



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

1 Company details

Company number	0	9	6	9	6	5	7	6
Company name in full	Brighterkind (Loyds) Limited							

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Administrator's name

Full forename(s)	Daniel R W
Surname	Smith

3 Administrator's address

Building name/number	30 Finsbury Square
Street	
Post town	London
County/Region	
Postcode	E C 2 A 1 A G
Country	

4 Administrator's name ①

Full forename(s)	Oliver
Surname	Haunch

① Other administrator

Use this section to tell us about
another administrator.

5 Administrator's address ②

Building name/number	30 Finsbury Square
Street	London
Post town	EC2A 1AG
County/Region	
Postcode	
Country	

② Other administrator

Use this section to tell us about
another administrator.

AM10

Notice of administrator's progress report

6 Period of progress report

From date	^d 1	^d 1	^m 0	^m 9	^y 2	^y 0	^y 2	^y 0
To date	^d 1	^d 0	^m 0	^m 3	^y 2	^y 0	^y 2	^y 1

7 Progress report

☒ I attach a copy of the progress report

8 Sign and date

Administrator's
signature

Signature

X

Clarence

X

Signature date

^d 0	^d 6	^m 0	^m 4	^y 2	^y 0	^y 2	^y 1
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**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 **Alia K Khan**

Company name **Grant Thornton UK LLP**

Address **4 Hardman Square**

Spinningfields

Post town **Manchester**

County/Region

Postcode **M 3 3 E B**

Country

DX

Telephone **0161 953 6900**

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

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

**Important information**

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

**Where to send**

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

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

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse



UK Recovery
Grant Thornton UK LLP
4 Hardman Square
Spinningfields Manchester
M3 3EB

**Brighterkind (Loyds) Limited
Chestnut Lodge Limited
Four Seasons (Bamford)
Limited
Huntercombe (Loyds)
Limited
Rosevale Lodge Limited and
Westview Lodge Limited
– all in administration**

Joint Administrators' progress report for the
period 11 September 2020 to
10 March 2021

Prepared by: Oliver Haunch, Joint Administrator

Contact details: Should you wish to discuss any matters in
this report, please do not hesitate to
contact Alia Khan on 0161 214 3698

Guide to this report

Report sections

Definitions

1 **Executive summary**

This should be read in conjunction with the remainder of the report, together with its appendices

2 **Progress**

Includes strategy and progress (trading, sale of business, realisation of assets)

3 **Creditors**

Includes creditor balances and information on dividends

4 **Investigations into the affairs of the Companies**

Includes strategy and progress

5 **Joint Administrators' remuneration and disbursements**

Includes details of payments to the Joint Administrators (including details of fees and expenses incurred) and their associates

6 **Future strategy**

Includes summary details of further work to be done, exit route, details on any proposed creditor decisions, general information for readers (eg data protection) and timing of the next report

Report appendices

A **Notice about this report**

Includes information about the preparation and purpose of the report, reliance on it and no liability

B **Statutory information**

Includes information required about the Companies (eg name, address) and about the administrations (eg proceedings, administrators, contact details)

C **Abstract of the Joint Administrators' receipts and payments**

D **Statement of Insolvency Practice 9 disclosure: Payments to the Joint Administrators and their associates**

Includes remuneration basis, work done, disbursements and expenses of the Joint Administrators, sub-contracted out work, relationships requiring disclosure

E **Home Transactions**

Definitions

The following definitions are used either within the body of this report, the appendices to it, or both.

Brighterkind	Brighterkind (Loyds) Limited
Capex	Capital expenditure
Chestnut	Chestnut Lodge Limited
Elevation	Elevation Advisors LLP
Four Seasons (Bamford)	Four Seasons (Bamford) Limited
FSHC/Four Seasons	Four Seasons Healthcare Group
Grant Thornton/the Firm	Grant Thornton UK LLP
H/2	H/2 Capital Partners
HCMS	Healthcare Management Solutions
Howden	Howden Insurance Brokers Limited
Huntercombe	Huntercombe (Loyds) Limited
ICF	Infection Control Fund
Laudcare	Laudcare Limited
Monarch	The landlord of the properties which Laudcare Limited leases
Rosevale	Rosevale Lodge Limited
SIP	Statement of Insolvency Practice
Terra Firma	Terra Firma Capital Partners
the Group Companies	Brighterkind (Loyds) Limited, Chestnut Lodge Limited, Four Seasons (Bamford) Limited, Huntercombe (Loyds) Limited, Laudcare Limited, Rosevale Lodge Limited, Westview Lodge Limited
the Incoming Operators	The operators purchasing the care homes or running the care homes on an interim basis
the Joint Administrators/we/us/our	Daniel Smith and Oliver Haunch of Grant Thornton
the Loyds Group/the Landlord	The landlord of the Loyds Portfolio
the Loyds Portfolio	A portfolio of 59 care homes which the Group Companies lease
the Period	11 September 2020 to 10 March 2021
the Rules	The Insolvency (England and Wales) Rules 2016
the Tenant Companies	Brighterkind (Loyds) Limited, Chestnut Lodge Limited, Four Seasons (Bamford) Limited, Huntercombe (Loyds) Limited, Rosevale Lodge Limited, Westview Lodge Limited
TSA	Transition Service Agreement
TUPE	Transfer of Undertakings (Protection of Employment) Regulations 2006
Westview	Westview Lodge Limited
WIP	Work in Progress

