

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 6 1 9 1 7 1 8

Company name in full Mendell Solicitors Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Mark

Surname Colman

### 3 Liquidator's address

Building name/number Leonard Curtis

Street 20 Roundhouse Court

South Rings Business Park

Post town Bamber Bridge

County/Region Preston

Postcode P R 5 6 D A

Country

### 4 Liquidator's name ①

Full forename(s) Megan

Surname Singleton

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Leonard Curtis

Street 20 Roundhouse Court

South Rings Business Park

Post town Bamber Bridge

County/Region Preston

Postcode P R 5 6 D A

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

6

Period of progress report

From date

<sup>d</sup>2<sup>d</sup>6<sup>m</sup>0<sup>m</sup>1<sup>y</sup>2<sup>y</sup>0<sup>y</sup>2<sup>y</sup>2

To date

<sup>d</sup>2<sup>d</sup>5<sup>m</sup>0<sup>m</sup>1<sup>y</sup>2<sup>y</sup>0<sup>y</sup>2<sup>y</sup>3

7

Progress report



The progress report is attached

8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>1<sup>d</sup>4<sup>m</sup>0<sup>m</sup>3<sup>y</sup>2<sup>y</sup>0<sup>y</sup>2<sup>y</sup>3

**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 **Helen Duckworth**

Company name **Leonard Curtis**

Address **20 Roundhouse Court**

**South Rings Business Park**

**Bamber Bridge**

Post town **Preston**

County/Region

Postcode **P R 5 6 D A**

Country

DX

Telephone **01772 646180**

**Checklist**

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**



**LEONARD CURTIS**  
BUSINESS RESCUE & RECOVERY

**Mendell Solicitors Limited  
(In Creditors' Voluntary Liquidation)**

**Company Number: 06191718**

**Former Registered Office: Grove House, 774 - 780 Wilmslow Road, Manchester M20 2DR**

**Trading Address: Grove House, 774 - 780 Wilmslow Road, Manchester M20 2DR**

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

**Report period  
26 January 2022 to 25 January 2023**

**14 March 2023**

**Mark Colman and Megan Singleton - Joint Liquidators  
Leonard Curtis  
20 Roundhouse Court, South Rings Business Park, Bamber Bridge  
Preston PR5 6DA  
Tel: 01772 646180 Fax: 01772 646181  
recovery@leonardcurtis.co.uk  
Ref: P/28/HD/M875M/1010**

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**TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES**

**1 INTRODUCTION**

- 1.1 Mark Colman and John Malcolm Titley were appointed Joint Liquidators of Mendell Solicitors Limited (“the Company”) on 26 January 2016.
- 1.2 As reported previously, Mr Titley has retired from practice and transferred the management of his insolvency caseload to other appropriate Insolvency Practitioners within Leonard Curtis. In accordance with Rules 12.36 and 12.37 of the Insolvency (England and Wales) Rules 2016 therefore, an application was made to Court for an Order to remove Mr Titley as Insolvency Practitioner on each of his cases and replace him with Megan Singleton of Leonard Curtis. The Order was granted by the Court on 31 May 2019. Accordingly, Mr Titley ceased to act as Joint Liquidator of this case on 31 May 2019 and Megan Singleton was appointed in his place.
- 1.3 Mark Colman and Megan Singleton are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.4 This report provides an update on the conduct of the Liquidation for the period from 26 January 2022 to 25 January 2023 (“the Period”), as required by Section 104A(1) of the Insolvency Act 1986 (as amended) (“the Act”) and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 (“the Rules”). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous progress report dated 28 February 2022.
- 1.5 All figures are stated net of VAT.

**2 CONDUCT OF THE LIQUIDATION**

- 2.1 The Company’s registered office was changed to Leonard Curtis, 20 Roundhouse Court, South Rings Business Park, Bamber Bridge, Preston PR5 6DA on 5 February 2016.

**Assets Realised**

**2.2 Cash at Bank**

As reported previously, the Joint Liquidators received a sum of £34,944 in respect of cash at bank.

**2.3 Connected Party Debtors**

As reported previously, a review of the Company’s records showed a number of transactions made to the benefit of Mr Barrie Mendell, the Company’s sole director and shareholder and to Mr Howard Mendell, former director of the Company and father of Mr Barrie Mendell. The Joint Liquidators instructed Hillyer McKeown LLP (“HMLLP”) to assist in pursuing both Mr B Mendell and Mr H Mendell for these funds.

The Joint Liquidators received settlements from Mr B Mendell totalling £580,000 in full and final settlement for any amounts due from himself. This amount comprises of £475,879.64 in respect of the amount due from Mr B Mendell and £104,120.36 for the legal costs incurred by the Joint Liquidators.

As advised previously, with the assistance of HMLLP and Manolete Partners Plc (“Manolete”), the Joint Liquidators pursued Mr H Mendell for amounts due to the Company. However, following on from the advice of HMLLP and after consulting with the Liquidation Committee formed in this case, the Joint Liquidators ceased to take action against Mr H Mendell. No further realisations have been made in this regard.

