

AM10 (Scot)

Notice of administrator's progress report



Companies House

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

1 Company details

Company number S C 3 7 7 4 1 6

Company name in full Houseology Design Group Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Administrator's name

Full forename(s) Barry

Surname Stewart

3 Administrator's address

Building name/number Leonard Curtis

Street 4th Floor

58 Waterloo Street

Post town Glasgow

County/Region

Postcode G 2 7 D A

Country

4 Administrator's name ①

Full forename(s) George

Surname Lafferty

① Other administrator

Use this section to tell us about
another administrator.

5 Administrator's address ②

Building name/number Leonard Curtis

Street 4th Floor

58 Waterloo Street

Post town Glasgow

County/Region

Postcode G 2 7 D A


Country

② Other administrator

Use this section to tell us about
another administrator.

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6	Period of progress report																	
From date	d	2	d	3	m	0	m	1	y	2	y	0	y	2	y	2		
To date	d	2	d	2	m	0	m	7	y	2	y	0	y	2	y	2		
7	Progress report																	
<input checked="" type="checkbox"/> I attach a copy of the progress report																		
8	Sign and date																	
Administrator's signature	Signature X  X																	
Signature date	d	0	d	8	m	0	m	8	y	2	y	0	y	2	y	2		

AM10 (Scot)

Notice of administrator's progress report



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	Greg Templeton
Company name	Leonard Curtis
Address	4th Floor
	58 Waterloo Street
	Glasgow
Post town	
County/Region	
Postcode	G 2 7 D A
Country	
DX	
Telephone	0141 212 2060



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,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh.



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

HOUSEOLOGY DESIGN GROUP LIMITED
(IN ADMINISTRATION)

Registered Number: SC377416
Court Ref: P65/19
Court of Session

**Joint Administrators' Fifth progress report in accordance
with Rule 3.93 of the Insolvency (Scotland) (Company Voluntary Arrangements and
Administration) Rules 2018**

Report period
23 January 2022 to 22 July 2022

8 August 2022

Barry Stewart and George Lafferty - Joint Administrators
Leonard Curtis
4th Floor, 58 Waterloo Street, Glasgow, G2 7DA
Tel: 0141 212 2060 Fax: 0141 212 2061
General email: recovery@leonardcurtis.co.uk
Ref: G/58/GT/H016G/1010

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**STRICTLY PRIVATE AND CONFIDENTIAL
NOT FOR PUBLICATION**

**TO: THE REGISTRAR OF COMPANIES
THE COURT
ALL CREDITORS
ALL MEMBERS**

1 INTRODUCTION

- 1.1 This report has been produced in accordance with Rule 3.93 of the Insolvency (Scotland) (Company Voluntary Arrangements and Administration) Rules 2018 (“the Rules”) to provide creditors with an update on the progress of the Administration of Houseology Design Group Limited (“the Company”) for the period from 23 January 2022 to 22 July 2022. This is the Joint Administrators’ Fifth Progress Report to creditors.
- 1.2 Much of the information contained in this report encompasses the whole period of the Administration. Please be aware, however, that where reference is made to “the period of this report”, this specifically means 23 January 2022 to 22 July 2022, being the period since the end of the period covered by the last progress report.

2 STATUTORY INFORMATION

- 2.1 Stuart Robb and Michelle Elliot were appointed as Joint Administrators of the Company in the jurisdiction of Court of Session, number P65/19 on 23 January 2020. The Administration appointment was made by the Director. Thereafter, Barry Stewart and George Lafferty replaced the original Administrators on 9 March 2021 as part of a block transfer.
- 2.2 The Administration is being handled by the Glasgow office of Leonard Curtis, which is situated at 4th Floor, 58 Waterloo Street, Glasgow, G2 7DA.
- 2.3 The principal trading address of the Company was 28 Speirs Wharf, Glasgow, G4 9TG. The business traded under its registered name and was previously known as Occa Design Consultancy Ltd.
- 2.4 The registered office address of the Company at the date of the appointment of the Joint Administrators was 28 Speirs Wharf, Glasgow, G2 7DA. Following the appointment, this was changed to 4th Floor, 58 Waterloo Street, Glasgow, G2 7DA. The registered number of the Company is SC377416.
- 2.5 For the purposes of paragraph 100(2) of Schedule B1 to the Insolvency Act 1986 (as amended), it should be noted that during the period in which the Administration Order is in force, any act or function required or authorised under any enactment to be done by the Joint Administrators may be exercised by all or any of the persons holding that office.

