-	116	5,455.00	470.26	470.26
Total	318	17,235.00	98	4,525.00	6	249.00	246	8,959.00	250	7,000.00	58	980.00	976	38,948.00		
Average Hourly Rate (£)		541.98		461.73		415.00		364.19		280.00		163.97		399.06		
All Units are 6 minutes																

DETAILED NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF IN THE REPORTING PERIOD

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 is managed efficiently and resourced appropriately, which will be of benefit to all creditors.

The work carried out under this category has comprised of the following:

- Case-management reviews.
- 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.

As the liquidation is ongoing, the Joint Liquidators anticipate incurring further time costs in undertaking the following:

- Case-management reviews.
- 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.
- Completion of closing procedures at the end of the case

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.

The work carried out under this category has comprised of the following:

- Management of case bank accounts to ensure compliance with relevant risk management procedures.
- Regular review of the accounts by senior member of staff to ensure that fixed and floating charge assets have been properly identified.
- 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.

As the liquidation is ongoing, the Joint Liquidators anticipate incurring further time costs in all of the above.

Insurance, Bonding and Pension

No time costs have been incurred under this category during the Reporting Period, and the Joint Liquidators do not anticipate incurring any further time costs under this category.

Assets

- Bringing claims against Directors and Omnes Healthcare Limited.

Concordia Specialist Care Services Limited – In Creditors' Voluntary Liquidation

- Discussing claims and settlement for claims against Directors and Omnes Healthcare Limited.
- Discussing settlement offers with instructed solicitors for claims brought against Directors and Omnes Healthcare Limited.
- Liaising with accountants in respect of intercompany debts owed to the Company.
- Review of intercompany position.

The Joint Liquidators anticipate incurring further time costs in dealing with the intercompany balances owing to the Company under this category.

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 creditors will be logged. In this instance, it is not anticipated that there will be sufficient funds available to enable a distribution to be made to the unsecured creditors of the Company and therefore claims are not being formally agreed at this stage.

Non statutory

- Dealing with enquiries from the Company's creditors – This will include dealing with creditors general queries by post, telephone and email.

Debenture Holder

- Correspondence with the debenture holder Bibby Financial Services Limited.

No further time costs are anticipated in this category.

General Administration

The work carried out under this category has comprised of the following:

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

As the liquidation is ongoing, the Joint Liquidators anticipate incurring further time costs in all of the above.

Appointment

No time costs have been incurred under this category during the Reporting Period, and the Joint Liquidators do not anticipate incurring any further time costs under this category.

Planning and Strategy

- General planning matters.
- Discussions on the progression of the recovery of assets specifically in regard to the intercompany claims against CHG and other group companies as appropriate.

Post-Appointment Creditors' Decisions

The work carried out under this category has comprised of the following:

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- Preparation of the Joint Liquidator's first progress report.

As the liquidation is ongoing, the Joint Liquidators anticipate incurring further time costs in undertaking the following:

- Preparation of fees estimate and statement of expenses in accordance with Insolvency (Amendment) Rules 2015.
- Convening a decision of the creditors to agree fees estimate with appropriate body of creditors.
- Reporting on the outcome of voting.
- Preparation of the Joint Liquidators final account on the conclusion of the liquidation.

Investigations

The work carried out under this category has comprised of the following:

- Collecting and reviewing the Company's records, including historical accounting records.
Conducting initial investigations into the Company's affairs/records to identify the possibility of further realisations and enable the submission of returns due under the Company Directors Disqualification Act 1986. Any investigations completed to enable the submission of returns under the Company Directors Disqualification Act 1986 is a statutory requirement and is unlikely to result in any benefit for creditors.
- Reviewed of intercompany position through reports and claims with the purpose of maximising asset realisations.

The Joint Liquidators anticipate incurring further time costs in dealing with the intercompany balances owing to the Company under this category.