1 Executive summary

- This progress report for the Companies administrations covers the period from 11 September 2020 to 10 March 2021
- Our proposals were deemed approved on 31 March 2020 in accordance with rule 3.38(4) of the Insolvency (England and Wales) Rules 2016
- The key work done in the Period is:
 - The completion of the sales of all the remaining care homes, including both trading (24 homes) and non-trading care homes (4 homes)
 - We have conducted discussions with the Incoming Operators following the sale of each home to determine the apportionments of receipts and liabilities at the date of completion
 - We continue our investigations on the conduct of the directors of the Tenant Companies
 - Extensions of the administrations have been obtained giving a revised termination date of 10 March 2022
- There are insufficient funds to make a distribution to unsecured creditors, therefore it is intended to exit the administrations and move to dissolution.



Oliver Haunch
Joint Administrator
6 April 2021

2 Progress

2.1 Strategy and progress in the Period

This should be read in conjunction with the Joint Administrators' progress report dated 6 October 2020, as well as the Joint Administrators' proposals dated 18 March 2020, which were deemed approved on 31 March 2020.

As outlined within the proposals, it was not possible to rescue the Tenant Companies as going concerns. The Joint Administrators have therefore pursued to achieve a better result for a company's creditors as a whole than would be likely if the company was wound up (without first being in administration) and has achieved this via a sale of the business and certain assets of the Tenant Companies to new operators.

The overall strategy during the Period remains unchanged. The Joint Administrators have facilitated the transition of the business and trading assets of all trading and non-trading care homes previously owned by the Tenant Companies, which is expected to result in a substantial reduction in the prospective and contingent liabilities. The Joint Administrators have also liaised with the Incoming Operators and ensured the smooth transition of ownerships with no disruption to services delivered to residents and ensured continuity of care.

During the Period, the Joint Administrators have also taken steps to realise assets such as the Tenant Companies' book debts and outstanding WIP, as well as completed the completion accounts apportionment exercises with the five Incoming Operators.

2.2 Trading

Incoming Operators

During the Period, the relevant Incoming Operators continued to manage the homes under the terms of the operating agreement.

Following the re-registration of the homes to new operators with the relevant regulators in England and Wales, the sale of each respective home was completed. At that point the Incoming Operators no longer managed the homes on behalf of the Joint Administrators.

Occasional discussions are held with the Incoming Operators to deal with ad hoc matters arising in the period before the sale completion of the home, to ensure all contracts and back office functions are properly transitioned and there is no interruption to services.

Employees

There have been no redundancies following the Joint Administrators' appointments. As the sale of each individual care home has completed, employees have transferred to the Incoming Operators under TUPE. As all home sales have now completed, no employees remain employed by the Tenant Companies.

Commissioners, Local authorities, private paying residents and suppliers

Following the sales of the care homes, the Joint Administrators have facilitated various contract novation's ensuring that the relevant funders for each residents, be it local authorities, clinical commissioning groups or private payers, have been closely communicated with to ensure the continuity of funds during and after the sales of the care homes are completed.

Where required, the Joint Administrators continue to work with the Incoming Operators to settle refunds arising from the period pre-completion.

COVID-19

During the Period, residents in the homes have remained at risk to the impacts presented by COVID-19. No widespread outbreaks have occurred at the Loyds Portfolio homes.

This is testament to the professional and diligent work of the Incoming Operators.

Until the point the homes were sold, we continued to liaise regularly with the Incoming Operators on operational matters including PPE, Staffing levels and COVID-19 cases, as well as financial key performance indicators such as occupancy, fee rates and debtor collections.

Additional ICF grants have been made available to all care homes in England to reduce employee related costs, as well as other one-off COVID-19 payments from various local authorities which have been used to offset some of the increased costs of medical supplies and additional agency costs during the Period.

Funding the administration

No further funding has been necessary during the Period.

Nominated Individual

Simon Harrison continued to act a Nominated Individual (as defined in the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 in the UK), across English homes up to the date of sale for each remaining home in the Period and as Responsible Individual in respect of Welsh Homes.

Business records

The Joint Administrators have ensured that the Incoming Operators are aware of their responsibility of keeping business records according to the operating agreements, and that they are connected with Crown Records Management Limited, record management services provider appointed by FSHC, to discuss future treatment of business records.

Trading and resident bank accounts

All pre-appointment trading and resident bank accounts were closed in the Period and funds were transfer to the Incoming Operators were applicable.

Fixed assets

No material fixed asset purchases were made in the Period.