3 JOINT ADMINISTRATORS’ PROPOSALS

- 3.1 Attached at Appendix A is a summary of the Joint Administrators’ approved proposals for achieving one of the three statutory purposes of Administration.
- 3.2 The Proposals were approved by the Company’s creditors on 10 March 2020.
- 3.3 There have been no major amendments to, or deviations from, the proposals during the course of the Administration to date.

3.4 The objective of the Administration is to achieve a better result for the Company's creditors as a whole than would be likely if the Company were to be wound up (without first being in administration).

3.5 Following a sale of the Company's assets, the Joint Administrators have achieved a better result for the Company's creditors than would be likely if the Company were to be wound up (without first being in administration).

4 PROGRESS OF THE ADMINISTRATION

4.1 Attached at Appendix B is the Joint Administrators' receipts and payments account for the period from 23 January 2022 to 22 July 2022.

4.2 Paypal

As previously reported to creditors, the Company utilised Paypal for all online transactions and funds totalling £10,000 were subsequently collected from this source.

4.3 Rates Refund

A refund totalling £2,490.69 was received from Glasgow City Council in respect of a rates refund pertaining to the Company's trading premises.

4.4 Intellectual Property

As previously reported to creditors, a consideration of £193,911.22 was paid by Moot Group Ltd for the Company's intellectual property following a closing date for offers.

4.5 Cash at Bank

At the date of appointment, the Company's bank account was in credit to the sum of £101,401.39 and such funds were subsequently transferred for the benefit of the Administration.

4.6 Business Interruption and Material Damages

As outlined to creditors previously, a flood at the Company's trading premises led to a successful business interruption claim which comprised of two payments in the sum of £93,697.10 and £61,907.44.

4.7 Unencumbered Stock

GMG Asset Valuation ('GMG') were instructed to value and market the remainder of the Company's stock immediately after the date of appointment. Creditors will recall that an offer of £15,000 was accepted for the purchase of all stock.

4.8 IT Equipment

GMG successfully sold the Company's IT equipment for a total sum of £2,766.67 shortly after the date of appointment.

4.9 Share Sale

As previously reported to creditors, the Company's sole shareholding in Bureau Workspace Limited was successfully sold for £25,000.

4.10 Deposit Interest

The Administration bank account has accrued £2.60 in deposit interest.

5 ASSETS STILL TO BE REALISED

Asset realisations have concluded and a final distribution will now be paid to the preferential creditor in respect of a pension claim, the floating charge creditors and a prescribed part to the Company's unsecured creditors.

6 INVESTIGATIONS

6.1 Following their appointment, the Joint Administrators 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.

6.2 Regardless of the above, the Joint Administrators have complied with their statutory obligations under the Company Directors Disqualification Act 1986 and the appropriate report has been submitted to the relevant authority.

7 JOINT ADMINISTRATORS' REMUNERATION AND DISBURSEMENTS

Joint Administrators' Remuneration

7.1 On 26 June 2020, the secured and preferential creditors approved that the basis of the Joint Administrators' remuneration be fixed by reference to time properly spent by them and their staff in attending to matters arising from the Administration.

7.2 The time charged by the Joint Administrators for the period of this report amounts to £25,558. This represents 79.9 hours at an average rate of £319.87 per hour. A summary of time costs incurred in the period is set out at Appendix C, together with a detailed description of work undertaken in the period, attributable to each category of time costs, and an explanation of why it was necessary for that work to be performed.

7.3 Further guidance may be found in "A Creditors' Guide to Administrators' Fees" which may be downloaded from: <https://www.icas.com/technical-resources/creditor-guides-to-office-holder-remuneration>

7.4 If you would prefer this to be sent to you in hard copy please contact Greg Templeton of this office on 0141 212 2060.

7.5 The remuneration drawn by the Joint Administrators to date totals £100,000 plus VAT. No further fees will be drawn.

8 JOINT ADMINISTRATORS' EXPENSES

8.1 Expenses are separated into the following categories:

- (i) Standard Expenses: this category includes expenses payable by virtue of the nature of the Administration process and / or payable in order to comply with legal or regulatory requirements.
- (ii) Case Specific Expenses: this category includes expenses likely to be payable by the Joint Administrators in carrying out their duties in dealing with issues arising in a particular case. Also included within this category are costs that are directly referable to the Administration 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 are subject to the approval of the creditors.

