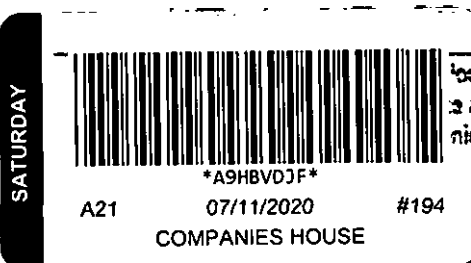


LIQ03

Notice of progress report in voluntary winding up



Companies House



For, please
fill in
the house

1 Company details

Company number 0 4 2 4 3 6 2 2

Company name in full 1st Call Homecare Limited

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

2 Liquidator's name

Full forename(s) Duncan

Surname Beat

3 Liquidator's address

Building name/number Office D

Street Beresford House

Post town Town Quay

County/Region Southampton

Postcode S O 1 4 2 A Q

Country

4 Liquidator's name ①

Full forename(s) Carl

Surname Jackson

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

5 Liquidator's address ②

Building name/number Office D

Street Beresford House

Post town Town Quay

County/Region Southampton


Postcode S O 1 4 2 A Q

Country

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

LIQ03

Notice of progress report in voluntary winding up

6	Period of progress report											
From date	^d 2	^d 4	^m 0	^m 9	^y 2	^y 0	^y 1	^y 9				
To date	^d 2	^d 3	^m 0	^m 9	^y 2	^y 0	^y 2	^y 0				
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	Signature 										X	
Signature date	^d 0	^d 3	^m 1	^m 1	^y 2	^y 0	^y 2	^y 0				

LIQ03

Notice of progress report in voluntary winding up

**Presenter information**

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

Contact name **Laura Stevens**Company name **Quantuma Advisory Limited**Address **Office D****Beresford House**Post town **Town Quay**County/Region **Southampton**Postcode **S O 1 4 2 A Q**

Country

DX **info@quantuma.com**Telephone **02380336464****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

1ST CALL HOMECARE LIMITED (IN LIQUIDATION)

THE JOINT LIQUIDATORS' PROGRESS REPORT

Dated: 29 October 2020

This report has been prepared for the sole purpose of updating the members and creditors for information purposes. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members and creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

Duncan Beat and Carl Jackson of Quantuma Advisory Limited, Office D, Beresford House, Town Quay, Southampton, SO14 2AQ, were appointed Joint Liquidators of 1st Call Homecare Limited on 24 September 2019.

Duncan Beat is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales and Carl Jackson is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales



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3	CREDITORS: CLAIMS AND DISTRIBUTIONS
4	OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS
5	ETHICS
6	THE JOINT LIQUIDATORS' FEES AND EXPENSES

APPENDICES

Appendix 1	Statutory Information
Appendix 2	The Joint Liquidators' receipts and payments account as at 23 September 2020
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Appendix 4	Schedule of Joint Liquidators' timecosts
Appendix 5	Detailed narrative list of work undertaken by the Joint Liquidators during the Review Period.
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ABBREVIATIONS

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

"the Act"	Insolvency Act 1986
"the Rules"	Insolvency (England and Wales) Rules 2016
"the Joint Liquidators"	Duncan Beat and Carl Jackson of Quantum Advisory Limited
"the Company"	1st Call Homecare Limited (in Liquidation)
EOS"	Estimated Outcome Statement
"SIP"	Statement of Insolvency Practice (England & Wales)
"Review Period"	Period covered by the report from 24 September 2019 to 23 September 2020



1. INTRODUCTION

Introduction

This report has been prepared to provide members and creditors with an update on the progress of the Liquidation of the Company since our appointment as Joint Liquidators on 24 September 2019.

Please be aware that on 1 August 2020, Quantuma LLP transferred its business to Quantuma Advisory Limited.

Given the information previously provided to members and creditors in our earlier report, we have not included detailed background information in respect of the Company and have focussed on the progress of the Liquidation subsequent to that report.

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

Details of the appointment of the Joint Liquidators

Duncan Beat and Carl Jackson of Quantuma Advisory Limited were appointed Joint Liquidators of the Company on 24 September 2019.

The Joint Liquidators confirm that they are authorised to carry out all functions, duties and powers by either one or both of them.