APPENDIX C

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 24 JUNE 2019 TO 23 JUNE 2021
INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' ORIGINAL FEES ESTIMATE

**SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 24 JUNE 2019 TO 23 JUNE 2021
INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' ORIGINAL FEES ESTIMATE**

COMPARISON OF THE JOINT LIQUIDATORS' FEES ESTIMATE AND TOTAL TIME COSTS INCURRED

	Fees Estimate			Total Time Costs Incurred			Variance	
	Time Units	Time Cost £	Average Hourly Rate £	Time Units	Time Cost £	Average Hourly Rate £	Time Units	Time Cost £
Statutory & Review	175	5,387.50	307.86	394	12,465.00	316.37	219	7,077.50
Receipts & Payments	120	3,447.50	287.29	208	7,239.00	348.03	88	3,791.50
Insurance, Bonding and Pension	95	2,692.50	283.42	16	438.50	274.06	(79)	(2,254.00)
Assets	225	6,950.00	308.89	713	30,285.50	424.76	488	23,335.50
Liabilities	225	6,950.00	308.89	399	12,262.00	307.32	174	5,312.00
Debenture Holder	155	5,387.50	347.58	14	419.00	299.29	(141)	(4,968.50)
General Administration	140	4,112.50	293.75	248	7,076.50	285.34	108	2,964.00
Appointment	80	2,250.00	281.25	89	1,821.50	204.66	9	(428.50)
Planning & Strategy	-	-	-	63	2,745.00	435.71	63	2,745.00
Post Appointment Creditor Reporting	260	7,775.00	299.04	132	3,275.00	248.11	(128)	(4,500.00)
Investigations	165	4,912.50	297.73	265	11,629.00	438.83	100	6,716.50
Total	1,640	49,865.00	304.05	2,541	89,656.00	352.84	901	39,791.00
All Units are 6 minutes								

JOINT LIQUIDATORS' ORIGINAL FEES ESTIMATE

JOINT LIQUIDATORS' ORIGINAL FEES ESTIMATE

	Director		Senior Manager		Manager 1		Manager 2		Administrator 1		Administrator 4		Total		Average Hourly Rate	
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	£
Statutory & Review	25	1,125.00	25	1,025.00	25	912.50	-	-	75	1,950.00	25	375.00	175	5,387.50	175	307.86
Receipts & Payments	10	450.00	10	410.00	25	912.50	-	-	50	1,300.00	25	375.00	120	3,447.50	120	287.29
Insurance, Bonding and Pension	10	450.00	10	410.00	15	547.50	-	-	35	910.00	25	375.00	95	2,692.50	95	283.42
Assets	25	1,125.00	25	1,025.00	50	1,825.00	-	-	100	2,600.00	25	375.00	225	6,950.00	225	308.89
Liabilities	25	1,125.00	25	1,025.00	50	1,825.00	-	-	100	2,600.00	25	375.00	225	6,950.00	225	308.89
Debt/Share Holder	50	2,250.00	10	410.00	35	1,277.50	-	-	50	1,300.00	10	150.00	155	5,387.50	155	347.58
General Administration	25	1,125.00	15	615.00	15	547.50	-	-	50	1,300.00	35	525.00	140	4,112.50	140	293.75
Appointment	10	450.00	10	410.00	10	385.00	-	-	25	650.00	25	375.00	80	2,250.00	80	281.25
Planning & Strategy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post Appointment Creditor Reporting	35	1,575.00	25	1,025.00	50	1,825.00	-	-	100	2,600.00	50	750.00	260	7,775.00	260	299.04
Investigations	20	900.00	10	410.00	35	1,277.50	-	-	75	1,950.00	25	375.00	165	4,912.50	165	297.73
Total	235	10,575.00	165	6,765.00	310	11,315.00	-	-	660	17,160.00	270	4,050.00	1,640	49,865.00	1,640	
Average Hourly Rate (£)		450.00		410.00		365.00		-		260.00		150.00		304.05		
All Units are 6 minutes																

SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 24 JUNE 2019 TO 23 JUNE 2021