**2.4 Unconnected Debtors**

As reported previously, the Joint Liquidators received £2,952 from unconnected debtors. It is understood that these debtors relate to previous cases of the Company which the Joint Liquidators were not aware of, and which have settled post-appointment. No further realisations are expected with regards to this class of asset.

**2.5 Office Equipment**

As reported previously, the Joint Liquidators received £1,200 relating to a pre-appointment sale of £1,000 plus VAT for the Company’s office equipment to an unconnected party. Independent valuation agents, Robson Kay Associates Ltd (“Robson Kay”), confirmed that the sale was in line with market value.

**2.6 Interest**

As previously reported, interest totalling £66.49 has been received during the Liquidation, none of which has been received during the Period.

**2.7 Recoveries from Cases**

As previously reported, the Joint Liquidators received £52,620.54 in respect of a number of the Company’s cases and the balance of funds were paid to the SRA. The Joint Liquidators were made aware that £1,790.84 of this amount related to client monies and as such, this was returned accordingly.

Furthermore prior to our appointment, 240 live cases were transferred to TJL Solicitors (“TJL”) on a profit share basis.

A net amount of £36,251.55 has been received from TJL in respect of the settled cases.

No further realisations are anticipated in this regard.

**2.8 Assets Still to be Realised**

There are no further assets to be realised in this case. As such steps have been taken to progress this case to a closure.

**3 RECEIPTS AND PAYMENTS ACCOUNT**

- 3.1 A summary of the Joint Liquidators’ receipts and payments for the entire period of the Liquidation, including the period from 26 January 2022 to 25 January 2023, is attached at Appendix A.

**4 OUTCOME FOR CREDITORS**

**Secured Creditors**

- 4.1 As previously reported, HSBC Plc holds a fixed and floating charge over the Company’s assets however all debts due to them were discharged prior to the Liquidation.

**Preferential Creditors**

- 4.2 As at the date of Liquidation, no preferential claims were anticipated.
- 4.3 No claims have been received in this regard.

**Prescribed Part**

- 4.4 As the Company had no outstanding liability to the floating charge holder, there is no requirement to set aside a prescribed part in this case.

**Ordinary Unsecured Creditors**

- 4.5 As at the date of Liquidation, there were 11 ordinary unsecured creditors, with estimated claims totalling £738,068.25.
- 4.6 The table below illustrates the position regarding the claims of the ordinary unsecured creditors:

	<b>As at Date of Liquidation £</b>	<b>Claims Admitted £</b>
Trade and Expense	730,025	964,351
HMRC (VAT)	8,044	26,704
	<b>738,069</b>	<b>991,055</b>

- 4.7 As reported previously, a first interim dividend of 20p in the £ totalling £176,143.51 was declared on 5 April 2017. A second interim dividend of 4.5p in the £ totalling £49,741.71 was declared on 27 November 2017. A third interim dividend of 4.19p in the £ totalling £40,054.90 was declared by the Joint Liquidators on 24 May 2018.

On 11 September 2020, the Joint Liquidators wrote to all known creditors advising that a review of all creditor claims received in this matter was undertaken, resulting in the agreement of some previously unresolved claims and a requirement to ensure that all creditors with agreed claims have received all dividends paid to date (totalling 28.69p in the £) in accordance with Rule 14.40 (2) & (3) of the Insolvency (England and Wales) Rules 2016. As such, on 13 October 2020, a final dividend totalling £20,468.97 was distributed to 10 unsecured creditors whose claims had not previously been resolved.

To date the total amount distributed to the unsecured creditors is £286,409.09. No further dividend will be paid as all funds realised have been distributed or used or allocated for paying the expenses of the Liquidation.

**5 INVESTIGATIONS**

- 5.1 Following their appointment, the Joint Liquidators considered the information acquired in the course of appraising and realising the business and assets of the Company, together with information provided by the Company’s directors and its creditors, to identify any further possible realisations for the estate and what further investigations, if any, might be appropriate.
- 5.2 That assessment identified possible further realisations as detailed earlier in the report. The realisations have now been made and the investigations have now concluded. Nothing further has been brought to the Joint Liquidators’ attention during the Period. If, however, any creditor is aware of any other particular matters which they consider requires investigation, they should please send full details to this office at the address given at the front of this report.

**6 JOINT LIQUIDATORS’ REMUNERATION, EXPENSES AND CREDITORS’ RIGHTS**

**Remuneration**

- 6.1 A fee of £10,000 plus VAT in respect of the preparation of the statement of affairs was approved by creditors on 26 January 2016. £10,000 plus VAT has been drawn in this regard.