2. THE PROGRESS OF THE LIQUIDATION

The Joint Liquidators' receipts and payments account

Attached at Appendix 2 is a receipts and payments account covering the Review Period.

An EOS as at 29 October 2020 is attached at Appendix 3.

The rest of this report describes the key developments in the Liquidation over the Review Period.

We have summarised the main asset realisations during the Review Period and an estimation of those assets yet to be realised, together with details of costs incurred but as yet remaining unpaid.

VAT Basis

As the Company is not registered for VAT the receipts and payments are shown net of VAT. A separate entry shows the amount of VAT that is irrecoverable.

Administrative, Statutory & Regulatory Tasks

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

During the Review Period, primarily these tasks have included:

- Informing all relevant persons of the commencement of the Liquidation, including filing statutory documents at Companies House and meeting statutory advertising requirements;
- Drafting and issuing the progress report to creditors;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;



- Maintaining electronic case files, which must include records to show and explain the Liquidation and any decisions made by the Joint Liquidators that materially affect the Liquidation;
- Monitoring and maintaining an adequate statutory bond;
- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with the statutory requirements;
- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments; and
- Completing periodic tax returns.
- Preparing a report on the conduct of the directors as required by the Company Directors Disqualification Act.

Realisation of assets

Freehold land and buildings

The Company owned freehold property at 115 Beaumont Road, St Judes, Plymouth, PL4 9EF. Property agent and valuer Shobrook & Company Ltd were instructed by the Joint Liquidators to value and market the property. After a short marketing campaign, the property sold for a sum of £160,000 on 14 February 2020.

The property was held as security by HSBC Bank PLC by way of a mortgage. In addition, HSBC had a fixed and floating charge over the Company's assets dated 29 January 2002. At the date of our appointment, the Company held cash at bank. In accordance with their cross guarantee, HSBC deducted a sum of £45,045, being the amount outstanding in respect of the above mortgage, from funds in hand. As a result the full consideration was received into the liquidation estate as the mortgage had already been settled.

Book debts

There book debts due to the Company in regard to a care contract with Plymouth County Council in the sum of £167,857. To ensure continuity of care, Plymouth County Council paid the wage bill for September 2019 for circa 150 staff. As the wage bill was in excess of the debts due, Plymouth County Council have offset and have a counter claim against the Company and therefore there will be no realisations in this regard.

Since appointment £684.84 has been received in respect of invoices from July 2019 from private clients.

Cash at Bank

As detailed in the director's statement of affairs, a sum of £107,496 was being held in the Company's bank account. As detailed above, the sum of £45,045 was deducted from the cash at bank by HSBC to settle the outstanding mortgage in accordance with HSBC's cross guarantee. The remaining balance including further creditors which totalled £76,419, was transferred to the liquidation estate. The account is now closed.

Furniture and Equipment

The Company owned a small amount of furniture and equipment. The Joint Liquidators instructed John Amey of C&K Recoveries to provide a valuation. The items were deemed to have no realisable value due to condition and age and therefore the furniture and equipment was disposed of.

Motor Vehicles

The director indicated the Company owned a motor vehicle. After further consideration it was discovered the car was in the Directors personal name and therefore not an asset of the Company. No further action will be taken.



Estimated future realisations

All physical assets have been realised. However please see note below under investigations regarding our enquiries into payments made to the director in the lead up to the liquidation.

Costs incurred but remaining unpaid

There are no costs outstanding that remain unpaid.

During the Review Period, the Joint Liquidators have also incurred timecosts and category 2 disbursements, not all of which have yet been discharged. Further details of these costs are set out below.

3. CREDITORS: CLAIMS AND DISTRIBUTIONS

Secured creditors

The Company granted a fixed and floating charge to HSBC Bank PLC on 29 January 2002 however there were no liabilities under this charge. HSBC Bank PLC held a mortgage over the property owned by the Company which has now been paid back as described above.

Preferential creditors

The Statement of Affairs notes preferential claims in the sum of £150,635 which was in respect of 192 employees for wages arrears and holiday pay. Employees were transferred to an alternative care provider and wages were settled by Plymouth County Council. There were a small amount of employees that were not transferred and their claims amount to £328.

There is also unpaid pension contributions in the sum of £21,241.

The Redundancy Payments Office have paid both of the above and a preferential dividend of 100p in the £ has been paid outside of the Review Period.

