In accordance with Rule 3 35 of the Insolvency (England & Wales) Rules 2016 & Paragraph 49(4) of Schedule B1 to the Insolvency Act 1986

AM03

Notice of administrator's proposals

Companies House

THURSDAY

A6LAE35D
A33 14/12/2017 #119
COMPANIES HOUSE

ı, please
ıt
ɘshouse

1 Company details

Company number	0 1 8 4 2 2 4 0
Company name in full	Lifeline Project

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

2 Administrator's name

Full forename(s)	David
Surname	Thornhill

3 Administrator's address

Building name/number	7th Floor
Street	Ship Canal House
Post town	98 King Street
County/Region	Manchester
Postcode	M W 4 W U
Country	

4 Administrator's name ❶

Full forename(s)	Russell Stewart
Surname	Cash

❶ **Other administrator**
Use this section to tell us about another administrator.

5 Administrator's address ❷

Building name/number	7th Floor
Street	Ship Canal House
Post town	98 King Street
County/Region	Manchester
Postcode	M W 4 W U
Country	

❷ **Other administrator**
Use this section to tell us about another administrator.

6 Administrator's name ❶

Full forename(s)	Geoffrey Lambert
Surname	Carton-Kelly

❶ **Other administrator**
Use this section to tell us about another administrator.

AM03
Notice of Administrator's Proposals

7	**Administrator's address** ❷	
Building name/number	2nd Floor	❷ **Other administrator** Use this section to tell us about another administrator.
Street	110 Cannon Street	
Post town	London	
County/Region		
Postcode	E C 4 N 6 E U	
Country		

8	**Statement of proposals**	
	☑ I attach a copy of the statement of proposals	

9	**Sign and date**	
Administrator's signature	Signature X [signature] X	
Signature date	0 8 / 1 2 / 2 0 1 7	

AM03

Notice of Administrator's Proposals

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	Michael Cheetham
Company name	FRP Advisory LLP
Address	7th Floor
	Ship Canal House
Post Town	98 King Street
County/Region	Manchester
Postcode	M 2 4 W U
Country	
DX	
Telephone	0161 833 3344

Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the follow:

☑ 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

FRP
Advisory

Lifeline Project (In Administration)("the Company")

The Joint Administrators' Proposals

8 June 2017

Contents and Abbreviations

FRP Advisory

Section	Content
1.	Introduction
2.	Conduct of the Administration
3.	The Joint Administrators' Remuneration, Disbursements and Pre-Appointment Costs
4.	Estimated Outcome for the Creditors
Appendix	**Content**
A.	Statutory Information about the Company and the Administration
B.	The Joint Administrators' Receipts & Payments Account
C.	Explanation of the Pre-Packaged Sale in accordance with Statement of Insolvency Practice 16
D	The Joint Administrators' Remuneration, Disbursements and Costs Information ▪ Estimated Outcome Statement ▪ Schedule of Work ▪ FRP Disbursement Policy ▪ FRP Charge Out Rates
E.	Schedule of Pre-Administration Costs
F.	Details of the Financial Position of the Company

The following abbreviations may be used in this report:

FRP	FRP Advisory LLP
The Company	Lifeline Project (In Administration)
The Joint Administrators	David Thornhill, Russell Stewart Cash, Geoffrey Lambert Carton-Kelly of FRP Advisory LLP
The Insolvency Rules	The Insolvency (England and Wales) Rules 2016
CVL	Creditors' Voluntary Liquidation
CVA	Company Voluntary Arrangement
SIP	Statement of Insolvency Practice
QFCH	Qualifying floating charge holder
HMRC	HM Revenue & Customs
Taylors	Taylors Solicitors LLP
GVA	GVA Grimley Limited
HilCo	Hilco Global
CGL or the Purchaser	Change, Grow, Live
IBR	Independent Business Review
SPA	Sales Purchase Agreement

1. Introduction

On 2 June 2017, the Company entered Administration and David Thornhill, Russell Stewart Cash and Geoffrey Lambert Carton-Kelly were appointed as Joint Administrators.

This document, together with its appendices, forms the Joint Administrators' statement of Proposals to creditors in accordance with Paragraph 49 of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules. The Proposals are deemed delivered two business days after they are dated.

Certain statutory information about the Company and the Administration is provided at **Appendix A**.

A sale of all of the business and assets of the Company was effected on 2 June 2017 by the Joint Administrators. Background information regarding the Company together with full details of the events that resulted in the appointment of the Administrators and this transaction taking place including why it was considered to be in the overall best interest of the creditors of the Company as a whole are set out in the statement attached at **Appendix C** in accordance with Statement of Insolvency Practice 16: Pre Packaged Sales in Administrations.

2. Conduct of the Administration

The Objective of the Administration

The Joint Administrators think that objective (a) of the Administration, as detailed in Paragraph 3(1) of Schedule B1 to the Insolvency Act 1986, being to rescue the Company as a going concern; will not be achieved as the Company was heavily loss making and had insufficient funds and assets available at appointment to allow it to be rescued as a going concern.

As such, it is envisaged that objective (b) will be achieved, a better result for the Company's creditors as a whole than would be likely if the Company had been wound-up (without first being in administration).

The Joint Administrators believe this objective will be achieved, as, by completing a sale of the business and certain assets to the CGL shortly after appointment:

- Employee claims have been mitigated as all employees have either transferred to CGL or new service providers under TUPE Regulations 2006.

- Asset realisations for stock and equipment have been maximised, as on a break up basis, it would likely have been uncommercial to realise these assets given that they were located across approximately 90 different locations.

- The continuity of service provided by CGL and other service providers is expected to enhance book debt collections.

I can confirm that the transaction detailed in **Appendix C** will enable the statutory purpose identified above to be achieved and that the sale price was the best reasonably obtainable in all the circumstances and was considered to be in the overall best interests of all creditors of the Company.

The Joint Administrators' Actions to Date

The Joint Administrators' actions leading up to the date of the sale of part of the business and assets is set out in detail in the SIP16 statement in **Appendix C.**

Details of work already undertaken or anticipated will be undertaken is set out in the schedule of work attached at **Appendix D.**

Sale of Business and Assets

In order to maximise realisations for creditors, it was decided that the Company's business and certain assets be sold as a going concern.

A sale of the Company's business and certain assets was completed on 2 June 2017 to CGL. Further details of the sales process and the transaction can be found at **Appendix C.**

In addition, where commissioners of the Company's services did not wish to proceed with CGL, certain contracts are now being delivered by alternative providers ensuring continuity of all Lifeline services.

Prior to the sale, substantial correspondence was entered into with over 70 individual commissioners in relation to multiple contract novations and dealing with any queries raised in relation to this. Time was also spent assisting CGL during their initial period of due diligence.

The Company, the Purchaser and the prospective Joint Administrators' actions prior to the sale completion also included assisting with the collection of aged debtors. This enabled business critical payments to be made whilst the sale of the business was finalised without worsening the creditor position as a whole.

Assets Excluded from the Sale of the Business

Book Debts

As noted above, correspondence with commissioners prior to the transaction has enhanced book debt collections. The Joint Administrators will take steps to recover remaining book debts outstanding as at the date of their appointment.

2. Conduct of the Administration

On appointment, the ledger totalled £3,177,556 of which £802,779 relates to invoicing for services provided in June and are therefore not collectable. Collections of £61,839 have been achieved to data, held in the former current account.

The final level of expected collections is uncertain although creditors will be informed of progress.

CGL are assisting with the collection of certain book debts for a collection fee of 3%.

Property

The business owns two freehold properties and operated under leases in approximately ninety other properties. In addition, one other property is registered as owned by the Company but was acquired using funds provided to the company by National Health England via a local authority. The Joint Administrators' solicitors are currently examining the available documents relating to this property and Land Registry records in order to establish whether the Company has a realisable interest in this property.

GVA have been instructed to assist in the marketing and disposal of the freehold properties at the following addresses:

- 3 Wellington Street, Dewsbury, WF13 1LY
- 85 South Parade, Northallerton, DL7 8TZ

In order not to compromise the potential realisable value for these properties, no further information can be provided at this time although creditors will be advised of any realisation in further progress reports.

A licence to occupy has been granted to the Purchaser for those properties which house services that have been transferred to CGL. The Joint Administrators will likely be required to spend significant time liaising with landlords and CGL regarding the assignment, surrender or disclaimer of existing leases.

Cash at Bank

The cash at bank figure on appointment was approximately £2.9m subject to any bank charges and apportionments agreed with CGL under the SPA. Of this figure £223,912 relates to monies received from care commissioners in respect of June services which will be provided by CGL rather than the Company, which will be reconciled in due course.

The cash at bank will be transferred to the Administration estate bank account with the detail of any charges incurred provided to creditors in future progress reports and reflected in future Receipts and Payments Accounts.

Rent Deposits

Lifeline paid rent deposits to a number of landlords, the total of which was approximately £27,000. Steps will be taken to recover these balances where possible.

Prepayments

Lifeline prepaid amounts to a number of suppliers. As per the Company's management accounts at February 2017, such amounts totalled £448,000. Investigations will continue as to whether any of the sums prepaid are recoverable for the benefit of creditors.

Other Assets

The Joint Administrators will review the books and records of the Company and any correspondence provided by the Board of Trustees and Company staff to identify any further assets that could be realised for the benefit of the Administration estate.

A further update on any other assets realised will be provide to creditors in the Joint Administrators' progress report to creditors.

Details of other work already undertaken or anticipated will be undertaken is set out in the schedule of work attached at **Appendix D.**

2. Conduct of the Administration

Following approval of the Joint Administrators' Proposals, the Joint Administrators will continue to manage the affairs and business of the Company and conduct the Administration to achieve the purpose of the Administration.

Key matters to be undertaken include:

- Continued liaison with the Purchaser to ensure novation of any remaining contracts;
- The Joint Administrators will continue to liaise with the Purchaser regarding leasehold surrender, disclaimer or assignments and administer payments to landlords as required;
- Realise the Company's remaining assets;
- Continue to liaise with the Board of Trustees and Charity Commission as appropriate;
- Investigate and, if appropriate, pursue any claims that the Company may have against any person, firms or company whether in contract or otherwise, including any officer or former officer of the Company or any person, firm or company that supplies or has supplied goods or services to the Company;
- Detailed investigations into the conduct of the Trustees and reasons for the Company's failure
- Agree the claims of and distribute realisations to the preferential and unsecured creditors where applicable;
- Seek an extension of the administration if needed;
- Ensure all statutory and compliance matters are attended to; and
- Pay all administration expenses and bring the administration to an end when deemed appropriate by the Administrators.

Receipts and Payments Account

A copy of the Joint Administrators' Receipts and Payment Account to date is attached as **Appendix B.**

The Company was not VAT registered although all items presented in the Joint Administrators' Receipts and Payments Account will be presented net of VAT. Any VAT element is disclosed separately although it is irrecoverable.

This currently shows no asset realisations to date as the Sale Consideration and Cash at Bank figures due on appointment are awaited from the Joint Administrators' Solicitors' Client Account and the Bank respectively.

Confirmation of these balances in addition to any further asset realisations will be provided in the Joint Administrators' 6 month progress report to creditors.

The Trustees' Statement of Affairs

The Trustees of the Company have been asked to submit a Statement of Affairs under Paragraph 47 of Schedule B1 of the Insolvency Act 1986. Given that the Joint Administrators' Proposals need to be circulated within 7 days of appointment, the Company's final position has not yet been quantified and the Statement of Affairs is therefore awaited. Details of the estimated financial position of the Company at the latest practical date, prepared from information available to the Joint Administrators and including a list of creditors' names and addresses is provided at **Appendix F**. As and when the Trustees' Statement of Affairs is received it will be filed with the Registrar of Companies in accordance with the Insolvency Act 1986.

Matters Requiring Investigation

I am required as part of my duties to establish what assets the Company owns and to consider the way in which the Company's business has been conducted, and am required under the provisions of the Company Directors Disqualification Act 1986 to report to the Secretary of State for Business Energy and Industrial Strategy on the conduct of the trustees and any de facto or shadow directors as appropriate.

If you have any information or concerns regarding the way in which the Company's business has been conducted, or have information regarding potential recoveries for the estate please contact me as soon as possible.

2. Conduct of the Administration

FRP Advisory

The end of the Administration

The Administration will end automatically after 12 months from the date of appointment of the Administrators. This period can be extended with consent of the creditors for up to 12 months or longer by application to the Court as required.

If the Joint Administrators think the Company has no property which might permit a distribution to its unsecured creditors, or if they also consider that an exit from the Administration into Liquidation is not appropriate they will send a notice to the Registrar of Companies in accordance with Paragraph 84 of Schedule B1 to the Insolvency Act 1986 to bring the Administration to an end and three months after the filing of the notice the Company will be deemed to be dissolved.

If the Administrators are of the view that a dividend will become available to the unsecured creditors (other than by virtue of the Prescribed Part where applicable) it is appropriate for the Company to move from Administration into CVL pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986. If applicable the Joint Administrators will take steps to place the Company into CVL.

Should a dividend not become available to the unsecured creditors but it is still appropriate for the Company to enter Liquidation, the Joint Administrators will petition the Court pursuant to Paragraph 79 of Schedule B1 to the Insolvency Act 1986 for an order to bring the Administration to an end with a consequential order for the compulsory winding up of the Company.

Pursuant to Paragraph 83 of Schedule B1 to the Insolvency Act 1986, should the creditors not nominate a Liquidator, the proposed Liquidators in a CVL are to be the Joint Administrators or any successor office holder(s). Any act to be done by the Liquidators may be done by all or any one of them. Pursuant to Paragraph 83(7)(a) of Schedule B1 to the Insolvency Act 1986 and the Insolvency Rules, creditors may nominate a different person as the proposed liquidator, provided that the nomination is made after the receipt of these Proposals and before these Proposals are approved.

The Liquidators in a compulsory winding up will be appointed by the Court and may be the Joint Administrators, or any successor office holder(s).

If the Joint Administrators are of the view that it is appropriate for the creditors to consider the approval of a CVA the proposed supervisors are to be the Joint Administrators or any successor office holder(s). Creditors may nominate different supervisors when considering whether to approve the CVA proposals.

Decision of Creditors by Deemed Consent

The Joint Administrators are required to seek a decision from the Company's creditors under Paragraph 51 of Schedule B1 to the Insolvency Act 1986 on the following matters:

- Approval of the Joint Administrators' Proposals, with or without modifications; and
- The appointment of a creditors' committee.

The decision is being sought by means of voting by deemed consent, in accordance with the Insolvency Rules.

You are only required to complete and return the voting form if you object to the decisions set out in the deemed consent notice. In order for your objection to be taken into account, the form must be returned to me with a completed proof of debt form no later than the decision date stated in the notice.

If 10% or more by value of the creditors entitled to vote object to the proposed decision, the deemed consent procedure will be superseded by a decision procedure in accordance with the Insolvency Rules.

2. Conduct of the Administration

Creditors may make a written request that the decisions be made by a physical creditors' meeting. The threshold required to enable a physical meeting to be convened is any of the following:

- 10% in value of the creditors;
- 10% in number of the creditors;
- 10 creditors.

A request for a physical meeting request must be made in writing within 5 business days of the date on which the notice of decision by correspondence is delivered, in accordance with the Insolvency Rules.

Due to the complex nature of this case, the Joint Administrators are not currently seeking a decision process to determine the following at this time:

- The basis of the Joint Administrators' Remuneration;
- Approval of the payment of the Joint Administrators' Disbursements for mileage costs;
- Approval of the Joint Administrators' Pre-Appointment Costs being met as an expense of the Administration;
- The approval of the Joint Administrators' discharge from liability in accordance with Paragraph 98 of Schedule B1 to the Insolvency Act 1986.

The Joint Administrators will seek a decision process by correspondence in due course in accordance with Paragraph 51 of Schedule B1 to the Insolvency Act 1986. All creditors will be given notice of any further decision processes and be provided with guidance in relation to the voting procedure.

3. The Joint Administrators' Remuneration, Disbursements and Pre-Appointment Costs

Joint Administrators' Remuneration

A schedule of the work to be undertaken during the Administration is set out at **Appendix D** together with an Estimated Outcome Statement which includes an estimate of the expenses likely to be incurred by the Joint Administrators. Assumptions made in preparing the summary of work are set out in the schedule of work.

