

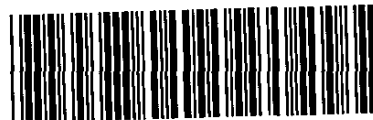
AM03

Notice of administrator's proposals



Companies House

MONDAY



A12 *A7KJEUUY* #196
10/12/2018
COMPANIES HOUSE

1 Company details

Company number 01963820
Company name in full Nestor Primecare Services Limited

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

2 Administrator's name

Full forename(s) Anthony Steven
Surname Barrell

3 Administrator's address

Building name/number Donington Court
Street Pegasus Business Park
Castle Donington
Post town Derby
County/Region
Postcode DE74 2UZ
Country United Kingdom

4 Administrator's name ①

Full forename(s) Zelf
Surname Hussain

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

5 Administrator's address ②

Building name/number 7
Street More London Riverside
Post town London
County/Region
Postcode SE1 2RT
Country United Kingdom

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

AM03
Notice of Administrator's Proposals

6		Statement of proposals	
		<input checked="checked" type="checkbox"/> I attach a copy of the statement of proposals	
7		Sign and date	
Administrator's Signature	Signature <input checked="checked" type="checkbox"/> <i>Abbott</i> <input checked="checked" type="checkbox"/>		
Signature date	^d 0 ^d 7	^m 1 ^m 2	^y 2 ^y 0 ^y 1 ^y 8

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 **James Moran**

Company name **PricewaterhouseCoopers LLP**

Address **Central Square**

29 Wellington Street

Post town **Leeds**

County/Region

Postcode

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Country **United Kingdom**

DX

Telephone **0113 289 4067**



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

In accordance with Paragraph 49 of Schedule B1 of the Insolvency Act 1986 and Rule 3.35 of the Insolvency (England and Wales) Rules 2016

Nestor Primecare Services Limited (in administration)

Trading as Allied Healthcare

Joint administrators' proposals for achieving the
purpose of administration



Date:

6 December 2018

Anticipated to be delivered on: 10 December 2018

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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used in this document:

Abbreviation or definition	Meaning
Administrators / we / us / our	Anthony Steven Barrell and Zelf Hussain
Allied / the Company	Nestor Primecare Services Limited (in administration) - trading as Allied Healthcare
Bank / RBSIF	RBS Invoice Finance Limited, the secured creditor
BEIS	Department for Business, Energy & Industrial Strategy
CVA	Company voluntary arrangement under Part 1 IA86
CVL	Creditors' voluntary liquidation
CQC	Care Quality Commission
HMRC	HM Revenue & Customs
IA86	Insolvency Act 1986
IR16	Insolvency (England and Wales) Rules 2016
preferential creditors	Primarily employee claims for unpaid wages earned in the four months before the insolvency up to £800, holiday pay and unpaid pension contributions in certain circumstances
prescribed part	The amount set aside for unsecured creditors from floating charge funds in accordance with Section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003
Purchaser / CRG	Allied Health-Services Limited and Allied Health Support Limited, which are under the control of Health Care Resourcing Group Limited (more widely known as CRG)
PwC	PricewaterhouseCoopers LLP
RPS	Redundancy Payments Service, part of the Insolvency Service, which is an executive agency sponsored by BEIS, and which authorises and pays the statutory claims of employees of insolvent companies under the Employment Rights Act 1996
RFF	Receivables Finance Facility
Sch B1 IA86	Schedule B1 to the Insolvency Act 1986
secured creditor	A creditor with security in respect of their debt, in accordance with Section 248 IA86
SIP	Statement of Insolvency Practice. SIPs are issued to insolvency practitioners under procedures agreed between the insolvency regulatory authorities. SIPs set out principles and key compliance standards with which insolvency practitioners are required to comply.

Abbreviation or definition	Meaning
SIP 9	Statement of Insolvency Practice 9: Payments to insolvency office holders and their associates
SIP 13	Statement of Insolvency Practice 13: Disposal of assets to connected parties in an insolvency process
SIP 16	Statement of Insolvency Practice 16: Pre-packaged sales in administrations
SPA	<p>The agreement for the sale and purchase of the business and assets of the Company dated 30 November 2018 and made between:</p> <ul style="list-style-type: none"> • the Company (the Seller), acting through the Administrators; • Allied Health-Services Limited and Allied Health Support Limited (the Buyer); • Health Care Resourcing Group Limited (the Guarantor of the Buyer's obligations); and • RBS Invoice Finance Limited (in relation to debts subject to a Receivables Finance Facility).
TUPE	Transfer of Undertakings (Protection of Employment) Regulations 2006
unsecured creditors	Creditors who are neither secured nor preferential
WIP	Work in progress (unbilled amounts at the time of appointment relating to the provision of care services prior to the administration)

Anthony Steven Barrell and Zelf Hussain have been appointed as joint administrators of Nestor Primecare Services Limited to manage its affairs, business and property as its agents without personal liability. They are licensed in the United Kingdom to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

The joint administrators are bound by the Insolvency Code of Ethics which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

The joint administrators may act as controllers of personal data, as defined by UK data protection law, depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the joint administrators. Personal data will be kept secure and processed only for matters relating to the joint administrators' appointment. Further details are available in the privacy statement on the PwC.co.uk website or by contacting the joint administrators.

Why we've prepared this document

On 30 November 2018, the Company went into administration and Zelf Hussain and I were appointed as joint administrators.

We tell you in this document why the Company was put into administration. We give you a brief history of the Company and set out our proposals for achieving the purpose of administration. We include details of the Company's assets and liabilities, and say how likely we are to be able to pay each class of creditor.

According to IA86, the purpose of an administration is to achieve one of these objectives:

- a) rescuing the company as a going concern, or if that is not possible or if (b) would achieve a better result for the creditors than (a)
- b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or finally, if that is not possible
- c) realising the company's assets to pay a dividend to secured or preferential creditors.

In this case, we're following (b) to achieve a better result for creditors than would be likely if the Company were wound up (without first being in administration).

Our job is to manage the Company until creditors agree our proposals for achieving the purpose of administration and we've implemented them so far as possible. After that the administration will end.


The whole of this document and its appendices form our statement of proposals for achieving the purpose of administration.

We're not seeking a decision from the creditors to approve our proposals because we think the Company doesn't have enough assets to pay a dividend to unsecured creditors.

So, our proposals will be treated as approved unless enough creditors ask us to seek a decision to approve them. This would happen if at least 10% in value of the total creditors ask us to do so (in line with Rule 15.18 IR16) within eight business days of the date we deliver the proposals to you.

If you've got any questions, please get in touch with my colleague James Moran, on 0113 289 4067.

Signed


.....
Tony Barrell
Joint administrator of Nestor Primecare Services Limited

At a glance

Pre-pack sale of business and assets

Following our appointment as joint administrators of the Company on 30 November 2018, we completed a sale of the Company's business and assets to Allied Health-Services Limited and Allied Health Support Limited, which are under the control of Health Care Resourcing Group Limited (more widely known as CRG). As the Company did not own any significant assets, the outcome for creditors will principally be determined by recoveries from book debts owed in respect of services provided prior to the administration. These debts are subject to fixed charge security in favour of the Secured Creditor.

The sale represented the best outcome for creditors in the circumstances and ensured the continuity of care for its vulnerable service users. The sale resulted in around 8,500 employees transferring to the Purchaser, along with a licence to occupy all the Company's leasehold properties. Therefore the sale also helped mitigate the level of unsecured creditor losses by reducing any contractual claims that could have arisen from supply contracts, redundancies, counter claims and leases that may also transfer. In addition, as part of the sale agreement, the Secured Creditor is providing funding for the Company in administration to discharge November employee arrears and other costs, to safeguard business continuity and value in the debtors.

Assets excluded from the sale principally include cash at bank, leased or third party assets, VAT and other statutory records; and any non-essential business assets that may exist.

Our work in the administration

Whilst we have completed a sale of the business and assets, there remains a significant amount of work to do in the administration. In broad terms, this is expected to include:

- Dealing with the Purchaser on post-sale matters connected to the transfer of the business and assets (eg contract novations and property assignments);
- Dealing with administration funding and payment of the November employee arrears and other costs referred to above;
- Recovering opening bank balances;
- Monitoring the deferred consideration in respect of debtor receipts;
- Collecting licence fees from the Purchaser and making ongoing payments of rent (and associated costs) for the period of ongoing occupation;
- Assisting in the assignment or surrender of property leases;
- Fulfilling our statutory duties as joint administrators, including responsibility for the Company's VAT and tax affairs; and
- Winding down the Company's affairs generally, with a view to its dissolution in due course.

In just over six months' time, we will update creditors on the progress of the administration, including the above matters.

Estimated outcome for creditors

	Amount owed	% Recovery	Forecast timing
For secured creditors	£2.128m	Uncertain	Uncertain
For preferential creditors:	Nil	Not applicable	Not applicable
For unsecured creditors:	Not yet available	Nil	Not applicable

In relation to the secured creditor, we explain in this report that recoveries are linked to the settlement of customer invoices in respect of services delivered before appointment, the gross value of which is currently uncertain and in the course of being ascertained. In addition, the amount owed at appointment is before funding for November employee arrears and other costs which are estimated to be c£5m.

All of the Company's employees have transferred to the Purchaser under TUPE. In addition, November's employee arrears are being discharged as part of the transaction for the purpose of supporting the continuity of the business, thereby preserving value in the book debts and WIP.

The transfer of employees and payment of these commitments will discharge liabilities that would otherwise be preferential claims and therefore we are not anticipating any preferential claims against the Company.

The Secured Creditor's opening debt and funding of the commitments will be repaid from deferred consideration from the sale of book debts and WIP. Whilst we expect debtors to pay invoices on normal terms, until we have full information, we are unable to reliably predict when collections will be substantially complete.

We have not yet received a Statement of Affairs from the Company's directors showing the level of the Company's liabilities. We have received a list of creditors from the Company for the purposes of issuing these proposals, however we believe that there may be significant further creditors, specifically in relation to HM Revenue & Customs and CVA creditors (including the pension scheme). The overall level of liabilities is expected to be material.

As the Company did not own any significant assets and could not continue to trade during an administration process, we do not believe there was any other option that may have resulted in a better outcome for creditors. As noted later, creditors who were bound by the CVA in May 2018 will shortly be contacted the Supervisor of the arrangement.

This is a brief summary of the possible outcome for creditors based on what we know so far. You shouldn't use it as the main basis of any bad debt provision or debt trading. Please read the rest of this document.

Actions required by you

Due to the anticipated outcome for creditors (shown above), it is not necessary for us to seek a decision of creditors to approve these proposals. Instead, they will be deemed approved unless sufficient creditors say otherwise, in the matter described earlier.

We have sent these proposals to you because we believe you may be a creditor of the Company. In order to notify us of your claim, please complete and return a statement of claim form, together with supporting information. A claim form and details on how to submit it, can be found online at www.pwc.co.uk/alliedhealthcare.

Brief history of the Company and why it's in administration

We've enclosed at Appendix C the information required to be provided to you by SIP16. Some of that information is repeated below where beneficial or necessary to do so for the purpose of these proposals.

Background

The Company began its operations in 1972 in Staffordshire and grew to be one of the largest healthcare providers in the UK.

The Company's main business was the provision of Homecare services to 13,000 patients in their homes across England, Scotland and Wales. It also had a number of other divisions, including out-of-hours GP services and a number of call centres. It had c.8,500 employees, including c.7,500 carers.

In Appendix A, we've provided a summary of the group structure and recent financial performance of the Company.

The circumstances leading to our appointment

Earlier this year, the Company was experiencing significant cash flow pressures as a result of increasing costs within the sector, a decline in care hours being delivered in a number of challenging contracts and long standing pension scheme deficits. It proposed a CVA to deal with certain of these legacy issues.

The CVA took effect on 17 May 2018. In broad terms, the Company agreed to contribute to the arrangement from its cash flow, for the purpose of a compromised full and final settlement of the CVA creditors.

However, in the period following commencement of the CVA, the number of hours of care being delivered by the Company continued to decline. This put further pressure on cash flow and created difficulties in delivering a refinancing of lending facilities which were due to expire on 30 November 2018.

A combination of these issues led to concerns being raised by the CQC around the future funding and viability of the business and consequently its ability to continue to provide continuity of care. Consequently, on 5 November 2018 the CQC wrote to all Local Authorities in England providing them with a Stage 6 Notification raising concerns about the viability of services run by the Company.

It advised the Local Authorities in England that the Company had failed to provide adequate assurances regarding future funding and there was now a credible risk of disruption to services, warning users to make contingency plans. The Stage 6 notification received media coverage and consequently all the Company's customers are likely to have been made aware of the Company's position and for them to consider contingency plans in relation to contracts with the Company.

The Stage 6 Notification accelerated the reduction in future hours of care to be delivered for Local Authorities and caused operational challenges through the disruption of staff retention and recruitment.

As a result of these increasing challenges, the directors took the decision to pursue an orderly but accelerated sale/transfer of the Company's contracts to new providers, to ensure continuity of care for its service users and deliver the best outcome for Company creditors.

We set out in more detail in Appendix C, details of the work undertaken prior to the administration, the options considered, the reasons for the Company entered administration and why the sale to CRG represented the best outcome for creditors and other stakeholders.

Pre-administration costs

PwC were originally engaged by the Secured Creditor and the Company to review the Company's short term cash flow and business plan in March 2018. In May 2018, the Company (in conjunction with its own advisers, Turpin Barker Armstrong), proposed a CVA to compromise its significant creditor liabilities.

PwC were not involved in the nomination or supervision of the Company's CVA, however were retained on behalf of the Secured Creditor over this period to continue to review the directors' short term cash flows. This role expanded to include the preparation of a contingency plan to assess options should the CVA not be successful.

Following the CQC Stage 6 Notification in November 2018, a team from PwC were engaged by the Company to support the directors with an accelerated sale process, which included the identification of (and approach to) potential buyers for the business.

Some (but not all) of the above work was performed with a view to the Company entering administration, including:

- Negotiating and substantially completing the sale of the business and assets of the Company;
- *Updating key stakeholders on the progress of the sale process;*
- Discussions with the Secured Creditor on the short term funding requirement whilst the sale process was underway;
- Working with the Company's directors and solicitors in preparing for the administration;
- Statutory documentation and declarations required for effecting the appointments; and
- Internal procedures in preparation for accepting the appointment.

The pre-administration costs incurred to the time of appointment on 30 November 2018 were £98,932, of which £63,162 remained unpaid at the time the Company entered administration.

Solicitors Gateley Plc and Pinsents Masons LLP were engaged directly by the Company and the Secured Creditor respectively, for legal services in connection with the sale process and effecting the appointment of administrators. Accordingly, we have not incurred any expenses in respect of legal fees.

By its nature, a pre-pack transaction involves the performance of work in the period prior to the appointment of administrators, including the marketing activities and sale negotiations; with the sale completing shortly after the appointment of administrators. In the circumstances of this case, we believe this strategy was in the best interests of the creditors as a whole and has enabled the statutory purpose of the administration to be achieved.

Other work done before the Company entered administration related to the necessary preparatory and statutory steps for placing the Company into administration in an orderly manner. It also ensured the business could continue with minimal disruption and to maximise the cost effectiveness of our work.

More details on pre-administration costs can be found at Appendix B. To the best of our knowledge and belief, no fees or expenses were charged by any other insolvency practitioner. The payment of unpaid pre-administration costs as an expense of the administration is subject to approval under Rule 3.52 IR16 and doesn't form part of our proposals, which are subject to approval under Paragraph 53 Sch B1 IA86.

If creditors elect a creditors' committee, it will be up to the committee to give this approval under Rule 3.52 IR16. But if there's no committee, then because we've said we think the Company doesn't have enough assets to pay anything to unsecured creditors, it will be for the Secured Creditor and preferential creditors (if any) to do so instead.

What we've done so far and what's next if our proposals are approved

Management and financing of the Company's affairs and business

Sale of the business and assets

A sale of the business and assets of the Company to CRG was completed on 30 November 2018, immediately following our appointment as joint administrators.

As required by SIP16, a detailed narrative explanation and justification of why a pre-packaged sale was undertaken and alternatives considered, is enclosed at Appendix C. In summary:

- The principal assets, being amounts owed in respect of care services provided prior to the administration, were sold to the Purchaser with consideration deferred and payable on receipt of the debts in the ordinary course of business.
- All other business assets were sold to the Purchaser for the nominal amount of £10, reflecting the low value of assets actually owned by the Company.
- For reasons explained at Appendix C, the alternative outcome was most likely the insolvency of the Company followed by a significant, necessary and immediate curtailment of trading operations in the absence of sufficient funding for the business to continue trading. Had funding been available, the outcome for creditors would have been significantly impacted by the additional costs of managing and controlling a period of trading during the administration, the anticipated disruption caused by the further loss of customer contracts and little prospect of enhancing asset values from an extended period of marketing. The health and safety requirements for a business of this nature would likely have themselves prevented the Company from trading during an administration.
- The sale to the Purchaser enables the statutory purpose of the administration to be achieved. It represented the best offer received and so provided the best available outcome for creditors as a whole in all the circumstances. Over 8,500 jobs were transferred to the Purchaser, together with licences to occupy all of the Company's properties.
- The sale ensured the continuity of essential care to the Company's 13,000 service users.

As part of the transaction, the Secured Creditor is providing funding to the Company in administration for the payment of November employee arrears and certain other costs, for the purpose of ensuring the continuity of care to service users and protecting value in the debtor ledger. In the short period since our appointment, the Secured Creditor has provided funding of £1.7m and payments of £1.4m have been paid as noted below.

	£000s
Funding received from the Secured Creditor	1,726
Employee arrears of wages	(1,389)
Balance held	337

Further payments in respect of these pre-appointment (but business critical) liabilities in the region of c£3.6m will be paid when they fall due, again funded by the Secured Creditor.

Debtors

The principal asset in the administration is the amounts owed in respect of care services provided prior to the administration. The total amount confirmed as owing at the time of our appointment is estimated at c£7.8m, however this is subject to change once the Company's records have been brought up to date, particularly in respect of amounts unbilled at the time of appointment.