Prescribed Part

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

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

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

Unsecured creditors

Unsecured claims were estimated at £756,709 in the Director's Estimated Statement of Affairs and, to date, claims have been received totalling £1,055,658.

It is anticipated that a dividend will be paid to unsecured creditors. The quantum of any distribution will be dependent on the final costs and the level of agreed claims but I currently anticipate that the dividend will likely be in the range of 18p in the £.



Claims process

Due to the possible distribution to unsecured creditors, you are requested to submit claims to the address on the front of this report, marked for the attention of Laura Stevens.

A Proof of Debt form is attached at Appendix 6.

4. OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS

Investigations

During the Review Period, the Joint Liquidators carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the director by means of questionnaires; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The directors provided the books and records and a completed questionnaire as well as a Statement of Affairs.

The information gleaned from this process enabled the Joint Liquidators to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment revealed matters that the Joint Liquidators considered merited further investigation. A review of the bank statements highlighted several payments to the Director which the Joint Liquidators felt needed further explanation and the Director was contacted to provide information on this. This has not yet been concluded as the Joint Liquidators are awaiting back up documents from the Director.

EU Regulations

The Company's centre of main interest was in the UK as their registered office and trading address was 115 Beaumont Road, St Judes, Plymouth, PL4 and therefore it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation.

Further Information

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

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

Information about this insolvency process may be found on the R3 website here <http://www.creditorinsolvencyguide.co.uk/>.

General Data Protection Regulation

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



5. ETHICS

Please also be advised that Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

General ethical considerations

Prior to the Joint Liquidators' appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the management of the insolvency appointment over the Review Period.

Specialist Advice and Services

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

6. THE JOINT LIQUIDATORS' FEES AND EXPENSES

A copy of 'A Creditors Guide to Liquidators' Fees' effective from 6 April 2017 together with the firm's current schedule of charge-out rates and chargeable disbursements may be found at <https://www.quantuma.com/guide/creditors-guide-fees/>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request at no cost.

Pre-Appointment Costs

The creditors authorised the fee of £10,000 plus VAT for assisting the directors with placing the Company in Liquidation and with preparing the Statement of Affairs at the virtual meeting of creditors on 24 September 2020.

The fee was paid from first realisations on appointment and is shown in the enclosed receipts and payments account.

Joint Liquidators' Remuneration

The basis of the Joint Liquidators' fees were fixed on 8 November 2019 and approved by creditors as follows:

1. That the basis of the Joint Liquidators' fees be fixed by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by Quantuma LLP at the time when the work is performed (plus VAT) to a limit of £58,044

In accordance with this resolution, fees totalling £38,279 plus VAT have been drawn.

Comparison of estimates

The Joint Liquidators' time costs incurred to date (whether or not they have been charged to the Liquidation estate) are compared with the original fees estimate and the actual time costs incurred to date. The fee estimate covered the duration of the case.

For a detailed schedule of work undertaken by the Joint Liquidators during the Review Period, see Appendix 4. A detailed narrative list of the work undertaken during the Review Period is provided at Appendix 5.



Work category	Original fees estimate			Actual time costs incurred during the Review Period			Actual time costs incurred to date		
	No. of hours	Blended hourly rate £ per hour	Total fees £	No. of hours	Average hourly rate £ per hour	Total time costs £	No. of hours	Average hourly rate £ per hour	Total time costs £
Administration and Planning	40	281	11,220	66	254	16,853	66	254	16,853
Creditors	65	209	13,553	42	199	8,422	42	199	8,422
Investigations	20	209	4,170	27	225	6,159	27	225	6,159
Realisation of Assets	93	281	26,087	24	251	5,983	24	251	5,983
Cashiering	10	201	2,010	13	162	2,156	13	162	2,156
Closing Procedures	5	201	1,005	-	-	-	-	-	-
TOTAL	233	58,044	249	173	229	39,572	173	229	39,572

The expenses incurred to date are compared with the original expenses estimate as follows:

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
Statement of affairs fee	10,000	10,000	10,000	N/A
Legal costs	5,000	4,853	4,853	N/A
Agents' and valuers' costs	7,500	3,060	3,060	N/A
Pension Agent	-	4,040	4,040	Not originally estimated
Security costs	3,000	926	926	N/A
Advertising	169	304	304	Cost for 3 adverts
Insurance	1,200	2,812	2,812	Premium higher than expected
Bonding	135	135	135	N/A
Books and records collection and storage	350	1,917	1,917	Significantly more records to be collected than anticipated.
Land Registry Fee	-	9	9	Cost for obtained land registry docs. Not anticipated.
Petitioners costs	-	1,354	1,354	Not in original expenses estimate
Postage	50	153	153	Appointment letter sent to circa 190 employees
AML Vistra checks		3	3	Statutory checks



Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
Category 2 expenses				
Photocopying/ Stationery	100	410	410	Appointment letter sent to circa 190 employees
TOTAL	27,504	29,976	29,976	

The bases on which the expenses defined as Category 2 disbursements are calculated are explained in Quantum Advisory Limited's current schedule of charge-out rates and chargeable disbursements referred to above. Creditors approved the payment of Category 2 disbursements on these bases on 8 November 2019.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a close, the Joint Liquidators consider that:

- the original fees estimate is unlikely to be exceeded; and
- the original expenses estimate has been exceeded for the reasons given above.

Other professional costs

Solicitors

- Moon Beaver LLP were instructed by the Joint Liquidators to provide conveyancing services in regard to the sale of 115 Beaumont Road. Their costs have been agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT. The Solicitors' total time costs from the date of appointment amount to £4,853 and they have been paid in full.

Agents & Valuers

Shobrook and Company Ltd were instructed as agents and valuers in relation to 115 Beaumont Road. Their costs have been agreed on the basis of their standard sales commission rate 1.75%. The Agent's fees from the date of appointment amount to £3,060 and they have been paid in full.

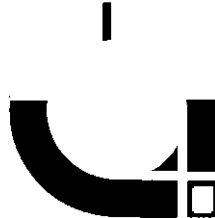
Pension Agents

Clumber Consultancy Limited were instructed to advice on pension matters. They produced a report and also submitted the relevant claims forms to the Redundancy Payments Office for processing. Their fees amount to £4,040 and they have been paid in full.

All professional costs are reviewed and analysed before payment is approved.

Creditors' right to request information

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



Creditors' right to challenge remuneration and/or expenses

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

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

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

Future of the Liquidation

The Joint Liquidators need to finalise their investigations in to payments from the Company bank account to the Director.

Once this has been finalised and any action taken if appropriate the Joint Liquidators will seek to issue notice of intended dividend. Following which a dividend to unsecured creditors will be made.

Once the dividend has been paid, the Joint Liquidators will seek their release from office by issuing their final account to members and creditors.

Should you have any queries in regard to any of the above please do not hesitate to contact Laura Stevens on 023 8033 6464 or by e-mail at laura.stevens@quantuma.com.

Duncan Beat
Joint Liquidator

**1st Call Homecare Limited
(IN LIQUIDATION)****STATUTORY INFORMATION**

Company Name	1st Call Homecare Limited
Trading Address	115 Beaumont Road, St Judes, Plymouth, PL4 9EF
Proceedings	In Liquidation
Date of Appointment	24 September 2019
Joint Liquidators	Duncan Beat Carl Jackson Quantuma Advisory Limited Office D, Beresford House, Town Quay, Southampton, SO14 2AQ
Registered office Address	c/o Quantuma Advisory Limited Office D, Beresford House, Town Quay, Southampton, SO14 2AQ
Company Number	04243622
Incorporation Date	29 June 2001