The basis of the Joint Administrators Remuneration has not yet been proposed and has therefore not yet been approved by creditors; as such the Joint Administrators have accordingly not drawn any remuneration in this case.

Before drawing any remuneration in this case, the Joint Administrators will seek a decision process from the creditor body following the circulation of a full fee proposal.

Creditors will be provided with full details of the proposed methods of remuneration at the time they are asked to consider these resolutions. Creditors will be written to separately in this regard.

For the avoidance of doubt, until such a time as a resolution has been passed to approve the Joint Administrators' Remuneration, the Joint Administrators will not draw any Remuneration in this matter.

Joint Administrators' Disbursements

The Administrators' disbursements are a recharge of actual costs incurred by the Administrators on behalf of the Company. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the administration of the Company, are paid by FRP at the HMRC approved mileage rate. It is proposed mileage is recharged and drawn at the HMRC approved mileage rate prevailing at the time the mileage was incurred.

The Joint Administrators have not drawn any disbursements that have been or will be incurred following their appointment in this matter and will seek to obtain approval from creditors to do so in due course.

Pre-Administration Costs Charged or Incurred by the Joint Administrators

Attached at **Appendix E** is a statement of Pre-Administration costs charged or incurred by the Joint Administrators, of which £97,060.15 has not been paid when the Company entered Administration; including £29,217.90 owed in relation to pre-administration time costs of the Joint Administrators, £33,275.50 in relation to Taylors, the Company's Solicitors. This also includes agents' costs of HilCo, GVA and David Newton that total £34,566.75.

The Joint Administrators will seek to obtain approve from creditors for the payment of this amount in due course.

Creditors' ability to challenge the Joint Administrators' Remuneration and Expenses

Creditors have a right to request further information from the Administrators and further have a right to challenge the Administrators' remuneration and other expenses under the Insolvency Rules following receipt of a progress report. Further details of these rights can be found in the Creditors' Guide to Fees which you can access by using the following link http://creditors.frpadvisory.com/feesguide.htm and select the one for administrations in England. Alternatively a hard copy of the relevant guide will be sent to you on request.

4. Estimated Outcome for the Creditors

FRP Advisory

Estimated Outcome Statement

Attached at **Appendix D** is an Estimated Outcome Statement which has been prepared from the information provided by the Trustees, advice received in connection with the value of the Company's assets, estimated sums due to creditors and an estimate of our remuneration and other expenses that may be incurred during the course of this Administration. The assumptions made in preparing the Estimated Outcome Statement are set out in the schedule of work also attached at **Appendix D**.

Based on the information available to date and the assumptions made I set out below the anticipated the Outcome for Creditors:

Outcome for Secured Creditor

The Company granted National Westminster Bank Plc a fixed and floating charge debenture over all property and assets of the Company on 17 January 2007.

There is however, no outstanding debt due to the bank and therefore there are no Secured Creditors in this matter.

The Joint Administrators note the existence of outstanding charges at Companies House in favour of The Co-Operative Bank Plc and the Council of the City of Manchester. Company staff have advised there is no outstanding liability under these charges and therefore, no secured creditor claims are outstanding. However, the Joint Administrators will seek confirmation of the same.

Outcome for Preferential Creditors

As part of the business and asset sale agreement, the Company's employees were transferred to CGL in accordance with the Transfer of Undertaking (Protection of Employment) Regulations 2006.

Staff members working on contracts not novated to CGL were transferred to other providers under the same regulations.

CGL have also agreed to honour certain employee pension arrears linked to the contracts that they have acquired. The impact of the TUPE transfer and settlement of certain pension contributions outstanding significantly reduces preferential and unsecured employee claims.

The Joint Administrators will consider any remaining outstanding pension contributions, the balance of which is currently being reconciled by former Lifeline staff.

Based on the information available, it is currently estimated that Preferential Creditors will total approximately £250,000. At this time, preferential creditors are anticipated to be paid in full.

Outcome for Unsecured Creditors

Based on the assumptions made in the estimated outcome statement it is currently estimated that there will be sufficient funds available to make a distribution to unsecured creditors in due course. This distribution will be paid by a subsequently appointed Liquidator. Given the uncertainty over asset realisations and the potential quantum of unsecured creditor claims, it is not possible to estimate the level of distribution that may be made.

Prescribed Part

The Prescribed Part is a carve out of funds available to the holder of a floating charge which is set aside for the unsecured creditors in accordance with Section 176A of the Insolvency Act 1986. The Prescribed Part only applies where the floating charge was created after 15 September 2003 and the net property available to the floating charge holder exceeds £10,000 and the cost of making a distribution to unsecured creditors would not be disproportionate to the benefits.

A prescribed part does not apply because there is no floating charge debt outstanding.

Appendix A

Statutory Information about the Company and the Administration

FRP Advisory

COMPANY INFORMATION:

Other Trading Names:	None
Date of Incorporation:	20 August 1984
Company Number:	01842240
Registered Office:	c/o FRP Advisory LLP 7th Floor, Ship Canal House 98 King Street, Manchester M2 4"U
Previous Registered Office:	Unit 14-15 Third Floor, 12 Hilton Street Manchester, M1 1JF
Business Address:	Unit 14-15 Third Floor, 12 Hilton Street Manchester, M1 1JF
Directors/ Board of Trustees:	Michael Atkinson Nigel Paul De Noronha Claire Elaine Evans David Stewart Iredale (Chair) Jocelyn Jean Pierre Michael McCarron Susan Ramprogus Michelle Howard
Company Secretary:	Ian Wardle

The Company is Limited by Guarantee and does not have a Share Capital

ADMINISTRATION DETAILS:

Names of Joint Administrators:	David Thornhill Russell Stewart Cash Geoffrey Lambert Carton-Kelly
Address of Joint Administrators:	FRP Advisory LLP 7th Floor Ship Canal House 98 King Street Manchester M2 4WU
Date of appointment of Joint Administrators:	2 June 2017
Court in which Administration Proceedings were Brought:	High Court of Justice Chancery Division Manchester District Registry
Court Reference Number:	2516 of 2017
Date of Notice of Intention to Appoint Administrators presented to Court:	1st Notice: 6 April 2017 2nd Notice: 21 April 2017 3rd Notice: 8 May 2017 4th Notice: 22 May 2017
Administration appointment made by:	Company Directors/ Trustees

FRP Advisory

Appendix A

Statutory Information about the Company and the Administration

Consent to the notice to appoint an Administrator provided by the qualifying charge holder as follows:

Holder of Qualifying Floating Charge	Date of Deemed Consent
1.National Westminster Bank Plc	30 May 2017

The appointment of the Joint Administrators included a declaration that they are acting jointly and severally as Joint Administrators of the Company in accordance with Paragraph 100 of Schedule B1 to the Insolvency Act 1986.

The EC Regulation on Insolvency Proceedings will apply in this matter and accordingly the Administration will constitute main proceedings.

Extracts from the financial statements available are summarised overleaf:

Appendix A

Statutory Information about the Company and the Administration

Profit & Loss	Management Accounts Period Ended 28 February 2017 £'000s	Audited Accounts Year Ended 31 March 2016 £'000s	Audited Accounts Year Ended 31 March 2015 £'000s
Income and Endowments from:			
Donations and Legacies	93	19	9
Investments	10	15	4
Charitable Activites	53,074	61,779	42,603
	53,177	61,813	42,616
Expenditure On:			
Charitable Expenses	(56,125)	(59,821)	(42,042)
Loss on disposal of Fixed Asset	-	(718)	-
	(56,125)	**(60,539)**	**(42,042)**
Net Income/(Expenditure)	**(2,948)**	**1,274**	**574**
Total Funds Brought Forward	6,299	5,025	4,451
Total Funds Carried Forward	3,351	6,299	5,025

Balance Sheet	Management Accounts Period Ended 28 February 2017 £'000s	Audited Accounts Year Ended 31 March 2016 £'000s	Audited Accounts Year Ended 31 March 2015 £'000s
Fixed Assets			
Tangible Assets	2,823	3,157	2,679
	2,823	3,157	2,679
Current Assets			
Debtors			
Trade	2,050	3,928	2,428
Other Debtors	28	411	574
Prepayments	1,626	681	672
Cash at bank and in hand	2,208	4,025	4,113
	5,912	9,045	7,787
Creditors			
Trade Creditors	(1,792)	(2,307)	(2,380)
Other Taxes and Social Security	(1,315)	(1,276)	(568)
Accruals	(842)	(1,447)	(958)
Deferred Income	(1,421)	(595)	(1,534)
	(5,370)	(5,625)	(5,440)
Net current assets/ (liabilities)	**3,365**	**6,577**	**5,026**
Provisions for liabilities	-	(278)	-
Total Net assets/ (liabilities)	**3,365**	**6,299**	**5,026**
Funds of the Charity			
Unrestricted Designated Funds	3,187	3,732	3,106
Unrestricted General Funds	158	2,483	1,818
Restricted Funds	20	84	102
Total Charity Funds	**3,365**	**6,299**	**5,026**

Appendix B

Joint Administrators' Receipts & Payments Account

Lifeline Project
(In Administration)
Joint Administrators' Summary of Receipts & Payments
To 08/06/2017

S of A £		£	£
	SECURED ASSETS		
410,000.00	Freehold Property	NIL	
NIL	Leasehold Improvements	NIL	
1.00	Goodwill	NIL	
			NIL
	COSTS OF REALISATION		
(35,000.00)	Estimated Disposal Costs	NIL	
(7,000.00)	VAT - Irrecoverable	NIL	
(20,000.00)	Insurance	NIL	
			NIL
	SECURED CREDITORS		
NIL	Secured Chargeholder	NIL	
			NIL
	ASSET REALISATIONS		
45,000.00	Equipment	NIL	
NIL	Motor Vehicles	NIL	
5,000.00	Stock	NIL	
1,187,389.00	Book Debts	NIL	
2.00	Contracts/Records	NIL	
60,000.00	Prepayments	NIL	
2,748,208.00	Cash at Bank	NIL	
NIL	Rent Deposits	NIL	
			NIL
	COST OF REALISATIONS		
(750,000.00)	Administrators' Remuneration	NIL	
(500.00)	Administrators' Disbursements	NIL	
(25,000.00)	Agents/Valuers Fees	NIL	
(250,000.00)	Legal Fees	NIL	
(100,000.00)	Other Costs	NIL	
(225,000.00)	VAT Irrecoverable	NIL	
			NIL
	PREFERENTIAL CREDITORS		
(280,000.00)	Pension Contributions	NIL	
			NIL
	UNSECURED CREDITORS		
(3,999,000.00)	Unsecured Creditors	NIL	
			NIL
(1,235,900.00)			**NIL**
	REPRESENTED BY		
			NIL

Appendix C

Explanation of the Pre-Packaged Sale in Accordance with Statement of Insolvency Practice 16

FRP
Advisory

Lifeline Project (In Administration)

Disclosure to Creditors in Accordance with Statement of Insolvency Practice 16

8 June 2017

Contents and Abbreviations

FRP Advisory

Sections

This document is split into the following sections:

1. Introduction
2. Statement of Insolvency Practice 16 – Pre-packaged sales in Administrations: An overview for creditors
3. Background Information and events leading to the appointment of the Joint Administrators
4. Pre-Appointment Considerations

Abbreviations

The following abbreviations are used in this document:

FRP	FRP Advisory LLP
The Company	Lifeline Project (In Administration)
The Administrators	David Thornhill, Russell Stewart Cash and Geoffrey Lambert Carton-Kelly of FRP Advisory LLP
SIP	Statement of Insolvency Practice
CVA	Company Voluntary Arrangement
IA86	The Insolvency Act 1986
IR16	The Insolvency (England and Wales) Rules 2016
CDDA86	The Company Directors Disqualification Act 1986
IP	Insolvency Practitioner
NDA	Non-Disclosure Agreement
Taylors	Taylors Solicitors LLP
GVA	GVA Grimley Limited
HilCo	Hilco Global
CGL or the Purchaser	Change, Grow, Live Limited
IBR	Independent Business Review
PILON	Payment in Lieu of Notice.

1. Introduction

To All Known Creditors

Following the appointment of the Joint Administrators on 2 June 2017 we are required to provide the creditors with a detailed narrative explanation of the justification of the pre-pack sale within seven days of completion in accordance with SIP 16.

I set out in this document full details of the sale and reasons behind the decision for this sale and why it was considered to be in the overall best interests of all creditors of the Company as a whole.

I can confirm that the transaction will enable the statutory purpose of the Administration, a better result for the Company's creditors as a whole than would be likely if the Company had been wound-up (without first being in administration) to be achieved and that the sale price realised was the best reasonably obtainable in all the circumstances.

Should you require any further information regarding this report or the Administration in general please contact Michael Cheetham of my staff.

Yours faithfully
For and on behalf of
Lifeline Project (In Administration)

David Thornhill
Joint Administrator
The Joint Administrators act as agents of the Company and without personal liability.

The affairs, business and property of the Company are being managed by David Thornhill, Russell Stewart Cash and Geoffrey Lambert Carton-Kelly who were appointed Joint Administrators on 2 June 2017.

David Thornhill and Russell Cash are licensed in the United Kingdom by the Institute of Chartered Accountants in England and Wales and Geoffrey Carton-Kelly is licensed in the United Kingdom by the Insolvency Practitioners Association, all Joint Administrators are bound by the Insolvency Code of Ethics.

2. Statement of Insolvency Practice 16 – Pre-packaged Sales in Administrations
An Overview for Creditors

FRP Advisory

What is a SIP?

The purpose of SIPs is to promote and maintain high standards by setting out required practice and harmonising the approach of IPs to particular aspects of insolvency practice. They apply in parallel to the prevailing statutory framework.

SIPs set principles and key compliance standards with which IPs are required to comply. Failure to observe the principles and/or maintain the standards set out in a SIP is a matter that may be considered by an IP's regulatory authority for the purposes of disciplinary or regulatory action in accordance with that authority's membership and disciplinary rules.

SIPs set out required practice, but they are not statements of the law or the obligations imposed by insolvency legislation itself.

What is a pre-packaged sale?

The term 'pre-packaged sale' refers to an arrangement under which the sale of all or part of a company's business or assets is negotiated with a purchaser prior to the appointment of an administrator and the administrator effects the sale immediately on, or shortly after, appointment.

The particular nature of an IP's position in these circumstances renders transparency in all dealings of primary importance. Creditors and other interested parties should be confident that the IP has acted professionally and with objectivity; failure to demonstrate this clearly may bring the practitioner and the profession into disrepute.

What are the principles of SIP 16?

The IP should differentiate the roles that are associated with an administration involving a pre-packaged sale.

Creditors should be provided with sufficient information such that a reasonable and informed third party would conclude that the pre-pack was appropriate and that the administrator has acted with due regard for the creditors' interests.

Key Compliance Standards

Preparatory work – the IP should be clear about the nature and extent of the role of adviser in the pre-appointment period. The IP should bear in mind the duties and obligations owed to both the company and the creditors in the pre-appointment period. The IP should keep a detailed record of the reasoning behind the decision to undertake a pre-packaged sale and all alternatives considered.

After appointment – the administrator should be able to demonstrate that the duties of an administrator have been considered.

Disclosure – the administrator should provide creditors with a detailed narrative explanation of the justification of the pre-pack sale within seven days of completion. The following information should be included:

- Source of the initial introduction to the IP;
- Pre-appointment considerations;
- Marketing of the business and assets;
- Valuation of the business and assets; and
- Details of the transaction including the assets sold and the consideration received.

The SIP does not restrict an administrator from not disclosing information in certain limited circumstances in accordance with the IA86.

Further information

A copy of SIP 16 can be found from the following link http://creditors.frpadvisory.com/feesguide.htm.

3. Background Information and Events Leading to the Appointment of the Joint Administrators

FRP Advisory

Background Information Regarding the Company

The Company was incorporated in 1984 and trades as a charity providing drug and alcohol rehabilitation services to some 80,000 end users throughout England and Scotland. The Company is limited by guarantee and has a board of 8 trustees.

The Company trades from over 90 sites throughout the country, including a number of prisons. It employed approximately 1,300 members of staff across delivery services as well as "head office" functions.

The Company operated in the public sector, providing services to local authorities and the prison service that can no longer commission by the local authorities themselves. These contracts were tendered for and Lifeline was extremely successful over the last few years in winning contracts.