Debts were acquired (and will be collected) by the Purchaser; a strategy which is expected to maximise recoveries for the following reasons:

- All the systems, records, employees and customer knowledge relating to these debts, have transferred to the Purchaser;
- The Purchaser will be liaising with the 1,400 debtors in the ordinary course of business and under existing relationships;
- The Purchaser receives a share of the amounts recovered (as described in Appendix C); and
- Compared to alternative options, this approach is the most cost effective in the circumstances.

We will be supporting the Purchaser where required and monitoring the collection process to ensure the strategy remains appropriate. However, it is too early to predict the eventual total amount that may be recovered.

We will provide an update for creditors in our next report in around six months time.

Leasehold properties

The Company operated from 117 leasehold properties (representing 84 branches), including a leasehold head office in Stafford. On appointment, a licence to occupy all of the leasehold properties was granted to the Purchaser for a period of five months.

We will be providing reasonable assistance to the Purchaser over the coming months with regards to an assignment or surrender of the leases. In the meantime, our intention is to continue to collect licence fees and pay ongoing rent from the date of appointment. We will be writing to landlords as soon as possible with regards to ongoing arrangements.

Employees

As part of the sale of the business and assets, all employees were transferred under TUPE to the Purchaser. This mitigated employee preferential claims, whilst also significantly reducing potential unsecured claims. As noted earlier, funding is being made available for the arrears of November's employee wages and other certain costs, which in large part would have given rise to preferential claims if not paid.

Funding the administration

In broad terms, we are expecting to make payments during the administration under the following categories. The anticipated source of funding in each case is also shown.

Payment category	Anticipated source of funding
Rent, service charge and other property related costs	Licence fees paid by the Purchaser
Pre-appointment liability commitments in the SPA	Funding from the Secured Creditor
Professional costs	Deferred consideration and other sundry assets
All other expenses	Deferred consideration and other sundry assets

In the event of insufficient deferred consideration to pay professional costs and other expenses of the administration, these would be funded by the Secured Creditor.

Connected party transactions

In accordance with SIP13, we are required to disclose any known connected party transactions that occurred in the period following our appointment or any proposed connected party transactions. We confirm that no such transactions have occurred and none are expected.

Directors' conduct and investigations

One of our duties is to look at the actions of anybody who has been a director of the Company in the three years before our appointment. We have to submit our findings to BEIS within three months of our appointment.

We also have to decide whether any action should be taken against anyone to recover or contribute to the Company's assets. If you think there is something we should know about and you haven't yet told us, please write to us. This is part of our normal work and doesn't necessarily imply any criticism of the directors' actions.

Objective of the administration

We're following objective (b) for the purpose of the administration, which is to achieve a better result for the Company's creditors as a whole than would be likely if the Companies were wound up (without first being in administration).

We believe that this objective will be achieved as a result of the sale of the business and assets to the Purchaser, principally through a significantly improved outcome for the Secured Creditor. The outcome for other classes of creditors has also been improved, by virtue of minimising losses (and therefore claims), including as a result of the transfer of employees and likely transfer of property leases.

We also believe that the continuation of the business by the Purchaser will enable us to achieve enhanced realisations from debts than would have been achievable had the Company ceased trading.

We'll continue to manage and finance the Company's business, property and affairs from Secured Creditor funding and assets realisations, as described above. We may also investigate and, if appropriate, pursue any claims the Company may have. We'll also do anything else we think appropriate, to achieve the purpose of the administration or to protect and preserve the Company's assets or to maximise realisations or for any other purpose incidental to these proposals.

Estimated outcome for creditors

Secured creditors

The outcome for the Secured Creditor is principally dependant on amounts received from book debts which are subject to a fixed charge in its favour. We are supporting the exercise to bring the Company's accounts up to date, in order to understand the total amount owed.

However, based on current information and after reasonable provisions (including for the costs of the administration), we don't think the Secured Creditor will be repaid in full. The Secured Creditor's lending to the Company as at the date of administration was c£2.1m and is secured by a debenture dated 30 November 2015. This security gives the Secured Creditor fixed and floating charges over all the Company's assets.

The additional amounts committed in respect of discharging pre-appointment liabilities will also form part of the Secured Creditor's secured lending (representing an estimated further £5m, although this is subject to change).

Preferential creditors (mainly employees)

All the Company's employees have transferred to the purchaser under TUPE, therefore we are not anticipating any employee preferential claims. This is also the case because, as noted earlier, the Secured Creditor has committed to funding the arrears of employee wages and related costs.

Unsecured creditors

In an administration, dividends generally become available for creditors from two potential sources (1) any prescribed part fund and (2) any surplus remaining after secured and preferential debts have been repaid in full.

The prescribed part is a fund that has to be made available for unsecured creditors. It's paid out of "net property". Net property is floating charge realisations after costs, and after paying - or setting aside enough to pay - preferential creditors in full. But it only has to be made available where the floating charge was created on or after 15 September 2003.

The amount of the prescribed part is:

- 50% of net property up to £10,000; plus
- 20% of net property above £10,000; but
- subject to a maximum of £600,000.

The prescribed part applies in this case as there is a floating charge created on or after 15 September 2003. However, we don't think there will be a prescribed part dividend for the unsecured creditors because we don't think the Company will have any net floating charge realisations. If it doesn't, the value of the net property and prescribed part will be nil.

Aside from the prescribed part, we don't think there will be any dividend for unsecured creditors based on what we know currently.

In the unlikely event that a dividend does become available, via the prescribed part or otherwise, the following paragraphs will apply.

1. In relation to any prescribed part, if we think the costs of agreeing claims and paying a prescribed part dividend will be disproportionate to the benefits, we can apply for a court order not to pay the prescribed part to unsecured creditors.
2. If we think there will be money for unsecured creditors other than from the prescribed part, we may (but we won't have to) agree in principle the claims of unsecured creditors.
3. If we choose to agree unsecured claims, we may ask the court to allow us to pay dividends to those creditors. If we choose not to ask the court for permission, a subsequent liquidator will formally adjudicate on the claims agreed by us in principle and pay any dividends to unsecured creditors.
4. The amount of any dividend would depend on the final level of admitted claims, total realisations and administration costs.

If you are a creditor bound by the CVA (approved in May 2018), the Supervisor has confirmed that you will be contacted shortly with regards to the current position and status of the CVA. To the extent you do receive a dividend from the CVA, you will need to reduce your claim against the Company in administration, by that amount.

Please note that this guidance on dividend prospects is only an indication. You shouldn't use it as the main basis for any bad debt provisions or debt trading.

Our fees and disbursements

Insolvency law currently allows fees to be calculated in three ways:

- As a percentage of the value of the property which we deal with (often referred to as a "percentage basis");
- By reference to the time properly given by us and our staff attending to the matters arising ("time costs basis"); or
- A set amount (a fixed fee).

The basis of our fees can be a combination of the above and different bases can be used for different parts of our work. The fee approving body decides which basis (or combination of bases) should be used to calculate fees, once it is satisfied that the fee basis proposed represents the most appropriate mechanism in the circumstances of the case.

It will be up to a creditors' committee to fix the basis of our fees and disbursements for services provided by our firm (defined as Category 2 disbursements in SIP9). But if there's no committee, because we've said we think the Company doesn't have enough assets to pay anything to unsecured creditors, we'll ask the Secured Creditor and preferential creditors (if any) to do so instead. If creditors or the committee do not fix the basis of our fees and Category 2 disbursements, we may apply to the court to fix them no later than 18 months after the date of our appointment.

However, before the basis of our fees can be approved, we must provide all creditors with a 'Remuneration Report' containing the following:

1. Details of the work we have done and propose to do (much of which has been included in this report).
2. Details of the expenses we expect to incur, and
3. If any element of our remuneration is to be paid on a time cost basis, an estimate of the hours likely to be incurred and the hourly rates for that work (a fees estimate).

We will be discussing our remuneration with the Secured Creditor in the first instance, as the only party expected to have a financial interest in the administration. We currently intend to propose that our fees be based on a time costs basis. We also intend to propose that disbursements for services provided by our firm (defined as Category 2 disbursements in SIP9) are charged as per our firm's policy.

We will circulate our Remuneration Report to all creditors in due course confirming details of what is being proposed.

Ending the administration

Our exit route will depend on the outcome of the administration. At the moment we think that the most likely exit route will be one of those set out below.

No distribution to unsecured creditors

As we've said above, we don't think there will be any dividend for unsecured creditors. Assuming that's the case, once we've finished our work we'll file a notice with the Registrar of Companies and the Company will be dissolved three months later.

But if we think that there are matters that should be conducted or investigated in a liquidation rather than in the administration because, for example, of the additional powers available to liquidators (or if it's more cost effective to do so), we may instead apply for a court order ending the administration and for the Company to be wound up.

Prescribed part distribution only

In the unlikely event that a prescribed part is available for distribution, once we've paid any prescribed part dividend and finished our other work, we'll file a notice with the Registrar of Companies and the Company will be dissolved three months later.

But if we think that there are matters that should be conducted or investigated in a liquidation rather than in the administration because, for example, of the additional powers available to liquidators (or if it's more cost effective to do so), we may instead apply for a court order ending the administration and for the Company to be wound up.

Distribution other than a prescribed part

In the unlikely event that a dividend other than a prescribed part is available for distribution, once we've finished our work, we'll put the Company into creditors' voluntary liquidation so that the liquidator can pay the dividend. If this happens, we propose that Anthony Steven Barrell and Zelf Hussain are appointed as joint liquidators and that any act required or authorised to be done by the joint liquidators can be done by either or both of them. Creditors may, before these proposals are approved, nominate a different person or persons as liquidator(s), in accordance with Paragraph 83(7)(a) of Sch B1 IA86 and Rule 3.60(6) IR16.

In our next report to creditors we will provide a further update on what we think the likely exit route(s) may be, based on circumstances at that time.

Estimated financial position

The directors have not yet given us a statement of affairs for the Company. This is because we have issued these proposals as soon as reasonably practicable and the directors are still in the process of preparing the statement. A copy will be filed at Companies House in due course.

Pending submission of the directors' statement of affairs, we set out at Appendix D the estimated financial position of the Company as at 30 November 2018, which has been prepared to the best of our knowledge at this time.

As required by law, this includes details of the creditors' names, addresses and debts, including details of any security held. Details of employees and former employees of the Company and consumers claiming amounts paid in advance for the supply of goods and services must be provided in separate schedules. These separate schedules (if any) will not be filed at Companies House.

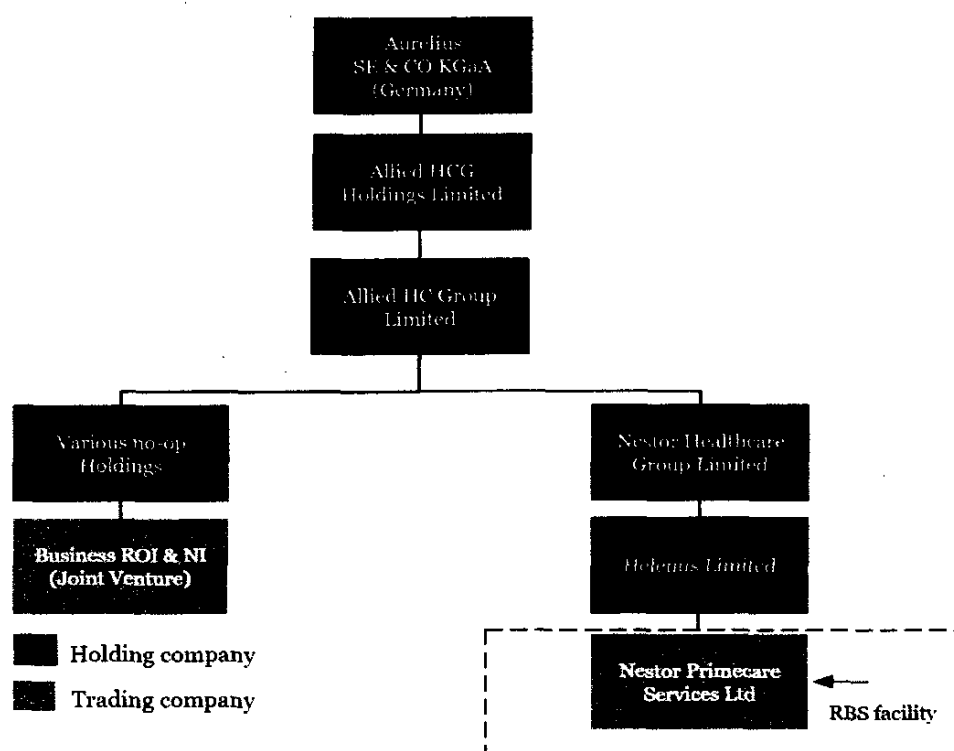
We have received a list of creditors from the Company for the purposes of issuing these proposals, however we believe that there may be significant further creditors, specifically in relation to HM Revenue & Customs and CVA creditors (including the pension scheme). The overall level of liabilities is expected to be material and is expected to be confirmed in the directors' statement of affairs.

We recognise creditors may want to contact each other to discuss certain aspects of the case. If you need more information to be able to do this, please write to us or email your request to katharine.herridge@pwc.com and james.moran@pwc.com.

Statutory and other information

Court details for the administration:	In the High Court of Justice, Business and property Court in Leeds, Company and Insolvency List (ChD) Court reference: 1219 of 2018
Full name:	Nestor Primecare Services Limited
Trading name:	Allied Healthcare
Registered number:	01963820
Registered address:	Cavendish House Lakhpur Court, Staffordshire Technology Park, Stafford, ST18 0FX
Company directors:	Carl Michael Brown Narinder Singh Dr Caspar Friedrich Trautwein
Company secretary:	David Collison
Shareholdings held by the directors and secretary:	Not applicable
Date of the administration appointment:	30 November 2018
Administrators' names and addresses:	Anthony Steven Barrell of PricewaterhouseCoopers LLP, Donington Court, Pegasus Business Park, Castle Donington, Derby DE74 2UZ and Zelf Hussain of PricewaterhouseCoopers LLP, 7 More London Riverside, London SE1 2RT
Appointer's/applicant's name and address:	The directors of Nestor Primecare Services Limited, Cavendish House, Lakhpur Court, Staffordshire Technology Park, Stafford, England, ST18 0FX
Objective being pursued by the Administrators:	Objective (b): to achieve a better result for creditors than would be likely if the Company were wound up (without first being in administration).
Division of the Administrators' responsibilities:	For the purposes of Paragraph 100(2) of Schedule B1 the administrators may exercise any of the powers conferred on them by the IA86 jointly or individually.
Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on Insolvency Proceedings (recast) :	The Regulation applies to this administration and the proceedings are main proceedings.

Appendix A: Group structure and recent trading history



£000s	FY17 £000s	9m ended September 2018 £000s
Revenue	183,955	123,181
Cost of Sales	(132,683)	(89,142)
Gross Profit	51,272	34,039
Overheads	(35,095)	(24,619)
Operations EBITDA	16,179	9,420
Central Overheads	(15,539)	(10,973)
Total EBITDA	640	(1,553)

EBITDA = Earnings before interest, tax, depreciation and amortisation

Appendix B: Pre-administration costs

The table below provides details of costs which were incurred before our appointment as administrators but with a view to the Company entering administration.

	Paid amount £	Unpaid amount £
Our fees as Administrators-in-waiting	98,932	63,162
Expenses incurred by us as Administrators-in-waiting	Nil	Nil
Fees charged by other persons qualified to act as an insolvency practitioner	Nil	Nil
Expenses incurred by other persons qualified to act as an insolvency practitioner	Nil	Nil
Total	98,932	63,162

Our fees as administrators-in-waiting

Please note the following:

- Amounts paid were done so by the Company, under engagement letters with the Company dated 13 March 2018 (which was amended by variation letters on 23 July 2018) and 13 November 2018.
- Our work continued for the Company until it entered administration at 15:38 on 30 November 2018.
- Some £63,162 of fees remained unpaid at the date of administration.

We included details earlier in this report of the work performed with a view to the Company entering administration.

Expenses incurred by us

Expenses relate to those incurred by our firm and our staff in performing the work, in accordance with our firm's expenses policy. Solicitors Gateley Plc and Pinsents Masons LLP were engaged directly by the Company and the Secured Creditor respectively, for legal services in connection with the sale process and effecting the appointment of administrators. Accordingly, we have not incurred any expenses in respect of legal fees.

Approval of pre-administration costs

The payment of unpaid pre-administration costs as an expense of the administration is subject to approval under Rule 3.52 IR16 and doesn't form part of our proposals, which are subject to approval under Paragraph 53 Schedule B1 IA86. We expect the Secured Creditor will be the relevant class of creditor to review and approve these costs for payment in due course.

Appendix C: Copy of our report to creditors on the sale of the business and assets

When viewed on our website, this appendix can be viewed by clicking the link:

Initial letter to creditors with SIP16 report



To all known creditors

6 December 2018

Our ref: HP/KH/AlliedHealthcare/GBWB262/D355Gv2017

Dear Sir/Madam

Nestor Primecare Services Limited - in administration ("the Company")
(Formerly trading as Allied Healthcare)

Why you've received this letter

The Company's records show that you may be owed money by the Company. So, I'm writing to tell you that, as shown on the enclosed notice, Zelf Hussain and I were appointed joint administrators of the Company on 30 November 2018. We will manage the Company's affairs, business and property as its agents and without personal liability.

I'm also writing to tell you about the sale of the Company's business and assets.

The purpose of administration

The statutory purpose of an administration is to achieve one of these objectives:

- a) rescuing the company as a going concern, or if that is not possible or if (b) would achieve a better result for the creditors than (a)
- b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or finally, if that isn't possible
- c) realising the company's assets to make a distribution to secured or preferential creditors.

In this case, we are pursuing objective (b) in respect of the Company, as it wasn't possible to rescue the Company as a going concern.