SUMMARY OF JOINT LIQUIDATORS' TOTAL TIME COSTS

	Director		Senior Manager		Manager 1		Manager 2		Administrator 1		Administrator 4		Total		Average	
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Hourly Rate £	Hourly Rate £
Statutory & Review	34	1,847.50	54	2,493.00	28	1,106.00	70	2,495.00	97	2,686.00	111	1,837.50	384	12,465.00	316.37	316.37
Receipts & Payments	37	1,977.50	20	894.00	-	-	45	1,642.50	84	2,352.00	22	373.00	208	7,239.00	348.03	348.03
Insurance, Bonding and Pension	-	-	3	133.50	-	-	-	-	10	260.00	3	45.00	16	438.50	274.06	274.06
Assets	401	21,045.00	-	-	14	511.00	74	2,691.00	207	5,758.00	17	280.50	713	30,285.50	424.76	424.76
Liabilities	80	4,042.50	46	2,117.00	5	182.50	5	176.50	131	3,602.00	132	2,141.50	399	12,262.00	307.32	307.32
Debtenture Holder	1	52.50	-	-	1	36.50	-	-	12	330.00	-	-	14	419.00	299.29	299.29
General Administration	48	2,452.50	11	489.50	-	-	2	69.00	93	2,570.00	94	1,495.50	248	7,076.50	285.34	285.34
Appointment	-	-	1	44.50	3	109.50	-	-	35	910.00	50	757.50	89	1,821.50	204.66	204.66
Planning & Strategy	33	1,650.00	-	-	-	-	30	1,095.00	-	-	-	-	63	2,745.00	435.71	435.71
Post Appointment Creditor Reporting	-	-	12	492.00	-	-	-	-	79	2,168.00	41	615.00	132	3,275.00	248.11	248.11
Investigations	138	7,410.00	-	-	22	854.00	50	1,825.00	55	1,540.00	-	-	265	11,629.00	438.83	438.83
Total	772	40,477.50	147	6,663.50	73	2,799.50	276	9,994.00	803	22,176.00	470	7,545.50	2,541	89,656.00		
Average Hourly Rate (£)		524.32		453.30		383.49		362.10		276.16		160.54		352.84		

All Units are 6 minutes

JOINT LIQUIDATORS' REVISED FEES ESTIMATE AS AT 17 AUGUST 2021

JOINT LIQUIDATORS' REVISED FEES ESTIMATE

	Director		Senior Manager		Manager 1		Manager 2		Administrator 1		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	35	1,902.50	60	2,772.00	28	1,106.00	85	3,042.50	97	2,686.00	120	1,995.00	425	13,504.00	317.74
Receipts & Payments	40	2,142.50	20	894.00	-	-	55	2,007.50	84	2,352.00	30	513.00	229	7,909.00	345.37
Insurance, Bonding and Pension	-	-	5	226.50	-	-	-	-	10	260.00	3	45.00	18	531.50	295.28
Assets	410	21,540.00	-	-	14	511.00	110	4,005.00	207	5,758.00	25	420.50	766	32,234.50	420.82
Liabilities	85	4,317.50	50	2,303.00	5	182.50	35	1,271.50	131	3,602.00	140	2,281.50	446	13,958.00	312.96
Debtenture Holder	1	52.50	-	-	1	36.50	-	-	12	330.00	-	-	14	419.00	299.29
General Administration	50	2,562.50	15	675.50	-	-	20	726.00	93	2,570.00	100	1,600.50	278	8,134.50	292.61
Appointment	-	-	1	44.50	3	109.50	-	-	35	910.00	50	757.50	89	1,821.50	204.66
Planning & Strategy	33	1,650.00	-	-	-	-	30	1,095.00	-	-	-	-	63	2,745.00	435.71
Post Appointment Creditor Reporting	10	550.00	25	1,096.50	-	-	-	-	79	2,168.00	75	1,210.00	189	5,024.50	265.85
Investigations	138	7,410.00	-	-	22	854.00	50	1,825.00	55	1,540.00	-	-	265	11,629.00	438.83
Total	802	42,127.50	176	8,012.00	73	2,799.50	385	13,972.50	803	22,176.00	543	8,823.00	2,782	97,910.50	
Average Hourly Rate (£)		525.28		455.23		383.49		362.92		276.16		162.49		351.94	