The Company has grown significantly in the last 10 years from turnover of c£13m in 2006 to £62m in 2016, which reduced to c£53m in the 11 months to February 2017. Growth has been funded from cash flow and reserves; these have been virtually exhausted over the last 12 months in funding losses on contracts.

Events leading to the appointment of the Joint Administrators

Causes of Failure

Despite successful tendering for contracts in recent years, it appears that several key contracts have been entered into without proper consideration of the cost structure and longer term financial implications for the wider business. In addition, certain contracts were agreed on a payment by result basis (i.e. numbers of clients served and successful outcome of treatment regimes) which simply did not generate the level of income needed to generate surpluses.

As a result of these issues, several contracts were loss making, the three largest of which reported cumulative losses of £1.4m in the 11 months to February 2017.

Further, in the 11 months to February 2017, the Company undertook unfunded work to further its charitable purpose at a cost in excess of £600k.

Losses have been exacerbated after legal and professional costs of £700k were incurred in the 11 months to February 2017 to deal with various property and employee disputes.

Trading losses of £2.9m were therefore ultimately incurred in the 11 months to February 2017.

Whilst, as noted above, Lifeline grew rapidly between 2006 and 2016, not only by revenue recorded but also by staff employed, it has become apparent that despite this impressive growth, internal financial controls and business infrastructure has not developed at the same rate. An absence of key controls within the business has been noted, particularly financial controls, IT and property related matters.

As a result, there were a number of different directorates who each acted independently with its own management structure with no stringent central controls in place to oversee day to day trading operations.

The finance function was weakened in the months prior to the appointment of the Joint Administrators as the financial controller exited the Company in February 2017 and was not replaced. A further key member of the finance team left Lifeline in April 2017.

As a result of the above and other factors, Lifeline has incurred significant trading losses which have eroded its existing reserves. Creditors, including trade creditors and HMRC, have been stretched over recent months.

Administrators' Initial introduction and Pre-Appointment Involvement

David Thornhill of FRP Advisory LLP was introduced to the trustees in November 2016 by Elaine Hurn of Taylors Solicitors LLP who were acting for the charity in respect of a number of employee related issues.

Prior to this FRP, nor any of its partners or staff had any prior involvement with the Company or its trustees.

FRP were initially engaged to produce an overview report on the Charity in mid-December 2016 but this was postponed by the trustees whilst another review took place with separate objectives.

3. Background Information and Events Leading to the Appointment of the Joint Administrators

The Company subsequently re-engaged with FRP in March 2017, when a review of the financial position of the charity was requested. This engagement came as the management information provided to the Trustees identified that the Company would make a substantial loss in the year to 31 March 2017 and would face a significant funding requirement in 2018.

A new engagement letter was signed and the review due to be presented to the board of trustees during the week ending 28 April 2017. However on 6 April 2017 FRP were requested to attend an urgent meeting with the CEO as the Company was running low in reserves and had no certainty that sufficient funds would be available to meet the monthly payroll, due on 15 April 2017.

A meeting of trustees was also held on 6 April when the financial position was discussed, together with the prospects for a turnaround of the charity, the prospects of a sale of the business and the importance of maintaining services.

This meeting resolved that in light of the deteriorating financial position it was appropriate to issue a notice of intention to appoint Administrators ("NOI"). The first NOI was issued on 6 April and served on Nat West bank, the holder of a qualifying floating charge (albeit there was, and is, no outstanding debt to the bank).

Over the following week a rapid evaluation of the Company's cash flow was undertaken which concluded sufficient cash could be generated to meet payroll, however, the longer term prospects of the Company remained uncertain.

Discussions were concurrently held with trustees and the CEO, Ian Wardle, regarding likely interested parties and the prospect of a successful pre-pack sale of the business. One likely purchaser was identified being CGL, with whom preliminary discussions had already taken place. Other Charities were identified that were able to operate some contracts but unlikely to be able to fulfil all of them at short notice.

On discussion with the board of Trustees and the CEO it was quickly concluded that CGL represented the most likely organisation to be able to continue all of the services provided by the Company. Given the number of contracts operated by the Company and to avoid any fragmentation of services and to consider the c.1,300 employees it was agreed that all effort should be concentrated in securing a deal with CGL.

A data room was opened and discussions started with CGL immediately subject to the signing of a non-disclosure agreement and due diligence commenced on 11 April 2017.

Whilst some other charities were also considered as potential competitive bidders for the business it was clear that to enter into negotiations with several parties would result in contracts needing to be novated to different organisations. It was considered desirable to limit these discussions to CGL as to do otherwise would make the process protracted and risk the consummation of services which was the prime objective of the sale process.

After agreement in principle that the offer was accepted, the CEO of CGL sought and obtained approval from his own board of Trustees to proceed with CGL's proposal to take over substantially all of the contracts serviced by the Lifeline.

Following the period of due diligence a formal offer from CGL was submitted to Lifeline and FRP on 5 May 2017 to assume responsibility for the majority of the contracts operated by Lifeline. The offer was contingent on positive discussions with commissioners.

Once obtained discussions with commissioners commenced regarding the novation of contracts.

Appointment of the Administrators

After filing the first NOI on 6 April 2017 and there being a settled intention to appoint Administrators, it was deemed necessary to file further NOI's whilst CGL continued their initial due diligence and negotiations of a sale of the Company's business could be finalised. The fourth NOI filed was due to expire at midnight on 2 June 2017.

At 3.35pm on Friday 2 June 2017 a Notice of Appointment of Administrators was filed in the High Court of Justice, Chancery Division, Manchester District Registry where David Thornhill, Russell Cash and Geoffrey Carton-Kelly of FRP were appointed Joint Administrators of the Company.

3. Background Information and Events Leading to the Appointment of the Joint Administrators

Purpose of the Administration

In accordance with Paragraph 3 of Schedule B1 to the IA86 an Administrator of a company must perform his functions with the hierarchical objective of:

A. Rescuing the Company as a going concern, or

B. Achieving a better result for the Company's creditors as a whole than would have been likely if the Company were wound up (without first being in Administration) or,

C. Realising property in order to make a distribution to one or more of the secured or preferential creditors.

Based on current information the purpose of the Administration will be to achieve objective B being a better result for the Company's creditors as a whole by realising the key assets details previously in order to make a distribution to preferential and unsecured creditors in accordance with the Insolvency Act 1986.

4. Pre-Appointment Considerations

Alternative Courses of Action Considered

The following courses of action were considered but not deemed appropriate under the circumstances:

Solvent Sale

CGL originally completed their due diligence exercise with a view to completing a solvent transaction.

However, CGL confirmed that they would not be able to transact on this basis, given the substantial level of outstanding liabilities, loss making nature of certain contracts and general quality of the accounting records maintained by the Company.

Trading Administration

Continuing to trade the Company in an Administration process was not deemed financially justifiable due to the lossmaking position of the Company.

In addition, the nature of the Company's business, which included the prescription of controlled drugs, across a significant number of sites around the country (including prisons) precluded the Joint Administrators from being able to continue trading.

It was not deemed likely that a sale process following a period of trading in Administration would result in an improved offer or outcome for creditors and would merely erode the cash at bank position.

In addition, the professional costs required to supervise a trading period would be unduly detrimental to the Company's asset position.

Creditors' Voluntary Liquidation

A CVL would result in an immediate cessation of all services, causing severe inconvenience and interruption to end users.

Placing the Company into Liquidation would also likely result in the automatic redundancy of the Company's employees, materially increasing the net deficiency due to the extent of contractual redundancy and PILON claims. Through the Pre-Packaged sale agreement, all employees have been transferred to CGL under the TUPE Regulations 2006 which mitigate any employee claims that would have been made if a CVL route followed.

An immediate winding up of the Company would preclude a going concern sale and potentially limit the ability to collect outstanding book debts of approximately £3m as commissioners of services looked to other providers to continue the service and particularly submit contractual claims against Lifeline.

Company Voluntary Arrangement

As the business was lossmaking, it was not envisaged that the business would be sufficiently cash generative to repay its existing liabilities in its current form.

Due to the recent increase in creditor pressure, there was insufficient time to prepare a suitable set of CVA proposals.

Together with the contractual nature of the majority of the company's activities there is little scope to alter the income profile to generate trading surpluses. In addition, the scale of the company's liabilities would prohibit the repayment of creditors within an acceptable timeframe.

Consultation with Major Creditors

National Westminster Bank Plc

National Westminster Bank Plc hold were granted a fixed and floating debenture over all assets of the Company on 30 January 2007 in respect of an overdraft facility.

The Bank was consulted prior to the Joint Administrators appointment and had a NOI served on them in accordance with the Insolvency Rules 1986. No response was received in relation to the NOI as NatWest do not have a shortfall in funds and therefore do not need to rely on their fixed or floating charges.

HMRC

HMRC are the most substantial creditor and were consulted prior to the Joint Administrators appointment. All efforts were made to maintain the position of HMRC in the run up to the Joint Administrators appointment.

The quantum of funds owed to HMRC and the means by which this has accrued will form part of the Joint Administrators' investigations.

Previous acquisitions from an IP

The Company has grown organically from inception; there have therefore been no acquisitions from any previous insolvency practitioners.

Marketing Activities Undertaken

As detailed previously, an early expression of interest was made by CGL and they were considered the only Charity operating the same sector with sufficient capacity to take the majority of Lifeline's contacts at short notice.

CGL also stated that it would not pursue its interest if other parties were involved. FRP considered the advice of the CEO and Trustees, the size of CGL, the nature of their business and potential speed with which they could complete a transaction and agreed they would concentrate to secure a deal with CGL.

Furthermore, a widespread sale process brought the risk of negative PR and an impact on the ability of the Company to continue to operate on a day to day basis.

Where contact was made by a number of other charities in the sector late on in the process, these were noted to provide a back up solution in the event the interest of CGL was withdrawn, or allow for the novation of individual contracts which were not able to be transferred to CGL.

It is important to note, however, that the deal agreed with CGL is limited to the novation of existing contracts and the transfer of all Lifeline staff rather than a sale of the contracts for value.

Given the loss making position of a number of the contracts and the inability of the Company to transfer these to another provider without the consent of the individual commissioner, these were not deemed to have any value.

Valuation of Assets

The Company's unencumbered assets have been valued by GVA and Hilco, independent valuation agents in accordance with Royal Institution of Chartered Surveyors ("RICS") Valuation Professional Standards 2014.

They attended a selection of the Company's larger premises in the weeks prior to the Joint Administrators appointment, including two properties which are owned outright by the Company.

Due to the number of properties, understood to be 94, they were unable to attend them all. Furthermore, a lack of fixed asset register or stock list has meant they have been unable to carry out a desktop review based on stock/F&F listings.

Valuations were provided on the following bases:

	In-Situ (£)	**Ex-Situ (£)**
F&F	99,000	49,500
Stock*	51,450	Not Provided
Total	**150,450**	**49,500**

4. Pre-Appointment Considerations

**The stock valuation of £51k represents the stock holding at 6 of the larger sites. Extrapolating this across all 94 would not be appropriate as a significant number of these will hold none, or minimal stock dependent on the nature of the service provided.*

GVA and Hilco have confirmed both their independence and the nature of their professional indemnity insurance.

The above F&F valuation reflects estimated value, on an extrapolated basis, from a sample of c34 properties, from a portfolio of 94. The valuation is net of costs to uplift.

It is understood the Company held no stocks of drugs.

Offers Received and Further Negotiations

The only offer received was from CGL on 5 May 2017.

This offer centred upon the novation of the majority of the contracts currently served by Lifeline, excluding those where commissioners had already indicated they would be removing Lifeline from their contracts and a small number which CGL indicated it would not be interested in taking over.

Negotiations were ongoing with commissioners prior to the Joint Administrators appointment to ensure there was a provider in place and that no services were interrupted.

Where commissioners had their own preferred providers, FRP facilitated the release of Company information on receipt of a signed NDA.

The Transaction

The agreed SPA was completed on 2 June 2017 and is as follows:

ASSET	PRICE APPORTIONMENT
Goodwill	£1
Stock	£5,000
Plant and Machinery	£45,000
Seller's Records	£1
Contracts	£1
TOTAL	£50,003

The sale consideration was payable in full on completion and there are no options, buy-back agreements, deferred consideration or other conditions attached to the transaction. The sale is not part of a wider transaction and the Purchaser has been independently advised by DMH Stallard LLP

Whilst the sale consideration for the stock & F&F is lower than the ex-situ valuation this was accepted for a number of reasons:

1. The costs of uplifting the remaining stock from the c90 locations would be substantial, further eroding realisations;
2. The stock is anticipated to be subject to substantial retention of title claims, further eroding realisable value;
3. Agents commission for the above sale process would also be significant;
4. On completion, the Company's c 1,300 employees will transfer to the Purchaser, subsequently mitigating creditor claims;

4. Pre-Appointment Considerations

5. CGL have agreed to pay certain significant pension arrears on behalf of staff which will transfer to them – estimated at £350k although subject to further verification;
6. The transfer of employees as a result of the transaction, mitigates c£7m of redundancy and associated costs.
7. The majority of the Company property leases will be acquired by CGL substantially reducing potential claims from landlords.

On completion, the Company's c 1,300 employees primarily transferred to CGL. Employees who are linked to other contracts that have not been transferred to CGL have transferred to each new provider directly.

The majority of the consideration is effectively the taking over of onerous contracts from Lifeline in order to ensure that there is continuity of service to the vulnerable users around the country.

Both HilCo and GVA recommended acceptance of this offer.

Purchaser and Related Parties

The purchaser of the Company's business is CGL (Change, Grow, Live) an unconnected charity operating the same sector.

CGL is incorporated in England & Wales under the registration number 3961209 at 3rd Floor, North West Suite, Tower Point, 44 North Road, Brighton, BN1 1YR.

Assets

The assets sold comprise of goodwill, office furniture and fittings, stocks, certain records and the right to work certain contracts in which Lifeline is engaged to provide services, as well as occupation and ultimate assignment of property leases which will mitigate landlord claims.

All staff employed by Lifeline are to be transferred CGL under the TUPE Regulations 2006, with the exception of those staff engaged on contracts which will not transfer to CGL.

The contacts that will not transfer to CGL are all being transferred to other providers ensuring there is no break in the provision of services.

As noted previously, the Company's debtor ledger is excluded from the sale, this totalled approximately £3m on appointment. The Purchaser has agreed to assist with the collection of certain book debts for a fee of 3%.

The Company's two freehold properties are also excluded from the sale. CGL require a licence to occupy one of the units to provide a novated service. Rental income for this will be set at market rate in conjunction with our agents and has been estimated at £5k p/m and is subject to confirmation.

Pre-Pack Pool Consultation

This is not a transaction involving a connected party and therefore referral to the pre-pack pool was not appropriate.

Viability Review

This was not a transaction involving a connected party and therefore a viability review was not necessary.

The financial position of the Purchaser was reviewed prior to executing the transaction, this indicated a clear ability to fund the transaction and support the merger of the two businesses moving forward.

Appendix D

The Joint Administrators' Remuneration, Disbursements and Costs Information

Schedule of Work

Lifeline Project (In Administration)

The table below sets out a detailed summary of the work undertaken by the office holder to date and details of the work it is anticipated will be undertaken by the office holder throughout the duration of this assignment. Details of assumptions made in compiling this table are set out below.