**1st Call Homecare Limited
(IN LIQUIDATION)**

**THE JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT
AS AT 23 SEPTEMBER 2020**

**1st Call Homecare Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 24/09/2019 To 23/09/2020 £	From 24/09/2019 To 23/09/2020 £
160,000.00	SECURED ASSETS Freehold Land & Property	160,000.00 160,000.00	160,000.00 160,000.00
(45,045.00)	SECURED CREDITORS HSBC	NIL NIL	NIL NIL
167,857.00	ASSET REALISATIONS Bank Interest Gross	30.67	30.67
107,496.00	Book Debts	684.84	684.84
Uncertain	Cash at Bank	76,418.99	76,418.99
NIL	Furniture & Equipment	NIL	NIL
	Motor Vehicles	NIL	NIL
		77,134.50	77,134.50
	COST OF REALISATIONS Agents/Valuers Fees (1)	3,060.00	3,060.00
	Insurance of Assets	2,811.71	2,811.71
	Land Registry fee	3.00	3.00
	Legal Fees (1)	4,853.00	4,853.00
	Office Holders Fees	38,278.50	38,278.50
	Other Property Expenses	925.55	925.55
	Pension Agent	4,040.00	4,040.00
	Petitioners Costs	1,354.00	1,354.00
	Pre-appointment disbursements	644.47	644.47
	Preparation of S. of A.	10,000.00	10,000.00
	Specific Bond	135.00	135.00
	Statutory Advertising	304.20	304.20
	Storage Costs	1,844.19	1,844.19
	VAT Irrecoverable	13,121.28	13,121.28
		(81,374.90)	(81,374.90)
(150,635.16)	PREFERENTIAL CREDITORS Employee Arrears/Hol Pay	NIL	NIL
(36,416.01)	Pension Schemes	NIL	NIL
		NIL	NIL
(581,181.31)	UNSECURED CREDITORS Employees	NIL	NIL
(47,027.11)	HM Revenue and Customs - Corporati	NIL	NIL
(423,200.17)	HM Revenue and Customs - PAYE/NI	NIL	NIL
(205,020.90)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
(1,000.00)	DISTRIBUTIONS Ordinary Shareholders	NIL	NIL
		NIL	NIL
(1,054,172.66)		155,759.60	155,759.60
	REPRESENTED BY Bank 1 Current		155,727.60
	Vat Receivable		32.00
			155,759.60

Appendix 3

1st Call Homecare Limited (IN LIQUIDATION)

THE JOINT LIQUIDATORS' ESTIMATED OUTCOME STATEMENT AS AT 29 OCTOBER 2020

1st Call Homecare Limited - In Liquidation
Estimated Outcome Statement as at 29 October 2020

	ETR	Realised / Paid to date	Est. Future Realisations / Costs	Total
	£	£	£	£
Assets				
Freehold Land & Property	160,000	160,000	Nil	160,000
Furniture & Equipment	5,513	Nil	Nil	0
Motor Vehicles	Nil	Nil	Nil	0
Book Debts	167,857	685	Nil	685
Cash at Bank	107,496	76,419	Nil	76,419
Surplus/(Shortfall) available to Floating Charge Creditor		237,104	0	237,104
Expenses				
Pre appointment fee		(10,000)	Nil	(10,000)
Pre appointment disbursements		(644)	Nil	(644)
Office Holders Fees		(39,681)	(18,363)	(58,044)
Legal Fees - Post Appointment		(4,853)	Nil	(4,853)
Agents fees		(3,060)	Nil	(3,060)
Pension Agent		(4,040)	Nil	(4,040)
Property expenses		(2,496)	Nil	(2,496)
Insurance		(2,812)	Nil	(2,812)
Petitioners costs		(1,354)	Nil	(1,354)
Statutory advertising		(304)	(85)	(389)
Land reg fee		(3)	Nil	(3)
Storage costs		(1,844)	(500)	(2,344)
Bonding		(135)	Nil	(135)
Surplus/(Shortfall) available to Preferential Creditors		165,878	(18,948)	146,929
Preferential Creditors				
Employee Pension payments				(21,241)
Employee Arrears/ Hol Pay				(328)
Surplus/(Shortfall) available to Unsecured Creditors				125,361
Unsecured Creditors				
HMRC - PAYE				(423,200)
HMRC - CT				(47,027)
Trade & Expense				(205,021)
Employees - pension				(31,649)
Estimated Deficiency to Unsecured Creditors				(706,897)
Estimated Deficiency to Unsecured Creditor				(581,537)
Dividend				
Estimated return to preferential creditors				100%
Estimated return to unsecured creditors				18%