- 6.2 As previously reported, a Liquidation Committee of creditors (“the Committee”) was formed on 26 January 2016 with the first meeting being held on 4 February 2016 and further meetings held as requested by the Committee.
- 6.3 At the first meeting of the Committee on 4 February 2016 it was resolved by the Committee that the remuneration of the Joint Liquidators be payable by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the Fee Estimate provided at the time (“Fee Estimate 1”) for an amount totalling £19,457 plus VAT.
- 6.4 It was further resolved by the Committee, by way of postal votes received by the Joint Liquidators prior to 10 March 2016, that the remuneration of the Joint Liquidators be payable by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the Fees estimate provided at the time (“Fee Estimate 2”) for a further amount totalling £101,115 plus VAT. (In addition to Fee Estimate 1).
- 6.5 A further resolution by the Committee, by way of postal votes received by the Joint Liquidators no later than 1 July 2016 resolved that the remuneration of the Joint Liquidators be payable by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the Fees estimate provided at the time (“Fee Estimate 3”) for a further amount totalling £81,315 plus VAT. (In addition to Fee Estimates 1 and 2).
- 6.6 A meeting was held with the Committee on 28 July 2017 where it was further resolved the Committee that the remuneration of the Joint Liquidators be payable by reference to the time properly given by the Joint Liquidators and their staff in attending to matters as set out in the Fees estimate provided at the time (“Fee Estimate 4”) for a further amount totalling £90,089 plus VAT, bringing the total amount to £291,976 plus VAT.
- 6.7 It should be noted that each Fee Estimate was in addition to the time costs previously approved by the Committee and that the total time costs approved by the Committee to date are £291,976 plus VAT. This is in addition to the aforementioned statement of affairs fee of £10,000 plus VAT.
- 6.8 The Joint Liquidators' time costs from 26 January 2022 to 25 January 2023 are £8,834, which represents 29.30 hours at an average hourly rate of £301.50. Attached at Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the period from 26 January 2022 to 25 January 2023, together with a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed. Total time costs from the commencement of the Liquidation amount to £358,415.
- 6.9 At Appendix C is a comparison of categorised time costs incurred and the estimated time costs as per the original fees estimate. You will note that the categories of time costs incurred do exceed those as set out in the fees estimate. The areas where significant variance has occurred are in respect of the following:-

### **Assets**

As previously reported at 2.3, significantly more time than initially anticipated has been incurred in this regard due to the complexities involved in the pursuit of the amounts due from Mr Barrie Mendell and Mr Howard Mendell and the cases with TJL.

### **Statutory and Review**

The increase and variance in time incurred in this category relates to more time being incurred than anticipated with regard to the periodic detailed reviews of the case and the review in preparation of closure of the case. This is predominately the result of the extended period of the time that the case has remained open for.

### **Receipts and payment**

More time than anticipated was incurred dealing with the payment of estate expenses and receipt of funds. Also, more time was incurred in the submission of VAT and Tax returns.

### General Administration

Due to the requirement to keep the case open for longer than initially anticipated, further time has been incurred in maintaining the Joint Liquidators’ records.

### Landlords

Time has been spent that was not initially anticipated with disclaiming the Company’s former trading property.

### Liabilities

As previously reported, significantly more time than initially anticipated has been incurred in this regard due to the three interim dividends distributed to the unsecured creditors and the number of creditors involved. Time has been spent formally reviewing and agreeing the claims of 89 creditors. This included liaising with creditors and reviewing the records held to substantiate their claims. Further time than initially anticipated was spent with regards to agreement of some previously unresolved claims and a requirement to ensure that all creditors with agreed claims have received all dividends paid to date (totalling 28.69p in the £).

### Post-appointment Creds Meeting and Liquidation Committee

As previously reported, less time than initially anticipated has been incurred in this regard as the Joint Liquidators were required to seek approval from the Liquidation Committee for approval of their remuneration and as such, there were no requirements to hold creditor meetings or decision procedures.

### SOLS / SAR / Legal Services

As previously reported, time under this category included liaising with the SRA and Gordons with regards to the SRA’s intervention in respect of the Company’s live cases which were subsequently transferred to other law firms. Less time than initially anticipated has been incurred in this regard as it was unclear at the time how much work would be required when the fees estimates were made available.

Further time has been incurred during the Period that was not initially anticipated in dealing with an unsecured creditor claim and liaising with LC Legal in this regard.

- 6.10 Whilst total time costs of £358,415 are in excess of the fees estimate, it is not expected that remuneration anticipated to be drawn by the Joint Liquidators’ will exceed the fees estimate.
- 6.11 Fees totalling £291,929.19 have been drawn to date, of which £42.19 has been drawn outside of the Period. For the period 26 January 2016 to 25 January 2023, total fees of £291,887 have been drawn.

### Expenses

- 6.12 A comparison of the Joint Liquidators’ expenses from 26 January 2022 to 25 January 2023 and the Joint Liquidators’ statement of likely expenses is attached at Appendix D. To assist creditors’ understanding of this information, it has been separated into the following two categories:
- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
  - *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular Liquidation. Included within this category are costs that are directly referable to the Liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as ‘category 2 expenses’ and they may not be drawn without creditor approval.

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

- 6.13 On 4 February 2016, creditors resolved that the Joint Liquidators be authorised to discharge category 2 expenses. Please note no resolution has been passed to authorise payments to associates.
- 6.14 You will note that, the expenses incurred have exceeded those anticipated within the original statement of expenses.