GENERAL ASSUMPTIONS IN COMPILING THIS SCHEDULE OF WORK
• The records received are complete and up to date • There are no matters to investigate or pursue • The work that may be undertaken by any subsequently appointed Liquidator has been included • No financial irregularities are identified • A committee of creditors is not appointed • There are no exceptional queries from stakeholders • Full co-operation of the Trustees and other relevant parties is received as required by legislation • There are no health and safety or environmental issues to be dealt with

Note	**Category**		
1	**ADMINISTRATION AND PLANNING** **Work undertaken to date**		**ADMINISTRATION AND PLANNING** **Future work to be undertaken**
	Pre-appointment matters		**General matters**
	Necessary Administrative and Strategy Work: - Initial meetings with management; - Consideration of all options and impact of each; - Liaising with secured (Natwest) and other significant creditors including HMRC;		General review of the conduct of the case and strategy to ensure compliance with the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to. Formal case reviews overseeing the conduct of the case and associated strategy as required by the insolvency practitioners regulatory professional

	- Liaising with the Company's relevant regulatory body being the charity commission; - Collation of information to provide advice and prepare for formal engagement; and - Preparation of press releases and engagement with press advisors. - Production of an EOS to consider and understand projected outcomes for creditors. Statutory Matters: - Liaising with Solicitors, the CEO and Trustees regarding TUPE employment requirements; - Assisting with employee matters and TUPE consideration; and - The preparation of pre-appointment documentation with the assistance of Taylors. -		body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management. Dealing with queries from former employees with their residual claims and liaising with the Redundancy Payments office as required. Continued liaison with the charity commission with updates on the progress of the Administration as required. Cancelling insurance cover over assets as they are realised to control insurance costs.
	Regulatory Requirements		
	Completion of money laundering risk assessment procedures and Know Your Client checks in accordance with the Money Laundering Regulations. Completion of take on procedures which include consideration of professional and ethical matters and other legislation such as the Bribery Act and Data Protection Act. Take on procedures to consider if there are any other case specific matters be aware of prior to or on appointment. For example, health and safety; environmental concerns; particular licences or registrations; tax position; social media; profile of the client or its stakeholders. Ascertaining the online presence of the Company and making contact with the Company's IT provider to update the Company's website.		Continued monitoring of online presence of the Company and taking appropriate measures to control or close it as required. Continued reference to statutory provision throughout the case in relation to direction, review and reporting requirements. As applicable, full communication and notification with the relevant regulatory bodies. Liaising with CGL to ensure proper novation of patient data.

FRP Advisory

	Case Management Requirements		
	Determine case strategy and to document this in accordance with internal procedures. Setting up and administering bank accounts throughout the duration of the case Compiling a forecast of the work that has been or is anticipated will be undertaken throughout the duration of the case, circulating this to creditors together with other such documentation as required to enable the relevant approving creditors to assess and vote on the fee bases proposed. Instruction of the following professional firms to assist the administrators: - Taylors Solicitors – to provide legal advice and all aspects of the case. - HilCO – to provide a valuation of the assets held by the Company including stock, equipment and fixtures and fittings. - GVA – to provide valuation and advice and assist with the disposal of the Company's freehold properties. - David Newton – to collate and provide information in relation to the Company's property portfolio. Arranging for insurance on the assets in the estate. Correspondence with the former advisors to the Company requesting third party information to assist in general enquiries.		Continued administration of the insolvent estate bank accounts including regular bank reconciliations as appropriate throughout the duration of the case. Obtaining legal advice on the validity of appointment to ensure all required documentation has been properly filed and submitted. In addition, this would include a review of any security documentation to confirm the validity of any charges and any ad hoc legal advice required. Assisting the trustees where needed in producing the Company's Statement of Affairs. Submission of the Director's statement of affairs once received in accordance with the Insolvency Rules. Correspondence with the former advisors to the Company requesting third party information to assist with general enquiries where required. Circulating a fee proposal to creditors together with other such documentation as required to enable the relevant approving creditors to assess and vote on the fee bases proposed.

FRP Advisory

2	**ASSET REALISATION** **Work undertake to date**		**ASSET REALISATION** **Future work to be undertaken**
	One of the main purposes of an insolvency process is to realise the insolvency assets and to ensure a fair distribution of the proceeds to the creditors in the correct order of priority as set out by legislation. Insurance has been arranged by the IP to ensure available assets are protected until such time as they are realised. This will be regularly reviewed and amended as necessary. After engaging with the Company and CGL commenced their due diligence the online FRP data room was set up and included: o Financial Information o Contract Information o Schedule of plant, machinery and operational info. o Property particulars. Initial discussions began with CGL and quickly progressed, the Joint Administrators spend a significant amount of time understanding what assets the Company held including which contracts were provided, which properties it either owned/ leased and the debtor position of each contract. FRP assisted CGL and the Company with key calls on a daily basis with the local commissioners to ensure a smooth novation of existing services and enhancing the level of debtor receipts to ensure wages could be paid whilst negotiations continued with CGL. As a result the transfer of services was effected with no break in service for the vulnerable end users and a transaction was completed. Further, time was spent liaising with new providers where CGL would not continue the service.		**Book Debts** The Joint Administrators, with the assistance of the Purchaser will take the necessary steps to collect the remaining ledger (over and above what was collected prior to appointment). The Joint Administrators will engage agents and obtain legal advice, if appropriate, to ensure realisations are maximised for the benefit of the estate. **Stock** Should any ROT claims be brought against stock included in the pre appointment sale, the Joint Administrators will work with the Purchaser and ensure these claims are realised. **Other Assets** The Joint Administrators will take steps to identify any further assets that many have a realisable value. If identified the Joint Administrators will take the necessary steps to properly value and realise these assets in the most cost efficient process to ensure realisations for the estate are maximised. If any other assets are uncovered which are onerous, these will be disclaimed as appropriate. **Property** The Joint Administrators will, with the assistance of the Purchaser and Taylors, assign, surrender or disclaim the properties on a case by case basis until this process is finalised. The Joint Administrators have and will continue to engage with landlords throughout this process and administer payments to them under the licence to occupy.

	Sales Consideration The Joint Administrators had a valuation undertaken of a sample of the fixtures, fittings, stock and office equipment across the portfolio of sites by certified agents. Following this, an offer was made by CGL which is detailed in the body of this report. The Joint Administrators' agents recommended acceptance of this offer given the circumstances detailed in the report above. Time has been spent consulting with the agents in this regard. **Book Debts** The Joint Administrators worked with the Company and CGL to collect outstanding book debt prior to appointment. **Stock** All stock was included in the sale consideration as part of the transaction to CGL. Any stock subject to ROT claims will be dealt with as appropriate with the assistance of CGL. **Property** In accordance with the Pre Packaged sale, a licence to occupy certain properties will be negotiated with CGL and leases will be assigned, surrendered or disclaimed depending on whether CGL requires the property going forward. Two freehold properties were identified and will now be sold for the benefit of the estate. In accordance with SIP 13, no assets have been sold to connected parties.		With regards to the freehold property, the Joint Administrators will agree an appropriate sale strategy and liaise with GVA to implement this. Liaise with Solicitors to obtain advice on a third potential freehold property. **Prepayments** Any prepayments made prior to the Joint Administrators appointment will be reviewed and if possible, pro-rata recoveries will be pursued. **Cash at Bank** The Joint Administrators will liaise with the bank to secured the transfer of funds to the Administration estate.

FRP Advisory

3	**STATUTORY COMPLIANCE AND REPORTING** **Work undertaken to date**		**STATUTORY COMPLIANCE AND REPORTING** **Future work to be undertaken**
	Provide creditors with the proposals for the conduct of the Administration for approval by creditors in accordance with legislation. Advertising notice of the office holders' appointment as required by statute and any other immediate appointment formalities. Reviewing company records and other available information to establish the existence of any pension schemes and staging dates for auto-enrolment and take appropriate action to notify all relevant parties and appoint independent trustees if required. The completion of a SIP 16 memo, attached to the proposals at Appendix C, in compliance with SIP 16. The Joint Administrators have also complied with their internal SIP 16 and pre-pack procedures.		To calculate and protect the value of assets that are not subject to a charge by obtaining a bond to the correct level. To obtain creditor approval for the basis on which the office holder's fees will be calculated. To place legal advertisements as required by statute which may include formal meetings of creditors and notices to submit claims To provide a statutory reports to various stakeholders including the board of trustees and the charity commissions at regular intervals and manage any queries arising therefrom. To deal with the statutory requirements in order to bring the case to a close and for the office holders to obtain their release from office; this includes preparing final reports for stakeholders, convening final meetings, statutory advertising and filing the relevant documentation with the Court/Registrar of Companies
4	**INVESTIGATIONS** **Work undertaken to date**		**INVESTIGATIONS** **Future work to be undertaken**
	Conducting initial enquiries into the conduct of the Company. Collating books and records to identify the assets that may be available to realise for the benefit of the insolvency estate. FRP IT department have liaised with the Company's IT provider to obtain backup of the Company's system.		Considering information provided by all stakeholders that might identify further assets or lines or enquiry for the office holder to explore if benefit to the estate is possible. Completion of work to ensure a complete backup of all IT related information. Requesting all directors/ trustees/ members of staff with significant control of the Company both current and those holding office within 3 years of the insolvency to complete a questionnaire to assist in preparing the statutory return to the Department of Business Energy and Industrial Strategy ("DBEIS") in accordance with the Company Directors Disqualification Act.

			We will complete the report to DBEIS within 3 months of appointment and will take into account information provided by all stakeholders that might identify further assets or lines or enquiry for the office holder to explore. Information provided to DBEIS is confidential but can be used to assist DBEIS in identifying conduct that should be investigated further and could result in individuals being disqualified from acting as a director. We will discuss any potential actions / investigations with the committee if appointed or the creditor body as there will have to be some benefit to the creditors in incurring the costs of pursuing any action. Discuss how the IP weighs up the merits of pursuing actions and if these are being pursued explain the likely benefit to creditors or if further consultation with creditors is likely. Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency.
5	**CREDITORS** **Work undertaken to date**		**CREDITORS** **Future work to be undertaken**
	Notifying HMRC of the Joint Administrators appointment. **Pensions:** Establishing the position with regards any Employer pension scheme and notifying the relevant parties in accordance with the legislation. **Leasehold properties:** Establishing the position with regards leasehold properties and liaising with landlords.		**Secured Creditors:** It is understood that there are no secured creditors with outstanding balances on appointment. The Joint Administrators will correspond with the holders of any outstanding charges to see confirmation of these nil balances. In the event debtor balances are uncovered that were previously not disclosed to the Joint Administrators this will be reviewed and further steps will be taken as appropriate in accordance with the Insolvency Rules including obtaining advice on the validity of any security. **Preferential creditors:** The majority of preferential creditor claims have been mitigated as all employees have been transferred under TUPE to CGL or other service

providers. Some employees may have redundancy claims that were brought prior to the Joint Administrators appointment.

Time will be spent liaising with former Lifeline staff to establish the level of outstanding pension contributions that will need to be considered in the Administration.

It is currently anticipated that sufficient funds will be available to enable a distribution to preferential creditors. The office holder will agree claims and pay a distribution after making such deductions as necessary to settle any tax liabilities on the distribution.

Pensions:
Establishing the position with regards any Employer pension scheme, notifying the relevant parties in accordance with the legislation. Where appropriate appointing an independent trustee to the scheme and winding it up.

Unsecured creditors:
If sufficient funds are available to make a distribution to the unsecured creditors the office holder will write to all known creditors to notify of the possibility of a distribution and requested submission of claims. To date the IP is aware of approximately 5,300 potential creditors according to the information currently available. As required the office holder will advertise for claims and adjudicate on them if there are sufficient funds to make a distribution, either agreeing or rejecting, in full or in part. There is a statutory time limit to enable creditors whose claims have been rejected to appeal, once this time limit has passed the office holder will make a distribution to creditors.

HMRC claims:
Liaising with HMRC to establish their claim and seeking tax advice to minimise claims and maximise returns to creditors where appropriate.

Reservation of title:
Dealing with creditors or third parties claiming ownership or reservation of title to assets in the possession of the insolvent estate.

			Employees: Liaising with the Redundancy Payments Office if required in relation to residual employee claims. **Assets on finance:** Establishing the position with regards assets on finance and arranging for assets to be returned to finance company if needed or if possible assisting with transfer to the Purchaser. **Leasehold properties:** After further establishing the position with the landlords, the Joint Administrators are in discussions with the landlords and CGL regarding the assignment, surrender or disclaimer of existing leases. This process is ongoing although there will likely be dilapidation claims to be considered.
6	**LEGAL AND LITIGATION** **Work undertaken to date**		**LEGAL AND LITIGATION** **Future work to be undertaken**
	Taylors Solicitors have advised throughout the pre-administration process on key matters including the SPA, contract novations, property matters and general advice in relation to various employee matters. Taylors have also assisted with the drafting and filing of NOI and NOA documents prior to and to confirm correspondence.		Taylors continue to work on property and contract novations on a case by case basis and will continue to liaise with the Joint Administrators until all of these matters have been dealt with. The Joint Administrators will continue to seek legal advice as appropriate to assist with the aspects of the Administration where this is necessary.

FRP ADVISORY LLP ("FRP")

DISBURSEMENT POLICY

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment.

There are two types of disbursements; direct disbursements (known as Category 1) and indirect disbursements (known as Category 2).

Category 1 disbursements:

These are payments to independent third parties where there is specific expenditure directly referable to the appointment in question, these include but are not limited to such items as case advertising, storage, bonding, searches, insurance.

Category 1 disbursements can be drawn without prior approval

Category 2 disbursements

These are expenses that are directly referable to the appointment in question but not to a payment to an independent third party. With the exception of mileage FRP do not charge category 2 disbursements.

Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP at the HMRC approved mileage rate prevailing at the time the mileage was incurred, at the time of this report this is 45p per mile.

Category 2 disbursements require prior approval in the same manner as an office holder's remuneration.

Appendix E

Schedule of Pre-Administration Costs

	Note	Fees Incurred (£)	Expenses Incurred (£)
Pre-Administration Costs			
FRP Advisory LLP	1	170,245.75	972.15
Taylors Solicitors LLP	2	88,116.50	159.00
HilCo Global	3	19,000.00	266.75
GVA Gimley LLP	4	7,800.00	-
David Newton	5	7,500.00	-
Amounts paid	6	(197,000.00)	(1,397.90)
Unpaid Pre-Administration Costs	7	(95,662.25)	(1,397.90)

Notes

Notes

1. FRP were originally engaged on in December 2016 to complete an IBR of Lifeline and subsequently the preparation of a short term cash flow forecast. FRP were to be remunerated on a time cost basis under the terms of this engagement. Time was spent dealing with the following:

    - Attending meetings with the board of Trustees and CEO;
    - Attending the Company premises to meet with key staff and collate financial information for the purposes of both the IBR and cash flow forecast;
    - Reviewing financial and operational information provided by Management;
    - Preparation of summary document to highlight the financial position of the Company;
    - Liaising with key staff regarding the cash flow forecast and key payments highlighted.

    FRP were paid £24,000 in connection with this original engagement.

Appendix E

Schedule of Pre-Administration Costs

However, the nature of this engagement was amended to assist with the sale negotiations with CGL and provide the board of Trustees with advice surrounding the proposed appointment of Administrators. This revised scope was formalised by way of a revised engagement letter dated 13 April 2017, with FRP to be remunerated on a time cost basis.

FRP has spent time dealing with the following matters in lead up to their appointment across the revised engagement:

- Liaising with management regarding the provision of information to CGL as part of their due diligence process;
- Communication with finance staff regarding the payment of business critical expenses to ensure continuation of trade;
- Communication with key creditors regarding the financial position of the Company;
- Attending the Company premises to meet with key finance and operational staff as part of the negotiations with CGL;
- Attending conference calls and physical meetings with commissioners to assist in both the collection of outstanding debts and novation of services to CGL;
- Liaising with other providers to facilitate the transfer of services that were not being assumed by CGL;
- Attending meetings with the board of Trustees and CEO to provide advice surrounding the sale process and proposed Administration;
- Communication with solicitors regarding the filing formalities of the Notices of Intention to appoint Administrators and the Notice of Appointment of Administrators;
- Liaising with solicitors regarding the contents of the SPA and associated novation agreements.

Time costs incurred under this engagement were £146,245.75 (exclusive of disbursements and VAT) and FRP were paid £118,000.00 in connection with this engagement.

This work was essential to ensure the completion of the sale of the business and certain assets to CGL and continuation of services to other providers. FRP's engagement with commissioners pre-Administration ensured that services could be novated to CGL where possible and ensured book debt collections prior to Administration were maximised.

Further, the continued dialogue with the Lifeline finance team ensured that CGL were provided with the information they required to complete the transaction, as well as ensuring existing services continued with limited disruption.

2. Taylors have incurred time costs of £89,116.50 plus disbursements of £159 (both exclusive of VAT). Disbursements incurred by Taylors relate to the filing of three NOI's totalling £150 and Land Registry Fees totalling £9.

Time was spent by Taylors drafting the SPA, various novation agreements and the licences to occupy the various properties. Time was spent liaising with CGL's appointed advisors surrounding the contents of these documents, as well as attending meetings with FRP and CGL. Taylors were also approached by FRP to provide any ad hoc legal advice as required.