All Units are 6 minutes

APPENDIX E

**SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 24 JUNE 2019 TO 23 JUNE 2021
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	Smart Search	Electronic client verification	20.00	-	-	-	-
Bond Fee	AUA Insolvency Risk Services	Insurance bond	15.00	130.00	-	130.00	-
Company Searches	Companies House	Extraction of company information from Companies House	10.00	-	-	-	-
Document Hosting	Pelstar Computing	Hosting of documents for creditors *	46.20	16.80	-	16.80	-
Software Licence Fee	Pelstar Computing	Case management system licence fee *	87.00	87.00	-	87.00	-
Statutory Advertising	Courts Advertising	Advertising	257.55	171.90	-	171.90	-
Storage Costs	Total Data Management	Storage of books and records	139.42	-	-	-	-
		Total standard expenses	575.17	405.70	-	405.70	-

* Payment to Associate requiring specific creditor / committee approval from 1 April 2021

Case Specific Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Professional Fees	JMB Advisory	Assistance with Statement of Affairs	-	4,000.00	-	4,000.00	-
Professional Fees	Cerberus Asset Management	Valuation of tangible assets	-	1,500.00	-	1,500.00	-
Professional Fees	Hawsons Chartered Accountants	Valuation of contracts	-	1,500.00	-	1,500.00	-
Legal Fees	Freeths Solicitors	Costs of appointed solicitors	-	1,200.00	-	1,200.0	-
Professional Fees	Smith craven Chartered Accountants	Validation of intercompany claims	-	1,880.00	1,880.00	1,420.00	552.00
Storage of Office Files	-	Category 2 expense requiring specific creditor / committee approval	162.50	-	-	-	-
Internal photocopying	-	Category 2 expense requiring specific creditor / committee approval	25.00	-	-	-	-

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General Stationary	-	Category 2 expense requiring specific creditor / committee approval	200.00	-	-	-	-
		Total case specific expenses	387.50	10,080.00	1,880.00	9,620.000	552.00

APPENDIX F

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 the appropriate body of creditors 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 request and obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rates given below.

The following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

	6 Jan 2014 onwards		1 Aug 2019 onwards		1 March 2021 onwards	
	Standard	Complex	Standard	Complex	Standard	Complex
	£	£	£	£	£	£
Director	450	562	525	656	550	688
Senior Manager	410	512	445	556	465	581
Manager 1	365	456	395	494	415	518
Manager 2	320	400	345	431	365	456
Administrator 1	260	325	280	350	295	369
Administrator 2	230	287	250	313	265	331
Administrator 3	210	262	230	288	245	306
Administrator 4	150	187	165	206	175	219
Support	0	0	0	0	0	0

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

Use of Associates

We are required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to Associates of Leonard Curtis. The term "Associate" is defined in s435 of the Insolvency Act 1986 but we are also required to consider the substance or likely perception of any association between the appointed insolvency practitioner, their firm (LC) or an individual within the firm and the recipient of a payment. Payments to Associates are subject to the same level of approval as the office holder's fees and category 2 expenses (see table below).

Whilst we are not aware of any third parties who meet the legal definition of "Associate" we are aware that there is a perceived association between LC and Pelstar Limited. Pelstar Limited provides insolvency case management software and document hosting facilities to LC. LC employs an individual who is married to a director of Pelstar Limited. Pelstar Limited's costs are set out in the tables below.

Use of 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.

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Use of 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.

Categorisation of 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 via Smartsearch	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 search																								
Bond / Bordereau fee via AUA Insolvency Services	Insurance bond to protect the insolvent entity against any 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 via Companies House	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting via Pelstar Limited (see Use of Associates and Category 2 expenses)	Hosting of documents via a secure portal for access by creditors/shareholders. Costs are charged per upload plus VAT and are generally dependent upon the number of creditors. The costs are commensurate with those charged by other providers of comparable services.	<table><tr><th>Type</th><th>First 100</th><th>Every addtl 10</th></tr><tr><td>ADM</td><td>£14.00</td><td>£1.40</td></tr><tr><td>CVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>MVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CPL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CVA</td><td>£10.00</td><td>£1.00</td></tr><tr><td>BKY</td><td>£10.00</td><td>£1.00</td></tr><tr><td>IVA</td><td colspan="2">£10 p.a. or £25 for life of case</td></tr></table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
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																									
Software Licence fee hosting via Pelstar Limited (see Use of Associates and Category 2 expenses)	Payable to software provider for use of case management system. The costs are commensurate with those charged by other providers of comparable services.	£87.00 plus VAT per case																								
Postage via Royal Mail or Postworks	Cost of posting documents which are directly attributable to a case to external recipients	Calculated in accordance with applicable supplier rates and dependent on the number of pages and whether the document is sent by international, first or second class post.																								
Post re-direction via Royal Mail	Redirection of post from Company's premises to office-holders' address	0-3 months £216.00 3-6 months £321.00 6-12 months £519.00																								
Statutory advertising via advertising agents	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£91.80 - £102.00 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 but may not be restricted to:

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 expenses	See Category 1 and 2 expenses notes below	See Category 1 and 2 expenses notes below

Please note that expenses are generally categorised as Category 1 or Category 2:

- a) Category 1 expenses: These are payments to independent third parties providing the service to which the expense relate. These may include, for example, advertising, external room hire, storage costs, postage costs, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 expenses may be paid without prior approval.
- b) Category 2 expenses: These are costs that are directly referable to the appointment in question, but not paid to an independent third party. They may include costs which have an element of shared cost. The following items of expenditure are recharged on this basis and are charged at HMRC approved rates:

Business mileage	45p per mile
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Payments to Associates (as defined above) are categorised by LC in the same way as Category 2 expenses.

Category 2 expenses and payments to Associates may only 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: 24 JUNE 2019

Please e-mail completed form to:

recovery@leonardcurtis.co.uk quoting ref: CON20/AA/PROOF

Name of Company in Liquidation:

CONCORDIA SPECIALIST CARE SERVICES
LIMITED

Company registration number:

[Liquidation only]

07834559

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

Concordia Specialist Care Services Limited – In Creditors' Voluntary Liquidation

		<input type="text"/>	
9 Signature of creditor (or person authorised to act on the creditor's behalf)	<input type="text"/>		
10 Date of signature	<input type="text"/>		
11 Address of person signing if different from 2 above	<input type="text"/>		
12 Name in BLOCK LETTERS:	<input type="text"/>		
13 Position with, or relation to, creditor	<input type="text"/>		
Admitted to vote for		Admitted for dividend for	
Amount (£)	<input type="text"/>	Amount (£)	<input type="text"/>
Date	<input type="text"/>	Date	<input type="text"/>
<input type="text"/>		<input type="text"/>	
Liquidator		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.

3. Please e-mail completed form to:

recovery@leonardcurtis.co.uk quoting ref: CON20/AA/PROOF

NOTICE OF DECISION PROCEDURE BY CORRESPONDENCE

NOTICE TO CREDITORS OF A DECISION PROCEDURE USING CORRESPONDENCE TO CONSIDER THE APPROVAL OF THE JOINT LIQUIDATORS' REVISED FEES ESTIMATE IN ACCORDANCE WITH RULES 15.8 AND 18.30 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016

**CONCORDIA SPECIALIST CARE SERVICES LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION
("THE COMPANY")
COMPANY NUMBER: 07834559**

Notice is given that a decision, via correspondence, has been scheduled for **6 September 2021** ("the Decision Date").

The decision to be considered is:

1. That the Joint Liquidators' Revised Fees Estimate of £97,910.50 be approved.

In order for votes on the proposed decision set out above to be counted, creditors must have delivered the **voting form** accompanying this notice together with proof of their claim to Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB, on or before the Decision Date, failing which their votes will be disregarded. Creditors' attention is drawn to Chapter 9 of Part 1 of the Insolvency (England and Wales) Rules 2016 ("the Rules"), which detail the rules for delivery of documents.

A creditor whose claim is less than £1,000 must still deliver proof of their claim with their voting form if they wish to vote on the proposed decisions.

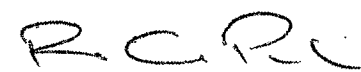
Any creditor who has opted-out from receiving notices may nevertheless vote, providing they returned their voting form and have submitted proof of their claim.

If creditors are not satisfied with the decision procedure implemented they may request a physical meeting be convened providing their claim is 10% of the value of the creditors, 10% of the number of creditors request the same or 10 individual creditors request that a meeting be convened. All requests to hold a meeting should be made, in writing, to London.meetingreq@leonardcurtis.co.uk within five business days of this notice of a decision procedure being delivered to you (the deemed delivery date of this notice is 18 August 2021).