Additionally, with effect from 1 April 2021, the Joint Liquidators 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. Payments to associates are subject to the same level of approval as the office holder’s fees and category 2 expenses and further details are included at Appendix D.

8.2 The following Category 1 and Category 2 expenses have been incurred on the case since appointment:

Category 1 Expenses

Charged by	Services provided	Total amount pd by LC £	Amount recovered from case £	Amount still to be recovered from case £
EPE Reynell	Statutory advertising	79.00	79.00	0.00
Employee	Travel expenses	137.83	137.83	0.00
AUA Insolvency Risk Service	Bordereau fee	1,035.00	1,035.00	0.00
Registers of Scotland	Land Register search	15.00	15.00	0.00
CMGR Corporate Finance LLP	Professional Services	1,000.00	1,000.00	0.00
Pelstar Ltd	Creditor Web	70.00	70.00	0.00
JLT Specialty Ltd	Insurance costs	392.00	392.00	0.00
Brodies LLP	Legal costs for transfer	273.71	273.71	0.00
Postworks	Postage	53.58	16.64	36.94
	Total	3,056.12	3,019.18	36.94

Category 2 Expenses

Charged by	Services provided	Total amount pd by LC £	Amount recovered from case £	Amount still to be recovered from case £
Pelstar Ltd	Creditorweb	200.20	0.00	200.20

* Payment to Associate requiring specific creditor / committee approval if drawn after 1 April 2021

8.3 The Joint Administrators have also incurred the following, additional expenses during the period of this report. These expenses are detailed in the table below, which also indicates whether these expenses have yet been paid from the case funds:

Nature of expenses	By whom provided	Amount incurred this period £	Total amount incurred to date £	Amount paid £	Amount unpaid £
Solicitors’ fees	Shepherd & Wedderburn LLP	106.00	51,795.16	51,795.16	0.00

- 8.4 Attached at Appendix D is additional information in relation to the firm's policy on staffing, the use of sub-contractors, disbursements and details of our 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.
- 8.5 Under Rule 3.100 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 25% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to the court, on the grounds that the basis fixed for the Joint Administrators' remuneration is inappropriate, or the remuneration or expenses charged by the Joint Administrators are, in all the circumstances, excessive.
- 8.6 The application must be made no later than eight weeks after the end of the accounting period in question.
- 8.7 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 Administration.

9 ESTIMATED OUTCOME FOR CREDITORS

Secured Creditors

- 9.1 As creditors are aware, the Company granted a floating charge in favour of William Currie, Salvators Lending Limited, William Dobbie and Sir Terence Leahy, dated 17 October 2018 and registered on 24 October 2018.
- 9.2 The Company also granted a second floating charge in favour of William Currie, dated 19 November 2018 and registered on 26 November 2018.
- 9.3 An interim dividend of £120,000.00 was paid to the floating charge holders in December 2020. A final distribution will be payable upon receipt of a final VAT reclaim. Contact in this regard will be made under separate cover once the dividend is ready to be paid.

Preferential Claims

- 9.4 The only categories of claims which have preferential status are those of employees in respect of wages, accrued holiday pay and certain pension contributions.
- 9.5 As at the date of administration, estimated preferential claims totalled £20,000. In the last reporting period, what was anticipated to be a first dividend of 100p in the £ was paid to the preferential creditors.
- 9.6 However, the Joint Administrators were then notified of an incorrect calculation in the Redundancy Payments Services ('RPS') claim and £14,014.99 was subsequently refunded into the Administration bank account. Evolve IS Limited ('Evolve') were then instructed to calculate the residual amount payable to the employees after statutory deductions.
- 9.7 A final dividend totalling £9,656.39 was subsequently paid to the qualifying preferential creditors.
- 9.8 In the period of this report, Evolve were also instructed to submit a claim to the RPS on the employees' behalf for unpaid pension contributions. Confirmation of the claim has since been received from the RPS and contributions totalling £1,183.33 have been paid to the Company's pension scheme. We await the final claim from the RPS to allow the final preferential dividend to be paid to them.