### **Robson Kay Associates Ltd (“Robson Kay”)**

As reported previously, Robson Kay were instructed to review the pre-appointment sale of the Company’s office equipment. This was not included in the original statement of expenses as we were not aware at the time of the pre-appointment sale.

### **Charterfields Limited (“Charterfields”) and UK Investigation Services (“UKIS”)**

As reported previously, as part of our investigations, Charterfields and UKIS were instructed to identify and value assets owned by Messrs B and H Mendell. It was considered necessary to instruct agents in this matter in order to assist us and our solicitors with decision making with regards to pursuing both Mr B and Mr H Mendell. Charterfields and UKIS were not included in the original statement of expenses as it was unknown at the time that their services would be required for our pursuit of Mr B and Mr H Mendell.

### **Hillyer McKeown LLP (“HMLLP”)**

As reported previously, HMLLP were instructed to provide legal assistance in respect of pursuing Mr B and Mr H Mendell for the amounts due to the Company. It should be noted that the amount incurred by HMLLP is significant given the level of work carried out by them. HMLLP issued a number of expedited bankruptcy petitions against Mr B Mendell and assisted the Joint Liquidators with reaching a settlement with him. HMLLP also spent a significant amount of time in pursuing Mr H Mendell.

### **Farleys Solicitors (“Farleys”)**

As detailed earlier in the report, John Titley of Leonard Curtis has retired and as such, Farleys were instructed to assist with the block transfer of all of Mr Titley’s cases to other insolvency practitioners in the firm. This was expense was not anticipated at the time the original statement of expenses was made available.

### **Land Registry**

As part of the Joint Liquidators’ investigations, details of which have been provided in previous progress report, the Joint Liquidators incurred costs in extracting information from HM Land Registry with regards to assets owned by Mr B and Mr H Mendell.

### **Postage**

As a result of change in policy for the firm, the cost of postage has been applied against the case.

### **General Expenses**

Due to the protracted issues with the Covid pandemic and the asset position not being resolved the case has remained open for longer resulting in further expenses being incurred such as bonding fees and document hosting.

**Insolvency Services Account Fee (“ISA Fee”)**

ISA fees have been incurred due to a number of unpresented cheques following the payment of the dividends.

**High Court Enforcement Group Ltd (“HCEG”)**

The Joint Liquidators were made aware by HCEG that they were holding funds totalling £392 relating to a previous case of the Company. HCEG deducted costs of £67.10 plus VAT prior to forwarding the funds to the Joint Liquidators.

- 6.15 Attached at Appendix E is additional information in relation to the firm’s policy on staffing, the use of subcontractors, expenses and details of current charge-out rates by staff grade. Please be aware that the firm’s charge out rates have been amended with effect from 1 March 2021.
- 6.16 Since our last report, the following professional advisors (“PA”) and / or subcontractors (“S”) have been instructed:

<b>Name of Professional Advisor</b>	<b>PA / S</b>	<b>Service Provided</b>	<b>Basis of Fees</b>
Leonard Curtis Legal Limited (“LC Legal”)	PA	Legal advice with regards to an unsecured creditor claim against the Company	Time costs

**LC Legal**

LC Legal were instructed to provide legal advice with regards to an unsecured creditor claim against the Company. It was necessary to instruct solicitors in this regard given their experience and expertise in this area. LC Legal have not been paid for their time incurred in this regard. Given past dealings with them they have shown to be both competent and cost effective, as such, they were our chosen agent in this regard. Should costs have been incurred it was considered that the costs of using LC Legal would not have been in excess of the comparative cost of another agent in the same field undertaking this work.

**Creditors’ Rights**

- 6.17 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses, which have been itemised in this report.
- 6.18 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators’ remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.
- 6.19 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the Liquidation.

**7 MATTERS STILL TO BE DEALT WITH**

- 7.1 There are no matters still to be dealt with in this case. The Joint Liquidators have commenced taking steps to close the case.

**8 OTHER MATTERS**

- 8.1 For your information, Liquidation: A Guide for Creditors on Insolvency Practitioner Fees, version 1 April 2021, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>

- 8.2 If you would prefer this to be sent to you in hard copy form, please contact Helen Duckworth of this office on 01772 646180.

- 8.3 Creditors are also encouraged to visit the following website, which provides a step-by-step guide designed to help creditors navigate through an insolvency process:

<http://www.creditorinsolvencyguide.co.uk>

- 8.4 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:

<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

**Data Protection**

- 8.5 When submitting details of your claim in the liquidation, you may disclose personal data to the Joint Liquidators. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. The Joint Liquidators act as Data Controllers in respect of personal data they obtain in relation to this liquidation and are therefore responsible for complying with Data Protection Law in respect of any personal data they process. The Joint Liquidators’ privacy notice, which is attached to this report at Appendix G, explains how they process your personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

Yours faithfully



**MEGAN SINGLETON**  
**JOINT LIQUIDATOR**

Mark Colman and Megan Singleton are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 9721 and 22090, respectively