A creditor may appeal a decision in accordance with Rule 15.35 of the Rules. Such an appeal must be made by not later than 21 days after the Decision Date.

Creditors' attention is further drawn to Rules 15.28, 15.31, 15.33 and 15.34 of the Rules which detail the rules for voting. Extracts from the Rules have also been included with this notice.

Signed



Dated 17 August 2021

**RICHARD PINDER
JOINT LIQUIDATOR**

Leonard Curtis
5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB
020 7535 7000

EXTRACTS FROM THE INSOLVENCY (ENGLAND AND WALES) RULES 2016

Creditors' voting rights

- 15.28** (1) In an administration, an administrative receivership, a creditors' voluntary winding up, a winding up by the court and a bankruptcy, a creditor is entitled to vote in a decision procedure or to object to a decision proposed using the deemed consent procedure only if—
- (a) the creditor has, subject to 15.29, delivered to the convener a proof of the debt claimed in accordance with paragraph (3), including any calculation for the purposes of rule 15.31 or 15.32, and
 - (b) the proof was received by the convener—
 - (i) not later than the decision date, or in the case of a meeting, 4pm on the business day before the meeting, or
 - (ii) in the case of a meeting, later than the time given in sub-paragraph (i) where the chair is content to accept the proof; and
 - (c) the proof has been admitted for the purposes of entitlement to vote.
- (2) In the case of a meeting, a proxy-holder is not entitled to vote on behalf of a creditor unless the convener or chair has received the proxy intended to be used on behalf of that creditor.
- (3) A debt is claimed in accordance with this paragraph if it is—
- (a) claimed as due from the company or bankrupt to the person seeking to be entitled to vote; or
 - (b) in relation to a member State liquidator, claimed to be due to creditors in proceedings in relation to which that liquidator holds office.
- (4) The convener or chair may call for any document or other evidence to be produced if the convener or chair thinks it necessary for the purpose of substantiating the whole or any part of a claim.
- (5) In a decision relating to a proposed CVA or IVA every creditor, secured or unsecured, who has notice of the decision procedure is entitled to vote in respect of that creditor's debt.
- (6) Where a decision is sought in an administration under sub-paragraph 3.52(3)(b) (pre-administration costs), paragraph 18.18(4) (remuneration: procedure for initial determination in an administration) or paragraph 18.26(2) (first exception: administrator has made statement under paragraph 52(1)(b) of Schedule B1), creditors are entitled to participate to the extent stated in those paragraphs.

Calculation of voting rights

- 15.31** (1) Votes are calculated according to the amount of each creditor's claim—
- (a) in an administration, as at the date on which the company entered administration, less—
 - (i) any payments that have been made to the creditor after that date in respect of the claim, and
 - (ii) any adjustment by way of set-off which has been made in accordance with rule 14.24 or would have been made if that rule were applied on the date on which the votes are counted;
 - (b) in an administrative receivership, as at the date of the appointment of the receiver, less any payments that have been made to the creditor after that date in respect of the claim;
 - (c) in a creditors' voluntary winding up, a winding up by the court or a bankruptcy, as set out in the creditor's proof to the extent that it has been admitted;
 - (d) in a proposed CVA—
 - (i) at the date the company went into liquidation where the company is being wound up,
 - (ii) at the date the company entered into administration (less any payments made to the creditor after that date in respect of the claim) where it is in administration,
 - (iii) at the beginning of the moratorium where a moratorium has been obtained (less any payments made to the creditor after that date in respect of the claim), or
 - (iv) where (i) to (iii) do not apply, at the decision date;
 - (e) in a proposed IVA—
 - (i) where the debtor is not an undischarged bankrupt—
 - (aa) at the date of the interim order, where there is an interim order in force,
 - (bb) otherwise, at the decision date,
 - (ii) where the debtor is an undischarged bankrupt, at the date of the bankruptcy order.
- (2) A creditor may vote in respect of a debt of an unliquidated or unascertained amount if the convener or chair decides to put upon it an estimated minimum value for the purpose of entitlement to vote and admits the claim for that purpose.
- (3) But in relation to a proposed CVA or IVA, a debt of an unliquidated or unascertained amount is to be valued at £1 for the purposes of voting unless the convener or chair or an appointed person decides to put a higher value on it.
- (4) Where a debt is wholly secured its value for voting purposes is nil.