Appendix E

Schedule of Pre-Administration Costs

Taylors incurred time costs of £88,116.50 (exclusive of VAT) prior to appointment and were paid £55,000 in the period leading up to the appointment date leaving £33,116.50 (exclusive of VAT) outstanding.

3. HilCo Global have incurred pre-appointment time costs of are £19,000 (exclusive of VAT) plus disbursements of £266.75 (exclusive of VAT) which mainly relates to mileage and car parking. No remuneration has been paid to Hilco to date.

   These time costs mainly relate to the time taken to visit 13 of the 70 plus properties across the Lifeline portfolio and liaising with Lifeline staff to compile an inventory of the Company's assets where possible.

   HilCo have also spent time considering the offers reviewed for the business and providing their recommendation of acceptance.

4. GVA have incurred pre-appointment time costs of are £7,800 (exclusive of VAT). No remuneration has been paid to GVA to date.

   GVA were instructed to provide advice on the values of the freehold properties and advise of any potential premiums available within the leasehold premises. Time was spent attending these properties as well as meetings with Lifeline staff to obtain full clarity on the existing leasehold properties.

5. David Newton has outstanding invoices of £7,500 plus VAT relating to periods prior to the appointment of Administrators.

   David Newton was a specialist property consultant of Lifeline who was instructed by FRP to collate a schedule of the leasehold properties, as none was currently in circulation within the business. Time was spent by David Newton liaising with Lifeline staff to collate the schedule, conducting a review of available leases and preparing the leasehold schedule using the information available.

6. The payment of these unpaid costs as an expense of the Administration is subject to approval in accordance with the Insolvency Act 1986 and is not part of the proposals subject to approval in accordance with Paragraph 53 of Schedule B1 to the Insolvency Act 1986.

Lifeline Project - 8 June 2017 Estimated outcome statement / £		NBV 28 Feb 2017 (or latest schedule if available)	Estimated to Realise
Fixed Charge Assets			
Goodwill	1	-	1
Freehold Properties	2	1,243,884	Uncertain
Leasehold Improvements	3	1,080,828	-
Less: Estimated Costs (exc. Insurance)	4		(35,000)
Less: Insurance	4		(20,000)
Less: Irrecoverable VAT	5		(7,000)
Less: Due to Chargeholder	6		-
Surplus/ (shortfall)			**(61,999)**
Assets not specifically pledged			
Surplus b/d			-
Equipment	1	467,874	45,000
Stock	1	-	5,000
Book Debts/Accrued Income	7	3,177,556	Uncertain
Cash at Bank	8	3,033,959	2,748,208
Motor Vehicles	9	30,627	-
Contracts/Records	1	-	2
Rent Deposits	10	27,705	-
Rental Income	11	-	15,000
Prepayments	12	448,562	60,000
			2,873,210
Less Costs of Realisations:			
Administrators' outstanding pre-appointment fees (and disbursements)	13		(28,246)
Outstanding Legal pre-appointment fees (and disbursements)	13		(33,276)
Outstanding Agent pre-appointment fees (and disbursements)	13		(33,567)
Administrators' post-appointment fees	4		TBC
Legal post-appointment fees	4		TBC
Agent post-appointment fees	4		(25,000)
Other Costs	4		(100,000)
Irrecoverable VAT	5		(44,018)
			(264,106)
Net realisations after costs			**2,609,104**
Preferential creditors			
Employee arrears of pay & holiday			-
Pension Contributions	14		(280,000)
Net Property			**2,329,104**
Less: Prescribed Part	15		-
Available to Unsecured Creditors			**2,329,104**
Estimated Unsecured Creditor Claims	16		(3,999,000)
Shortfall to creditors			**(1,669,896)**

Note	Category	Comment
Note 1	**Goodwill/Equipment/Stock/Contracts/Records**	Asset realisations as per the SPA agreed with CGL.
Note 2	**Freehold Properties**	Realisable value uncertain at this time.
Note 3	**Leasehold Improvements**	No realisations anticipated for this class of asset.
Note 4	**Post-appointment Costs**	Costs are estimated only at this stage. Administrators' remuneration to be agreed with creditors at a later date.
Note 5	**Irrecoverable VAT**	Lifeline is not VAT registered and therefore no input VAT can be recovered.
Note 6	**Chargeholder**	No indebtedness noted
Note 7	**Book Debts**	Estimated realisations only, accounting for June invoices and known disputes.
Note 8	**Cash at Bank**	Estimated to realise value of Cash at Bank accounts for book debts collected to date and estimated apportionments to be agreed with CGL.
Note 9	**Motor Vehicles**	Motor vehicles were acquired by Lifeline, but are understood to be owned by the local commissioner whose contract Lifeline serviced. Further clarity will be sought by the Joint Administrators over the course of the Administration.
Note 10	**Rent Deposits**	No realisations anticipated for this class of asset due to anticipated contra claims.
Note 11	**Rental Income**	Estimated rental income from CGL occupation of one of the Freehold Properties.
Note 12	**Prepayments**	Estimated realisations relating to an insurance prepayment.
Note 13	**Pre-Administration Costs**	Estimated as per Appendix E.
Note 14	**Pension Contributions**	Estimated only. Full reconciliation currently being completed by Lifeline staff.
Note 15	**Prescribed Part**	Not applicable as no outstanding floating charge debt.
Note 16	**Unsecured Creditors**	Estimated based on the information available.

FRP Advisory LLP
Lifeline Project
B - Company Creditors

Key	Name	Address	£
C004	1st ACE Security Limited	The Gatehouse, 93-97 Homesdale Road, Bromley, Kent, BR2 9LE	159.00
C012	2468 Ltd	Unit 7, Manor Park, Banbury, Oxon, OX16 3JU	424.58
C016	35 Taxi Ltd	434 Holderness Road, Hull, HU9 3DW	625.00
CA010	A M Bracchi Ltd	3 Epsom Road, Kippax, Leeds, LS25 7HX	112.50
CA022	A. C. Moule & Co	55 Parliament Road, Middlesbourgh, TS1 4JW	2,700.00
CA032	A1 Group (Taxis & Couriers)	143 Masbrough Street, Masbrough, Rotherham, S Yorkshire, S60 1HW	20.04
CA064	Academy of Executive Coaching Ltd	64 Warwick Road, St Albans, Hertfordshire, AL1 4DL	642.60
CA090	ACS Ltd	5-6 Aire Valley Park, Wagon Lane, Bingley, W Yorkshire, BD16 1WA	10,002.43
CA100	ActivClean	56 Hollyhurst Road, Darlington, DL3 6HU	60.00
CA106	Acu-Detox Training Workshops	40 Highlands Boulevard, Leigh On Sea, Essex, SS9 3QN	80.00
CA112	Adams Pharmacy	49 Market Street, Stalybridge, SK15 2AA	972.00
CA113	Adams Pharmacy Ashton	Adams Pharmacy Ashton, 169 Mossley Road, Ashton-Under-Lyne, Greater Manchester, OL6 6NE	1,138.00
CA133	ADT Fire and Security PLC	PO Box 352, Manchester, M16 9XY	633.06
CA175	Albion Medical Practice	1 Albion Street, Ashton Under Lyne, Lancashire, OL6 6HF	2,656.00
CA179	AlcoDigital Ltd	Fosters Yard, Forge Lane, Broadbridge Heath, West Sussex, RH12 3JA	53.75
CA201	Allhallowgate Methodist Church	49 Kirkby Drive, Ripon, HG4 2DP	36.00
CA220	Altodigital Networks Ltd	Summit House, Cherrycourt Way, Leighton Buzzard, Bedfordshire, LU7 4UH	422.77
CA221	Altooffice	Carlton Chambers, 5 Station Road, Shortlands, Bromley, BR2 0EY	978.91
CA246	ANA Treatment Centres Ltd	Fleming House, Waterworks Road, Farlington, Portsmouth, PO6 1NJ	2,321.43
CA247	Anderson Strathern LLP	1 Rutland Court, Edinburgh, EH3 8EY	5,134.28
CA262	Andy Burgess	Gym 72, 72 Sackville Street, Manchester, M1 3NJ	300.00
CA267	Angel Fire Ltd	90 Turnberry, Ouston, Chester le Street, Durham, DH2 1LR	504.00
CA269	Angel Springs	Angel House, Shaw Road, Wolverhampton, WV10 9LE	831.50
CA279	Anji's Pharmacy Limited	335 Lea Bridge Road, Leyton, London, E10 7LA	329.80
CA305	APE Media Ltd	37 Broadway, Stratford, London, E15 4BQ	11,221.51
CA306	Apec Electrical Services	16 Hauxley Close, The Ings, Redcar, Cleveland, TS10 2QT	36.00
CA321	AquAid (North)	Unit 8 South Mill, Warwick Mill, Warwick Bridge, Carlisle, CA4 8RR	33.60
CA322	Aquaid Birmingham Central	Unit 35, Kelvin Way Trading Estate, West Bromich, West Midlands, B70 7TP	396.05
CA323	Aquaid Kent	Unit 4, Christy Court, Christy Way, Southfields, Basildon, SS15 6TL	60.00

Key	Name	Address	£
CA325	AquaPoint Ltd	The Water Centre, York Road Business Park, Malton, York, YO17 6YD	384.90
CA333	Archant Community Media Ltd	Prospect House, Rouen Road, Norwich, NR1 1RE	1,135.01
CA335	Archie Hands	7 Winslow Place, 95 Imperial Road, London, N22 8QQ	115.00
CA346	Arnold Electrical	Aggregate House, 50 Church Street, Basford, Nottingham, NG6 0GD	151.20
CA364	Asda Pharmacy	Central 12 Retail Park, Derby Road, Southport, Merseyside, PR9 0TY	1,006.50
CA378	Ashton Primary Care Centre Pharmacy	Ashton Primary Care Centre, Old Street, Ashton-Under-Lyne, Greater Manchester, OL6 7SR	3,059.00
CA402	Atlas Contractors Ltd	82 Hampton Road West, Hanworth, Middlesex, TW13 6DZ	1,022.77
CA405	Audenshaw Pharmacy	3 Chapel Street, Audenshaw, Manchester, M34 5DE	187.00
CB003	B Surf	Montgomery House, Bark Street, Bolton, BL11 2AX	50.00
CB056	Baxketh Ltd	25 Burn Road, Hartlepool, TS25 1PL	144.00
CB059	BCG Direct Ltd	Top Land Country Business Park, Cragg Road, Mytholmroyd, Hebden Bridge, HX7 5RU	572.58
CB110	Bettakleen Ltd	9 Halifax Court, Dunston, Gateshead, NE11 9JT	622.67
CB129	Billingham Lifestyle Development Centre	Hereford Terrace, Billingham, Stockton-on-Tees, TS23 4AA	1,125.00
CB135	Biosure UK Ltd	Unit 59 Hillgrove Business Park, Nazeing Road, Nazeing, Essex, EN9 2HB	4,704.00
CB176	Blue Arrow Ltd	800 The Boulevard, Capability Green, Luton, LU1 3BA	1,225.51
CB185	Blurton Pharmacy	8 Ingestra Square, Blurton, Stoke on Trent, ST3 3JT	286.50
CB187	BNP Paribas Lease Group Ltd	Northern Cross, Basing View, Basingstoke, Hampshire, RG21 4HL	336.00
CB190	BOC Ltd	BOC Gases, Priestley Road, Worsley, Manchester, M28 2UT	176.94
CB194	Bolton Council	Business Rates Section, PO Box 32, Bolton, BL1 1RX	4,791.31
CB195	Bolton Middlebrook Leisure Trust	Bolton Arena, Arena Approach, Horwich, Bolton, BL6 6LB	75.00
CB196	Bolton NHS Foundation Trust	Dowling House, Royal Bolton Hospital, Minerva Road, Bolton, BL4 0JR	215.06
CB210	Boots Chemist	Sale & Accounting, D90 East, S10, Thane Road, Nottingham, NG90 1BS	9,038.50
CB212	Borno Chemists Ltd	5 Signal Walk, Highams Park, London, E4 9JB	414.50
CB215	Boss Direct Ltd	Folds Road, Bolton, Lancs, BL1 2SB	357.52
CB257	Bridge Fire Protection	37 Whimberry Drive, Stalybridge, Cheshire, SK15 3RU	125.00
CB265	Bright & Beautiful	Magneta Storage Nottingham, Lady Bay Bridge, Meadow Lane, Nottingham, NG2 3HQ	360.75
CB279	British Gas Business	PO BOX 254, Camberley, Surrey, GU15 3WA	8,125.83
CB288	British Telecommunications plc	BT Telephone Payment Centre, Durham, DH98 1BT	1,920.41
CB294	Bronte Natural Spring Water	Bridge Works, Woodhead Road, Honley, Huddersfield, West Yorkshire, HD9 6PW	72.60

Key	Name	Address	£
CB300	Broome & Wellington	Manchester House, 86 Princess Street, Manchester, M1 6NG	16.80
CB315	BT Global Services	British Telecom, PP M3042 Z, Colindale House, The Hyde, London, NW9 6LB	(31.06)
CB320	Buckland Harvester Ins Brokers	5 The Parsonage, Manchester, M3 2HS	2,248.93
CB330	Burnden Park Sports Complex	Croft Lane, Bolton, Lancs, BL3 2RS	732.00
CB332	Burns Chemist	334 High Road, Leylonstone, E11 3HR	464.70
CB343	Buy it Direct Ltd	Unit A Trident Business Park, Neptune Way, Leeds Road, Huddersfield, HD2 1UA	5,020.88
CC031	Calderdale MBC BR	PO Box 51, Princess Buildings, Halifax, HX1 1TP	179.38
CC036	Caledonia Fire and Security	Unit 5-6, Waverley Road, Mitchelston Industrial Estate, Kirkcaldy, KY1 3NH	216.00
CC042	Cambridge House & Talbot	1 Addington Square, Camberwell, London, SE5 0HF	964.89
CC047	Cameron Water Ltd	9 Guthrie Street, Hamilton, ML3 6LD	49.08
CC081	Carlton Alarms	The Old Corn Mill, Newsome Road South, Berry Brow, Huddersfield, HD4 7PT	210.00
CC106	Cartridge Save Ltd	HO Accounts, 5-6 Gregson Road, Reddish, Stockport, SK5 7SS	110.84
CC107	Cartridge World	464 Hoe Street, Walthamstow, London, E17 9AH	72.00
CC119	Castle Water Ltd	Lower Mill Street, Blairgowrie, Perthshire, PH10 6AQ	229.31
CC120	Castlemount Ltd	37 Park Road, Bromley, Kent, BR1 3HJ	22.78
CC123	Cathedral Leasing Ltd	300 Relay Point, Relay Drive, Tamworth, Staffordshire, B77 5PA	4,447.24
CC127	Cavendish Pharmacy	281 - 283 Forest Road, Walthamstow, E17 6HD	1,453.50
CC146	Central Recruitment Services Ltd	2 Aztec Row, Berners Road, London, N1 0PW	816.00
CC160	Chadwick & Hadfield Needle Exchange	189 Manchester Road, Mossley, Ashton-under-Lyne, Manchester, OL5 9AB	232.00
CC162	CHAI Ltd	Community Help & Advice Initiative, 1st Floor, ELS House, 555 Gorgie Road, Edinburgh, EH11 3LE	1,500.00
CC166	Changeworks Recycling	36 Newhaven Road, Edinburgh, EH6 5PY	170.74
CC167	Changing Lives	Textile House, Dukesway, Team Valley, Gateshead, NE11 0LF	40,767.33
CC173	Charity Finance Group	CFG Renewals, 15-18 White Lion Street, London, N1 9PG	715.00
CC183	Chase Fire Protection	Chandos Pole Street, Derby, DE22 3BJ	120.00
CC192	Chester-le-street CC Trading Ltd	Chester-le-street Cricket Club, Roperty Lane, Chester-le-street, Co Durham, DH3 3PT	150.00
CC193	Chester-le-Street Methodist Church	North Burns, Chester-le-Street, Co.Durham, DH3 3TF	120.00
CC194	Chevington Finance & Leasing Ltd	Cocoa Nut House, Hall Street, Long Melford, Suffolk, CO10 9JQ	237.60
CC207	Chorley Business & Technology Centre	Euxton Lane, Chorley, Lancashire, PR7 6TE	195.80
CC222	Chubb Fire & Security Ltd	Number 1 @ The Beehive, Lions Drive, Blackburn, Lancs, BB1 2QS	730.85