## APPENDIX A

## SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS FROM 26 JANUARY 2022 TO 25 JANUARY 2023

	Estimated to realise £	Previous periods £	This period £	Cumulative £
<b>RECEIPTS</b>				
Cash at Bank	30,625.00	34,944.00	-	34,944.00
Contribution to Legal Costs	-	104,120.36	-	104,120.36
Connected Debtors	-	475,879.64	-	475,879.64
Unconnected Debtors	-	2,952.00	-	2,952.00
Office Equipment	-	1,200.00	-	1,200.00
Recoveries from cases - SRA	-	52,620.54	-	52,620.54
Recoveries from cases - TJL	-	36,251.55	-	36,251.55
Interest accrued	-	66.49	-	66.49
	<u>30,625.00</u>	<u>708,034.58</u>	<u>-</u>	<u>708,034.58</u>
<b>PAYMENTS</b>				
Joint Liquidators' remuneration		(291,887.00)	-	(291,887.00)
Legal costs – Hillyer McKeown LLP		(104,254.11)	-	(104,254.11)
Agents Fees – Robson Kay Associates Ltd		(4,601.21)	-	(4,601.21)
Agents Fees – UK Investigation Services		(150.00)	-	(150.00)
Agents Fees – Charterfields Limited		(1,200.00)	-	(1,200.00)
Accountancy Fees – ma2 Limited		(3,820.00)	-	(3,820.00)
Category 1 Disbursements		(1,664.50)	-	(1,664.50)
Mail Redirection – Royal Mail		(41.99)	-	(41.99)
Category 2 Disbursements		(38.25)	-	(38.25)
Debt Collection Expenses – High Court Enforcement Group Ltd		(67.10)	-	(67.10)
Statement of Affairs Fee		(10,000.00)	-	(10,000.00)
Creditors' disbursements on recoveries from cases		(1,992.65)	-	(1,992.65)
Client Refund		(1,790.84)	-	(1,790.84)
		<u>(421,507.65)</u>	<u>-</u>	<u>(421,507.65)</u>
<b>DISTRIBUTIONS</b>				
Amounts paid to unsecured creditors- 28.69 p/£		(286,409.09)	-	(286,409.09)
		<u>(286,409.09)</u>	<u>-</u>	<u>(286,409.09)</u>
<b>BALANCE IN HAND</b>				<u><b>117.84</b></u>
<b>Represented By</b>				
Balance at Bank – interest bearing				52.93
VAT Receivable				64.91
				<u><b>117.84</b></u>

## SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FROM 26 JANUARY 2022 TO 25 JANUARY 2023

	Director		Manager 1		Manager 2		Administrator 1		Administrator 4		Support		Total		Average
	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Units	Cost £	Hourly Rate £
Statutory and Review	-	-	-	-	20	730.00	12	354.00	7	122.50	-	-	39	1,206.50	309.36
Receipts and Payments	3	165.00	4	166.00	-	-	8	236.00	-	-	-	-	15	567.00	378.00
Liabilities	9	495.00	35	1,452.50	77	2,810.50	-	-	57	997.50	10	-	188	5,755.50	306.14
General Administration	-	-	-	-	-	-	-	-	40	700.00	-	-	40	700.00	175.00
LEGAL SERV - Preparation	10	550.00	-	-	-	-	-	-	-	-	-	-	10	550.00	550.00
LEGAL SERV - Email In	1	55.00	-	-	-	-	-	-	-	-	-	-	1	55.00	550.00

Total	23	1,265.00	39	1,618.50	97	3,540.50	20	590.00	104	1,820.00	10	-	293	8,834.00	
Average Hourly Rate (£)		<u>550.00</u>		<u>415.00</u>		<u>365.00</u>		<u>295.00</u>		<u>175.00</u>		<u>-</u>		<u>301.50</u>	

All Units are 6 minutes

**DETAILED NARRATIVE OF WORK PERFORMED BY THE JOINT LIQUIDATORS AND THEIR STAFF IN THE  
PERIOD 26 JANUARY 2022 TO 25 JANUARY 2023**

**Statutory and Review**

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

- Case-management reviews. These have been carried out periodically throughout the life of the case. As the case has progressed, further six monthly reviews have been undertaken to ensure that the case is progressing as planned.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Completion of closing procedures at the end of the case.

**Receipts and Payments**

This category of work has not resulted in a direct financial benefit for creditors; however, close monitoring of the case bank account is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly.

- Management of the case bank account to ensure compliance with relevant risk management procedures.
- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

**Liabilities**

This category of time includes both statutory and non-statutory matters and has not necessarily brought any financial benefit to creditors. The more employees and creditors a company has, the more time and cost is involved in dealing with those claims.

*Statutory*

- Preparation and submission of periodic progress reports to creditors.

*Non statutory*

- Dealing with enquiries from the Company’s creditors – This category of time has included liaising with LC Legal in regards to an unsecured creditor claim against the Company.

**General Administration**

This category of work has not resulted in a direct financial benefit for creditors; however it is necessary for tasks such as filing to be completed in order to ensure the smooth and efficient progression of the liquidation:

**Legal Services**

This category of work has not resulted in a direct financial benefit for creditors. However, legal advice was necessary given the nature of the work that was required by the Joint Liquidators in dealing with the possibility of an unsecured creditor claim against the Company.