- (5) Where a debt is partly secured its value for voting purposes is the value of the unsecured part.
- (6) However, the value of the debt for voting purposes is its full value without deduction of the value of the security in the following cases—
 - (a) where the administrator has made a statement under paragraph 52(1)(b) of Schedule B1 and the administrator has been requested to seek a decision under paragraph 52(2); and
 - (b) where, in a proposed CVA, there is a decision on whether to extend or further extend a moratorium or to bring a moratorium to an end before the end of the period of any extension.
- (7) No vote may be cast in respect of a claim more than once on any resolution put to the meeting; and for this purpose (where relevant), the claim of a creditor and of any member State liquidator in relation to the same debt are a single claim.
- (8) A vote cast in a decision procedure which is not a meeting may not be changed.
- (9) Paragraph (7) does not prevent a creditor or member State liquidator from—
 - (a) voting in respect of less than the full value of an entitlement to vote; or
 - (b) casting a vote one way in respect of part of the value of an entitlement and another way in respect of some or all of the balance of that value.

Procedure for admitting creditors’ claims for voting

- 15.33** (1) The convener or chair in respect of a decision procedure must ascertain entitlement to vote and admit or reject claims accordingly.
- (2) The convener or chair may admit or reject a claim in whole or in part.
- (3) If the convener or chair is in any doubt whether a claim should be admitted or rejected, the convener or chair must mark it as objected to and allow votes to be cast in respect of it, subject to such votes being subsequently declared invalid if the objection to the claim is sustained.

Requisite majorities

- 15.34** (1) A decision is made by creditors when a majority (in value) of those voting have voted in favour of the proposed decision, except where this rule provides otherwise
- (2) In the case of an administration, a decision is not made if those voting against it—
 - (a) include more than half in value of the creditors to whom notice of the decision procedure was delivered; and
 - (b) are not, to the best of the convener or chair’s belief, persons connected with the company.
- (3) Each of the following decisions in a proposed CVA is made when three-quarters or more (in value) of those responding vote in favour of it—
 - (a) a decision approving a proposal or a modification;
 - (b) a decision extending or further extending a moratorium; or
 - (c) a decision bringing a moratorium to an end before the end of the period of any extension.
- (4) In a proposed CVA a decision is not made if more than half of the total value of the unconnected creditors vote against it.
- (5) For the purposes of paragraph (4)—
 - (a) a creditor is unconnected unless the convener or chair decides that the creditor is connected with the company;
 - (b) in deciding whether a creditor is connected reliance may be placed on the information provided by the company’s statement of affairs or otherwise in accordance with these Rules; and
 - (c) the total value of the unconnected creditors is the total value of those unconnected creditors whose claims have been admitted for voting.
- (6) In a case relating to a proposed IVA—
 - (a) a decision approving a proposal or a modification is made when three-quarters or more (in value) of those responding vote in favour of it;
 - (b) a decision is not made if more than half of the total value of creditors who are not associates of the debtor vote against it.
- (7) For the purposes of paragraph (6)—
 - (a) a creditor is not an associate of the debtor unless the convener or chair decides that the creditor is an associate of the debtor;
 - (b) in deciding whether a creditor is an associate of the debtor, reliance may be placed on the information provided by the debtor’s statement of affairs or otherwise in accordance with these Rules; and
 - (c) the total value of the creditors who are not associates of the debtor is the total value of the creditors who are not associates of the debtor whose claims have been admitted for voting.