Sale of the business

We're pleased to tell you that on 30 November 2018, the Company's business and assets were sold to Allied Health-Services Limited and Allied Health Support Limited, which are under the control of Health Care Resourcing Group Limited (more widely known as CRG). Details of the sale are in the Appendix.

PricewaterhouseCoopers LLP, Central Square, 29 Wellington Street, Leeds, LS1 4DL
T: +44 (0) 113 289 4000, F: +44 (0) 113 289 4460, www.pwc.co.uk

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business and by the Solicitors Regulation Authority for regulated legal activities.



The sale enables the statutory purpose to be achieved. As outlined in greater detail in the Appendix, this represented the best offer the Company received, and so provided the best available outcome for creditors as a whole in the circumstances.

Further details of the sale, can also be found on our dedicated website www.pwc.co.uk/alliedhealthcare, which will be updated periodically to include progress reports on the administration.

What you're owed

If you are owed money by the Company, please complete the proof of debt form, which can be found online at www.pwc.co.uk/alliedhealthcare. Completed forms and supporting information should be returned to The Joint Administrators of Nestor Primecare Services Limited, Level 8 Central Square, 29 Wellington Street, Leeds, LS1 4DL.

If your claim includes VAT, you may be able to obtain VAT bad debt relief six months after your supply. Your local VAT office can help you with this.

The Company entered into a Company Voluntary Arrangement ("CVA") on 17 May 2018. If you are a creditor bound by that arrangement, the Supervisor has confirmed that you will be contacted shortly with regards to the current position and status of the CVA. To the extent you do receive a dividend from the CVA, you will need to reduce your claim against the Company in administration, by that amount.

How we report to creditors

As administrators we have to prepare and send out our proposals setting out how we intend to achieve the purpose of administration. Our proposals are being issued with this letter.

Your rights as creditors

Our appointment means that you can't start or continue legal action, enforce security or repossess any goods held by the Company unless we agree or the court allows it.

You can find information on administrators' fees and your rights at:

<https://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/2017/administratio%20n-creditor-fee-guide-6-april-2017.ashx?la=en>

Please contact us on 0113 289 4729, or at harpreet.panesar@pwc.com or james.moran@pwc.com if you'd like a paper copy free of charge or have any questions.



Finally, you also have the right to opt out of receiving further documents relating to these proceedings. Please see the attached sheet "Information provided to creditors on opting out in accordance with Rule 1.39" for full details.

The right to opt out only applies to documents required by the Insolvency Act 1986 or the Insolvency (England and Wales) Rules 2016 to be delivered to creditors generally or to a particular class of creditors. It does not apply to documents or correspondence sent to people in a capacity other than as creditor (e.g. as an employee) or to correspondence sent to individual creditors.

Any formal opt out request should be sent to us at the address listed above or by e-mail to: creditorsenquiries@uk.pwc.com.

Directors' conduct

One of our duties is to look at the actions of anybody who has been a director of the Company in the three years before our appointment. We also have to decide whether any action should be taken against anyone to recover or contribute to the Company's assets. If you think there is something we should know about, please complete the relevant section of the claim form. This is part of our normal work and doesn't necessarily imply any criticism of the directors' actions.

Yours faithfully
for and on behalf of Company

A handwritten signature in black ink, appearing to read 'Tony Barrell'.

Tony Barrell
Joint administrator

Enclosures: Appendix
 Information provided to creditors on opting out in accordance with Rule 1.39

Anthony Steven Barrell and Zelf Hussain have been appointed as joint administrators of Nestor Primecare Services Limited to manage its affairs, business and property as its agents without personal liability. They are licensed in the United Kingdom to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

The joint administrators are bound by the Insolvency Code of Ethics which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

The joint administrators may act as controllers of personal data, as defined by UK data protection law, depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the joint administrators. Personal data will be kept secure and processed only for matters relating to the joint administrators' appointment. Further details are available in the privacy statement on the PwC.co.uk website or by contacting the joint administrators.



Information regarding the sale of the business and assets of Nestor Primecare Services Limited on 30 November 2018 as required by Statement of Insolvency Practice No.16

Background	<p>Nestor Primecare Services Limited, trading as Allied Healthcare, began its operations in 1972 in Staffordshire and grew to be one of the largest healthcare providers in the UK.</p> <p>The Company's main business was the provision of Homecare services to 13,000 patients in their homes across England, Scotland and Wales. It also had a number of other divisions, including out-of-hours GP services and a number of call centres. It had c.8,500 employees, including c.7,500 carers.</p> <p>Earlier this year, the Company was experiencing significant cash flow pressures as a result of increasing costs within the sector, a number of challenging contracts, a decline in the number of hours of care being delivered by the Company and long standing pension scheme deficits. It proposed a Company Voluntary Arrangement ("CVA") to deal with these legacy issues.</p> <p>The CVA took effect on 17 May 2018. In broad terms, the Company agreed to contribute to the arrangement from its cash flow, for the purpose of a compromised full and final settlement of the CVA creditors.</p> <p>However, in the period following commencement of the CVA, the number of hours of care being delivered continued to decline. This put further pressure on cash flow and created difficulties in delivering a refinance of lending facilities which were due to expire on 30 November 2018.</p> <p>A combination of these issues led to concerns being raised by the Care Quality Commission ("CQC") around the future funding and viability of the business and consequently its ability to continue to provide continuity of care. Consequently, on 5 November 2018 the CQC wrote to the 84 Local Authorities in England providing them with a Stage 6 Notification raising concerns about the viability of services run by the Company. The notice was not formally issued to local authorities in Scotland & Wales and other customers, but they would have been aware of the notification from media coverage.</p> <p>The CQC advised the Local Authorities in England that the Company had failed to provide adequate assurances regarding future funding and there was now a credible risk of disruption to services, warning users to make contingency plans which could be implemented by 30 November 2018.</p> <p>The Stage 6 Notification accelerated a reduction in care hours to be delivered in future as contract termination notices were issued by customers and caused operational challenges through the disruption of staff retention and recruitment.</p> <p>As a result of these increasing challenges, the directors took the decision to pursue an orderly but accelerated sale/transfer of the Company's contracts to new providers, to ensure continuity of care for its service users and deliver the best outcome for Company creditors.</p>
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<p>The source of the administrators' initial introduction</p>	<p>We were originally introduced to the Company by its secured creditor, RBS Invoice Finance Limited ("RBSIF" or "the Secured Creditor") in March 2018, due to concerns over the Company's short term cash flow.</p>
<p>The extent of the administrators' involvement before the appointment</p>	<p>As noted above, we were originally engaged by the Secured Creditor and the Company to review the Company's short term cash flow and business plan in March 2018. In May 2018, the Company (in conjunction with its own advisers, Turpin Barker Armstrong), proposed a CVA to compromise its significant creditor liabilities.</p> <p>PwC were not involved in the nomination or supervision of the Company's CVA, however were retained on behalf of the Secured Creditor over this period to continue to review the directors' short term cash flows and updated business plan. This role expanded to include the preparation of a contingency plan to assess options should the refinance not be successful.</p> <p>Following the CQC Stage 6 Notification in November 2018, a team from PwC were engaged by the Company to support the directors with an accelerated sale process, which included the identification of (and approach to) potential buyers for the business. This was in addition to the team above that was preparing to implement a contingency plan should an insolvency be required to deliver the sale transaction.</p> <p>Historically, other PwC teams have undertaken immaterial assignments with the Company, including the preparation of a financial model in early 2018 and some tax/legal structuring work in 2016.</p> <p>After careful consideration, we concluded that the above work provided no threats to the fundamental principles set out in the ICAEW's Code of Ethics for Insolvency Practitioners and therefore we weren't precluded from acting as administrators of the Company. In particular, none of our work related to the causes of the Company's financial issues, the CVA or its failure, as described above.</p> <p>As we confirm later, the party with the primary financial interest in the progress and outcome of the administration is the Company's secured creditor, which consented to our appointment.</p>
<p>Alternative options considered by the directors before formal insolvency and by the administrators on their appointment and during the administration; and the possible outcome(s) of the alternative options, including why it was not appropriate to trade the business and offer it for sale as a going concern during the administration</p>	<p>In November 2018, the directors engaged PwC to assist with a sales process with the objective of securing a sale of the Company, or a sale/orderly transfer of the Company's business and assets.</p> <p>At the same time, the proposed administrators were engaged separately by the Secured Creditor and the Company to consider the options available to the Company, pending the outcome of the sales process. This included preparing contingency plans and assessing the potential outcomes for creditors under a number of scenarios. The main options considered were:</p> <ul style="list-style-type: none"> • Sale of the Company; • Sale of the business and assets to a single provider; • Sale of the business and assets on a piecemeal basis to a number of providers; • A Company Voluntary Arrangement; • A trading administration; and • A wind down or closure of the business.

In summary, the sale of the Company or its business and assets, was likely to provide a better outcome for creditors than the other options identified, for the following reasons:

- A wind down or closure of the business was assessed to be the worst outcome for creditors. This would be due to a significantly higher level of creditor claims from a) contract terminations, b) employee claims including for redundancy, and c) landlord claims for unpaid rent and breach of lease agreements. In addition, a closure would also have d) reduced the value realisable for Company assets, with lower debtor realisations expected; plus the wind down would have needed significant funding to pay arrears of pay, salaries and overheads during the wind down.

The likely severe impact on continuity of care for patients and service users meant that a wind down or closure of the business would have been the worst outcome for all stakeholders.

- The Company had previously sought to implement a CVA, however this has not been successful. With creditors' arrears already part of a CVA, a further compromise of creditors was unlikely to improve the viability of the Company. The issues being faced by the Company were no longer balance sheet or creditor related, but instead, were due to future funding/viability for which the Stage 6 Notification was issued. *The reduction of hours of care being delivered, the loss of contracts and difficulties in securing additional funding facilities would only make this more challenging.* Consequently, a CVA option was deemed to not be viable (including because of the lack of time available to implement a CVA) or in the best interest of creditors.
- The theoretical benefit of continuing to trade the business in administration would have been to provide additional time to secure the highest value from a sale of the business. In this specific situation however, trading was not considered possible because of:
 - the rapid contingency plans being implemented by Local Authorities, meaning the business value was reducing as contracts were taken back by customers;
 - prohibitive funding requirements in order to facilitate trading in an administration;
 - the additional professional costs involved under a trading administration; and
 - the material health and safety risks associated with trading a business of this nature, in particular under funding constraints.

All of these factors pointed to a quicker sales process being beneficial, both for the outcome to creditors and in managing risks to service users. In addition, there was no evidence from the marketing activities, explained below, that an additional period of time would have improved the outcome for creditors over what has been achieved. Indeed, any further delays in achieving a transfer of the business, would likely have accelerated the loss of customer contracts.

An overview of the sale process undertaken and outcome of discussions is summarised as follows:

- Marketing activities are described later in this Appendix, however in summary, the potential sale of the business was discussed with a total of 136 parties, 69 of which signed a non-disclosure agreement to receive further information.
- 27 parties ultimately made an offer for all or part of the business.
- Only one of the offers was for a sale of all of the business and assets. The remaining offers were for a selection of branches or regions.
- None of the offers received were for a sale of the shares in the Company.
- All of the offers were for values which confirmed the Company would be unable to repay its creditors in full and would be unable to avoid entering an insolvency process.

At this stage, it was determined that the two best outcomes from creditors would be to either a) progress with a sale of all of the business and assets to a single provider, or b) progress with a piecemeal sale to the best combination of regional offers.

As detailed below, the sale of the whole business was determined to be the most likely course of action to provide the best outcome for creditors and was duly implemented by us immediately upon our appointment. A piecemeal sale was subject to further due diligence, would have taken more time, with value likely to decline as customers terminated contracts. There would also have been significant transaction risk and there could have been elements of the business, including employees, left behind and resulting in risks to continuity of care.

In consideration of all the options available, a key factor was identifying where the economic interest lay with regard to the respective rights of the creditors of the Company. Our assessment was that:

- In this situation, the economic benefit would only accrue to the unsecured creditors if the debt of the secured creditor was settled in full.
- There is unlikely to be a prescribed part dividend with the majority of assets being captured under the Secured Creditor's fixed charge, secured on specific book debts.
- From the evidence available, there appeared to be a limited prospect under any of the options, for the secured creditor to recover its debts to a level where funds would become available for unsecured creditors by way of an unsecured dividend.
- The secured creditor specifically consented to our appointment and released its security as part of the sale, demonstrating their understanding that the best result had been achieved for creditors with the primary economic interest.

	<p>In summary therefore, it was determined that the sale to CRG provided the best outcome for creditors and other stakeholders on the basis that:</p> <ul style="list-style-type: none"> • It provided the optimum opportunity to maximise the recovery of book debts, through both the structure of the deal and by providing the most timely and orderly transfer of customer contracts to a new provider, thereby negating the risk of ongoing losses and contract terminations; • It provided the best means of reducing employee liabilities, through offering an opportunity of employment for all employees of the business; more specifically: <ul style="list-style-type: none"> • All employees transferred to the purchaser, offering the opportunity for ongoing employment and mitigating employee claims for redundancy and pay in lieu of notice; and • As part of the sale, the Secured Creditor agreed to make funding available for significant arrears of wages and salaries up until the transfer date (to ensure continuity of care and preservation of book debt value). • The sale provided the best means to reduce landlord creditor claims, through offering an opportunity to have a continued tenancy from the new business, across all sites; • The purchaser will be seeking to take on branches relating to the continued delivery of transferring contracts, mitigating issues for landlords under their respective property leases; and • The sale provided the most optimal outcome for service users and ensured the most effective and least risky solution to ensure the continuity of care of patients and service users across the UK. <p>On this basis, an immediate sale presented the best way of preserving the underlying business, providing continuity of care and maximising the overall outcome for creditors of the Company, through maximising debtor recoveries and minimising the employee and other creditor claims from a going concern sale of the whole business.</p>
<p>Whether efforts were made to consult major or representative creditors</p>	<p>PwC consulted with the secured creditor who consented to the appointment of the administrators and agreed to the sale of the business and assets.</p> <p>PwC and the Company also consulted with other stakeholders and creditors as part of their involvement, including the:</p> <ul style="list-style-type: none"> • Care Quality Commission; • Department of Health and Social Care; • UK Government Investments; • Association of Directors of Adult Social Services; and • NHS England. <p>These stakeholders strongly indicated their preference for a sale/transfer of the business as a whole given the risks around a piecemeal transaction to value and continuity of care.</p>

	<p>Due to the expected economic interest falling with the secured creditor and the sensitive nature of the sale discussions, customer contingency planning and short term cash flow pressures, we were unable to hold further discussions with other classes of creditors in advance of the appointment, in the interest of securing the best overall outcome.</p>
Requests made to potential funders to fund working capital requirements	<p>The Secured Creditor continued to provide funding following the Stage 6 Notification and for the pre-packaged administration. This has included funding of payments of arrears of wages from November up until the date of the transaction that will be paid via the Company in administration.</p>
Details of registered charges with dates of creation	<p>Charge holder: RBS Invoice Finance Limited. Type of charge: A fixed charge over Company assets, a floating charge debenture and a negative pledge. Assets charged: Any Company land, property, plant, stock, goodwill and trade debtors. Date of creation: 30 November 2015.</p>
Whether or not the business or assets have been acquired from an insolvency practitioner within the previous two years	<p>No business or assets have been acquired by the Company from an insolvency practitioner in the last two years, as far as we are aware.</p>
Marketing activities conducted by the Company and / or administrators	<p>Marketing activities undertaken</p> <p>In the period after 3 November 2018, the directors and PwC considered or contacted 136 parties to explore a sale of the business. These parties were identified either through:</p> <ul style="list-style-type: none"> • The directors knowledge of the industry; • Internal PwC knowledge regarding potential buyers for the business; and • Direct approaches from buyers to the directors or PwC, following the publicity generated through media coverage. <p>The directors and PwC issued 114 non-disclosure agreements (NDAs) to interested parties, enabling them to receive further information on the business and facilitate discussions around a potential transaction.</p> <p>The acquisition opportunity was not formally advertised because:</p> <ul style="list-style-type: none"> • a large number of interested parties had been identified by other means; • the parties identified included those likely to have an interest in the Company and able to transact quickly; • the Company experienced unsolicited media coverage on its difficulties, but which did generate further interest; and • there was a risk that wider advertising, in conjunction with the Stage 6 Notification, would accelerate the erosion of value as more Local Authorities may have sought to change providers.