Prescribed Part

- 9.9 The Insolvency Act 1986 provides that, where a company has created a floating charge after 15 September 2003, the Joint Administrators must make a *prescribed part* of the Company's net property available to the unsecured creditors, and not distribute it to the floating charge holder, except in so far as it exceeds the amount required for the satisfaction of unsecured claims.
- 9.10 The Joint Administrators estimate that a prescribed part will be payable in this case.
- 9.11 As previously reported to creditors, Evolve were instructed to investigate any potential residual employee claims in the Administration. A report has since been submitted and the level of claims updated. Receipt of this information has assisted the accuracy of the outcome following a period of adjudication on unsecured creditor claims.
- 9.12 If you have not already done so, please submit details of your claim to my office. A proof of debt form is attached at Appendix E for your ease of use.
- 9.13 Based on the level of claims received to date, it is expected that there may be a dividend of approximately 3p in the £ by way of the prescribed part. Please note that this is an estimate at this time and is dependant on the level of VAT reclaim. Unsecured creditors will be notified under separate cover in this regard.

10 MATTERS STILL TO BE DEALT WITH

- 10.1 Matters still to be dealt with before conclusion of the Administration include the following:
- Receipt of VAT reclaim;
 - A final distribution to the RPS in respect of the pension claim;
 - A final distribution to the floating charge creditors;
 - A first and final dividend to the unsecured creditors by way of the prescribed part fund; and
 - Finalisation and closure of the administration.

11 EXTENSIONS TO THE ADMINISTRATION

- 11.1 The appointment of administrators ordinarily ceases to have effect at the end of the period of one year from the date of their appointment.
- 11.2 In certain circumstances it becomes necessary to extend the Administrators' term of office.
- 11.3 As you will be aware, the period of the administration was extended until 22 January 2023 with the consent of:
- each secured creditor of the Company.

12 NEXT REPORT

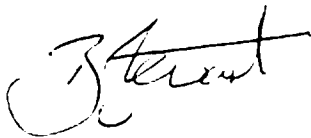
- 12.1 The Joint Administrators are required to provide a progress report which must be delivered within one month of the end of the next six months of the Administration or earlier if the Administration has been finalised.

13 DATA PROTECTION

- 13.1 Finally, when submitting details of your claim in the administration, you may disclose personal data to the Joint Administrators. 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 Administrators act as Data Controllers in respect of personal data they obtain in relation to this administration and are therefore responsible for complying with Data Protection Law in respect of any personal data they process. The Joint Administrators' privacy notice, which is attached to this report at Appendix I, 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.

If you wish to discuss the issues raised in this report or require any additional information, please contact this office.

Yours faithfully



BARRY STEWART
JOINT ADMINISTRATOR

Barry Stewart and George Lafferty are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants of Scotland under office holder numbers 9450 and 9584, respectively

The affairs, business and property of the Company are being managed by the Joint Administrators, who act as agents of the Company without personal liability.

SUMMARY OF JOINT ADMINISTRATORS' APPROVED PROPOSALS

1. The Joint Administrators continue to manage the business, affairs and property of the Company in such a manner as they consider expedient with a view to achieving the statutory purposes of the Administration.
2. If appropriate, the Joint Administrators take any action they consider necessary with a view to the approval of a Company Voluntary Arrangement ("CVA") or Scheme of Arrangement in relation to the Company.
3. If appropriate, the Joint Administrators file a notice with the Registrar of Companies in order that the Administration will cease and the Company will move automatically into Creditors' Voluntary Liquidation ("CVL"). It is further proposed that the Joint Administrators in office at the date of conversion to CVL will become the Joint Liquidators of the Company, and that where Joint Liquidators are proposed any act required or authorised to be done by the Joint Liquidators may be exercised by both or either of them. NB. Creditors may nominate a different person as the proposed Liquidator, provided that the nomination is made after receipt of these proposals and before the proposals are approved.
4. Alternatively, if appropriate, the Joint Administrators apply to Court under Paragraph 65 (3) of Schedule B1 to the Insolvency Act 1986 (as amended) for permission to make a distribution to the unsecured creditors within the Administration.
5. In the event that there are no monies remaining to be distributed to creditors and as soon as all matters relating to the Administration have been completed, the Joint Administrators file a Notice with the Registrar of Companies that the Company should be dissolved.
6. The Joint Administrators investigate and, if appropriate, pursue any claims that they or the Company may have against any directors or former directors, other third parties, officers or former officers, advisers or former advisers of the Company.
7. The Company may be placed into compulsory liquidation in circumstances where assets are still to be realised or investigations concluded yet there will be no return to unsecured creditors. In these circumstances it is further proposed that Stuart Robb and/or Michelle Elliot be appointed (Joint) Liquidator(s) of the Company and that where Joint Liquidators are proposed any act required or authorised to be done by the Joint Liquidators may be exercised by both or either of them.
8. The Joint Administrators shall do all such other things and generally exercise all of his powers as contained in Schedule 1 of the Insolvency Act 1986, as he considers desirable or expedient to achieve the statutory purpose of the Administration.
9. The Joint Administrators be authorised to distribute funds to the secured or preferential creditors as and when claims are agreed and funds permit.
10. Subject to any order of the court required under Paragraph 65 of Schedule B1 to the Insolvency Act 1986 (as amended), the Joint Administrators be authorised to distribute funds to the unsecured creditors as and when claims are agreed and funds permit.