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
100 : Administration & Planning	1.90	0.10	10.80	0.00	18.80	3,697.00	196.65
100A : Initial Statutory & General Notifications & Filing	0.00	0.00	5.50	0.00	5.50	1,072.50	195.00
101 : Insurance / Bonding	0.00	0.40	0.30	0.00	0.70	132.00	188.57
102A : Recovering & Scheduling books and records	0.00	1.90	0.50	0.00	2.40	479.00	199.58
104 : General Administration	4.75	2.20	6.90	8.40	22.25	5,057.00	227.28
105 : Case strategy / Review	9.30	4.50	2.80	0.00	16.60	6,415.50	386.48
Admin & Planning	15.95	9.10	32.80	8.40	66.25	16,853.00	254.38
000 : Cashiering	0.00	3.00	0.80	9.50	13.30	2,159.50	162.07
Cashiering	0.00	3.00	0.80	9.50	13.30	2,159.50	162.07
200 : Creditor	2.25	0.00	0.00	0.00	2.25	1,170.00	520.00
201 : Creditors	0.90	0.40	5.00	0.00	6.30	1,418.00	225.08
202 : ERA	0.00	0.00	0.50	0.00	0.50	100.00	200.00
202A : Employees	0.00	3.80	11.10	0.00	14.90	2,598.00	174.35
203 : Creditor correspondence / Call	0.00	0.00	4.00	5.30	9.30	926.00	174.72
204 : Unsecured Creditors' claims	0.00	0.50	0.00	0.00	0.50	105.00	210.00
204A : Dealing with Pension Schemes	0.00	0.10	3.00	0.00	3.70	597.00	161.35
207B : Reviewing & Adjusting Creditors' Claims	0.00	0.40	0.00	0.00	0.40	124.00	310.00
210 : Secured creditor reports / claims	0.00	0.30	0.00	0.00	0.30	63.00	210.00
212 : Initial Appointment Notifications to Creditors	0.00	0.50	4.00	0.00	5.10	841.00	164.90
213 : Interim Fee Report to Creditors	0.00	0.00	3.00	0.00	3.00	480.00	160.00
Creditors	3.15	6.50	32.40	0.20	42.25	8,422.00	199.34
300 : Investigations	1.50	3.50	10.30	0.00	15.30	3,393.00	221.76
300A : SIP 2 Review	0.00	0.00	2.30	0.00	2.30	1,200.00	191.75
301 : CDOA Reports	1.50	1.60	2.50	0.00	5.60	1,516.00	270.71
302 : Pursuing Antecedent Transactions	0.00	0.20	0.00	0.00	0.20	42.00	210.00
Investigations	3.00	9.30	15.10	0.00	27.40	6,159.00	224.78
400 : Realisation of Assets	2.00	0.20	4.80	0.00	6.80	1,835.50	269.93
401 : Freehold / Leasehold Property	1.00	8.40	3.00	0.00	13.80	3,250.00	235.51
405 : Debtor	0.00	0.20	0.50	0.00	1.00	137.00	159.71
406 : Sale of Business	1.00	0.00	0.00	0.00	1.00	520.00	520.00
411 : Cash at Bank	0.00	0.00	1.00	0.00	1.00	180.00	180.00
412 : Arranging & Monitoring Insurance	0.00	0.00	0.50	0.00	0.50	80.00	160.00
Realisation of Assets	4.00	9.10	10.10	0.00	23.80	5,982.50	251.37
Total Hours	26.70	37.00	91.20	18.10	173.00	39,372.00	228.74
Total Fees Claimed						38,278.50	

**1st Call Homecare Limited
(IN LIQUIDATION)**

DETAILED NARRATIVE LIST OF WORK UNDERTAKEN BY THE JOINT LIQUIDATORS DURING THE REVIEW PERIOD

Description of work undertaken	Includes
ADMINISTRATION & PLANNING	
Initial Statutory and General Notifications & Filing e.g. Advertising the appointment, undertaking statutory notifications to Companies House, HMRC, the Pension Protection Fund, preparing the documentation and dealing with other notification of appointment	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Obtaining a specific penalty bond.	
Recovering & Scheduling the company's books and records.	Collection and making an inventory of company books and records
Setting up electronic case files and electronic case details on IPS.	
General Administration - Dealing with all routine correspondence and emails relating to the case.	
Case strategy & completing file reviews at 1 month, 2 months & 6 months.	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
CREDITORS	
ERA - completing documentation for submission to the Redundancy Payments Office ("RPO") and liaising with the RPO regarding employee claims	
Employees - obtaining information from records about employee claims and dealing with employee correspondence/calls regarding their claims	Assisting employees to pursue claims via the RPO
Dealing with creditor correspondence, emails and telephone conversations.	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post
Dealing with Pension Schemes	Corresponding with the PPF and the Pensions Regulator
Dealing with HMRC/RPO claims	
Creditors' Meeting	Preparation of meeting notices, proxies/voting forms and advertisements Notice of meeting to all known creditors Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting.