	<p>Outcome</p> <p>Some 69 NDAs were returned leading to the provision of further information to those parties. A total of 27 offers were received for elements of the business, with offers usually on a region by region, or branch by branch basis.</p> <p>Those parties with interest in the most number of branches were prioritised to ensure the most optimal outcome from a value perspective, but also to ensure best opportunity for the continuity of care across all regions, which would ultimately preserve debtor realisations. One offer was received for the whole of the business.</p> <p>Upon a review of the offers received, two primary options appeared for consideration. Firstly, the offer for the whole of the business and secondly, a piecemeal sale to four separate providers.</p> <p>These offers were compared to one another and ranked in accordance with the respective value propositions, a best case/worst case creditor outcome analysis and timing/transaction risks.</p> <p>Following this review (including discussions with the Secured Creditor and key stakeholders), both the directors and the proposed administrators assessed that the option for the sale of the whole business to the single provider would provide the best outcome for creditors and ensure continuity of care for the service users and should be accepted (as outlined in previous sections).</p>
Valuations of the business or the underlying assets	<p>The primary value assets of the business are its contracts and associated debtors. We have gained sufficient comfort on the market value of these assets through the sales process described in this document.</p> <p>Other assets are limited to fixtures, fittings and computer equipment (with book values of £1.2m and £0.4m respectively). These assets are all low value items and being located at both head office and 84 branch locations across the country means any net realisable value (i.e. after the costs of realisation) was expected to be negligible. Therefore we did not obtain any formal valuations of these assets.</p>
The date of the transaction	30 November 2018
The identity of the purchaser	<p>Allied Health-Services Limited and Allied Health Support Limited.</p> <p>On completion, the acquiring entities were not connected with any of the current directors of the Company. We understand the purchaser may offer some of the directors employment in the new business.</p>
Whether the transaction impacts on more than one related company	<p>No other group companies are impacted by the transaction.</p> <p>The Company is shareholder of a number of subsidiaries, all of which are dormant.</p>



<p>Whether any directors had given guarantees for amounts due from the Company to a prior financier, and whether that financier is financing the new business</p>	<p>No debts of the Company were guaranteed by the directors. The Secured Creditor is not funding the new business.</p>
<p>Details of the assets involved and the nature of the transaction</p>	<p>Assets included in the transaction:</p> <p>The ongoing contracts of the business (subject to assignment agreements with local customers), book debts and work in progress ("WIP") (see deferred consideration agreement below), the goodwill, intellectual property, fixtures and fittings, and computer equipment.</p> <p>Assets excluded:</p> <p>Cash at bank, leased or third party assets, VAT and other statutory records.</p> <p>Any other relevant information as to the nature of the transaction:</p> <ul style="list-style-type: none"> • Book debts were subject to a Receivables Finance Facility with the Secured Creditor. As part of the transaction, the Secured Creditor sold the debts to the purchaser for a nominal sum in return for fixed charge security over the debts and deferred consideration from the purchaser linked to the amount collected from the ledger. • The transaction included a commitment to discharge employee arrears and certain other business critical liabilities (totalling c£5m) for the purpose of supporting the continuity of the business, thereby preserving value in the book debts and WIP. • These commitments will be funded by the Secured Creditor and it will be repaid principally from deferred consideration in due course. The payments in large part discharge liabilities that would otherwise give rise to preferential claims against the Company, that would rank ahead of unsecured creditor claims in any event. • The purchaser has been given a licence to occupy all leased properties, pending it reaching new arrangements with existing landlords.
<p>The consideration for the transaction, terms of payment, and any condition of the contract that could materially affect the consideration</p>	<p>Amount of consideration:</p> <p>As stated above, the secured creditor is the party with the primary financial interest in the administration. Value for the secured creditor will arise from deferred consideration from the sale of book debts and WIP to the purchaser.</p> <p>At the time of our appointment, the book debt ledger was £7.8m. The value of WIP is presently uncertain and we are awaiting further details when the Company's records have been brought up to date.</p> <p>The purchaser will undertake the collection of these acquired debts and receipts will be shared between (1) the Secured Creditor as deferred consideration (to fund the payroll and other critical costs noted above, with any surplus, to be paid to the Company should the Secured Creditor be repaid in full) and (2) the purchaser, by reference to a variable percentage based on the aggregate amount collected.</p>

	<p>As noted previously, consideration in the transaction also included the commitment to pay employee arrears and certain other business critical liabilities (totalling c£5m) for the purpose of supporting the continuity of the business, thereby preserving value in the book debts and WIP.</p> <p>Company contracts, realisations of book debts and WIP would be under threat if continuity of care could not be guaranteed through a new provider. The basis of this transaction is to ensure an orderly transition of contracts, thus facilitating recovery of trade debtors and WIP.</p> <p>It is too early to predict what the level of deferred consideration will be.</p> <p>All other business assets were sold to the purchaser for the nominal amount of £10, reflecting the low value of assets actually owned by the Company.</p> <p>Assets subject to fixed charge security: Book debts – with a book value of £7.8m</p> <p>Assets subject to floating charge: Work in progress - the book value is presently unknown and will be confirmed in our next report.</p> <p>Date paid: Realisations will be paid into existing Company bank accounts, with deferred consideration payable by the purchaser immediately.</p> <p>The Company has step in rights should it deem the purchaser is not making sufficient progress with collecting the debts and has taken security, in conjunction with the Secured Creditor's existing security over the book debts.</p>
Any options, buy-back arrangements or similar conditions attached to the contract of sale	None, other than step in rights in favour of the Company.
If the sale is part of a wider transaction, a description of the other aspects of the transaction	<i>The sale was not part of a wider transaction.</i>
Likely outcome for creditors	<p>Secured creditors: Amounts due to the secured creditor totalled c.£2.1m at the time of appointment. In addition, the Secured Creditor has committed to fund employee arrears and certain other business critical liabilities totalling c£5m, for the purpose of supporting the continuity of the business, thereby preserving value in the book debts and WIP.</p> <p><i>Repayment of this total lending will be funded by deferred consideration from the sale of book debts (with a ledger value of £7.8m) and WIP (currently indeterminate), plus any other recoveries (including cash at bank).</i></p> <p>After taking account of the purchaser's entitlement to a share of the book debt and WIP recoveries and the anticipated costs of the administration, we currently consider that the secured creditor will not recover its lending in full.</p>



	<p>Preferential creditors: There are no preferential creditors expected as all employees were transferred to the purchaser and payment of November's payroll liabilities are being made that would otherwise be preferential claims.</p> <p>Unsecured creditors: No return is expected for unsecured creditors.</p>
The sale and the purpose of administration	<p>The statutory purpose of administration is to achieve one of these objectives:-</p> <ul style="list-style-type: none"> (a) rescuing the company as a going concern, or if that is not possible or if (b) would achieve a better result for the creditors than (a) (b) achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or finally, if that is not possible (c) realising the company's assets to pay a dividend to secured or preferential creditors. <p>In this case, we are pursuing objective (b) as it was not possible to rescue the Company as a going concern. We confirm that the sale enables the statutory purpose to be achieved. We also confirm that the outcome was the best available for creditors as a whole in all the circumstances.</p>



**The Insolvency (England and Wales) Rules 2016 ("IR16")
Information provided to creditors on opting out in accordance with Rule 1.39**

As part of our first communication with you, we are required to inform you about your right to elect to opt out of receiving further documents relating to these proceedings as follows:

You have the right to elect to opt out of receiving further documents about these proceedings unless:

- the Insolvency Act 1986 requires a document to be delivered to all creditors without expressly excluding opted-out creditors;
- it is a notice relating to a change in the office-holder or the office-holder's contact details, or;
- it is a notice of a dividend or proposed dividend or a notice which the court orders to be sent to all creditors or all creditors of a particular category to which the creditor belongs.

Any election to opt out will not affect a creditor's entitlement to receive dividends, should any be paid to creditors. Similarly, unless IR16 provide to the contrary, opting-out will not affect any right the creditor may have to vote in a decision procedure or participate in a deemed consent procedure in these proceedings, although the creditor will not receive notice of it.

If a creditor opts out, they will be treated as having opted out in respect of any consecutive insolvency proceedings of a different kind in respect of the same company.

A creditor can opt out at any time by delivering written notice to the office holder at the postal address noted in the covering correspondence or by e-mail to: creditorsenquiries@uk.pwc.com. The notice must be authenticated in accordance with rule 1.5 IR16 and dated by the creditor. A creditor will be treated as an opted-out creditor as soon as reasonably practicable after delivery of the creditor's election to opt out.

An election to opt out can be revoked at any time by delivering a further notice to the office-holder in writing, authenticated and dated by the creditor. A creditor ceases to be an opted-out creditor from the date the notice is received by the office holder.

Should you have any questions on this process, please use the contact details in the covering correspondence.

Appendix D: Estimated financial position including creditors' details

As the directors have not yet given us a statement of affairs for the Company, we set out below the estimated financial position of the Company as at 30 November 2018.

	Notes	Estimated to realise £000s
Assets subject to fixed charges		
Sale of business assets	1	-
Trade debtors	2	Unknown
Estimated total fixed charge assets		Unknown
Debt owed to the Secured Creditor on appointment		2,128
Accrued wages / subcontractor costs paid by the Secured Creditor	3	5,000+
Estimated surplus / (shortfall) to fixed charge holder	4	Unknown
Assets subject to floating charges		
Sale of business assets	1	-
Work-in-progress	2	Unknown
Cash at bank		637
Estimated total floating charge assets	4	Unknown
Preferential creditors	5	Nil
Net property		Unknown
Prescribed part fund	8	Unknown
Estimated amount available to floating charge creditors		Unknown
Outcome for creditors		
Secured creditors		
Amount available		Unknown
Debt owed (including liabilities funded by the Secured Creditor)	3	7,128+
Surplus / (shortfall)		Unknown
Estimated recovery (before costs)		Unknown
Non-preferential unsecured creditors		
Amount available (before costs)		Unknown
Debt owed	6, 7	Not yet available
Surplus / (shortfall)		Unknown
Estimated recovery (before costs)		Uncertain, but likely to be 0%

Notes:

1. The sale of assets other than book debts and WIP was for the nominal sum of £10 as explained earlier in this report.
2. The statement excludes recovery of the debtors which is a commercially sensitive figure at this time, but is also subject to an ongoing exercise to bring the Company's records up to date, particularly in respect of WIP.
3. The statement includes the effect on the Secured Creditor's lending as a result of its commitment to fund certain employee arrears and other costs. Payments will be made by us at the appropriate time, funded by the Secured Creditor.
4. In line with the statutory format of a statement of affairs, the summary does not include any provision for the costs of realising the assets or costs of the administration process.
5. Preferential creditors are expected to be nil, as a result of the transfer of all employees to the Purchaser and payments referred to in (3) above.
6. The level of unsecured creditor debt has been obtained from the initial list of creditors provided by the Company, but is subject to confirmation and potential to change as Company records are brought up to date. The directors have been asked to provide a statement of affairs which should give a more accurate position of the Company's debts. The statement of affairs will be filed at Companies House on receipt. This guidance on dividend prospects is only an indication and should not be used as the main basis of any bad debt provision.
7. We have received a list of creditors from the Company for the purposes of issuing these proposals, however we believe that there may be significant further creditors, specifically in relation to HM Revenue & Customs and CVA creditors (including the pension scheme). The overall level of liabilities is expected to be material.
8. We are unable to confirm the value of the prescribed part or any other surplus available for unsecured creditors until such time as the position on deferred consideration becomes clearer. However as explained in this report, we presently believe that there will not be a dividend for unsecured creditors from the prescribed part or otherwise. This is principally due to the payment of committed liabilities in the SPA (that in large part would have been preferential claims ranking ahead of unsecured creditors in any event), and the costs of the administration.

List of creditors

When viewed on our website, the list of creditors can be viewed by clicking the link:

List of creditors as at 6 December 2018

Creditor name	Amount owed £	Address 1	Address 2	Address 3	Postcode
SMITH PARTNERSHIP	(1,200.00)	4TH FLOOR CELTIC HOUSE	HERITAGE GATE	FRIARY STREET	DE1 1LS
TESTERWORLD LIMITED	(72.74)	UNIT 1	HAINGE PARK	HAINGE ROAD	B89 2NU
AAH PHARMACEUTICALS LTD	(130.20)	FAO ACCOUNTS RECEIVABLE	AAHP FINANCE	SAPHIRE COURT	CV2 2TX
ALLIANCE HEALTHCARE (DISTRIBUTION) LTD	(289.32)	(ACCOUNT NUMBERS 725747)	CUSTOMER FINANCE	43 COX LANE	KT9 1SN
BRITISH TELECOM BT	(127.07)	BT PAYMENTS SERVICES LTD	BT TELEPHONE CENTRE		DH88 1BT
SOFTCAT LTD	(68,988.00)	THAMES INDUSTRIAL ESTATE	FIELDHOUSE LANE		SL7 1TB
RED SUPPORT SERVICES	(77.10)	REGUS HOUSE	VICTORIA WAY		DA2 6QD
HCPA LTD	(60.00)	ATTIMORE BARN	RIDGEWAY		W2 2UT
REGUS MANAGEMENT (UK) LTD PANORAMA	(2,493.60)	1 BURWOOD PLACE	MILLSHAW PARK LANE	LEEDS	LS11 0NE
O2 (UK) LIMITED	(12,613.68)	FINANCE DIVISION,	P.O. BOX NO 4,	88 TOWN SQUARE,	BS14 1BY
BASILDON DISTRICT COUNCIL	(127.73)	CASH OFFICE	TOWN HALL		BH2 6EB
BOURNEMOUTH BOROUGH COUNCIL	(1,720.59)	REVENUES AND BENEFITS	CIVIC CENTRE	THE WATER GARDENS	CM20 1WG
HARLOW DISTRICT COUNCIL	(757.76)	CITY TREASURERS DEPARTMENT,	PHOENIX HOUSE,	KING STREET, LEIC	LE1 6RN
LEICESTER CITY COUNCIL	(2,695.17)	TRAFFORD HOUSE	CHESTER ROAD		M2 6LW
BRUNTWOOD 2000 BETA PORTFOLIO LTD	(539.00)	RE CUSTOMER NO. NES250	FINANCE OPERATIONS MANAGER		G51 1DZ
DISCLOSURE SCOTLAND	22,625.00	FOUR OAKS HOUSE	160 LICHFIELD ROAD		B74 2TZ
HAS TECHNOLOGY LTD	(34,418.56)	MANAGEMENT TREASURY DEPARTMENT	BEVEDERE		M2 4AW
SAVILLS (UK) LTD	(3,088.90)	CASTLEGATE HOUSE	CASTLEGATE DRIVE		DY1 4TD
CIVICA UK LTD	(41,023.06)	71-75 SHELTON STREET			WC2H 9JQ
PREMIER BOOKING SERVICES	(10,942.50)	PO BOX 65			M33 6BT
TRAFFORD MBC	(30,542.00)	PO BOX 142			ST16 3AQ
CRIMINAL RECORDS BUREAU DISCLOSURE & BARRING	(9,076.00)	CIVIC CENTRE			L88 3JA
STAFFORD BOROUGH COUNCIL	145.47	1 CLEVEDON WALK			BS48 1WA
WATER2BUSINESS/ WESSEX WATER	(136.07)	PO BOX 350	RIVERSIDE		KT17 1WP
PREMIUM CREDIT	(174.25)	4 GREENFIELDS	BURTON		LL12 0LE
HELEN MATTHIAS	(2,008.00)	REVENUES AND BENEFITS SERVICE	PO BOX 13		WAT 1BN
WARRINGTON BOROUGH COUNCIL	(22,660.00)	EDUCATION SERVICES-INCOME	5TH FLOOR MULBERRY PLACE		E14 2BG
LONDON BOROUGH OF TOWER HAMLETS	(1,135.40)	REVENUE SERVICES	THE GUILDHALL	5 CLOVE CRESCENT	NM1 1DE
NORTHAMPTON BOROUGH COUNCIL	(20.00)	PO BOX 400	ABBEY ROAD	ST. GILES SQUARE	DH1 5FJ
NORTHUMBRIAN WATER	(7,575.24)	THE ORANGERY	TURNERS HILL ROAD	WORTH	RH10 4SS
MACRO 4 PLC	(29,012.66)	4TH FLOOR CELTIC HOUSE	HERITAGE GATE	FRIARY STREET	DE1 1LS
SMITH PARTNERSHIP	(1,973.30)	33 THE HARD			PO1 3DT
CITY-WIDE TAXIS	(510.00)	CCU INVOICING OPERATIONS			E14 5HQ
HSBC BANK PLC	300.00	UNIT 7 HIDEAMARKET			BS2 0PL
CASH	(201.75)	GROUND FLOOR	28TH FLOOR	8 CANADA SQUARE	M33 7JQ
SHRED-IT LTD	(5,892.71)	CHIEF FINANCE OFFICER	CORNER HOUSE	177 CROSS STREET	FY1 1NF
BLACKPOOL BOROUGH COUNCIL	(3,684.80)	THE MALTINGS	BUSINESS SERVICES	P O BOX 50, TOWN HALL	CB22 5LR
ADCOCK	(96.00)	25 WILLOW AVENUE	ASTLEY	GREAT SHELTON	M29 7AE
PHILLIP RICHMOND	(488.40)	ACCOUNTS RECEIVABLES	MARLOW INTERNATIONAL	PARKWAY	SL7 1AJ
DUN & BRADSTREET LIMITED	(12.00)	KELTY INDUSTRIAL PARK	CALDER PARK		KY4 0DT
WATER COOLERS (SCOTLAND) LTD	(11,943.41)	20A APPLETON COURT	TOWN HALL,	PETERBOROUGH	WF2 7AR
IQUS LIMITED/ROTAMASTER	(2,352.00)	NON-DOMESTIC RATES SECTION,	BT TELEPHONE CENTRE	PET 1HF	
PETERBOROUGH CITY COUNCIL	(2,630.88)	BT PAYMENTS SERVICES LTD	RENAISSANCE	DH88 1BT	
BRITISH TELECOM BT	(7,205.52)	CENTRAL ACCOUNTS DEPT	ELM STREET BUSINESS PARK	12 DINGWALL ROAD	CR0 2NA
PLEXUS LAW LTD	6,952.54	NORTHBRIDGE HOUSE	85 WHITE CHAPEL ROAD		BB10 1PD
BIZHUB/ANVIC DEVELOPMENTS LTD/GENECA PROPERTY 101B LTD	(10,140.96)	MAGENTA HOUSE	3RD FLOOR	HOLBROOK HOUSE	E1 1DU
WORKSPACE MANAGEMENT LIMITED	(475.00)	72 BANK STREET	SHENLEY HILL		ME14 TSN
THE THEMED EVENTS CO	130.80	7 BEAUMONT GATE	SAWMILLS END		WD7 7AR
PROFESSIONAL CONFERENCES	(168.00)	UNIT 1 & 2			GL4 3DL
WEST UC LTD	(7,959.87)	NEW HOUSE FARM, BIRSEEDGE	50 WATERLOO STREET		HD8 8XP
COOLWATER/DIRECT	(2,196.25)	5TH FLOOR			G2 8HQ
SEARCH CONSULTANCY LTD	(297.25)	PERSONAL EXPENSES CO BR	26 BLASHFORD STREET		EC3M 7DQ
WILLIS LIMITED	24,356.43	PO BOX 212	FAVERDALE INDUSTRIAL ESTATE		SE13 8UA
NOREEN DESOUZA	(576.28)	HEAD OF ICT & FIN SERVICES	WITCHBURN ROAD		DL1 9HN
CAPITA BUSINESS SERVICES LTD	(17,792.60)	FINANCE DEPARTMENT	CALIFORNIA	120 COOMBE LANE	PA28 6JU
ARGYL & BUTE COUNCIL	(2,970.00)	TOWN HALL	BUSINESS RATES	PO BOX 425	SW20 0BA
REED EMPLOYMENT PLC	(1,222.58)	PEST CONTROL DIVISION	MAIN ROAD	HA9 6SU	
LONDON BOROUGH OF HAVERING (RATES)	(535.00)	SHEPWAY DISTRICT COUNCIL	RENTOKIL LIMITED	ROMFORD	RM1 3BB
BRENT COUNCIL (RATES)	(324.00)	REVENUES & BENEFITS SERVICE	CIVIC CENTRE	PO BOX 4873	DY1 9EY
RENTOKIL PEST CONTROL	(98,016.25)	CENTRAL SQUARE SOUTH	PARKER LANE	CASTLE HILL AVENUE	CT20 2QY
FOLKESTONE HYTHE & ROMNEY MARSH (RATES)	(3,383.01)	THE EXCHEQUER SECTION	ORCHARD STREET		BB11 2DS
BURNLEY BOROUGH COUNCIL (RATES)	(876.00)	REVENUES SECTION	PO BOX 5650		NE1 3XX
EVERSHEDS LLP	(5,894.72)	ACCOUNTS RECEIVABLE	COUNCIL OFFICE		IV3 5YX
THE HIGHLAND COUNCIL (RATES)			HERITAGE HOUSE	HIGH STREET	IV30 1BX
THE MORAY COUNCIL (RATES)				345 SOUTHURRY ROAD	EN1 1UP
CROWN RECORDS MANAGEMENT LTD					