FRP Advisory LLP
Lifeline Project
B - Company Creditors

Key	Name	Address	£
CC229	CIPD	Finance Dept, 151 The Broadway, London, SW19 1JQ	654.00
CC253	City of Stoke on Trent Council	Revenues Services, PO Box 1490, Swann House, Boothen Road, Stoke-on-Trent, ST4 4TS	6,819.36
CC254	City of York Council	Director of customer & Business Support Services, Head of Financial Services, West Office, Station Rise, York, YO1 6GA	266.20
CC282	Clean Green Cleaning Svs Ltd	91 Benfleet Road, Benfleet, Essex, SS7 1QF	4,755.00
CC283	Cleanforce Contracting Ltd	Force Group House, 31/33 Albion Street, Hanley, Stoke-on-Trent, ST1 1QF	4,622.04
CC313	Coast and Vale Community Action	The Street, 12 Lower Clark St, Scarborough, North Yorkshire, YO12 7PW	61.90
CC335	Colour Options	10 Harrier Court, Airfield Business Park, Elvington, York, YO41 4EA	247.62
CC345	Commercial Business Equipment Ltd	Commercial House, 26 Hastings Rd, Leyland, PR25 3SP	1,087.38
CC352	Community House	Portholme Road, Selby, York, YO8 4QQ	180.00
CC373	Complete Office Solutions Ltd	Unit 1, Concept Court, Kettlestring Lane, Clifton Moor, York, YO30 4XF	305.32
CC385	Consultant Cleaners Ltd	Administration Centre, Station Lane, Heckmondwike, West Yorkshire, WF16 0NF	8,617.56
CC396	Copymark (Services) Ltd	Technology House, Alexandra Court, Off Dyson Wood Way, Bradley, Huddersfield, HD2 1GN	639.60
CC398	Corahs-Auras	8 Brittain Road, Cheddleton, Leek, Staffs, ST13 7EH	150.00
CC402	Corna Energy Retail 2 Ltd	26 Bullionslaw Drive, Rutherglen, Glasgow, G37 3NE	(622.42)
CC406	Corona Corporate Solutions Ltd	4th Floor, 1 Catherine Place, London, SW1E 6DX	347.57
CC429	Creamline Dairies Ltd	56/58 Red Bank, Cheetham Hill, Manchester, M8 8TS	41.83
CC451	Crossleys Taxis	Unit GY1, Dean Clough Industrial Park, Halifax, HX3 5WD	27.00
CC454	Crown Records Management	Accounts Receivable, Heritage House, 345 Southbury Road, Enfield, Middlesex, EN1 1TW	428.40
CC458	Crystal Maids	14 Carlisle Street, Seaton Carew, Hartlepool, Cleveland, TS25 3DW	207.00
CC473	CVN Print	42 Maxwell Street, South Shields, Tyne & Wear, NE33 4PU	207.00
CC474	Cyber Media Solutions Ltd	Opus House, Priestly Court, Staffordshire Technology Park, Stafford, ST18 0LQ	19,395.00
CD018	Daisy Communications Ltd	Daisy House, Lindred Road Bus Park, Nelson, Lancashire, BB9 5SR	22.80
CD019	Daisy Communications Ltd (Mob)	Daisy House, Lindred Road Business Park, Nelson, BB9 5SR	13,494.53
CD041	Daniels Healthcare Ltd	Unit 14,, Station Field Ind. Estate, Kidlington, Oxfordshire, OX5 1JD	154.80
CD065	David Newton	Skeber Cadson, Callington, Cornwall, PL17 7HW	3,000.00
CD072	Davy Iredale	13 Meadow Bank, Chorlton, Manchester, M21 8EF	11.00
CD080	Day Night Pharmacy	35 Furlong Road, Tunstall, ST6 5TZ	954.00
CD084	dDeaflinks Staffordshire	The Ellis Centre, Wellesley Street, Shelton, Stoke - on - Trent, ST1 4NG	178.00

Key	Name	Address	£
CD085	De Lage Landen Leasing Ltd	PO Box 430, Watford, Herts, WD18 8EZ	2,889.62
CD096	Debonair Languages	32 Lower House Walk, Bromley Cross, Bolton, Lancashire, NL7 9JS	90.00
CD107	Dell Products	c/o Dell House, The Boulevard, Cain road, Bracknell, Berkshire, RG12 1LF	2,875.26
CD123	Derby Street Pharmacy	17 Derby Street, Hanley, ST1 3LE	106.50
CD142	DGOS Ltd	Unit D3 Broadoak Business Park, Ashburton Road West, Manchester, M17 1RW	676.58
CD147	Diadem Medical Practice	2 Diadem Grove, Bilton Grange, Hull, HU9 4AL	145.81
CD162	Direct Cleaning Services (Sheffield) Ltd	Unit 1 Staniforth Works, Main Street, Sheffield, S12 4LB	72.00
CD163	Direct Group Yorkshire Ltd	t/a Direct Group of Yorkshire Ltd, Direct House, Green Street, Meltham, Holmfirth, HD9 5NP	108.00
CD167	Direct365online Ltd	Parkside Place, Oasis Business Park, Skelmersdale, Lancs, WN8 9RD	279.60
CD170	DISC	Sapphire House, Unit 2, IES Centre, Newton Aycliffe, Co Durham, DL5 6DS	10,049.63
CD173	Disclosure Scotland	PO BOX 250, Glasgow, G51 1YU	183.00
CD178	Diverse Health Solutions Ltd	Unit 5, Roseberry court, Stockesley Bussiness Park, Stockesley, North Yorkshire, TS9 5QT	3,120.00
CD229	Dr Raut Partnership	Highlands Health Centre, Lothian Way, Hull, HU7 5DD	2,062.17
CD231	Dr S M Dadabhoy	107/109 Chingford Mount Road	350.00
CD242	DRA PAT Testing Ltd	27 Richardson St, Wallsend, NE28 7PS	300.00
CD253	Droylsden Pharmacy	91 Market Street, Droylsden, Manchester, M43 6DD	1,074.00
CD261	Drugs Training.com	The Loft, 81 Minion Road, Cardiff, CF23 5EN	2,064.00
CD270	Dunedin Canmore Enterprise	8 New Mart Road, Edinburgh, EH14 1RL	663.28
CD275	Durham County Council	Revenues and Benefits, PO Box 238, Stanley, Co.Durham, DH8 1FP	7,308.33
CE006	E.ON	PO BOX 123, Nottingham, NG1 6HD	3,599.31
CE023	Eastwood Financial Services Ltd	Pennine House, Lowfields Close, Lowfields Business Park, Elland, HX5 9DA	7,500.00
CE029	Eaton Park Pharmacy	2 Southall Way, Eaton Park, Stoke-On-Trent, ST2 9LT	258.00
CE031	Ecclesbourne Surgery	Warwick Terrace, Lea Bridge Road, Walthamstow, London, E17 9DP	3,237.50
CE043	Eden Springs UK Ltd	3 Livingstone Boulevard, Hamilton International, Technology Park, Blantyre, G72 0BP	491.19
CE048	Ediscum Properties Ltd	3 Saddler Street, Bishop Auckland, County Durham, DL14 7BH	2,067.11
CE065	Eldon Bureau Ltd	Suite 7, 3rd Floor, Bulman House, Regent Centre, Newcastle upon Tyne, NE3 1DQ	500.88
CE074	Elite Cleaning & Environmental Services Ltd	247 Barlow Moor Road, Manchester, M21 7GJ	1,435.94
CE075	Elite Physique	2 Ford Street, Newcastle Upon Tyne, NE6 1NW	860.00
CE085	ELS Services	14 Drws-y-Nant, Glan Conwy, LL28 5EQ	300.00

Key	Name	Address	£
CE095	Emerald PAT Testing Ltd	Unit 39, Springfield, Bagley Lane, Farsley, Leeds, LS28 5LY	750.00
CE119	Enlinea Ltd	278 St Vincent Street, Glasgow, G2 5RL	3,534.83
CE126	EPB Control	99 Bennetts Castle, Dagenham, Essex, RM8 3YB	249.00
CE130	Equinox Care	1 Waterloo Gardens, Milner Square, London, N1 1TY	4,725.00
CE140	Essex Security Services Ltd	154-156 Church Hill, Loughton, Essex, IG10 1LJ	576.00
CE156	Europ Branding	3 Mayfair Way, Broad Lane, Bradford, BD4 8PW	48.00
CE166	Everyday Language Solutions	Crbury House, Concorde Way, Preston Farm, Stockton on Tees, TS18 3TB	132.00
CE171	Excell Consulting - Cleaning Services	31 Falls Green Avenue, Newton Heath, Manchester, M40 2BL	600.00
CE172	Exchange Supplies Ltd	1 Great Western Ind Centre, Dorchester, Dorset, DT1 1RD	32,275.61
CF011	Faith House Surgery	723 Beverley Road, Kingston Upon Hull, HU6 7ER	687.39
CF034	Federation of Master Builders Ltd	4 Hutton Terrace, Jesmond, Newcastle upon Tyne, NE2 1QT	125.00
CF063	First West Yorkshire Ltd	Accounts Receivable, First Shared Services, 395 King Street, Aberdeen, AB24 5RP	950.00
CF075	Flexible Storage Solutions Ltd	Flexible House, Watson Close, West Thurrock, Essex, RM20 3EF	133.75
CF105	Francotyp-Postalia Ltd	Lakeside House, 74 Questor, Powdermill Lane, Dartford, DA1 1EF	10.00
CF124	Frontier Medical Products	Newbridge Road Ind Est, Blackwood, South wales, NP12 2YN	5,245.32
CG009	G MacCarron	4 Nursery Road, Heaton norris, Stockport, SK4 2NE	580.50
CG037	GASP	Unit 9 Parkway Trad Est,, St Werburghs Road, Bristol, BS2 9PG	126.34
CG042	Gay Men's Health Collective	GMHC. PO Box 70190, London, WC1A 9JL	1,005.00
CG047	GBM Digital Technologies	16-18 Midland Street, Ardwick, Manchester, M12 6LB	197.46
CG059	Geoff Ball & Co Ltd	Units 1 & 2 Nether Street, Beeston, Nottingham, NG9 2AT	285.64
CG063	Getaway Cars (York) Ltd	Unit 7, 14 Redness Street, York, N Yorshire, YO31 7UU	376.10
CG079	Global Medics Ltd	Ealing Cross, 85 Uxbridge Road, London, W5 5TH	14,683.20
CG080	Glyn Humphreys	2 Ezard Street, Stockton, TS19 0BZ	295.00
CG096	Goodwin Development Trust	Goodwin Centre, Icehouse Road, Hull, HU3 2HQ	11,755.20
CG098	Gordon Short Chemist	159 College Road, Crosby, Liverpool, L23 3AT	175.50
CG100	Gough & Kelly Ltd	Unit 2, Railsfield Mount, Bramley, Leeds, LS13 3AX	643.59
CG102	GovNet Communications	St. James Building, Oxford Street, Manchester, M1 6PP	354.00
CG111	Grahams Chemist	99 Ford Green Road, Smallthorne, Stoke on Trent, ST6 1NT	393.00
CG126	Greater Manchester West Mental Health NHS Fo	Finance Department, Bury New Road, Prestwich, Manchester, M25 3BL	3,312.00
CG132	Greencross Pharmacy	14 Ashton Road, Denton, Manchester, M34 3EX	694.00

Key	Name	Address	£
CG134	Greener Security Shredding	Unit 3 Centurion Business Park, Dabell Avenue, Nottingham, NG6 8WA	66.00
CG137	Green-Link York	4 Nunthorpe Drive, York, YO23 1DY	74.40
CG146	Grenke Leasing Ltd	5th Floor, Saxon House, 3 Onslow Street, Guilford, Surrey, GU1 4SY	733.58
CH013	Hainault Pharmacy	55 Hainault Road, Leytonstone, London, E11 1EA	909.20
CH016	Halifax Boxing Club	Halifax Boxing Sports & Fitness Club, Lower Unit B3, Ladyship Mills, Old Lane, Halifax, HX3 5QN	360.00
CH020	Hambleton District Council	Civic Centre, Stone Cross, Northallerton, North Yorkshire, DL6 2UU	809.91
CH048	Harrogate Baptist Church	Flat 3, 21 Devonshire Place, Harrogate, HG1 4AA	108.00
CH050	Harrow Road GP Practice	Triangle House Health Centre, 2-8 Harrow Road, Leytonstone, London, E11 3QF	612.50
CH054	Hartlepool Borough Council	Finance Division, Civic Centre, Victoria Road, Hartlepool, TS24 8AY	1,554.87
CH056	Hartley Blears Social Work Consultancy Ltd	1 Deerplay Drive, Weir, Lancs, OL13 8GB	156.00
CH058	Hartshill Pharmacy	430 Hartshill Road, Hartshill, Stoke on Trent, ST4 7PL	157.50
CH063	Hawksworth Cleaning Services	37 Stanley Road, Bradford, West Yorkshire, BD2 1AS	270.00
CH069	Hazel Window Cleaners Ltd	51 Endeavour Close, The Ridings, Seaton Carew, Hartlepool, TS25 1EY	57.60
CH072	HBS Pharmacy	Meir Primary Care Centre, Weston Road, Stoke on Trent, ST3 6AB	670.50
CH083	Healthcare Conferences UK Ltd	8 Wilson Drive, Ottershaw, Surrey, KT16 0NT	288.00
CH086	Healthcare Solutions	Jubilee House, 3 The Drive, Great Warley, Brentwood, CM13 3FR	67,699.15
CH100	Hebron Trust	12 Stanley Avenue, Thorpe Hamlet, Norwich, NR7 0BE	8,518.09
CH115	Helpful Hogan Removals	32 Jubilee Road, Siddal, Halifax, HX3 9LD	577.50
CH118	Henry Schein Medical	Medcare House, Centurion Close, Gillingham, Kent, ME8 0SB	(66.61)
CH132	Hill Dickinson	1 St. Pauls Square, Liverpool, L3 9 SJ	991.74
CH136	Hindwoods	1 Charlton Road, Blackheath, London, SE3 7EY	3,333.33
CH158	Holmes Terry & Co Ltd	138A Moss Lane (Rear Entrance), Altrincham, Cheshire, WA15 8AN	9,187.50
CH163	Home Health (UK) Ltd	Unit A, Greatham Road Industrial Estate, Greatham Road, Bushey, Hertfordshire, WD23 2NZ	1,800.00
CH173	Hornbeam Centre Ltd	458 Hoe Street, London, E17 9AH	500.00
CH216	Hull City Council	Treasury Building, Guildhall Road, Hull, HU1 2AB	2,277.16
CH222	Hutchinson Publishing Ltd	515A Mansfield Road, Nottingham, NG5 2JL	(18.04)
CH227	Hydroclean Window Cleaning Ltd	Unit 14 Jessops Riverside, 800 Brightside Lane, Sheffield, South Yorkshire, S9 2RX	42.00
CI003	I.T. Guy	B10, 3 Bradbury Street, London, N16 8JN	432.00