**SUMMARY OF JOINT LIQUIDATORS' TIME COSTS FOR THE PERIOD FROM 26 JANUARY 2016 TO 25 JANUARY 2023 INCORPORATING A COMPARISON OF THE JOINT LIQUIDATORS' FEES ESTIMATE**

	Fees Estimate Total			Incurred To Date Total			Variance
	Units	Cost	Average Hourly Rate	Units	Cost	Average Hourly Rate	Cost £
	No	£	£	No	£	£	£
Statutory and Review	477	12,507.00	262.20	1,159	37,691.00	325.20	25,184.00
Receipts and Payments	351	8,781.00	250.17	776	18,229.50	234.92	9,448.50
Insurance	106	2,732.00	257.74	21	509.00	242.38	(2,223.00)
Assets	435	12,765.00	293.45	2,517	83,086.50	330.10	70,321.50
Liabilities	362	9,734.00	268.90	4,166	109,441.00	262.70	99,707.00
Landlords	-	-	-	58	942.00	162.41	942.00
General Administration	186	4,639.00	249.41	871	18,626.00	213.85	13,987.00
Appointment	47	1,203.00	255.96	50	1,714.00	342.80	511.00
Planning and Strategy	-	-	-	204	7,814.50	383.06	7,814.50
Post Appt Creditor Decisions	22	700.00	318.18	40	950.00	237.50	250.00
Creds Committee Meetings	155	4,345.00	280.32	586	15,387.50	262.59	11,042.50
Investigations	271	8,025.00	296.13	1,201	44,124.00	367.39	36,099.00
Case Specific	450	12,060.00	268.00	-	-	-	(12,060.00)
SAR - Client Monies	-	-	-	8	328.00	410.00	328.00
SAR - Client Assets	-	-	-	33	1,056.00	320.00	1,056.00
SOLS - Client Monies	-	-	-	79	2,312.00	292.66	2,312.00
SOLS - SRA liaison	252	7,739.00	307.10	270	6,773.00	250.85	(966.00)
SOLS - Case investigations	110	2,632.00	239.27	272	5,334.00	196.10	2,702.00
LEGAL SERV - Preparation	85	2,227.00	262.00	55	2,467.00	448.55	240.00
LEGAL SERV - Attendance	-	-	-	15	675.00	450.00	675.00
LEGAL SERV - Travel	-	-	-	20	900.00	450.00	900.00
LEGAL SERV - Email In	-	-	-	1	55.00	550.00	55.00
<b>Total</b>	<b>3,309</b>	<b>90,089.00</b>	<b>272.25</b>	<b>12,402</b>	<b>358,415.00</b>	<b>289.00</b>	<b>268,326.00</b>

All Units are 6 minutes

## APPENDIX D

**SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 26 JANUARY 2016 TO 25 JANUARY 2023  
INCORPORATING A COMPARISON OF THE OF JOINT LIQUIDATORS' STATEMENT OF LIKELY  
EXPENSES**

**Standard Expenses**

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Bond Fee	AUA Insolvency Risk Services	Insurance bond	135.00	603.83	-	558.00	45.83
AML Checks	Business Tax Centre	Electronic client verification	10.00	Nil	-	-	-
Company Searches	Companies House	Extraction of company information from Companies House	12.00	Nil	-	-	-
*Document Hosting	Pelstar	Hosting of documents for creditors	28.00	49.00	7.00	35.00	14.00
Software Licence Fee	Pelstar	Case management system licence fee	87.00	87.00	-	87.00	-
Statutory Advertising	Courts Advertising	Advertising	157.50	405.89	-	405.89	-
Storage Costs	Auctus Ltd	Storage of books and records	32.00	82.18	-	82.18	-
Mail Redirection	Royal Mail	-	390.00	240.00	-	240.00	-
Land Registry Search	Land Registry	Property Searches	-	195.00	-	195.00	-
Miscellaneous Disbursements	-	Carriage Costs	-	29.12	-	29.12	-
Solicitors Fees	Farleys Solicitors	Block transfer of cases	-	18.22	-	18.22	-
Solicitors Disbursements	Farleys Solicitors	Block transfer of cases	-	10.18	-	10.18	-
Postage Fees	Royal Mail	Postage Fees	-	7.98	2.94	3.91	4.07
Insolvency Service Fee	Insolvency Service	Fee for unclaimed dividend cheques	-	25.75	-	-	25.75
		<b>Total standard expenses</b>	<b>851.50</b>	<b>1,754.15</b>	<b>9.94</b>	<b>1,664.50</b>	<b>89.65</b>

\*Payment to Associate requiring specific creditor / committee approval if incurred and / or drawn between 1 April 2021 and 31 December 2022