MIDDLESBOROUGH COUNCIL (RATES)	2,880.00	PO BOX 2 MIDDLESBOROUGH HOUSE	50 CORPORATION ROAD	MIDDLEBOROUGH	TS1 2YL
LONDON BOROUGH OF NEWHAM (RATES)	(4,392.00)	BUSINESS RATE SECTION	NEWHAM DOCKSIDE	1000 DOCKSIDE ROAD	E16 2QU
MALDON DISTRICT COUNCIL (RATES)	(508.00)	PRINCES ROAD			CM9 5DL
NEWSQUEST WALES & GLOUCESTERSHIRE	(143.00)	CARDIFF ROAD			NP20 3QN
ITOWGETHER T/A NETWORK INTEGRATION TECHNOLOGIES LTD	(6,159.37)	CARRWOOD PARK, SELBY ROAD, LEEDS, LS15 4			LS15 4LG
SERCO LTD	(281.20)	PO BOX 7378			RG27 7FR
ESSEX COUNTY COUNCIL - EVAPC	(193.00)	PO BOX 11			CM1 1LX
WORLD PAY UK LTD	612.72	GATESHEAD CARD CENTRE	COUNTY HALL	VICTORY HOUSE, FIFTH AVENUE	NE8 1HU
CHILDCARE VOUCHERS LTD T/A E EDENRED	(554.75)	50 VAUXHALL BRIDGE ROAD	P O BOX 27		SW1V 2RS
WORCESTER CITY COUNCIL	(1,212.00)	REVENUES AND BENEFITS			WR1 3ZS
PENNAWD CYF	(1,289.64)	46A NERTHYR ROAD	P O BOX 112	FARRIER STREET	CF14 1DJ
SANSOME LODGE	(3,985.66)	THORNLOE			WR1 3JE
RAINBOW CORPORATEWEAR	(14.64)	GOSFORTH ROAD	14 STEPHENSON ROAD		DE24 8HU
LOWE PROPERTIES LTD	(1,448.78)	82A WALSALL ROAD			B74 4QY
LAURA LAPHORNE	(130.00)	7 YARNFIELD PARKWAY	SUTTON COLDFIELD		ST15 0GG
ANGLIAN WATER BUSINESSWAVE	(2,895.26)	P O BOX 258			S98 1QU
BABERGH DISTRICT COUNCIL	4,810.00	CORKS LANE	HADLEIGH		IP7 6SJ
SSE/SOUTHERN ELECTRIC PLC	(2,054.84)	PAYMENT CENTRE	PO BOX 13,		PO9 5JB
SOUTH WEST WATER	(158.91)	PO BOX 4762			BN11 9NT
PENNY PHELAN	(69.60)	4 CHATTERTON	LETCHEWORTH		SG6 2JU
B2SPACE PLC	(258.79)	3RD FLOOR, WINSTON HOUSE	2 DOLLIS PARK		A3 1HF
NORTH DEVON DISTRICT COUNCIL	(333.00)	CIVIC CENTRE		TRE	EX31 1EA
RESTORE DATASHRED	(963.00)	COUNCIL OFFICES	QUEEN ELIZABETH DISTRIBUTION CEN		RM19 1NA
NORTH HERTS DISTRICT COUNCIL (RATES)	(254.40)	46 IVEL WAY	GERNON ROAD		SG6 3HN
SUE LORD	(2,373.76)	FINANCE DEPT		WELLINGTON ROAD	SG7 6LP
DENBIGHSHIRE COUNTY COUNCIL	(86.00)	COUNCIL OFFICE			LL18 1AB
GWYNEDD COUNCIL	(423.65)	FLAT 1	TOWN HALL		LL55 1BN
CITY OF YORK COUNCIL	(3,208.00)	PAYMENTS OFFICE	PENRALLT		SY3 7DB
NORTH HERTFORDSHIRE DISTRICT COUNCIL	(3,536.00)	FINANCE DEPT	26 LONGDON COLEHAM		Y01 7WH
THAMES WATER UTILITIES LTD	(72.42)	PO BOX 223,	PO BOX 308	GERNON ROAD	SG6 3HN
INVESTEC ASSET FINANCE PLC	(17,601.60)	READING INTERNATIONAL BUSINESS PARK	TOWN LODGE		SN38 2TW
TNT UK LTD	(232.72)	CENTRAL CREDIT	SWINDON 1		B16 8SP
WIGAN COUNCIL (RATES)	(5,367.97)	BUSINESS RATES	PO BOX 4	PO BOX 100, MOORE STREET EAST	BL8 9AR
HARRIS LAMB LTD	(1,380.52)	75-76 FRANCIS ROAD	THE COUNCIL TAX OFFICE		WN1 3DS
LOVEZREWARD PARK RETAIL LTD	1,550.00	VALLEY ROAD			B16 8SA
VODAFONE LTD	(942.21)	BRUNEL PARK	BRUNEL DRIVE		RG2 6AA
DOROTHY MACPHAIL	(348.74)	UNIT 8		MARDY ROAD, RUMNEY	NG24 2EG
CAPITAL CABS	(80.00)	BIRCH COPPICE BUSINESS PARK	LAMBY PARK INDUSTRIAL ESTATE	DORCON	LL57 2NT
SMURFIT KAPPA RECYCLING UK	(257.12)	P O BOX 5501	WATLING STREET		CF3 2EX
VODAFONE PAGING	(16.66)	CREDIT CONTROL	NEWBURY		B78 1SZ
DAISY COMMUNICATIONS	(635.92)	17 REDHILL	DAISY HOUSE	LINDRED ROAD BUSINESS PARK	RG14 5XP
CHARLOTTE LLOYD	8,282.51	10 TH FLOOR TRICORN HOUSE	TRINITY FIELDS		BB9 5SR
HOUSING & CARE 21	(144.00)	NEOPOST HOUSE	51 - 53 HAGLEY ROAD		ST16 1LG
NEOPOST FINANCE LIMITED	(21.28)	RE EXPENSES CO BR 233	SOUTH STREET		B16 8TP
JULIE SHUFFLEBOTTOM	(96.00)	WATERSIDE BUSINESS PARK	22 GOLDCREST AVENUE		RM1 2AR
RAPIDE REPROGRAPHICS LTD	(898.00)	COUNTY HALL,	SMITHS ROAD		OL13 9PA
WILTSHIRE COUNTY COUNCIL	(322.53)	UNIT 1	TROWBRIDGE,		BL3 2QU
NORTHBRIDGE VENDING COMPANY LTD	(22.20)	C5 (4) CENTRE COURT	HOLT BUSINESS PARK	WIDOW HILL ROAD	BA14 8JJ
LEGACY TELECOM LTD	(21.80)	10 FLEET PLACE	WILLIAM WAY	MOSS INDUSTRIAL ESTATE	BB10 2TN
CDW	(465.48)	150 HIGH STREET			WNT 3QA
BARKER STOREY MATTHEWS LTD	(6,880.30)	PATERNOSTER SQUARE	JUXON HOUSE	100 St PAUL'S CHURCHYARD	EC4M 7RB
GLOBAL SOFTWARE (UK) LTD	(19,754.48)	11 CAROLINE POINT	62 CAROLINE STREET		PE29 3YH
ESHAR LIMITED via KEY LOCUMS	(126,592.09)	FINANCE DEPARTMENT	THE COUNTY HOSPITAL	UNION WALK	EC4M 8BU
WYE VALLEY NHS TRUST	(475.20)	PO BOX 4109	HIGH STREET		B3 1UF
CONFLICT SOLUTIONS TRAINING & CONSULTANCY	(296.90)	3 CHURCH COTTAGES	268 BATH ROAD		HR1 2ER
LESLEY UNDERHILL	3,844.95	REGUS MANAGEMENT (UK) LTD	FIELDHOUSE LANE		CF14 7ZQ
EVANS EASYSPEACE LTD	(147,877.44)	THAMES INDUSTRIAL ESTATE			PE38 0BL
SOFTCAT LTD	(7,686.80)	PO BOX 63	D BUSINESS PARK		SL1 4DX
BARNLEY METROPOLITAN BOROUGH COUNCIL	(76,779.17)	CREDIT CONTROL, DAISY HOUSE, LINDRED ROA	POYNERNOOK		SL7 1TB
DAISY CORPORATE SERVICES (ALTERNATIVE NETWORKS)	1,245.87	ADMIRAL COURT	HIGH STREET,		S70 2TJ
ENTERPRISE NORTH EAST TRUST TA ELEVATOR	(1,750.00)	TOWN HALL,			BB9 5SR
WAVENEY DISTRICT COUNCIL	(1,780.93)	PO BOX 69	COUNTY HALL		AB11 5QX
ADT FIRE AND SECURITY	(1,929.00)	REVENUE SERVICES	RESOURCES DEPARTMENT		NR32 1HS
FLINTSHIRE COUNTY COUNCIL (RATES)	(10,433.96)	BUSINESS RATES SECTION	THE ANGEL BUILDING	MUNICIPAL OFFICES, CIVIC CENTRE	M40 4BH
BLAENAU GWENT COUNTY BOROUGH COUNCIL (RATES)	54.00	3RD FLOOR		ST JOHN STREET	CH7 6NA
SAGE PAY					NP23 6XB
					EC1V 4AV

GEMMA INTERNATIONAL
 GLENMORE INVESTMENTS LTD
 GOLDEN LANE HOUSING LTD
 GRIMSHAW LANE DAIRY
 GUYS & ST THOMAS NHS TRUST
 INVERCLOYDE COUNCIL
 ISLINGTON COUNCIL
 J&AP FYLES
 JMS DEVELOPMENTS
 KIRKLEES METROPOLITAN BC
 NLC FACILITIES T/A MINSTER SERVICES
 LANCASHIRE COUNTY DEVELOPMENTS (PROPERTY) LTD
 LONDON BOROUGH OF MERTON
 MAR'S PENSION TRUSTEE LIMITED
 MICHAEL JOHNSON AND CO
 OCEAN QUAY MANAGEMENT LIMITED
 P & R ESTATES LTD
 PCB PROPERTY
 PETER REYNOLDS PROPERTIES
 R S NEWISS No 1 GRANDCHILDREN SETTLEMENT
 SODEXO PASS LIMITED
 THE FLOWER ROOM
 TORFAEN COUNTY BOROUGH
 TURNER AND BUDD CLEANING SERVICES LIMITED
 VALUE ADDING BUSINESS SYSTEMS LIMITED
 WEST BERKSHIRE COUNCIL
 WORKMAN LLP
 ALPHA MINICABS
 DURHAM COUNTY COUNCIL
 LONDON BRIDGE CARS LTD
 NORTH LANARKSHIRE COUNCIL
 THORNHURRY NURSING SERVICES
 ABBEY MILL BUSINESS CENTRE LTD
 CARRINGTON CLEANING SERVICES
 CANRELL MOTOR GROUP LTD PENSION SCHEME
 FIFIELD GLYN LTD CHARTERED SURVEYORS
 LUMSDON WOOD PARTNERSHIP
 PETER BLACK FOOTWEAR AND ACCESSORIES LTD
 SCOTTISH POWER GROUP
 SHROPSHIRE COUNTY COUNCIL
 VIRGIN MEDIA GROUP (LINCOLN BRANCH)
 ABERDEENSHIRE COUNCIL - FINANCE
 BRYLAND FIRE PROTECTION LTD
 DS SMITH RECYCLING UK LTD
 EQUIP4WORK LTD
 PCB SOLICITORS
 BRITISH GAS SERVICES (COMMERCIAL) LIMITED
 CONCEPT ELEVATORS (MIDLANDS) LTD
 FALKIRK COUNCIL
 GREENLEAF HYGIENE SOLUTIONS (SCOTLAND) LTD
 IRONGATE GROUP LIMITED
 METROPOLITAN HOUSING TRUST
 NEWVOICEMEDIA LIMITED
 PURE DESIGN STUDIOS LTD
 STONE COMPUTERS LTD
 ADRIAN THOMAS
 BABATUNDE BABAYOMI
 CLARE JOANNA CORSEY
 DAMON HABBIN
 EMMA DAVENPORT
 ELIZABETH JACKSON
 EMMA HOLMES
 FIONA JOHNSTON
 FRANCES WILLIAMS
 JANE PARTRIDGE
 JOANNE RANDLE
 KERRY LYNNE BRODERICK

(1,620.00) GLOBAL HOUSE
 3,150.00 38 WIGMORE ST
 185.04 WEST POINT
 (208.58) UNITS 48/50 RAILWAY COURT
 (25,381.19) INCOME DEPARTMENT
 136.80 CASH & BANKING SECTION FINANCE SERVICES
 (1,242.00) SUNDRY INCOME TEAM
 (1,126.56) PRESTON LODGE SOUTH
 (1,325.00) HADLEIGH ENTERPRISE PARK
 (2,397.00) STRATEGIC FINANCE
 (1,653.46) 53-57 HARLEY STREET
 (3,699.46) PO BOX 78
 (18,984.35) MERTON CIVIC CENTRE
 2,086.00 C/O JONES LANG LASALLE
 (772.83) 11A ST JOHN'S ROAD
 (152.82) OCEAN QUAY
 (3,361.90) 7 PARK GROVE
 (1,125.00) CYPRESS CENTRE
 (1,142.61) 7 PARK GROVE
 (1,840.26) ARESIDE HOUSE
 (20,559.17) UNIT 5 ALBANY COURT
 (80.40) 38 ECCLESHALL ROAD
 (2,979.93) FINANCE DEPT CIVIC CENTRE
 (126.94) 14A ASHLEY TERRACE
 (4,640.00) 11 WILLIAM ST
 0 COUNCIL OFFICES
 (415.85) 4TH FLOOR MINTON PLACE
 (797.40) 43C PRINCES STREET
 (1,116.00) SOCIAL SERVICES DEPARTMENT
 (684.00) 28 SOUTHMARK STREET
 (715.00) FINANCE & CUSTOMER SERVICE
 (85,794.09) INDEPENDENT CLINICAL SERVICES
 (9,045.12) MILE END MILL
 (180.00) 28 NORTHFIELD ROAD
 2,925.00 PO BOX 430
 (1,850.17) NO1, ROYAL MEWS
 (1,425.70) 5 WEST LANE
 2,868.00 CENTENARY HOUSE
 (206.16) PAYMENT COLLECTION CENTRE
 (1,116.00) FINANCE - SHROPSHIRE COUNCIL
 (283.15) DALESIDE ROAD
 (312.00) INCOME CONTROL
 (3,339.82) UNIT 3 PEARTREE LANE
 (360.00) SOLOMON HOUSE
 (556.60) JUBILEE HOUSE
 (1,483.53) CYPRESS CENTRE
 494.40 3 MOUNTLEIGH CLOSE
 (2,462.50) CONCEPT HOUSE
 (360.00) UNIT 'MSU'
 (12.00) UNIT 23 ARGYLE CRESCENT
 (4,371.89) KINGSWAY PARK CLOSE
 (7,956.63) THE GRANGE
 (934.17) NEW VOICE MEDIA HOUSE
 (407.74) 2ND & 3RD FLOORS
 (8,979.00) GRANITE ONE HUNDRED
 (316.80) 18 COED GLAS
 (469.45) 20 TEVOT GROVE
 (124.00) 18 ANN AVENUE
 (1,124.00) 16A KINGSWAY
 (894.50) PERSONAL EXPENSES
 (323.45) 9 WELL STREET
 (375.03) 1 HUNTERS CLOSE
 (873.50) 1 HARRIS PLACE
 (103.66) 23 MARCONI CLOSE
 (214.70) 28 WANTLEY ROAD
 (432.75) 9 ORCHARD CLOSE
 (304.55) SARNIA

SHREWSBURY BUSINESS PARK
 GROUND FLOOR
 NEWCOURT WAY
 2ND FLOOR NEW CITY COURT
 MUNICIPAL BUILDINGS
 4-10 NORTH ROAD
 HALL LANE
 CROCKATT ROAD
 CIVIC CENTRE 1
 LONDON ROAD
 PO BOX 62442
 BELVEDERE ROAD
 CATHAYS
 KA DRIVE
 ARESIDE BUSINESS CENTRE
 FRIMLEY ROAD
 MARKET STREET
 STATION ROAD
 EASTINGTON LOCALITY
 EXECUTIVE DIRECTOR PO BOX 9060
 UNIT A ESTUNE BUSINESS PARK
 12 SEEDHILL ROAD
 CENTENARY WAY
 P O BOX 4740
 PO BOX 4210
 VIEWMOUNT
 CAERPHILLY BUSINESS PARK
 DUMFRIES ENTERPRISE PARK
 SITKA DRIVE
 EUROWAY TRADING ESTATE
 NORTON CANES BUSINESS PARK
 CALLENDAR SQUARE CENTRE
 HILLHOUSE INDUSTRIAL ESTATE
 KINGSWAY INDUSTRIAL ESTATE
 100 HIGH STREET
 JAYS CLOSE
 2 THORP HOUSE
 ACTON GATE
 TWO LOCKS
 KINGS NORTON
 KELLOE
 19 CHARLES STREET
 HANHAM
 FINDON
 KETLEY
 TANRALLT ROAD