APPENDIX B

SUMMARY OF JOINT ADMINISTRATORS' RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM
23 JANUARY 2022 TO 22 JULY 2022

Joint Administrators Abstract of Receipts & Payments

H016G Houseology Design Group Limited (ADM)

Statement Of Affairs	From 23/01/2022 To 22/07/2022	From 23/01/2020 To 22/07/2022
FLOATING CHARGE ASSETS		
PayPal	0.00	10,000.00
Rates Refund	0.00	2,489.69
Intellectual Property	0.00	193,911.22
79,950.27 Material Damages Claim	0.00	93,697.10
85,000.00 Business Interruption Claim	0.00	61,907.44
23,365.36 Stock - Glasgow	0.00	15,000.00
IT Equipment	0.00	2,766.67
Share Sale	0.00	25,000.00
92,227.44 Balance at Bank	0.00	101,409.39
Deposit Interest Gross	0.00	2.60
	0.00	506,184.11
COSTS		
Call Centre Fee	0.00	1,323.00
Travel Expenses	0.00	137.83
Mail Redirection	(211.00)	0.00
Registers of Scotland	0.00	15.00
Administrators' Remuneration	0.00	100,000.00
Agents' Fees and Expenses	0.00	36,775.40
Solicitors' Fees and Expenses	106.00	51,795.16
Statutory Advertising	0.00	79.00
Bordereau Fee	550.00	1,100.00
Other Professional Fees	273.71	5,039.63
Storage Charges	161.29	5,809.84
Disbursements CAT1	16.64	16.64
Software Licence	0.00	44.80
Rent	0.00	6,324.17
Insurance	0.00	392.00
Bank Interest and Charges	0.00	37.50
Wages and Salaries	0.00	17,035.13
Accountant of Court Fee	0.00	35.00
Creditor Gateway	0.00	25.20
	(896.64)	(225,985.30)
PREFERENTIAL CREDITORS		
Inland Revenue - PAYE and NI	4,358.60	4,358.60
(20,671.31) Preferential Creditors	(853.89)	18,515.60
	(3,504.71)	(22,874.20)
FLOATING CHARGE CREDITORS		
Floating Charge Creditor	0.00	120,000.00
	0.00	(120,000.00)
UNSECURED CREDITORS		
(982,758.00) Trade and Expense Creditors	0.00	0.00
	0.00	0.00

HOUSEOLOGY DESIGN GROUP LIMITED – IN ADMINISTRATION

Statement Of Affairs	From 23/01/2022 To 22/07/2022	From 23/01/2020 To 22/07/2022
<u>(722,886.24)</u>	<u>(4,401.35)</u>	<u>137,324.61</u>
REPRESENTED BY		
Fixed Charge Account	(4,601.68)	115,884.68
VAT Control Account	0.00	20,496.04
VAT Received	200.33	943.89
	<u>(4,401.35)</u>	<u>137,324.61</u>

**SUMMARY OF JOINT ADMINISTRATORS' TIME COSTS FOR THE PERIOD
FROM 23 JANUARY 2022 TO 22 JULY 2022**

Houseology Design Group Limited
(In Administration)