Key	Name	Address	£
CI023	ICS Cleaning	133 Roman Road, Mountnessing Brentwood Essex, CM15 0UD	619.16
CI039	ILLY Systems Ltd	11 Hoxton Square, London, N1 6NU	9,564.00
CI048	Impey & Co Ltd	88 Lower Hillgate, Stockport, SK1 3AL	2,024.69
CI051	Improvement Development Growth Ltd	1st Floor Lee House, 90 Great Bridgewater Street, Manchester, M1 5JW	3,262.50
CI053	Impulse Security Systems Ltd	Unit 23, Metro Bus Centre, Kangley Bridge Road, London, SE26 5BW	96.00
CI071	Initial Washroom Solutions	Accounts Receivable, PO BOX 4975, Dudley, DY1 9FA	1,512.70
CI076	Innova Property Consultants Ltd	6 Lisbon Square, Leeds, LS1 4LY	5,418.78
CI081	Inspexx Ltd	Hope Park Business Centre, Bradford, BD5 8HH	180.00
CI096	Intergrated Office Systems Ltd	89 Willows Court, Teesside Industrial Estate, Stockto On Tees, TS17 9PP	5,494.90
CI110	Iron Mountain (UK) Ltd	Whitelaw House, Macmillan road, Livingston, Scotland, EH54 7DF	715.05
CI111	ISG Technology Ltd	Ashmead House, Eversley Way, Egham, TW20 8RY	4,358.84
CI117	ITPeople	63 Madison Apartment, 41 Seymour Grove, Manchester, M16 0NB	335.00
CJ001	J & P Taxis	Accounts Department, 4 Saunton Avenue, Redcar, TS10 2RL	79.20
CJ005	J G FENN Ltd	West Court, Riverside Park, Campbell Road, Stoke on Trent, ST4 4FB	1,305.20
CJ028	James Andrews Recruitment Solutions	314 Welford Road, Leicester, LE2 6EG	3,147.42
CJ049	Jane Simpson Access Ltd	New House Bungalow, New House Road, Sheepridge, Huddersfield, HD2 1EG	360.00
CJ069	Jayne Harrison	26 Nanseen Road, Fleetwood, Lancs, FY7 6UD	23.94
CJ105	Jo Brackenbury	5 Sycamore Place, Bootham, York, YO30 7DW	90.00
CJ132	John Nicholls Window Cleaning Services Ltd	8 Greendale Close, Cliviger, Burnley, BB10 4TU	36.00
CK004	K D Building Solutions Ltd	K D Building Solutions Ltd, Unit 10, Strand House,Locomotion Way, Camperdown Industrial Estate, Newcastle, NE12 5US	1,368.00
CK009	Kairos Community Trust	235 Valley Road, London, SW16 2AF	2,080.00
CK019	Karen Bailey Medication Services	Ivy Cottage, Burnley Road, Gisburn, BB7 4ET	500.00
CK037	Kathrine Quiller-Croasdell	31 Cedarville Gardens, London, SW16 3DA	1,897.50
CK062	Ken Brunskill	5 Coquet Close, Redcar, Cleveland, TS10 2QJ	3,380.00
CK083	Kier Business Services Ltd	Shared Services, PO box 685, Oldham, OL1 9LH	1,020.23
CK088	Kinesis Recruitment Ltd	6th Floor, New Baltic House, 66 Fenchurch Street, London, WC3M 4BE	4,964.75
CK093	Kingston Recruitment	2nd Floor, Lowgate House, Lowgate, Hull, HU1 1EL	876.40
CK101	Kirklees Active Leisure	The Stadium Business & Leisure, Complex, Stadium Way, Huddersfield, HD1 6PG	138.00
CK104	Kirklees Metropolitan Council	LIC Finance Business Support Unit, PO BOX A4, Civic Centre, Huddersfield, HD1 2NF	12,523.44

Key	Name	Address	£
CK115	Knights Professional Services Limited	The Brampton, Newcastle-Under-Lyne, Staffordshire, ST5 0QW	75,216.79
CK122	Kwickprint.co.uk	519 Hessle Road, Hull, HU3 4UD	556.02
CL009	L.A. Brook Ltd	Royds House, Royds Mill, Leeds Road, Ossett, West Yorkshire, WF5 9YA	76.90
CL011	LA Taxis Ltd	196 Portland Street, Sandyford, Newcastle upon Tyne, NE2 1DJ	481.10
CL033	Langthorne Pharmacy	13 Langthorne Road, Leytonstone, E11 4HX	895.70
CL035	LanguageLine Solutions	25th Floor, 40 Bank Street, Canary Wharf, London, E14 5NR	19.66
CL070	Leeds City Council	P.O Box 60, 2 Great George Street, Leeds, LS2 8JR	140.00
CL074	Leeds Media Services	96 Kirkstall Road, Leeds, LS3 1HD	647.51
CL083	LEES Cleaning Contractors LLP	43 Maxwell Street, South Sheilds, Tyne & Wear, NE33 4PU	816.38
CL084	Leicester CC Pension Fund	Corporate Resourses Department, County Hall, Glenfield, Leicester, LE3 8TA	1,200.00
CL102	Lex Autolease Ltd	Heathside Park, Heathside Park Road, Stockport, Cheshire, SK3 0RB	194.40
CL106	Leyton Orient Pharmacy	2nd Floor matchrrom Sadium, 75 Oliver Road, E10 5LG	452.80
CL161	Lloyds Business Communications	109 Mere grange, Leaside Road, Warrington, WA9 5GG	(336.94)
CL162	Lloyds Pharmacy	Treasury Department, Sapphire Court, Walsgrave Triangle, Coventry, CV2 2TX	17,249.20
CL174	Lockside Medical Centre	85 Huddersfield Road, Stalybridge, SK15 2PT	960.00
CL188	London Borough of Lewisham	Business Rates, PO Box 58992, London, SE6 9GY	2,131.55
CL193	London Borough of Waltham Forest	Town Hall, Forest Road, Walthamstow, London, E17 4JA	4,977.64
CL194	London Brough of Southwark	PO Box 67239, London, SE1P 4DQ	1,813.79
CL202	Looking After You Ltd	2 Southall Way, Eaton Park, Stoke On Trent, ST2 9LT	18.00
CL203	Loomer Medical Supplies Ltd	Unit 7, Brindley Court, Lymedale Business Park, Newcastle-Under- Lyme, Staffordshire, ST5 9QA	370.80
CL207	Lothian Buses	55 Annandale Street, Edinburgh, EH7 4AZ	480.00
CL208	Louis Taylor Ltd	No2 Eturia Office Village, Forge Lane, Festival Park, Stoke-on-Trent, ST1 5RQ	2,629.97
CL214	Louise Steele Yoga	7 Edward Street, Abington, OX14 1DJ	180.00
CL222	Lucidica Ltd	35 Kingsland Road, London, E2 8AA	1,854.96
CL245	Lyreco UK Limited	Deer Park Court, Donnington Wood, Telford, Shropshire, TF2 7NB	3,596.60
CM014	M P Alarms (Fire & Security)	2-4 Green Lane, Off Otley Road, Baildon, Shipley, BD17 5JS	72.00
CM033	Mags on Ramps Ltd	15a Claderdale Business Park, Club Lane, Ovenden, Halifax, HX2 8DB	687.00
CM057	Manchester City Council	Corporate Services Dept, PO BOX 314, Town Hall, Manchester, M60 2JR	4,264.90
CM086	Manor Pharmacy	397 Huddersfield Road, Stalybridge, SK15 3ET	68.50

Key	Name	Address	£
CM088	Mantax	493-495 Chester Rd, Manchester, M16 9HF	623.22
CM104	Marijak Ltd	354 High Road Leyton, London, E10 6QE	124.80
CM140	Mastercopy	Randol House, Martinet Road, Thornaby, Cleveland, TS17 0BA	1,065.70
CM144	Matrix Diagnostics Ltd	Unit 9 Meridian Business Park, Fleming Road, Waltham Abbey, Essex, EN9 3BZ	5,152.68
CM164	Maurice Jagger Centre	Lister Street, Winding Road, Halifax, HX1 1UZ	390.00
CM173	MC Creative Designs	The Cottage, Old Gardens, Brandon Village, Durham, DH7 8RX	92.40
CM200	Medicos Chemist	399 Hoe Street, Walthamstow, London, E17 9AP	2,737.50
CM204	Medisave (UK) Ltd	Medisave House, Mercery Road, Weymouth, Dorset, DT4 9DN	286.51
CM210	Meir Hay Pharmacy	Unit 3, Amison Street, Meir Hay, Stoke on Trent, ST3 1LD	3,678.64
CM228	MethaMeasure Ltd	35 Mitchell Arcade, Rutherglen, Glasgow, G73 2LS	1,975.20
CM239	MHFA England CIC	49-52 East Road, Old Street, London, N1 6AH	546.00
CM259	Middleport Midnight Pharmacy	185 Newcastle Street, Middleport, Stoke on Trent, ST6 3QJ	2,617.50
CM267	Mike Atkinson	31 Watersedge, Sandside, Cumbria, LA7 7HN	36.30
CM268	Mike Rennison Deliveries ltd	28 Borrowdale Drive, York, YO30 5SX	172.38
CM280	Milton Pharmacy (Millrise Rd)	29 Millrise Road, Milton, Stoke on Trent, ST2 7BN	88.50
CM287	Minerva Print & Design	King William House, 202 Manchester Road, Bolton, BL3 2QS	244.80
CM316	Mohammed Shafiq	99 The Crescent, Walsall, WS1 2DA	16,830.00
CM320	MOJ Shared Services	PO Box 781, Newport, Gwent, NP20 9BB	70.00
CM333	Moonloft	Adele Armistead & Sarah Maginness, Halton Hall, Mill Lane, Halton, Lancaster, LA2 6ND	10,040.00
CM342	Mosaic Training & Consultancy Ltd	8 Northumberland Avenue, London, WC2N 5BY	2,723.94
CM364	Mr Paul Mason	16 Thornroyd Drive, Holmewood, Bradford, BD4 0NR	119.99
CM390	MW SIPP Trustees Ltd	Oaklands Park, Hooton road, South Wirral, CH66 7NZ	2,086.50
CN035	NCS	65 Rodney Street, Glasgow, G4 9SQ	236.73
CN036	NCVO	National Council For Voluntary, Organisations, Regents Wharf, 8 All Saints Street, London, N1 9RL	2,014.80
CN040	NECA Services Ltd	Darwent Point, Clasper Way, Swalwell, Newcastle Upon Tyne, NE16 3BE	3,100.00
CN050	Neil Slack Gas Services	44 Kingsley Road, Talke Pits, Stoke on Trent, Staffordshire, ST7 1RA	110.00
CN052	Neo360	Hewitt House, Winstanley Road, Orrell, Wigan, WN5 7XA	6,204.00
CN053	Neopost Ltd	Neopost House, South Street, Romford, Essex, RM1 2AR	1,661.20
CN066	New Hall Surgery	Oakfield Court, Cottingham Road, Hull, HU6 8QF	333.28

Key	Name	Address	£
CN074	Newcastle City Council	Business Rates, Civic Centre, Newcastle Upon Tyne, NE1 8QH	2,922.49
CN085	Newton Perkins Property Management Ltd	Peek House, 20 Eastcheap, London, EC3M 1NP	22,273.75
CN086	Newton Pharmacy	132-138 Talbot Road, Hyde, SK14 4HH	589.00
CN089	Nexus Move Ltd	22 Old Street, Ashton under Lyne, OL6 6LB	107.28
CN094	NHS Business Services Authority	PO Box 974, Newcastle Upon Tyne, NE99 IUQ	79,795.37
CN105	Niche Office Solutions Ltd	PO Box 185, Bradford, BD13 9BJ	8,408.83
CN113	Nik Paget-Tomlinson	3F2 25 Bryson Road, Edinburgh, EH11 1ED	232.50
CN114	Nikki Swan	13 Watson Strret, Sutton-on-Hull, HU7 4UR	80.00
CN130	Norfolk Street Pharmacy	1-5 Norfolk Street, Shelton, Stoke on Trent, ST1 4PB	1,059.60
CN137	North East Regional Employers Organisation	Guildhall, Quayside, Newcastle Upon Tyne, NE1 3AF	450.00
CN150	Northallerton Methodist Church	Hgh Street, Northallerton, North Yorkshire, DL7 8EG	171.00
CN158	Northern Industrial Services	Fortanax Works, Mount Pleasant Road, Pudsey, Leeds, LS28 7DY	295.20
CN163	Northumberland Tyne and Wear NHS Foundation	Finance Dept, Arran House, St Nicholas Hospital, Gosforth, Newcastle Upon Tyne, NE3 3XT	13,539.20
CN165	Northumbrian Water	Customer Centre, PO Box 300, Durham, DH1 9WQ	94.16
CN171	Norton Cleaning Services	4 Whinflower Drive, Norton, Stockton-on-Tees, Cleveland, TS20 1TQ	236.73
CN178	Nottingham City Council	Loxley House, Station Road, Nottingham, NG2 3NG	2,596.76
CN202	Nu-Swift International Ltd	Wistons Lane, Elland, West Yorkshire, HX5 9DT	786.87
CO002	O2 UK Ltd	260 Bath Road, Slough, Berkshire, SL1 4DX	(423.75)
CO006	Oasis Recovery Communities Ltd	38-40 Bridge Street, Runcorn, Cheshire, WA7 1BY	11,400.00
CO014	OCN Yorkshire & Humber Region	OCN House, Lower Warrengate, Wakefield, WF1 1SA	375.00
CO018	Octopus Office Products Ltd	Unit 10, Enterprise Centre Two, Chestergate, Stockport, SK3 0BR	14,029.78
CO021	Office Angels	Unit 3010 The Pavilions, The Crescent, Solihull Parkway, Birmingham Business Park, Birmingham, B37 7YE	1,332.07
CO022	Office Depot UK Ltd	PO Box 1747, Andover, SP10 4BA	861.44
CO025	Office Heaven Ltd	20 Lichen Close, Charnock Richard, Chorley, PR7 5RY	486.10
CO027	Office Team Ltd	Sales Ledger Department, Unit 4, 500 Purley Way, Croydon, Surrey, CR0 4NZ	4,943.81
CO031	Office1st	34 Park Cross Road, Leeds, LS1 2QH	391.83
CO056	OpenView Security Solutions Ltd	OpenView House, Chesham Close, Romford, Essex, RM7 7PJ	56.70
CO062	Opus Energy Ltd	PO Box 55, Sheffield, S98 1DZ	879.19

Key	Name	Address	£
CO069	Orion Medical Supplies Ltd	Unit E16 Telford Road, Telford Road Ind Estate, Bicester, Oxton, OX26 4LD	14,173.15
CO082	Oxford City Council	P.O. Box 10, Oxford, OX1 1EN	2,125.00
CO086	Oxford Medical Supplies Ltd	Unit 12, Langston Priory Mews, Station road, Kingham, Oxfordshire, OX7 6UP	210.30
CO096	Oxon Transport Services Ltd	20 Kings Medow, Ferry Hinksey Road, Oxford, OX2 0DP	(126.32)
CP006	P Coleman	Home Imp & Property Repairs, 80 Morris Green Lane, Morris Green, Bolton, BL3 3LS	357.40
CP010	P M Pollard	The Meadway, 3 Wellgarth, Well Head, Halifax, HX1 2BJ	4,031.00
CP049	Parklands Architectural Ltd	16 Parklands Way, Hartlepool, TS26 0AR	744.26
CP097	PDC Manchester	129 Oldham Street, Northern Quarter, Manchester, M4 1LN	2,760.20
CP112	Penny Meadow Pharmacy	61 Penny Meadow, Ashton-Under-Lyne, Manchester, OL6 6HE	2,379.00
CP153	Pickering and Newington Development Ass Ltd	Gipsyville Multi Purpose Centre, 728-730 Hessle Road, Hull, HU4 6JA	3,000.00
CP155	Pickerings Europe Ltd	Globe Elevator Works, P.O. Box 19, Stockton-on-Tees, Cleveland, TS20 2AD	144.02
CP176	Pitney Bowes Purchase Power	Customer Payments, Building 5 Trident Place, Hatfield Business Park, Mosquito Place, Hatfield, Hertfordhsire, AL10 9UJ	996.52
CP187	Plinth Medical Ltd	Wetheringsett Moor, Wetheringsett, Stowmarket, Suffolk, IP14 5PP	120.00
CP210	Post Haste	14 Basepoint Business Centre, Yeoford Way, Exeter, Devon, EX2 8LB	540.00
CP226	Premier Inn Business Account	1 Trinity Court, Broadlands, Wolverhampton, WV10 6UH	1,664.38
CP229	Premier Reprographics	Burdon House, The Green, Great Burdon, Darlington, DL1 3JL	2,395.64
CP243	Principal Hygiene Services Ltd	51 Bradley Mills Road, Rawthorpe, Huddersfield, West Yorkshire, HD5 9PL	3,076.39
CP259	Project 6	11-19 Temple Street, Keighley, BD21 2AD	4,845.50
CP274	Protex Fire & Security Ltd	Kings House, 204 Curzon Road, Ashton Under Lyne, OL6 9LT	90.00
CP275	Providence Projects Rehab Group Ltd	Providence House, 17 Carysfort Road, Bournemouth, BH1 4EJ	5,811.56
CP281	Public Health England	PHE Accounts Receivable Team, Financial Accounting Services, Porton Down, Salisbury, Wiltshire, SP4 0JG	26,841.77
CP287	PULSE	Building 1, Turnford Place, Great Cambridge Rd Herts, EN10 6NH	3,075.90
CP297	Pyramid Pharmacy	413 Hoe Street, Walthamstow, London, E17 9AP	291.20
CQ015	Queen St Pharmacy	38 Queen Street, Burslem, Stoke on Trent, ST6 3EG	956.10
CR005	R C Plumbing & Heating	27 Oakdale Crescent, Wibsey, Bradford, BD6 1RW	45.00
CR043	Randstad Care Ltd	Randstad Court, Laporte Way, Luton, LU4 8SB	20,538.20
CR058	Ray & Jean Atkinson Ltd	Harewood House, Suite 3, 2-6 Rochdale Road, Middleton, Manchester, M24 6DP	2,117.63
CR090	Redcar & Cleveland Borough Council	Redcar & Cleveland House, Kirkleatham Street, Redcar, TS10 1RT	2,885.63