SITKA DRIVE
 501 CHESTER ROAD
 CREAT MAZE POND
 HIGH STREET
 SHREWSBURY BUSINESS PARK
 ROYD INGS AVENUE
 ESSINGTON HOUSE
 SHREWSBURY BUSINESS PARK
 JEROME ROAD
 THORP STREET
 BIRMINGHAM
 PORTH
 GWWSPPYR

SY2 6LG
 W1U 2RU
 M16 9HU
 L39 2YT
 SE1 9RT
 PA15 1LY
 N7 9EY
 L40 5UN
 IP7 6RJ
 HD1 2NF
 ST1 3LB
 PR1 8XJ
 SM4 5DX
 E14 1HA
 DY8 1EJ
 SO14 5QY
 CF1 3BJ
 SY2 6LG
 CF10 3BJ
 BD21 4BZ
 GU16 7QR
 ST15 0HN
 NP4 6YB
 DH3 3EY
 PA15 1BT
 RG14 5LD
 SN1 1DA
 DN1 3NJ
 SR8 5AZ
 SE1 1TU
 ML1 1SH
 BS41 9FH
 PA1 1JS
 HU3 6TL
 WF2 7WX
 CW9 7UD
 DH3 3HU
 M50 1RF
 BN11 9LT
 SY6 9DP
 NG2 3GG
 AB39 2DQ
 DY2 0QU
 CF83 3GS
 DG1 3SJ
 SY2 6LG
 BD4 6SP
 WS11 9UE
 FK1 1UJ
 M13 9BQ
 DE22 3FT
 N14 6PW
 RG22 4BS
 SK10 1LJ
 ST18 9AA
 NP44 76B
 B38 9JX
 DH6 4NG
 PE21 0AN
 CF39 9YG
 DG11 2EY
 BS15 3EY
 TR13 9PD
 BN14 0BH
 TF1 5HA
 CH8 8JT

MARK LAWLESS	(494.75) 59 WARDLES ROAD	BLENHLEM GATE	ST ALBANS	M33 3DJ
AFFINITY WATER	(6.94) BARCLAYS			AL10 9AE
MOHAMMED DAR	(574.00) 26 GROSVENOR ROAD			LU3 2EG
NICOLA DRYDEN	(129.88) 35 BRYON ROAD			LA3 1UH
SARA MCKIE	(211.00) 37 CAMBRIAN AVENUE			CH3 5LG
SAMANTHA HARDMAN	(209.00) 33 BUCKINGHAM AVE	GWAEN-CAE-GURWEN		NG15 8ET
TRACEY DAVIES	(587.36) 14 LOWER COLBREN ROAD	SANDGATE		SA18 1HW
ARRIVEE	1,250.00 12 RADNOR CLIFF	SHAW ROAD		CT20 2JJ
ANGEL SPRINGS LIMITED	(180.00) ANGEL HOUSE			WV10 9LE
ATOS IT SERVICES UK LTD	2,837.03 1 TRINITY COURT	70 REDCLIFF STREET		WV10 6UH
WORKMAN CLT DORRINGTON WEST	1,584.78 RIVERGATE HOUSE	c/o SAGA HOMECARE		BS1 6AL
ARUN DISTRICT COUNCIL (PARKING PERMIT'S)	435.00 JANI MITCHELL	STERLING ROAD		PO19 7DN
SYNERTEC LIMITED	45,887.85 2 CHELSTON BUSINESS PARK			TA21 9JQ
SUE OAKES	(10.55) 17a HATTON STREET	SUITE 5- FORUM HOUSE		SK11 8RF
PHILIP GIFFORD & ASSOCIATES LTD	4,000.00 UNIT 8			NE11 9NE
IMMOBILE EUROPE LTD	(34,965.28) TEMPUS COURT	NORWOOD ROAD		HP13 5HA
UK STEEL ENTERPRISE LTD	2,052.87 THE INNOVATION CENTRE	BELLFIELD ROAD		TS10 5SH
DONCASTER METROPOLITAN BOROUGH COUNCIL	(200.00) FINANCIAL SERVICES	VIENNA COURT		DN1 1GG
SKILLS FOR CARE LIMITED APPRENTICE CERTIFICATES	(511.58) FINANCE DEPARTMENT	PO BOX 443	KIRKLEATHAM BUSINESS PARK	LS1 2RP
KANCHAN PROPERTIES LTD	1,997.80 78 ROMAN ROAD	WEST GATE		LE4 4BD
ULTIMA BUSINESS SOLUTIONS LTD	(1,446.55) 448a BASINGSTOKE ROAD	BRISTALL	6 GRACE STREET	RG2 0RX
A W ADAM & J G ADAM	(6,000.00) ALEXANDER FLEMING HOUSE	READING	ELGIN	IV30 6GR
SIR JACOB BEHRENS & SONS LTD	(12,704.63) CENTREPOINT	8 SOUTHFIELD DRIVE	TRAFFORD PARK	M17 1PP
MEDICSPRO LIMITED	(1,325.00) FIRST FLOOR KIRKDALE HOUSE	MARSHALL STEVENS WAY		E11 1HP
BINN SKIPS LTD	(149.40) BINN FARM	7 KIRKDALE ROAD		PH2 9PX
LISA GRIFFITHS	(573.40) HADDONVILLE LIBANUS ROAD	GLENFARG		NP23 6EJ
WATER END PROPERTIES LTD	1,586.21 WATER END FARM		EAST PORTLEMOUTH	MK17 9EA
KATIE HAMPDEN-SMITH	(611.75) PERSONAL EXPENSES	WEST PAWL		TQ8 8PW
STACEY HANN	(20.80) 518 HIGH STREET		TEMPLE BACK	SG18 9RU
MARIONANNE DOUGLAS	(39.30) 18A BROAD STREET	THE CRESCENT CENTRE		FK8 1EF
CORDALL PENSION SCHEME	397.85 SUITE 1D	THE MILLFIELDS - STONEHOUSE		BS1 6EZ
DUNDEE CITY COUNCIL	(846.00) PO BOX 6787			DD1 3YN
RTG INTERNATIONAL LTD SPECIAL PENSION SCHEME	3,481.00 THE OLD DISPENSARY	PRINCESS WAY	LOXLEY HOUSE	PL1 3JB
DONNA NEWMAN	318.69 92 CHURCH PARADE	FIRST FLOOR	50 ST GEORGE STREET	SS8 9RH
DAWN FLETCHER	(202.60) 5 JOSSEY LANE	PO BOX 10178		DN5 0BL
CIARA HOLMES	(319.60) 95 GEORGE WILLIAMS WAY	B-2640 MORTSEL	STATION STREET	CO1 2JP
PEUGEOT CONTRACT HIRE/FREE2MOVE	(25,990.11) QUADRANT HOUSE	LLANFAES		RH1 1QA
NOTTINGHAM CITY COUNCIL	(509.60) ACCOUNTS RECEIVABLE	3 MAINWARING TERRACE		NG2 3NG
LOCAL WORLD LTD	(180.00) ACCOUNTS RECEIVABLE			LE1 1QS
HENDERSON CONNELLAN LTD	(785.48) 15-16 MARKET PLACE			NN16 0AJ
LUTHAGEN NV	(4,721.21) SEPTESTAAT 27			AL10 8HU
JOANNA DOOHAN	(14.00) 10 ST CATHRINES CLOSE			LL58 8UH
HELEN BURTON	(109.44) PERSONAL EXPENSES			SA1 2DZ
SAGUETTE EXPRESS PORTOBELLO	(69.69) 3 BRIGHTON PALCE			EH15 1LH
KAREN BAYRAM	(112.32) 40a HIGHCROFT VILLAS			BN1 5PS
C CABS	(1,142.69) 8 CAUNCE STREET			FY1 3DN
SIMON HIPKISS	(362.65) 57 WALNUT WALK			WS13 8FA
CHRISTINE ROWLAND	(88.64) 15 SUNNINGDALE GROVE			LN4 1SP
THE TASTY PANTRY 2008 LTD	(325.20) UNIT 17 WOLSELEY COURT	STAFFORDSHIRE TECHNOLOGY PARK		ST18 0GA
NORTH LINCOLNSHIRE COUNCIL	132.00 SUNDERY DEBTOR SECTION	CIVIC CENTRE	ASHBY ROAD	DN16 1AB
CARMARTHENSHIRE COUNTY COUNCIL	(344.00) TOWN HALL SQUARE	TY ELWYN	LLANELU	SA15 3AP
CANNOCK CHASE DISTRICT COUNCIL	(792.00) P O BOX 28	CIVIC CENTRE	BEECROFT ROAD	WS11 1BG
CHESHIRE EAST COUNCIL	(1,678.36) PO BOX 39	TOWN HALL		SK10 1HR
WEST LANCASHIRE BOROUGH COUNCIL	1,786.00 REVENUE & BENEFITS SERVICE	PO BOX 16	52 DERBY STREET	L39 2DF
CENTRAL BEDFORDSHIRE COUNCIL	(2,873.00) REVENUES SECTION	PO BOX 4414	WATLING HOUSE	LU6 8HE
REDCAR & CLIVELAND BOROUGH COUNCIL	(3,183.00) REDCAR & CLIVELAND HOUSE	PO BOX 84	KIRKLEATHAM STREET	TS10 1RT
SOUTH SOMERSET DISTRICT COUNCIL	(4,724.99) THE COUNCIL OFFICES	BRYMPTON WAY	YEovil	BA20 2HT
LANCASTER CITY COUNCIL	(3,957.61) P O BOX 4	TOWN HALL		LA1 1QR
CITY OF LINCOLN COUNCIL	(1,008.00) P O BOX 1257			LN6 5PQ
ARUN CIVIC CENTRE	(1,308.00) MAL TRAVERS ROAD			BN17 5LF
ANGELA CHESHIRE	(59.72) 14 HERON RIDGE			BN26 5BJ
ADVANCED HEALTH & CARE	(17,643.47) DITTON PARK	RIDING COURT ROAD		SL3 9LL
BIFFA WASTE SERVICES LTD	(3,419.36) CORONATION ROAD	KINGSWOOD HOUSE		WS11 8JP
VEOLIA ES ENVIRONMENTAL SERVICES	(407.06) VEOLIA ES CLEANWAY	REDHILL DISTRIBUTION CENTRE		NG1 6HD
E.ON	(1,134.81) P O BOX 123	5 HIDE MARKET		RH1 5DY
RESTORE PLC	(7,205.79) UNIT 5			BS2 0BH
HIDE MARKET MANAGEMENT LTD	(27.93) C/O BRISTOL CARE & REPAIR LTD			

HULL CITY COUNCIL	(530.79) TREASURY BUILDING	GUILDHALL ROAD	MISCELLANEOUS REVENUE SECTION	CIVIC CENTRE I	HIGH STREET	HU1 2AB
KIRKLEES METROPOLITAN COUNCIL	(671.78) FINANCE SERVICE	TOWN HALL,	TOWN HALL,			HD1 2NF
LUTON BOROUGH COUNCIL	724.00 THE BOROUGH TREASURER,	TOWN HALL,	TOWN HALL,			LU1 2BH
LUTON BOROUGH COUNCIL	(1,492.00) CUSTOMER SERVICE CENTRE	40 BANK STREET	40 BANK STREET			LU1 2BQ
LANGUAGE LINE LTD	(3,624.96) 25TH FLOOR	MAPELEY HOUSE	MAPELEY HOUSE	OPAL DRIVE	FOX MILNE	E14 5NR
MAPELEY STEPS LTD	(18,519.32) MAPELEY LTD	WESTLEA	WESTLEA			MK15 0ZR
LYTREENA DUNCAN	(289.20) 88 WINDERMERE ROAD					SR7 8JN
NEWCASTLE CITY COUNCIL (RATES)	3,936.00 PO BOX 1UP					NE99 1UP
MARY TURNBULL	(463.20) 38 WATERSIDE GARDEN					G72 8US
AGORA BUSINESS PUBLICATIONS LLP	(128.88) NESFIELD HOUSE	HALFWAY CAMBUSLANG				BD22 3AN
WILLIAMS MEDICAL SUPPLIES PLC	147,668.75 THE MAERDY INDUSTRIAL ESTATE	BROUGHAM HALL BUSINESS PARK				NP22 5PY
WELCOME ESTATES LTD	(92.14) ESTATE MANAGERS	7 STANLEY ROAD				M7 4EG
NORTH WALES TECHNOLOGY PARK LTD	(2,237.67) COMMODORE HOUSE	NORTH WALES BUSINESS PARK				LL22 8LJ
CONWY COUNTY BOROUGH COUNCIL	(1,064.00) BODILONDEB					LL32 8DU
PICKFORDS MOVE MANAGEMENT LTD	48.00 UNIT 10	LAXCON CLOSE				NE10 0TG
BT GLOBAL SERVICES	(6,750.67) PP M3042H	COLINDALE HOUSE		TH HYDE		NW9 8LP
VODAFONE FORMERLY CABLE & WIRELESS	(1.14) PAT SANSON	ACCOUNTS RECEIVABLE		PO BOX 815		MK3 5JP
BRISTOL CITY COUNCIL	1,569.00 LOCAL TAXATION	PO BOX 76		AMELIA COURT	PIPE LANE	BS99 7BL
SOUTHAMPTON CITY COUNCIL	(878.00) LOCAL TAXATION SERVICE	CIVIC CENTRE				SO14 7LD
BIRMINGHAM CC (RATES)	2,652.33 REVENUES & PAYMENTS	PO BOX 6637				B4 7AB
MICHELLE (SHELLY) COMBSTOCK	(12.44) 12 BEDDOLLERT FIELD	BROADLANDS				CF31 5FH
DAVID OATES	176.99 137 DODWORTH AVENUE					YO31 8UB
ID MEDICAL GROUP LTD	(12,468.00) UNIT 1	MILL SQUARE		WOLVERTON MILL SOUTH		MK12 5ZD
ALISON STUBBINGTON	(123.71) 30 THE GROVE	SHOLING				SO19 9LX
CCL CLEANING GROUP LTD	(327.60) UNIT 128	PORTSMOUTH ROAD				SO19 9AP
LIAM McFADDEN	(487.96) 41 WORDSWORTH WAY	BOTHWELL				G71 8QR
VOKHUS LTD	(1,589.16) UNIT 12	BARENS WALLIS ROAD				PO15 5TT
SHUBNAM GARRIB	(460.87) 142 BENSON CLOSE					LU3 3QR
THE MORAY COUNCIL	(273.65) REVENUES SECTION	COUNCIL OFFICE		HIGH STREET		IV30 1BX
CHESHIRE WEST & CHESTER COUNCIL	684.98 REVENUES & BENEFITS DEPT	P O BOX 187				CH34 9QB
DB CLIENT - LEAWORKS LTD	(74.76) ELDER HOUSE	ELDER GATE				MK9 1LR
FIRST STOP TRAVEL (EAST ANGLIA) LTD TIA GATEWAY CA	(250.08) 67 MORLEY CARR HOUSE					IP32 7AB
BOSSDEAN PROPERTIES LTD	(5,126.36) MORLEY CARR HOUSE	MORLEY CARR BUSINESS CENTRE		MORLEY CARR ROAD	LOW MOOR	BD12 0RA
SURECARE SUPPLIES LTD	(1,398.63) HERTFORDSHIRE BUSINESS SERVICES	MUNDELLS				AL7 1FT
FUELGEMIE	(43.02) P O BOX 6139	1 TRINITY COURT		BROADLANDS		WV1 9RQ
RED SUPPORT SERVICES	(20,017.16) REGUS HOUSE	VICTORIA WAY				DA2 6QD
INDEED UK OPERATIONS LIMITED	(72,000.00) 20 FARRINGTON ROAD	3RD FLOOR				EC1M 3HE
CORNWALL COUNTY COUNCIL	3,600.00 COUNTY HALL					TR1 3AY
CHARLENE SMITH	(220.15) 146 CORONATION ROAD					ML4 4RE
EYEWITNESS PROTECTION LTD	(35,574.00) UNIT 49	VINCENT CAREY ROAD		ROTHERWAS IND. ESTATE		HR2 6FE
TEES VALLEY HOUSING	(229.89) ACCOUNTS RECEIVABLE DEPT	NORTHSHORE		NORTH SHORE ROAD		TS18 2NB
REBECCA CONNOLLY	(373.69) 20 YUKON ROAD.					SW12 9PU
WALKER SINGLETON	(1,468.65) PROPERTY HOUSE	LISTER LANE				HX1 5AS
EASYS/SPACE LTD	(212.21) THIRD FLOOR	11-21 PAUL STREET				EC2A 4JU
SHARON PLUMMER BARCLAYCARD	806.73 BARCLAYCARD	CRYSTAL COURT		ASTON BUSINESS VILLAGE		B6 5RQ
SHARON PLUMMER BARCLAYCARD	14,165.71 BARCLAYCARD	CRYSTAL COURT		ASTON BUSINESS VILLAGE		B6 5RQ
TERESA GLASSEY BARCLAYCARD	8,253.94 BARCLAYCARD	THE FARM HOUSE		LOWER HEAMIES FARM		ST21 6JU
TERESA GLASSEY BARCLAYCARD	106.28 BARCLAYCARD	THE FARM HOUSE		LOWER HEAMIES FARM		ST21 6JU
TRACY WADDINGTON BARCLAYCARD	32.00 BARCLAYCARD CO BR 871	3 LYNTON AVENUE				FY4 3HR
TRACY WADDINGTON BARCLAYCARD	0 BARCLAYCARD CO BR 871	3 LYNTON AVENUE				FY4 3HR
MARGARET ADAMSON BARCLAYCARD	921.57 BARCLAYCARD	15 MIDDLESBOROUGH CLOSE				SG1 4TJ
MARGARET ADAMSON BARCLAYCARD	2,740.47 BARCLAYCARD	15 MIDDLESBOROUGH CLOSE				SG1 4TJ
A P JACKSON ESTATE	2,481.12 28 QUEEN STREET	BUILDING 2, BROOKLANDS PLACE				SL6 1HZ
GPI EUROPE	(1,440.00) SUITE 2, GROUND & FIRST FLOOR	ST HELENS				M33 3SD
LYNSAY FRANCIS	(178.50) 54 MAYFIELD AVENUE	WILLOWCOURT AVENUE				WA9 5EH
MEDDOC LOCUMS LTD	(1,687.50) FITZGERALD HOUSE	MAYPOLE STREET				HA3 8ES
STEEL INVESTMENTS LTD	1,315.06 MAYPOLE HOUSE	THORNTREE				WV5 9JB
AMY WALKER	(689.44) 8 CARISBROOKE AVENUE	COTON HILL				TS3 9LE
GEMMA SALMON	(76.36) 20 ROUNDHILL GREEN	133-155 WATERLOO ROAD				SY1 2NG
COMMUNITY HEALTH PARTNERSHIPS	(66,707.13) WELLINGTON HOUSE	LADY LANE IND. ESTATE				SE1 8UG
WILLIAM JOHN CROCKATT vs HADLEIGH BUSINESS CENTRE	291.84 CROCKATT ROAD	BARRS COURT				IP7 6RH
KIM ENGLAND	(32.32) 2 FORDE CLOSE	DEINOLEN				BS30 7HA
REBECCA JONES	(190.24) 5 HIGH STREET					LL55 3HU
TERESA MABY	(24.80) 8 BEECH WOOD					NP16 6BB
MARK THORNE	(267.40) 5 TAVISTOCK WALK					SM5 1QN
LAURA COLLIS	(294.94) UPLANDS					SO23 7NS
WORKSPACE 14 LTD	(2,533.37) CHESTER HOUSE	114 LOVEDON LANE		1-3 BRIXTON ROAD		SW9 6DE
		KENNINGTON PARK				