Description of work undertaken	Includes
	Responding to queries and questions following meeting Issuing notice of result of meeting.
Annual/Progress Reports	Preparing, circulating and filing progress reports. Disclosure of sales to connected parties
Initial Appointment Notification to Creditors - Preparing the documentation & sending out initial appointment notification to creditors	Preparing a fee estimate for inclusion with the report to creditors.
Interim Fee Report to Creditors	
<u>INVESTIGATIONS</u>	
SIP 2 Review - Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, solicitors, etc.	Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken
CDDA Reports - Preparing a report or return on the conduct of the directors as required by the Company Directors Disqualification Act.	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations
<u>REALISATION OF ASSETS</u>	
Freehold/Leasehold Property	Liaising with valuers and agents on marketing strategy and offers received Liaising with secured creditors and landlords Agreeing assignment, surrender or disclaiming property Liaising with solicitors Sourcing suitable security procedures for vacant property.
Motor Vehicles	Liaising with agents to agree establish position
Debtors	Collecting supporting documentation Correspondence with debtors Reviewing and assessing debtors' ledgers
Cash at Bank	Contacting the bank to arrange closure of the account and payment of the funds to the estate
Arranging & Monitoring Insurance	Identification of potential issues requiring attention of insurance specialists Correspondence with insurer regarding initial and ongoing insurance requirements Reviewing insurance policies Correspondence with previous brokers
<u>CASHIERING</u>	
Opening, maintaining and managing the Office Holders' cashbook and bank account.	Preparing correspondence opening and closing accounts Requesting bank statements Correspondence with bank regarding specific transfers Maintenance of the estate cash book
Dealing with cheque requisitions	Issuing cheques/BACS payments
Dealing with deposit forms	Banking remittances
Bank Reconciliations	

Description of work undertaken	Includes
Preparing & Filing statutory Receipts & Payments accounts	Preparing and filing statutory receipts and payments accounts at Companies House

Current Charge-out Rates of the staff working on the case

Time charging policy

Support staff and executive assistants do not charge their time to each case except when the initial set up is being performed or when a sizeable administrative task or appropriate ad hoc duty is being undertaken

Support staff include secretarial and administrative support.

The minimum unit of time recorded is 6 minutes.

Rates are likely to be subject to periodic increase.

Staff	Charge out rates £
Managing Director	580
Manager	310
Administrator	200
Case Accountant	135
Support Staff/Executive Assistant	100

**1st Call Homecare Limited
(IN LIQUIDATION) PROOF OF DEBT**

1st Call Homecare Limited

Date of commencement of Creditors' Voluntary Liquidation: 24 September 2019

DETAILS OF CLAIM		
1.	Name of Creditor (if a company, its registered name)	
2.	Address of Creditor (i.e. principal place of business)	
3.	If the Creditor is a registered company: <ul style="list-style-type: none"> For UK companies: its registered number For other companies: the country or territory in which it is incorporated and the number if any under which it is registered The number, if any, under which it is registered as an overseas company under Part 34 of the Companies Act 	
4.	Total amount of claim, including any Value Added Tax, as at the date of administration, less any payments made after this date in relation to the claim, any deduction under R14.20 of the Insolvency (England & Wales) Rules 2016 and any adjustment by way of set-off in accordance with R14.24 and R14.25	£
5.	If the total amount above includes outstanding uncapitalised interest, please state	YES (£) / NO
6.	Particulars of how and when debt incurred	
7.	Particulars of any security held, the value of the security, and the date it was given	
8.	Details of any reservation of title in relation to goods to which the debt relates	
9.	Details of any document by reference to which the debt can be substantiated. [Note the liquidator may call for any document or evidence to substantiate the claim at his discretion]	
10.	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under section 386 of, and schedule 6 to, the Insolvency Act 1986	Category Amount(s) claimed as preferential £
AUTHENTICATION		
Signature of Creditor or person authorised to act on his behalf		
Name in BLOCK LETTERS		
Date		
If signed by someone other than the Creditor, state your postal address and authority for signing on behalf of the Creditor		
Are you the sole member of the Creditor?		YES / NO