Key	Name	Address	£
CR115	Reiss Solicitors Limited	243 Manningham Lane, Bradford, BD8 7ER	320.00
CR146	Ricoh Captial Ltd	Ricoh House, Wells House, Merstham, RH1 3LG	439.51
CR147	Jamie Baine	c/o Ricoh UK, 800 Pavillion Drive, Northhampton Business Park, Northampton, NN4 7YL	3,035.53
CR157	Rise & Shine	45 Westminster Way, Richmond Park, Dukinfield, Cheshire, SK16 5BQ	16.00
CR181	Roger Hannah & Co	Century Buildings, 14 St Mary's Parsonage, Manchester, M3 2DF	121.83
CR200	Rotherham M B C	Riverside House, Main Street, Rotherham, S60 1AE	1,318.67
CR205	Royal Borough of Greenwich	Culture, Sports & Media Communications, 3rd Floor, Woolwich Centre, 39 Wellington Street, Woolwich, London, SE18 6HQ	1,500.00
CR208	Royal College of General Practitioners	30 Euston Square, London, NW1 2FB	260.00
CR211	Royal Mail Group Ltd	Payment Processing Centre, Rowland Hill House, Boythorpe Road, Chesterfield, S49 1HQ	3.86
CR222	Russell Chapman C/O Johns of Nottingham Ltd	622-640 Woodborough Road, Nottingham, NG3 5FS	3,365.18
CR225	Ruth Cumberland	Verve Healing, 71 Carter Lane, Mansfield, Nottinghamshire, NG18 3DQ	120.00
CS027	Saks Investments Ltd	2 The Morelands, Chorley New Road, Bolton, BL1 5GP	2,500.00
CS057	Sanctuary Personnel Ltd	Chapmans Warehouse, 27 Neptune Quay, Ipswich, IP4 1AX	1,136.00
CS061	Sandersons Removals Ltd	Unit 9, Totts Farm Industrial Estate, Brenda Road, Hartlepool, TS25 2BQ	525.60
CS090	Scottish Council for Voluntary Organisations	2nd Floor, Edward House, 283 West Campbell St, Glasgow, G2 4TT	920.00
CS116	Selco Trade Centre Ltd	Boundary House, 2 Wythall Green Way, Birmingham, B47 6LW	3.83
CS126	Sentrex Services UK Ltd	Millbrook Business Centre, Roundthorn Industrial Estate, Floats Road, Manchester, M23 9YJ	1,609.84
CS130	Service Care Solutions Ltd	Arthur House, 12-13 Starkie Street, Preston, PR1 3LU	(3,871.50)
CS132	Settle Community & Business Hub	Unit 1, Commercial Courtyard, Settle, North Yorkshire, BD24 9RH	40.00
CS133	Seven Resourcing	Basepoint Centre, 70 the Havens, Ipswich, Suffolk, IP3 9BF	9,048.47
CS162	Shelton Pharmacy	Winton House, Stoke Road, Stoke-on-Trent, ST4 2RW	204.30
CS164	Sherburn in Elmet Community Trust	C/o 4 Sir Johns Lanes, Sherburn in Elmet, LS25 6BJ	135.00
CS176	Shred-it Ltd	Ground Floor, Corner House, 177 Cross Street, Sale, Manchester, M33 7JQ	5,203.97
CS181	Siemens Finance Ltd	Sefton Park, Bells Hill, Stoke Poges, Buckinghamshire, SL2 4JS	5,276.66
CS199	Simon Tomlinson	19A Royal Crescent, Edinburgh, Scotland, EH3 6QA	780.00
CS213	Skills for Safeguarding Ltd	29 Blairgowrie, Marton, Middlesbrough, TS8 9XU	550.00
CS219	Slater & Gordon UK LLP	58 Mosley Street, Manchester, M2 3HZ	420.00
CS229	Smart UK	Avon Cottage, Banbury Road, Gaydon, Wariwickshire, CV35 OHG	211.50

Key	Name	Address	£
CS276	South Tees Hospitals NHS Foundation Trust	Finance Department, The Murray Building, James Cook University Hospital, Middlesborugh, TS4 3BW	252.46
CS277	South Tyneside Council	Hawthorne Building, Rolling Mill Road, Viking Industrial Estate, Jarrow, NE32 3DP	1,103.90
CS283	Southern Electric	Payment Centre, PO Box 13, Havant, PO9 5JB	1,113.37
CS303	Spectrum Community Health CIC	5th Floor, White Rose House, West Parade, Wakefield, West Yorkshire, WF1 1LT	25,000.00
CS318	Squire Services	15 F6 Slateford Green, Edinburgh, EH14 1NF	702.00
CS321	SRCL Ltd	Indigo House, Sussxex Avenue, Leeds, LS10 2LF	3,291.68
CS328	St Andrews House Medical Centre	Stalybridge Resource Centre, 2 Waterloo Road, Stalybridge, SK15 2AU	2,656.00
CS332	St John Ambulance	St John Ambulance, SAC, 5 Broadfield Close, Sheffield, S8 0XN	2,154.00
CS337	St Martins Centre	Roman Avenue, Byker, NE6 2RJ	187.00
CS338	St Martins Healthcare Services CIC	Mill 2, First Floor, Mabgate Mills, Mabgate, Leeds, LS9 7DZ	68,752.22
CS345	St Wilfred's Centre	524 Queens Road, Sheffield, S2 4DT	1,565.00
CS365	Starcare Maintenance Ltd	T/A Metro Maintenance, Marsh Works, 4 Abb Street, Marsh, Huddersfield, Yorkshire, HD1 4PA	276.00
CS396	Stockport MBC	Stockport Drug Action Team, Community Safety Unit, Victoria House, Stockport, SK13XE	1,302.48
CS401	Stockton-on-Tees Borough Council	Xentrall Shared Services, PO Box 877, Stockton-on-Tees, TS19 1JA	1,456.33
CS411	Street Scene Addiction Recovery	108 Cobham Road, Ferndown Industrial Estate, Wimborne, BH21 7RB	7,774.50
CS433	Sunderland City Council	Corporate Finance, PO Box 115, Sunderland, SR5 9BJ	206.96
CS439	Superdrug Pharmacy (Stockport)	4-6 Mersey Square, Stockport, SK1 1RA	600.00
CS442	Superdrug Pharmacy Walthamstow	6 Berwick Way, Walthamstow, London, E17 7JR	889.20
CS448	Surescreen Diagnostics Ltd	1 Prime Parkway, Prime Enterprise Park, Derby, DE1 3QB	10,480.77
CS454	Susan Ford	23 Frawklin Close, Hartburn, Stockton, TS18 5JW	135.60
CS459	Susie Booth	92 Orpinton Ave, Walker, Newcastle, NE6 2RW	44.80
CS460	Sustainable Waste Services	Abbey House, Wellington Way, Brooklands Business Park, Weybridge, KT13 0TT	2,485.89
CS475	Sydenham Group Practice	Elliott Chappell Health Centre, 215 Hessle Road, Hull, HU3 4BB	145.81
CS479	Synergy Health	Gavenny Court, Brecon Road, Abergavenny, Monmouthshire, NP7 7RX	1,108.05
CT006	T123 WJB Plumbing Ltd	501 Footscray Rd, London, New Eltham, SE9 3UH	516.40
CT011	Talk Internet Ltd	Suit 12, Xpdia, Crab Lane, Fearnhead, Warrington, WA2 0XP	540.36
CT014	Tame Valley Medical Centre	Glebe Street, Ashton Under Lyne, Lancashire, OL6 6HD	4,821.32
CT018	Tameside Handyman	5 Buckton Vale Mews, Carrbrook, Stalybridge, Cheshire, SK15 3SE	40.00

Key	Name	Address	£
CT019	Tameside MBC	Exchequer & Support Services, Council Offices, Wellington Road, Ashton-u-Lyne, OL6 6DL	2,983.21
CT044	Technocopy	106-108 North Road, Darlington, Co Durham, DL1 2EQ	30.01
CT049	Tees Esk and Wear Valleys NHS Foundation Trus	Finance Department, Flatts Lane Centre, Flatts Lane, Middlesbrough, TS6 0SZ	217,104.78
CT050	Teeside Property Services	70 Dovecot Street, Stockton on Tees, TS18 1LL	6,374.25
CT068	Tesco Instore Pharmacy	Clough Street, Hanley, Stoke on Trent, ST1 4AA	45.00
CT093	The Carroll Cleaning Company	Spring Hey Mill, Green Lane, Halifax, West Yorkshire, HX4 8DQ	4,251.62
CT100	The City of Edinburgh Council	PO Box 463, Edinburgh, EH7 9DJ	1,491.20
CT112	The Davenant Centre	Albion Yard, 331/335 Whitechapel Road, London, E1 1AU	5,666.67
CT137	The Grove Medical Centre	103-105 Grove Road, Walthamstow, London, E17 9BU	725.00
CT140	The Highgate Consultancy	5A Cromartie Road, London, N19 3SJ	792.00
CT153	The Language Shop	1st Floor, West Wing, Newham Dockside, 1000 Dockside Road, London, E16 2QU	1,608.00
CT171	The Moore Group of Individual SIPPs	Trafford House, Chester Road, Manchester, M32 0RS	1,500.00
CT173	The Nelson Trust	Port Lane, Brimscombe, Stroud, GL5 2QJ	31.90
CT180	Loftus Development Trust	The old Co-op Community Building, High Street, Loftus, Saltburn-By-The-Sea, TS13 4HW	866.66
CT224	The Ultimate Marketing Co Ltd	4 Globe Sq, Dukinfield, Cheshire, SK16 4RG	836.28
CT225	The Unity Centre	St Leonard's Road, Eastwood, Rotherham, S65 1PD	37.80
CT236	The Wilberforce Surgery	Wilberforce Health Centre, 6-10 Story Street, Hull, HU1 3SA	3,353.63
CT245	Thirsty Cups Ltd	Singleton Court Business Park, Wonastow Road, Monmouth, Monmouthshire, NP25 5JA	103.97
CT266	Time Healthcare	119 Bedford Court Mansions, Bedford Avenue, London, WC1B 3AG	45,555.59
CT269	TJ Crank Ltd	23 Kirkstone Avenue, Worsley, Manchester, M28 7JL	97.92
CT270	TJM Projects Ltd	Unit 10 Westside Industrial Estate, Jackson Street, St Helens, WA9 3AT	66,458.69
CT277	Tong Medical Practice	2 Procter Street, Bradford, BD4 9QA	260.00
CT292	Total Heat Systems Ltd	The Old Church Bus Centre, Unit 2, 19 Rotherham Road, Swallownest, Sheffield, S26 4UR	209.44
CT311	Trade Price Copiers	1 Harewood Close, Sandiacre, Nottingham, NG10 5PL	66.81
CT348	Turning Point	Finance Department, The Exhange, 3 New York Street, Manchester, M1 4HN	3,600.00
CT352	TV Licensing	Bristol, BS98 1TL	441.00
CU016	UK Smart Recovery	Box 123, 24 Station Square, Inverness, IV1 1LD	3,550.00
CU027	United Utilities Water Plc	PO Box 450, Warrington, WA55 1WA	165.68
CU031	University Hospitals of North Midlands	The Finance Directorate, Trust Headquarters, Royal Stoke Hospital, Newcastle Road, Stoke-on Trent, ST4 6QG	1,364.69

Key	Name	Address	£
CU035	University of Huddersfield	University of Huddersfield Financial Services, Queensgate, Huddersfield, HD1 3DH	412.00
CV016	Veolia Environmental Services Plc	Veolia House, 8th Floor 210, Pentonville Road, London, N1 9JY	304.79
CV028	Viking Direct	FAO Sam Richards, Credit Support, Lancer House, Scudamore Road, Leicester, LE3 1UB	1,059.41
CV035	Virgin Media Business	PO Box 4459, Worthing, BN13 1XP	220.21
CV038	Vision Cleaning Company	69 Thorneycroft Road, East Morton, BD20 5QW	90.00
CV048	Vizsec (UK) Ltd	Vizsec House, Robson Avenue, Teesside Industrial Estate, Stockton on Tees, Cleveland, TS17 9Ls	80.60
CV054	Voluntary Action Barnsley	The Core, County Way, Barnsley, South Yorkshire, S70 2JW	166.50
CW007	Wain & Sons Pharmacy	4 Tatton Road, Haughton Green, Denton, Manchester, M34 7PL	73.50
CW023	Waltham Forest Community & Family Health Ser	Wood Street Health Centre, 6 Linford Road, Walthamstow, E17 3LA	1,075.00
CW034	Waterloo Pharmacy	159 Waterloo, Cobridge, Stoke On Trent, ST6 2ER	3,856.50
CW035	Waterloo Pharmacy	68 The Strand, Longton, Stoke on Trent, ST2 2NR	3,592.50
CW047	Well Pharmacy	Merchants Warehouse, 21 Castle St, Manchester, M3 4LZ	8,035.00
CW057	West Coast Embroidery	Mayflower House, 67 Liverpool Road, Formby, Liverpool, L37 6BU	115.63
CW058	West End Medical Centre	98/102 Stockport Road, Ashton-under-Lyne, Lancs, OL7 0LH	321.00
CW059	West Lothian College	Almondvale Crescent, Livingston, West Lothian, EH54 7EP	2,400.00
CW080	Wheeldon Bros (Waste) Ltd	Unit 8-10 Yeargate Industrial Estate, Heap Bridge, Bury, BL9 7HT	544.54
CW105	Williams Medical Supplies	The Maerdy Industrial Estate, Rhymney, Gwent, NP22 5PY	1,942.76
CW115	WISC Integrated Step Course Ltd	23 Chichester Walk, Newport, Isle of Wright, PO30 2BE	5,210.00
CW119	WM Morrisons Supermarket PLC		1,155.90
CW124	Women's Aid	PO Box 391, Bristol, BS99 7WS	175.00
CW126	Wood N Spoon Building Services	21 Kent Close, Hull, HU9 2AU	55.00
CW127	Woodbank Office Solutions	Woodbank House, 80 Churchgate, Stockport, SK1 1YJ	3,116.48
CW141	WPEM Ltd	Oak Tree House, Bradley Lane, Rufforth, York, YO23 3QJ	90.00
CW142	Wrightington Hotel & Country Club	Moss Lane, Wrightington, Wigan, Lancashire, WN6 9PB	170.00
CX004	Xerox Finance UK	PO Box 4018, Worthing, West Susses, BN13 1QX	431.10
CX006	XL Office Solutions Ltd	6-8 Vine Street, Eccles, Manchester, M30 0GF	206.87
CY012	York CVS	Finance Department, The Priory Street Centre, 15 Priory Street, York, YO1 6ET	2,905.19
CY016	York Property Services	The Flat, 6 Main Street, Copmanthorpe, YO23 3SU	149.09
CY019	Yorkshire Ambulance NHS Trust	Finance Department, Springhill 1, Brindley Way, Wakefield 41 Business Park, Wakefield, WF2 0XG	350.00

Key	Name	Address	£
CY026	Yorkshire Health Partners Ltd	Howden Medical Centre, Pinfold Street, Howden, East Yorkshire, DN14 7DD	3,450.00
CY035	Yorwaste Ltd	Mount View, Standard Way, Northallerton, DL6 2YD	16.80
461 Entries Totalling			**1,569,438.33**

FRP Advisory LLP
Lifeline Project
B1 - Company Creditors - Employees & Directors

Key	Name	Address	Pref £	Unsec £	Total £
0 Entries Totalling			**0.00**	**0.00**	**0.00**

FRP Advisory LLP
Lifeline Project
B2 - Company Creditors - Consumer Creditors

Key	Name	Address	£
0 Entries Totalling			0.00