NEIL GRIFFITHS	(247.25) Y CAM NESAF	LON HELYG	SA43 2NE
GREENHAM COMMERCIAL LTD	(1,920.00) 11 MARKET PLACE		SH10 1EB
TERESA HILTON	(234.31) 31 NEW HERITAGE WAY		BN8 4GD
JAYCEE WINTER	(854.00) FLAT 5	13 UPHILL ROAD NORTH	BS23 4NE
HIGHCROWN ESTATES LTD	0 76 BLACKPOOL ROAD	P O BOX 151	FY6 7QQ
VIRGIN MEDIA BUSINESS	(1,148.59) BUSINESS PAYMENTS		S98 1HS
HARJIT KAUR	(181.96) 87 CURLEW AVENUE	PORTWALL LANE	PE16 8PL
DAC BEACHCROFT CLAIMS LTD	(7,811.80) ADMINISTRATION CENTRE	PORTWALL PLACE	BS99 7UR
OLEEO PLC	(21,415.20) 5-7 BRIDGEWORKS	THE CRESCENT	SW19 8DR
STREAMS INVESTMENTS LTD	(0.01) THE OLD VICARAGE	CHURCH STREET	CM2 7HZ
KELLY THOMAS	(1,044.60) 28 CALDICOT ROAD	GREAT BADDOW	NP26 3SE
LYNNE MARIE MASSON	(293.12) 7 BURNS PLACE	CALDICOT	AB43 7BE
REGUS MANAGEMENT (UK) LTD	6,485.24 288 BATH ROAD		SL1 4DX
LYMM PROPERTIES LTD	10,106.40 1 LADY ACRE CLOSE		WA13 0SN
STONEFERRY MARFLEET LTD	(2,320.26) 1 MONCKTON COURT		YO43 4RW
AXA PPP HEALTHCARE	9,812.66 AXIS HOUSE		BN21 3PX
LSOET LTD	(306.00) 161 - 165 GREENWICH HIGH ROAD		SET0 8JA
R & L ELECTRICAL SERVICES	(2,235.38) 141 LAYTON ROAD		FY3 8HH
SARAH WEBB	(42.80) 38 FIELDDOUSE ROAD		WS12 4HX
BERKELEY BURKE TRUSTEE COMPANY LTD	(1,810.64) BERKELEY BURKE HOUSE		LE1 7BR
G W ROWBOTTOM & SONS LTD	(29.72) LINDUM LODGE		DN38 6BD
LUCY CRANSON BARCLAYCARD	54.72 BEACONSFIELD COURT		AL10 8HU
LUVENCO LTD	(1,434.43) UNIT 4		BB1 3AB
EMILY WATTS	(240.80) 85 MANOR DRIVE	SEARBY	PE4 7AT
CLEAR BUSINESS WATER LTD	(911.05) MEDIACORP HOUSE		MIL3 0EU
DALE BUILDING MAINTENANCE LTD	(169.50) HALDEN HOUSE		CF15 7QD
COMMUNITY FIRST	(1,990.81) UNIT C2BEACON BUSINESS CENTRE		SN10 2EY
LORRAINE COLTON	(64.00) 52 BECKETT AVENUE		DN21 1EN
THINTECH LTD	(1,060.00) INNOVATION CENTRE		MES 9FD
TC CARS	(735.00) SAXON HOUSE		B37 5AY
COBEN MEDICAL LTD	(1,900.10) UNIT 17 CUNNINGHAM COURT	FORDBRIDGE	BB1 2QX
VINE PROPERTY MANAGEMENT	1,189.52 5 VINE TERRACE		B17 9PU
TOTAL GAS POWER LTD - A/C 3002901396	180.45 BRIDGE GATE	HARBORNE	RH1 1RX
RHIAN MIERS	(92.76) 25 CEDAR CRESCENT		SA3 4JZ
REBECCA ASHMAN	(178.00) 34 WIERN ROAD		SA13 2BD
LEARNING HEROES	(420.00) 401 FARADAY STREET		WA3 6GA
CREED COMMUNICATIONS LTD	(228.00) 3 TABLEY COURT	BIRCHWOOD BUSINESS PARK	WA14 1EZ
SOUTH HOLLAND DISTRICT COUNCIL	(876.00) BUSINESS RATES OFFICE	VICTORIA STREET	PE11 2XQ
LYNCH WOOD INVESTMENTS LLP	(11.05) 1 COMMERCE ROAD	P O BOX 8	PE2 6LR
CELLTRAK TECHNOLOGIES INC	(6,348.50) 1051 PERIMETER DRIVE	SUITE 100	IL60173
LEAH SMART	(212.40) 113 ST PETER'S AVENUE		NN16 0HD
DREAM MEDICAL LTD	(7,600.80) WESLEY GATE	70-74 QUEENS ROAD	RG1 4AP
VALENTINA THOMPSON (TINA)	(378.26) 100 RUSHTON AVENUE		WD25 0AR
CHRISTINE DORKEN	(210.00) 8 CAERNARVON CLOSE		SG2 8UB
JULIA ALLEGRI	(255.44) 62 TANNERS CRESCENT		SG13 8DS
AW GROUP LIMITED	1,265.58 6/8 STUART STREET		LUI 2SJ
TRANSPORT FOR LONDON	60.50 WINDSOR HOUSE		SW1H 0TL
MEDICO PARTNERS LTD	(13,300.04) CIBA BUILDING	VICTORIA STREET	B16 9NX
CLS CHANCERY HOUSE LTD c/o CLSH MANAGEMENT LTD	10,433.63 86 BONDWAY	SUITE 203f	SW8 1SF
24-7 LOCUMS	(61,697.59) 14 - 16 PHOENIX BUSINESS PARK	AVENUE CLOSE	B7 4NU
MICHELLE ROWE	(85.00) 107 BLEAKHOUSE ROAD		B88 0OL
LEANNE ANNIS	(153.12) 14 SAPPERTON		PE4 5BS
ACTION DRAINS LTD	(295.15) UNIT 5 QUEENS COURT INDUSTRIAL ESTATE	GREET'S GREEN ROAD	B70 9EG
NORTH LINCOLNSHIRE COUNCIL	8,757.15 ADVISORY SERVICE SUNDRY DEBTORS	HEWSON HOUSE	DN20 8XB
METLIFE EUROPE LTD	(20,498.53) INVECTA HOUSE	TRAFALGAR PLACE	BN1 4FR
HARRIS/LAMB PROPERTY CONSULTANCY	(2,574.00) GROSVENOR HOUSE	75-76 FRANCIS ROAD	B16 8SP
MCR /REAL ESTATE DEVELOPMENT	1,057.09 C/O COMMERCIAL REAL ESTATE MANAGEMENT LTD	3RD FLOOR NO 2 UNIVERSAL SQUARE,	M12 6JH
COMMUNITY ACTION HERTSMERE	3,125.00 ALLUM LANE COMMUNITY CENTRE	2 ALLUM LANE	WD6 3PJ
SAMANTHA BUFTON	(581.28) 16 HAFOD VIEW CLOSE	Brynmarw	NP23 4AT
CARE BY US LTD	(4,680.06) MILLARS THREE	SOUTHMILL ROAD	CM23 3DH
TOTAL GAS & POWER LTD - ALL ELECTRICITY	(79,896.66) BRIDGE GATE	55-57 HIGH STREET	SO22 6QF
MARK LEYTON	(215.64) 4 LAWN ROAD	COMPASS ROAD	RH1 1RX
INCHCAPE FLEET SOLUTIONS LTD	(2,402.31) HAVEN HOUSE	HINCHINGBROOKE BUSINESS PARK	PE29 6FG
RAPLEYS	4,065.18 FALCON ROAD		G52 4FH
ARNOLD CLARK VEHICLE MANAGEMENT	7,469.64 454 HILLINGTON ROAD	10 - 12 CHURCH ROAD	RH16 3SN
ABN AMRO COMMERCIAL FINANCE RE: REACTION LTD	(936.29) SHEENCROFT HOUSE	COMPANIES HOUSE	CF14 3UZ
COMPANIES HOUSE	(450.00) FINANCE SECTION		

NB: Please refer to comments regarding creditor amounts in the proposals

HEATING & GAS SERVICES LTD S THADWAL & CO OGDEN FULLER & DUNN RAM PROPERTIES LTD CASTLE WATER LTD SAMANTHA WALKER ALPHABET (GB) LTD MIDSHIRE BUSINESS SYSTEMS (NORTHERN) LTD SANDRA DONNER NHS SUPPLY CHAIN GLAMORGAN GEM LTD LESLEY WILKINS FAT CREATIVE SCOTTISH QUALIFICATIONS AUTHORITY JOANNE LYON NFC PRODUCTS LIMITED AMIMEDATA LTD t/a VUELO DR L'ONEL MILLS d/o CAPE HILL MEDICAL CENTRE BUSINESS WASTE LTD J M PROPERTY CONSULTANTS LTD SMITHS SURVEYORS LIMITED ASHLEY MAY MAJUREEN GALLAGHER VIVIAN DAVIES CLARK'S BAKERY AQUACLEANER A P MAINTENANCE MOVIL ANALYTICS TRADING AS MOVOLYTICS GARWYN LTD C/O DAVIES GROUP LTD C & C INVESTMENT PROPERTIES LTD QUBE SOLUTIONS LTD HENRY HOWARD FINANCE PLC NICHOLAS BATES THIRTEEN GROUP LIMITED DERYN PROPERTIES (DEVELOPMENT) LTD ALPI UK LTD AMANDA CHRISTIE DE LAGE LANDEN LEASING LIMITED TUGHANS BULLEYS CHARTERED SURVEYORS SPECIALIST POWER SYSTEMS LTD SARAH JOHN LEE CRANE NHS PROPERTY SERVICES LTD HANNAH TWAITE ELAINE GRAY PAYDENS LTD RACHEL HOLLAND LYNNE STONUARY SALTIRE PROPERTY MANAGEMENT ELAINE BIRD EAST CLIFF PRACTICE C M BUILDING SERVICES CALVERTON FINANCE LTD/ t/a ECLIPSE STAFFING LTD FISHER GERMAN MILK & MORE REBECCA LEVISON CREATIVE MEDIA CENTRES LTD/ THE MEDIA CENTRE GRANT THORNTON UK LLP DEBBIE HODKINS AARON CATERING t/a MR SANDWICH LTD SB DE VERE LTD CASH KINGSGATE COMMUNITY CHURCH THE BIG VENDING COMPANY LTD EMMA AGAR NEATH PORT TALBOT COUNTY BOROUGH COUNCIL	(53.93) UNIT4a, (38,189.98) MERCIA BUSINESS VILLAGE (1,128.43) ILKLEY HALL (2,428.65) TANNERY COURT (209.81) 1 BOAT BRAE 272.56 17 WHITEFIELD ROAD 1,654.25 ALPHABET HOUSE (4,976.75) 1 & 2 BREDBURY COURT (189.32) 20 HAWTHORN DRIVE (1,360.05) CASH RECEIPTS DEPARTMENT (408.00) GRAIG HOUSE 381.16 15 MEADOW CRESCENT (2,400.00) 12 SPRING GARDEN STREET (78.00) OPTIMA BUILDING (34.40) 44 MILL LANE (648.00) BANK HOUSE (349.11) LONGBOW HOUSE (3,300.00) RAGLAN ROAD 167.17 UNIT 1 (3,000.12) 43 LYNDRHURST DRIVE (1,427.96) 14 REGENT STREET (256.40) 3 OLD SCHOOL PLACE (300.69) 47 LAVENDER AVENUE (59.80) 5 PARC BOWEN (168.00) UNIT 3 (120.00) 14 IREDALE VIEW 0 3A ST CATHERINES PARADE (35.82) 18 STOKE ROAD (410.40) PO BOX 3631 2,082.33 EAST COAST HOUSE (300.00) THE WARREN (76,711.90) UNIT 5 (224.00) 23 COEDMAWR (794.97) ACCOUNTS RECEIVABLE 3,113.86 1 DERYN COURT (3,776.40) ALPI HOUSE (35.00) 3 STANLEY PLACE 51,274.59 Building 7, Croyley Green Business Park (540.00) MALBOROUGH HOUSE (836.32) 43 BELL PLACE (49.57) UNIT 3 KEMPSTON COURT (147.50) 153 BELGRAVE ROAD (535.00) 130 MENDIP WAY (25,276.05) E02 RECEIVABLES F479 (245.76) 12 RIDGEVILLE 77.38 29 BURNS ROAD (2,521.31) PARKWOOD (20.91) 34 QUEEN STREET (389.20) 60 LAKESIDE WAY 3,866.88 TURNBERRY HOUSE (108.76) 1 HAWKSWORTH GROVE (240.00) MONTEFIORE MEDICAL CENTRE 280.00 19 SHEARWATER CLOSE (2,349.29) CALVERTON HOUSE (2,006.00) 2 RUTHERFORD COURT 500.55 TERN VALLEY BUSINESS PARK (1,732.80) 37 BEDFORD AVENUE 1,231.56 7 NORTHUMBERLANDS STREET (70,539.27) 300 PAVILION DRIVE (174.52) 18 RYDAL AVENUE (180.00) 42 ASHINGDON ROAD 0 18 DE VERE WALK (128.22) PRIMECARE (393.00) QUEEN ANNE'S ROAD (57.60) 18 WEDGWOOD GATE 1,201.39 10 ESSELLA ROAD (861.00) BUSINESS RATES SECTION	STATION BUSINESS PARK 17 TORWOOD CLOSE TANNERS LANE RAITRAY SUMMIT AVENUE ASHTON ROAD WEST WAY COTES PARK INDUSTRIAL E 53 EASTGATE 58 ROBERTSON STREET WHAPLODE MARKET SQUARE 20 CHISWELL STREET FERMETOL TRADING EST PILGRIMS HATCH TREWENNACK ANNFIELD ROW FAIRMILE ROAD TELECOM HOUSE GALAHAD ROAD NEWCASTLE HEATH LANGSTONE BUSINESS VILLAGE PONTHERRI 2 HUDSON QUAY PENTWYN BUSINESS CENTRE MILES GRAY ROAD Hatters Lane 30 VICTORIA STREET MANOR ROAD GORSEINON SHARED BUSINESS SERVICES CARLTON COLVILLE SUTTON ROAD CWMIDARE NANTYGLO 175 WEST GEORGE STREET HEYSHAM DUMPTON PARK DRIVE 1 KELLER CLOSE STAFFORDSHIRE TECHNOLOGY PARK SHREWSBURY ROAD NORTHAMPTON BUSINESS PARK EASINGTON LANE COSSIOBURY ATTN - MARY KITCHER SOUTHTOWN CIVIC CENTRE	PENSARN WESTWOOD HEATH ABERGELE GORLESTON LANGSTONE TOPCLIFFE LANE PHOENIX HOUSE KEMPSTON HARDWICK KLIN FARM 2nd FLOOR CHARTER HOUSE	LL22 7PX CV4 8HX LS29 9LD WA2 7NR PH10 7BH TN23 7TS GU14 0FB SK6 2QB DE55 4QJ CF71 7EL S71 4DL LA1 1RQ G2 8DQ PE12 6TS CW12 1ET EC1Y 4TW B66 3NR YO26 4XD AL5 5RH S70 2HG AB43 8AA CM15 9PS TR13 0PJ DD1 5JH SG7 6TR BH23 2LQ SL2 5AG ST4 9NB BR31 7RU ST21 6RX NP18 2LH SA15 5NT TS2 0QG CF23 7HB SS14 3HJ WD18 8YN BT1 3GG WV2 4LY MK43 9PQ SA4 6RB SG1 6GX WF3 1WE NR33 8UA NN8 3RQ ME15 9NE CF44 8TT NP23 4AL G2 2LB LA3 1LU CT11 8AD SG2 9RY MK11 3LL ST18 0GP TF9 3SQ ST16 3LH HD1 1RL NN4 7YE DH5 0PU SS4 1RD WD17 3BE CT1 1UQ NR31 0LE SG1 4SU TN24 8AN SA11 3QZ
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OCCUPATIONAL HEALTH REFERRAL
WIXTED CLEANING LTD
KAREN MACKINNON
HIGHLANDS FUELS LTD
FRANCES SHEPPARD
TERESA MONAHAN
NICOLA WYNNIE
HTS LTD/ HOSPITAL TELECOMMUNICATIONS SERVICES LTD
BEAUFORT COMMUNITY CENTRE
PETRINA UNWIN
LOUISE MCKITTRICK
DAVID COLLISON BARCLAYCARD
DAVID COLLISON BARCLAYCARD
KINTYRE INVESTMENTS (SCOTLAND) LTD
INTERCITY NATIONWIDE ASSOCIATES
EE LIMITED (ACCT 98868412)
EE LIMITED (ACCT 98868976)
EE LIMITED TECH FUND ACCT 347814
ASANA
FIRE-RITE UK LTD
BRIDGES BUSINESS SPACE NO 2 LLP T/A FLEXSPACE
LISA RILEY
NEWCROSS HEALTHCARE SOLUTIONS LTD
NUNSFIELD HOUSE COMMUNITY ASSOCIATION
STEVENAGE BOROUGH COUNCIL
MILFORD HAVEN PORT AUTHORITY/QUAYSIDE PROPERTIES
WATER PLUS
BUNMI JOHNSON
VENTURE WALES LTD
CNP PROPERTIES
DALE BEVAN
SHARRON TRAINER
MALCOLM DAY
LAURA WILLIAMS
AVERY REAL ESTATE
SOLLIDEN LIMITED
SUZANNE JACQUELINE BROWN
NETCONSENT LIMITED
SARAH WINCHESTER
CYNTHIA QUACOEE
CLAIRE ILEY
HEREFORDSHIRE COUNCIL(RATES)
RANAISSANCE CARE
DINERS CLUB INTERNATIONAL - TRAINLINE
BURNT BARN SOCIAL CLUB
KATIE HAYWARD
LOUISE HALL
ASTER GROUP COMMUNITIES
LISA OSBORNE
SYLVIA WISNA
CRINGLFFORD PARISH COUNCIL
JUDY TEASDALE
BLUE FLAMES SPORTING CLUB LIMITED
CLAIRE HERMON
SOVEREIGN HOUSING ASSOCIATION LTD
SAFFRON BULL
YARLINGTON HOUSING GROUP
MAGNA HOUSING LTD
IDIBU/ONEWORLD MARKET LTD
CHLOE WYTHE
DAVE CARPENTER
STANMORE PLACE COMMERCIAL
RAQUEL LUSHER
GUARDIAN PROPERTY MAINTENANCE
JACK PAY
AMANDA NOBLE
AMELIA GAINS