Summary of Administrators' Time Costs from 23 January 2022 to 22 July 2022

	Director		Manager 1		Administrator 1		Administrator 4		Total		Average
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Hourly Rate
		£		£		£		£		£	£
Statutory & Review	6	330.00	90	3,735.00	-	-	4	70.00	100	4,135.00	413.50
Receipts & Payments	18	990.00	24	996.00	-	-	90	1,575.00	132	3,561.00	269.77
Insurance	-	-	-	-	-	-	21	367.50	21	367.50	175.00
Assets	-	-	1	41.50	-	-	-	-	1	41.50	415.00
Liabilities	5	275.00	281	11,661.50	2	59.00	190	3,325.00	478	15,320.50	320.51
Debenture Holder	-	-	15	622.50	-	-	-	-	15	622.50	415.00
General Administration	-	-	25	1,037.50	-	-	27	472.50	52	1,510.00	290.38
<hr/>											
Total	29	1,595.00	436	18,094.00	2	59.00	332	5,810.00	799	25,558.00	
<hr/>											
Average Hourly Rate (£)		<u>550.00</u>		<u>415.00</u>		<u>295.00</u>		<u>175.00</u>		<u>319.87</u>	
<hr/>											
All Units are 6 minutes											

DESCRIPTION OF TIME SPENT BY CATEGORY

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case management purposes. Whilst this work will not directly result in any monetary value for creditors, it will ensure that the case is managed efficiently and resourced appropriately, which will be of benefit to all creditors. The work to be carried out under this category will comprise the following:

- 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.

Receipts and Payments

This category of work will not result 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.

- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Facilitating distribution to Company's employees;
- Timely completion of all post appointment tax and VAT returns; and
- Managing estate expenses.

Insurance, Bonding and Pensions

Insolvency Practitioners are obliged to comply with certain statutory requirements when conducting their cases. Some of these requirements are in place to protect company assets (see insurance and bonding matters below), whilst requirements in respect of company pension schemes are there to protect the pension funds of Company employees. Whilst there is no direct financial benefit to Company creditors in dealing with these, close control of case expenditure is crucial to delivering maximum returns to the appropriate class of creditor.

- Periodic review of bonding requirements to ensure that creditors are appropriately protected. The bond is reviewed upon each large receipt of monies into the case and also at three month intervals in accordance with best practice.
- Liaising with Evolve IS Limited regarding unpaid pension contributions.

Liabilities

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

Statutory

- Processing of claims from the Company's creditors;
- Correspondence with Evolve IS Ltd regarding employee claims;
- Preparation, review and submission of pre-appointment tax and VAT returns; and
- Preparation and submission of periodic progress reports to creditors

Non-statutory

- Dealing with enquiries from the Company's creditors;

General Administration

This category of work does not result in a direct financial benefit for creditors; however it is necessary for these tasks to be completed in order to ensure the smooth and efficient progression of the administration:

- General planning matters;
- Setting up and maintaining the liquidators' records;
- Dealing with general correspondence and communicating with directors and shareholders.

APPENDIX D

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

In respect of assignments pre-dating 1 March 2022, 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 (LC). 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 on the next page for further details).

Leonard Curtis Legal Limited (LC Legal) are part of the LCBSG group; as such they are an "Associate" of LC. Where LC Legal are instructed to assist an office-holder in a particular matter from 1 March 2022 onwards, details of their proposed costs will be provided to creditors and specific approval for payments to associates will be sought.

Additionally, whilst not meeting 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

HOUSEOLOGY DESIGN GROUP LIMITED – IN ADMINISTRATION

LC. LC employs an individual who is married to a director of Pelstar Limited. Pelstar Limited's costs are set out in the expenses 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.

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 Note that with effect from 1 April 2021, these costs are no longer recovered from the estate.																								
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	
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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																								

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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 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. Where the solicitor appointed is LC Legal, any fee payable for work completed is classed as a payment to an associate and requires specific creditor / committee approval as detailed above.	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

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 (Scotland) (Company Voluntary Arrangement and Administration) Rules 2018

Rule 3.105

Proof of Debt – General Form

Relevant date: 23 January 2020

Please e-mail completed form to: greg.templeton@leonardcurtis.co.uk

Name of Company in Administration:

Houseology Design Group Limited

Company registered number:

SC377416

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

2. Correspondence address of creditor (including email address)

3. Total amount of claim (£) at relevant date (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. If any part of the debt is claimed as preferential, provide details of the nature and amount of the preferential claim.

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

9. Details of any document by reference to which the debt relates

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

11. Date of signing:

12. Address of person signing (if different from 2 above)

13. Name in BLOCK LETTERS

14. Position with, or relation to, creditor

Notes:

1. 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 the company, please state your relationship to the company.
2. Please e-mail completed form to: greg.templeton@leonardcurtis.co.uk

PRIVACY NOTICE

**LEONARD CURTIS
PRIVACY NOTICE FOR CREDITORS**

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