### Case Specific Expenses

Type	Charged by	Description	Estimated Amount £	Total Amount Incurred to Date £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Professional Fees	Ma2 Limited	Review of director’s remuneration	1,000.00	3,820.00	-	3,820.00	-
Agents Fees	Charterfields Limited	Asset identification and valuation	-	1,200.00	-	1,200.00	-
Agents Fees	Robson Kay Associates Ltd	Valuing pre-appointment sale of assets and recovering records including client files.	-	4,601.21*	-	4,601.21	-
Legal Fees	Hillyer McKeown LLP	Costs of appointed solicitors – pursuing claims against Mr B and H Mendell.	Uncertain	104,254.11	-	104,254.11	-
Legal Fees	*LC Legal	Advice regarding an unsecured creditor claim	-	-	-	-	-
Debt Collection Expense	High Court Enforcement Group Ltd	Cost of collecting book debt	-	67.10	-	67.10	-
Investigation Fees	UK Investigation Services	Investigating assets of Mr B and H Mendell	-	150.00	-	150.00	-
Staff Mileage	Leonard Curtis	Category 2 disbursement requiring specific creditor / committee approval	-	38.25	-	38.25	-
Creditor disbursements	-	Creditors’ disbursements on recoveries from cases	-	1,992.65	-	1,992.65	-
		<b>Total case specific expenses</b>	<b>Uncertain</b>	<b>116,123.32</b>	<b>-</b>	<b>116,123.32</b>	<b>-</b>

\*As previously reported, LC Legal have not incurred costs in this regard.

## LEONARD CURTIS POLICY REGARDING FEES AND EXPENSES

## LEONARD CURTIS POLICY REGARDING FEES AND EXPENSES

The following Leonard Curtis policy information is considered to be relevant to creditors:

## Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by the appropriate body of creditors that the office holders’ remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to request and obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rates given below.

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

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

In respect of assignments pre-dating 1 March 2022, office holders’ remuneration may include costs incurred by the firm’s in-house legal team, which may be used for non-contentious matters pertaining to the insolvency appointment.

## Use of Associates

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

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

Additionally, Pelstar Limited (Pelstar) provides insolvency case management software and document hosting facilities to LC. Until 31 December 2022, LC employed an individual who is married to a director of Pelstar, and as such, whilst not meeting the legal definition of “Associate”, we were aware that there was a perceived association between LC and Pelstar and specific approval of their costs were sought accordingly. As this individual is no longer employed by LC, this is no longer required and Pelstar costs invoiced with effect from 1 January 2023 will be paid without prior approval.

## Mendell Solicitors Limited – In Creditors’ Voluntary Liquidation

### Use of Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

### Use of Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

### Categorisation of Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

Type	Description	Amount																								
AML checks via Smartsearch	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per search  Note that with effect from 1 April 2021, these costs are no longer recovered from the estate.																								
Bond / Bordereau fee via AUA Insolvency Services	Insurance bond to protect the insolvent entity against any losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches via Companies House	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting via Pelstar Limited	Hosting of documents via a secure portal for access by creditors/shareholders. Costs are charged per upload plus VAT and are generally dependent upon the number of creditors. The costs are commensurate with those charged by other providers of comparable services.	<table><tr><th>Type</th><th>First 100</th><th>Every addtl 10</th></tr><tr><td>ADM</td><td>£14.00</td><td>£1.40</td></tr><tr><td>CVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>MVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CPL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CVA</td><td>£10.00</td><td>£1.00</td></tr><tr><td>BKY</td><td>£10.00</td><td>£1.00</td></tr><tr><td>IVA</td><td>£10 p.a. or £25 for life of case</td><td></td></tr></table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
Type	First 100	Every addtl 10																								
ADM	£14.00	£1.40																								
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MVL	£7.00	£0.70																								
CPL	£7.00	£0.70																								
CVA	£10.00	£1.00																								
BKY	£10.00	£1.00																								
IVA	£10 p.a. or £25 for life of case																									
Software Licence fee hosting via Pelstar Limited	Payable to software provider for use of case management system. The costs are commensurate with those charged by other providers of comparable services.	£87.00 plus VAT per case																								
Postage via Royal Mail or Postworks	Cost of posting documents which are directly attributable to a case to external recipients	Calculated in accordance with applicable supplier rates and dependent on the number of pages and whether the document is sent by international, first or second class post.																								
Post re-direction via Royal Mail	Redirection of post from Company's premises to office-holders' address	0-3 months £216.00 3-6 months £321.00 6-12 months £519.00																								

## Mendell Solicitors Limited – In Creditors' Voluntary Liquidation

Statutory advertising via advertising agents	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£91.80 - £102.00 plus VAT per advert Dependent upon advert and publication
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include but may not be restricted to:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions. Where the solicitor appointed is LC Legal, any fee payable for work completed is classed as a payment to an associate and requires specific creditor / committee approval as detailed above.	Time costs plus disbursements plus VAT
Other expenses	See Category 1 and 2 expenses notes below	See Category 1 and 2 expenses notes below

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

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

Business mileage 45p per mile

Payments to Associates (as defined above) are categorised by LC in the same way as Category 2 expenses. Category 2 expenses and payments to Associates may only be drawn if they have been approved in the same manner as an office holder's remuneration.