(256 211) 0
(755 70) WARREN FARM
500.00 38 JURA DRIVE
(354 94) AFFRIC HOUSE
(210 00) 68 KEELERS WAY
(91 12) 11A RALEIGH GROVE
(104 40) 3 RYANS LANE
(3,213.26) UNIT 6 ATLANTIC BUSINESS CENTRE
(69 40) BEAUFORT ROAD
(74 90) 8 SNAEFELL AVE
(41 20) 31 ROWLEY CLOSE
1,007.99 BARCLAYCARD
13,565.42 BARCLAYCARD
3,000.00 77 ST VINCENT STREET
1,289.59 CARLTON HOUSE
(498 20) PO BOX 52
(84,438.90) PO BOX 52
113,474.21 PO BOX 239
(3,564.64) 1550 BRYANT ST
(700 09) UNIT 14 ROUNDABOUT COURT
(2,164.80) 36-38 WIGMORE STREET
(46 36) 14 HERMES COURT
(108 41) WATERSIDE
(30 00) 33 BOULTON LANE
(6,803 71) REVENUES SERVICE
(3,120 00) GORSEWOOD DRIVE
(1,217.54) PROVIDENCE ROW
(315 60) FLAT 4
(0 45) ATTN: AGATA TOTH
1,084.77 MARITIME HOUSE
(471 14) 161 COXFORD ROAD
(227 25) 50 WESTWOODSIDE AVENUE
(84 00) 111 TURPINS RISE
(137 05) 57 GOLDEN CROSS LANE
(15,574 38) 58 GROSVENOR STREET
(3,726 78) 9 THE PADDOCK
(41 60) 76 SURFLEET ROAD
(649 00) SENTINEL HOUSE
(51 60) 15 HAYWARD PLACE
(345 90) 60 BEMROSE AVENUE
(52 96) 23 COEDMAWR
(308 00) BUSINESS RATES SECTION
(6,159 96) 451 LONDON ROAD
1,005.30 INTERNATIONAL HOUSE
(240 00) BURNT BARN ROAD
(46 80) 27 CHELMER ROAD
(135 50) 8 MEADOW CLOSE
(3,716 89) FLOURISH HOUSE
(281 96) 29 BEECHERS ROAD
(611 91) 57 REDLANDS ROAD
(21 00) THE WILLOW CENTRE
(168 75) 41 NEWCLOSE LANE
(600 00) WHITLEY PARK
(45 60) 12 HUNTERS WAY
(625 00) ACCOUNTS RECEIVABLE
(131 48) 6 FOREST COURT
(3,780 00) LUPIN WAY
(686 66) OAK HOUSE
(24,000 00) 1 VICTORIA STREET
(73 44) 4 PEPYS AVENUE
(302 20) 4 CEDAR DRIVE
(22,692 00) CROWN HOUSE
(363 00) MILLERSWAY
13,410.54 THE LOFT
(252 78) 15 CAMBRIDGE ROAD
(96 00) 111 BLAKE AVENUE
(131 20) 3 TIREE CHASE

WOBURN STREET
BEECHWOOD PARK
GREAT HORKESLEY
STIRLING WAY
SOUTHBOURNE
HEDNESFORD
44 LOWTHER ROAD
44 LOWTHER ROAD
28 REGENT ROAD
SUITE 800
BEDWAS IND EST
SOUTHEY ROAD
BERRY POMEROY
WALLFIELDS
HAKIN
76 HERNE HILL
VENTURE HOUSE
14-16 BALLS ROAD
BROMSGROVE
LLANELLEN
PINCHBECK
HARVEST CRESCENT
PONTHENRI
PLOUGH LANE
KINGSFIELD COURT
ECCLESHELL
2 CATHEDRAL AVENUE
MILE OAK
1-13 WILLOWCROFT WAY
WHITLEY ROAD
WOODLANDS
FOREST DRIVE
POUNDBURY ROAD
WORKINGHAM
NORTH CIRCULAR ROAD
123 HIGH ROAD
HILL END FARM
CHESTER BUSINESS PARK
LLANELLI
CRINGLEFORD
BENTON
90 BARTHOLOMEW STREET
GOREFIELD

MK45 ZHY
TD1 3DST
IV2 3BW
CO6 4EF
LU4 8RE
WS15 2JN
WDR 2FQ
BH6 5LB
NG19 ONR
WS12 AES
SW13 9NU
SW13 9NU
G2 5TF
LE1 6YH
S88 1DX
S88 1DX
S88 1PT
CA 94013
CF83 8FS
WU1 2RU
SW9 0PF
TQ9 6LH
DE24 0FD
SG13 8EQ
SA73 3LS
DH1 1RR
SE24 9QP
CF45 4SN
CH43 SRE
SO16 SJX
PA14 6HR
SG2 80Z
B61 0LG
WYK 3JB
NP7 9HJ
PE11 3XY
GU51 2UZ
BA13 3TW
TF3 SHW
SA1J 5NT
HR4 0LE
SS0 8LG
CH4 9RF
NP16 5AR
HU8 9NP
ST21 6DH
BA5 1FD
BN41 2RG
FK10 2QN
NR4 7JJ
DN14 8LR
NE12 9SF
ML11 9RH
SP9 7PB
BA22 8WN
DT11 1SW
LU6 3AZ
NR34 8SH
PL11 2QQ
NW10 7FN
PE13 4PJ
SG4 7PT
CT1 3OG
SS14 2FR
SS12 9GR

ANTHONY COLLINS SOLICITORS LLP	(7,374.00)	134 EDMUND STREET	CHELLS	STEVENAGE	B3 2ES
FELICITY ASMAEE	(42.40)	63 MOBSBURY WAY	153 PRINCES STREET	2 EVOLUTION PARK	SQ2 0HX
SUFFOLK LIFE ANNUITIES LTD	(2,060.80)	C/O JAE SHEPHERD CHARTERED SURVEYORS	FUSION HOUSE	HASLINGEDEN ROAD	IP1 1QJ
COBEN HEALTHCARE LTD	(8,462.80)	FUSION HOUSE			BB1 2FD
REBECCA CONNOLLY2	(132.72)	4 YORK CLOSE			GU32 3YR
SCARLETT ERRINGTON	(22.28)	9 THE WHARF			GU29 9HX
RITA ALLEN	(50.00)	5 AUSTEN CLOSE	THAMESHEAD		SE28 8AY
NATASHA TOMS	(770.88)	7 BALHAM CLOSE	RUSHDEN		NN108UL
VICKY WILLIAMS	(158.40)	17 GOLWING YR EGLWYS	PONTARDULAIS	SWANSEA	SA4 8EE
REANNE RYMEILL-PAUL	(279.44)	70 WORDSWORTH ROAD	LUTON	EBBW VALE	LU4 0LJ
MARINA BALL	(97.88)	8 YORK AVENUE	GARDEN CITY	SALTASH	NP23 8US
GABRIELLE SCRIVEN	(642.01)	52 FAIRWAY	ST STEPHENS	BANBURY	PL12 4BA
SARAH TURLEY	(164.78)	15 CHURCHFIELD AVENUE	STOKE ON TRENT		OX15 4HH
CATRIONA MCCONNACHIE	(483.67)	THE BLACK BOY INN	MILTON		ST3 4NS
PARK TERRACE PROPERTIES LIMITED	828.67	GULLAND HOUSE			PL28 8QR
THORNTONS SOLICITORS	2,400.00	ROWAN HOUSE SOUTH	SHREWSBURY BUSINESS PARK		SY2 6LG
AZDOMINION GROUP	(7,035.26)	THE POINT			W2 1BD
GAZFROM	(184.22)	20 TRITON STREET	LINTHORPE	MIDDLESBROUGH	NW1 3BF
SEAN O'BRIEN	(86.00)	10 SALTON CLOSE	ELGIN		T95 5BG
SAMANTHA DUNCAN	(149.50)	7 COUNCILLORS WALK	OLDHAM COMMON,		IV30 6JL
EMILY CHAPPLE	(286.08)	14 FAIRLAWN,			BS90 9PU
NOPAC MIDLANDS LTD	(216.00)	UNIT 1, 57 STATION ROAD	CITY ROAD	SHEFFIELD	CV13 8AG
MANDY ASHER	(382.56)	15 LABURNUM CRESCENT	DEEPCAR	STOCKTON ON TEES	ST4 2PX
AFFORD RENT-A-CAR	(206.40)	ROYAL OAK GARAGE	NORTON	ESSEX	SS36 2NR
LOUISE RATCLIFFE	(30.43)	20 CARR ROAD	CHELMSFORD	HERTFORDSHIRE	LN11 8SG
IAN DIXON	(344.40)	18 FALCON LANE	STEVENAGE		SK2 2NR
DEBORAH AL VAREZ	(417.92)	3 HAREWOOD ROAD	SOUTHAMPTON	CLEVELAND	TS20 1LS
MOHAMMED ROHMAN	(103.92)	34 ELLIS AVENUE	LETCOWORTH		CM1 3DQ
TRUE NORTH SERVICE MANAGEMENT SOLUTIONS LTD	(6,560.64)	27 FORDROVE LANE	BEECH ROAD		SG1 3SQ
CAROLINE PITCHER	(918.25)	62 MILLIAS ROAD	MILFORD HAVEN		B82 9NZ
KAREN MONK	(85.08)	13 YAROLEY	KILLAMS DRIVE	HERTS	S019 2FW
CITY OF BRADFORD METROPOLITAN DISTRICT COUNCIL	(1,290.50)	BUSINESS RATES	WOODBROOK CRESCENT		SG8 2SR
STEPHEN HARRISON	(397.60)	3 BEECH COURT	8 NAPCHESTER ROAD,	BASILDON	BD1 9YU
TRACEY PHILLIPS	(56.00)	57 PRECELLY PLACE		TAUNTON	SA73 2BN
DAVID STAPLES	(301.50)	5 BEECH ROW	UNIT A, ESTNE BUSINESS PARK		TA1 3FQ
LAWSON & PARTNERS	(6,017.56)	UNIT 6, LAKE MEADOWS BUSINESS PARK			CM12 0EQ
AMANDA TURNER	(600.80)	MILL COTTAGES,	BRUNEL PARK		CT16 -3JD
THE PENSIONS PARTNERSHIP	(1,470.14)	33 PARK SQUARE WEST		BRUNEL WAY	LS1 2PF
RYDEN RE INDUSTRIALS	378.08	180 GREAT PORTLAND STREET			W1W SQZ
THORNBURY COMMUNITY SERVICES	(18,281.07)	INDEPENDENT CLINICAL SERVICES LTD			BS41 9FH
EAW COMPANY LTD	(207.20)	WEST HARLING ROAD			NR16 2SQ
PUFFIN HEALTHCARE	(1,086.72)	31 ALDERGATE	SOUTHEMND ON SEA		B79 7DX
MINISTRY PROPERTIES SSAS	(3,096.00)	MINISTRY HOUSE			SA11 2FP
FRONTLINE STAFFING	(1,647.04)	CALEDONIA HOUSE	BRUNEL PARK		N1 9NG
MARIAN WILLINGALE	(195.05)	36 RUTLAND AVENUE			SS1 2XH
CITY CABS - 505050	(35.90)	18A WEST MARKETGATE	TODDINGTON	BEDS	DD1 1DR
KATE KEMPSTER	(81.80)	96 DUNSTABLE ROAD	SHEFFORD	BEDS	LU5 6DR
IAN O'CONNELL	(471.72)	20 OLDE BRIDGE COURT	SUTTON BRIDGE	SPALDING	SG17 5XB
CHERYL DOWNING	(10.32)	50 WITHINGTON STREET			PE12 9SU
GATELEY PLC	42,000.00	SHIP CANAL HOUSE	WHEATFIELD WAY		M2 4WU
CRONER GROUP LIMITED	(8,126.00)	CRONER HOUSE			LE10 1YG
BUSINESS STREAM (SCOTTISH WATER)	(2,172.07)	PO BOX 17381	82 MACRAE ROAD	EDEN OFFICE PARK	EH12 1GT
UNIT4 BUSINESS SOFTWARE	(14,738.34)	EDEN HOUSE			B20 0DD
GRAHAM & SIBBALD	(126.38)	233 ST VINCENT STREET	ST NICHOLAS WAY		G2 5QY
LONDON BOROUGH OF SUTTON	(8,274.00)	CIVIC CENTRE	CIVIC CENTRE,	PLYMOUTH	SM1 1EA
PLYMOUTH CITY COUNCIL	1,010.00	THE FINANCE DEPARTMENT	ABLE HOUSE	39 PROGRESS ROAD	PL1 2AA
ABLE GROUP	72.00	HEAD OFFICE & ACCOUNTS DEPT	PO BOX 263		SS9 5PR
NPOWER	154.08	NPOWER PAYMENT PROCESSING	WHITELAW HOUSE	ALDERSTONE HOUSE BUSINESS PARK	DY6 8BP
CORPTEL/CORPORATE DIRECT (EUROPE) LIMITED	(5,656.38)	AR COLLECTOR/CREDIT CONTROL DEPT	LEIGH BUSINESS PARK,	MACMILLAN ROAD	EH64 7DF
SUEZ RECYCLING & RECOVERY UK LTD	(797.09)	6 COMMONWEALTH CLOSE	301-303 PARKWAY	LEIGH, GREATER MANCHESTER	WNT 3BD
SOUTH EAST WATERWATER CHOICE	(145.51)	CASH ALLOCATION DEPARTMENT	PO BOX 27		BS22 8WA
JAMES BRIDGER	(22.91)	PAYMENT PROCESSING CENTRE			S98 1BP
COLCHESTER BOROUGH COUNCIL	(163.60)	11 BUXTON CLOSE	PO BOX 886	TOWN HALL	CO3 3WG
SOUTH STAFFS WATER BUSINESS	(613.00)	RESOURCE MANAGEMENT		HIGH STREET	WS2 7PD
PITNEY BOWES PURCHASE POWER	6.11	GREEN LANE	BUILDING 5, TIRDENT PLACE	HATFIELD BUSINESS PARK	AL10 9JU
WALSALL METROPOLITAN BOROUGH COUNCIL	(760.26)	CUSTOMER SERVICES		MOSQUITO WAY	WS1 1TW
	(3,600.00)	P O BOX 23			

NE: Please refer to comments regarding creditor amounts in the proposals

BRITISH TELECOM
NEOPOST LTD
E-MESSAGING SOLUTIONS LIMITED
GUARDIAN CONSULTANCY SERVICES LTD
OFFICE DEPOT (UK) LTD
O2 (UK) LIMITED

462.40 BT PAYMENTS SERVICES LTD
(163.60) NEOPOST HOUSE
(661.86) TRING HOUSE
(55,459.14) THE LOFT
(26,234.81) GREENWICH WAY
14.11 BUSINESS COLLECTIONS
(2,061,825.31)

BT TELEPHONE CENTRE
SOUTH STREET
77-81 HIGH STREET
HILL END FARM
SUITE XY ARLINGTON BUSINESS CENTRE

MILLSHAW PARK LANE

DH98 1BT
RM1 2AR
HP23 4AB
SG4 7PT
SP10 4JZ
LS11 ONE