Appeals against decisions under this Chapter

- 15.35** (1) A decision of the convener or chair under this Chapter is subject to appeal to the court by a creditor, by a contributory, or by the bankrupt or debtor (as applicable).
- (2) In a proposed CVA, an appeal against a decision under this Chapter may also be made by a member of the company.
- (3) If the decision is reversed or varied, or votes are declared invalid, the court may order another decision procedure to be initiated or make such order as it thinks just but, in a CVA or IVA, the court may only make an order if it considers that the circumstances which led to the appeal give rise to unfair prejudice or material irregularity.
- (4) An appeal under this rule may not be made later than 21 days after the decision date.
- (5) However, the previous paragraph does not apply in a proposed CVA or IVA, where an appeal may not be made after the end of the period of 28 days beginning with the day—
- (a) in a proposed CVA, on which the first of the reports required by section 4(6) or paragraph 30(3) of Schedule A1 was filed with the court(a); or
 - (b) in a proposed IVA—
 - (i) where an interim order has not been obtained, on which the notice of the result of the consideration of the proposal required by section 259(1)(a) has been given, or
 - (ii) otherwise, on which the report required by section 259(1)(b)(b) is made to the court.
- (6) The person who made the decision is not personally liable for costs incurred by any person in relation to an appeal under this rule unless the court makes an order to that effect.
- (7) The court may not make an order under paragraph (6) if the person who made the decision in a winding up by the court or a bankruptcy is the official receiver or a person nominated by the official receiver.

Eligibility for membership of creditors' or liquidation committee

- 17.4** (1) This rule applies to a creditors' committee in an administration, an administrative receivership, and a bankruptcy and to a liquidation committee in a creditors' voluntary winding up and a winding up by the court.
- (2) A creditor is eligible to be a member of such a committee if—
- (a) the person has proved for a debt;
 - (b) the debt is not fully secured; and
 - (c) neither of the following apply—
 - (i) the proof has been wholly disallowed for voting purposes, or
 - (ii) the proof has been wholly rejected for the purpose of distribution or dividend.
- (3) No person can be a member as both a creditor and a contributory.
- (4) A body corporate may be a member of a creditors' committee, but it cannot act otherwise than by a representative appointed under rule 17.17.

VOTING FORM FOR CREDITORS

**CONCORDIA SPECIALIST CARE SERVICES LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION
("THE COMPANY")**

COMPANY NUMBER: 07834559

Please indicate whether you agree or disagree with the decision set out below and return this form, together with proof in respect of your claim, to Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB, on or before **6 September 2021 ("the Decision Date")** in order that approval may be determined.

DECISION to be considered

1. That the Joint Liquidators' Revised Fees Estimate of £97,910.50 be approved.

***Agree / Reject**

Dated

Signed

Position

Name of Creditor:

NOTICE OF AN INVITATION TO CREDITORS TO FORM A LIQUIDATION COMMITTEE

CONCORDIA SPECIALIST CARE SERVICES LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION ("THE COMPANY")

REGISTERED NUMBER: 07834559

NOTICE IS HEREBY GIVEN, IN ACCORDANCE WITH RULE 6.19 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016, THAT Creditors are invited to decide whether a Liquidation Committee ("**Committee**") should be established if sufficient creditors are willing to be members of that Committee.

Richard Pinder, as Convener of the Decision Procedure, invites creditors to put forward their nominations for membership of the Committee. Such nominations must be received by the Convener, **in writing**, by the date specified in this notice. The Convener can only accept nominations if they are satisfied as to the creditors' eligibility under Rule 17.4 of the Insolvency (England and Wales) Rules 2016 (a copy of which is enclosed).

Name of Company	CONCORDIA SPECIALIST CARE SERVICES LIMITED
Registered Number	07834559
Joint Liquidators	Richard Pinder and Alex Cadwallader of Leonard Curtis, 5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB
Nominations MUST be received by:	6 September 2021
Contact Details of the Joint Liquidators:	Telephone: 020 7535 7000 Alternative Contact: Alex Ablett

Dated: 17 August 2021

Signed



Richard Pinder

Convener and Joint Liquidator

5th Floor, Grove House, 248a Marylebone Road, London NW1 6BB

Contact details of Richard Pinder and Alex Cadwallader: 020 7535 7000

Under Rule 17.4, a creditor is eligible to be a member of such a committee if they have proved for a debt, which is not fully secured, and the proof has not been wholly disallowed for voting purposes or rejected for the purposes of distribution or dividend. A body corporate may be a member of a committee, but it cannot act otherwise than by a duly appointed representative. No person can be a member as both a creditor and a contributory.

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, 5th Floor, Grove House, 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