Insolvency (England and Wales) Rules 2016  
**Rule 14.4**

## Proof of Debt – General Form

CREDITORS’ VOLUNTARY LIQUIDATION

RELEVANT DATE FOR CLAIMS: 26 JANUARY 2016

Please e-mail completed form to:

[recovery@leonardcurtis.co.uk](mailto:recovery@leonardcurtis.co.uk) quoting ref: M875M/HD/PROOF

Name of Company in Liquidation:

MENDELL SOLICITORS LIMITED

Company registration number:

06191718

[Liquidation only]

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

2 Correspondence address of creditor (including any email address)

3 Total amount of claim (£)  
(include any Value Added Tax)

4 If amount in 3 above includes (£)  
outstanding uncapitalised interest, state amount.

5 Details of how and when the debt was incurred.  
(If you need more space, attach a continuation sheet to this form)

6 Details of any security held, the value of the security and the date it was given.

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

8 Details of any document by reference to which the debt can be substantiated

## Mendell Solicitors Limited – In Creditors’ Voluntary Liquidation

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9 Signature of creditor  
(or person authorised to act on the creditor’s behalf)

10 Date of signature

11 Address of person signing if different from 2 above

12 Name in BLOCK LETTERS:

13 Position with, or relation to, creditor

Admitted to vote for

Amount (£)

Date

Admitted for dividend for

Amount (£)

Date

Liquidator

Liquidator

Notes:

1. There is no need to attach them now but the office holder may ask you to produce any document or other evidence which is considered necessary to substantiate the whole or any part of the claim, as may the chairman or convenor of any qualifying decision procedure.

2. This form can be authenticated for submission by email by entering your name in block capitals and sending the form as an attachment from an email address which clearly identifies you or has been previously notified to the office holder. If completing on behalf of a company, please state your relationship to the company.

3. **Please e-mail completed form to:**

**[recovery@leonardcurtis.co.uk](mailto:recovery@leonardcurtis.co.uk) quoting ref: M875M/HD/PROOF**



**LEONARD CURTIS  
PRIVACY NOTICE FOR CREDITORS**

**Information we collect and hold about you**

By requesting details of your claim in this insolvency, we may collect Personal Data from you, particularly if you are a consumer creditor, a sole trader or are lodging a claim in your personal capacity.

Personal Data is information relating to a living individual. Whenever Personal Data is processed, collected, recorded, stored or disposed of it must be done within the terms of the General Data Protection Regulation (“the GDPR”). Examples of Personal Data include but may not be limited to your name, address, telephone number and email contact details.

If you do not provide us with the information we require, this may adversely affect our ability to deal with your claim, but we would ask you not to submit more Personal Data than we request from you.

**Legal justification for processing your Personal Data**

The processing of your Personal Data by us is necessary to enable us to comply with legal obligations under the Insolvency Act 1986 and associated legislation which we are subject to as Insolvency Practitioners.

**How we use your information**

All information you supply to us is required to enable us to comply with our duties under the Insolvency Act 1986 and associated legislation. It will be used to enable us to assess the extent of the insolvent entity's liabilities, to allow you to vote on any decision procedures, to enable us to communicate with you, to process your claim and to pay any dividends which may be due to you from the insolvent estate.

**Who we share your information with**

We may be required to share some of your Personal Data with other creditors. The data which will be shared with other creditors will be limited to that specifically required to be disclosed under insolvency legislation.

We may share some of your information with our Data Processors. Data Processors include solicitors, accountants and employment law specialists who assist us with our duties where required. We will only share your information with our Data Processors if we require their specialist advice. All of our Data Processors are subject to written contracts with us to ensure that your Personal Data is processed only in accordance with the GDPR.

**How long will we hold your Personal Data for?**

We will need to hold your Personal Data for a period of time after the insolvency has been concluded. This is to enable us to deal with any queries which might arise. Our Records Management Policy requires us to destroy our physical files 6 years after closure of the case. Electronic data files will be removed from our Case Management System 6 years after conclusion of the case but may be held on our server for a longer period of time but with restricted access.

**Your rights in respect of your Personal Data**

You have the right to request access to your Personal Data and to require it to be corrected or erased. You also have the right to request a restriction in the way we process your Personal Data or to object to its processing. You should be aware however that we may not be able to comply with your request if this would affect our ability to comply with our legal obligations.

You have the right to Data Portability. This is a right to have the Personal Data we hold about you to be provided to you in a commonly used and machine-readable format so that you can transfer that Data to another organisation in a way that is not too onerous to upload the Data.

### **Your right to complain**

You have the right to be confident that we are handling your Personal Data responsibly and in line with good practice. If you have a concern about the way we are handling your Personal Data you should contact our Privacy Manager in the first instance.

If you are unable to resolve your concerns with us, you have the right to complain to the Information Commissioners' Office. The Information Commissioner can be contacted at Wycliffe House, Water Lane, Wilmslow, Cheshire SK6 5AF or on 0303 123 1113.

### **Contacting us**

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, 5<sup>th</sup> Floor, Grove House, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: [privacy@leonardcurtis.co.uk](mailto:privacy@leonardcurtis.co.uk).

**Data Controller: LEONARD CURTIS**