Apportionment of receipt and liabilities at the date of completion

The Joint Administrators have worked with the Incoming Operators to determine the apportionment of receipts and liabilities at the date of completion for each individual home.

The apportionment exercise has largely been concluded, except for 13 trading homes. The final settlement is expected to be agreed in the coming weeks.

2.3 Details of transaction

As set out in our last report, the sales of the trade and assets of 39 care homes to the Incoming Operators were agreed prior to the administrations. The remaining 20 homes (of which seven were closed) were marketed for sale on a piecemeal basis, with Christie & Co instructed jointly by the landlord and the Joint Administrators to market the business and assets and the freehold property together.

During the period from 11 March 2020 to 10 September 2020, 31 homes (including 4 closed) were sold and/or transitioned to the Incoming Operators.

During the Period, the remaining 28 homes (including 4 closed) have been sold and/or transitioned to the Incoming Operators and/or newly identified purchasers. Further details of the status of each home are provided at Appendix F.

2.4 Realisation of assets

Trading, receipts and payments account

The Joint Administrators attach as Appendix C, accounts of our receipts and payments for the Period and a cumulative account for the whole administrations to date.

The accounts at Appendix C have been prepared on a cash basis and as a result only reflect transactions that have been processed through the administration accounts. As the sales of all care homes have been completed, and the final apportionment position is being agreed, the final trading positions of these accounts will be provided in future reports.

Excluded assets

The debtors and WIP outstanding at the date of appointment are included within the trading receipts. The total outstanding at the date of appointment was c.£7million.

The work done to collect and reconcile the debtors and WIP outstanding have been greatly impacted by the number of errors in the ledger and lack of accurate detail provided by FSHC. Given the debtors are largely local authorities and Care Commissioning Groups, it is anticipated that these debtors and WIP outstanding will have been collected during the course of trading.

2.5 Assets remaining to be realised

Other asset realisations are dependent on the outcome of the Joint Administrators investigations of the directors' conduct. Nonetheless, even in the case of material realisation, there will be insufficient funds to enable a dividend to be paid to the creditors of the Tenant Companies.

3 Creditors

3.1 Secured creditor

At the date of appointment, the balance due to the Landlord was £6,177,242.

Law firm Shearman & Sterling LLP was engaged in order to advise us on the validity of all security. As set out in the previous report no issues were identified.

There is not anticipated to be sufficient funds to make a distribution to the secured creditor. Furthermore, the secured creditor has provided additional funding to facilitate the transition of the homes. However, in return the secured lender, as landlord, has secured a future rental income stream and preserved value in the estate.

3.2 Preferential creditors

At the outset of the administrations, the Group Companies employed 2,769 individuals all of whom have transferred to the Incoming Operators following the completion of the sale of the businesses. As a result, there are no preferential creditors in respect of outstanding wages or accrued holiday pay.

The Joint Administrators are not aware of any claims from the pension provider for pension contributions or other payroll deductions.

3.3 Unsecured creditors

Prescribed part

In accordance with section 176A of the Insolvency Act 1986, a prescribed part is to be set aside from the floating charge assets and made available to the unsecured creditors of the Company. The prescribed part calculation is applied to the net property available and is calculated at 50% of the first £10,000 of net realisations and 20% of all further amounts, up to a maximum prescribed part of £600,000.

Based upon current information in all cases, the net property is estimated to be nil resulting in no funds being available for the benefit of unsecured creditors via the prescribed part.

Dividend prospects

There will be no monies available for a distribution to unsecured creditors from any of the Tenant Companies.

4 Investigations into the affairs of the Companies

4.1 Statutory investigations

The Joint Administrators undertook an investigation into the Companies affairs to establish whether there were any potential asset recoveries, or conduct matters that required further investigation, taking into account the public interest, potential recoveries, the funds likely to be available to fund an investigation and the costs involved.

The Joint Administrators are continuing our investigations into the affairs of the Companies. We are continuing to exchange legal correspondence with the directors of the Tenant Companies, and we would be pleased to receive from any creditor any useful information concerning the Companies, its dealing or conduct which may assist us.

5 Joint Administrators' remuneration and disbursements

5.1 Overview

The Joint Administrators remuneration has been fixed on the basis of time properly spent by the Joint Administrators and their staff, in dealing with matters arising in the administrations. This was agreed between a third party and Grant Thornton UK LLP. As a result of the time costs being met directly by the third party and having no impact on the returns to the general body of creditors, the Joint Administrators are able to provide a breakdown of the tasks undertaken as required under SIP9, however they are unable to disclose the quantum at the request of the third party. The details of the tasks undertaken and further information regarding the Joint Administrators' remuneration and expenses are provided in Appendix D to this report.

As advised in the proposals, no pre-appointment administration expenses will be borne by the Group Companies. Grant Thornton was engaged by the Landlord in December 2019, to advise on the options in light of defaulted rental payments by the Tenant Companies and to assist the Landlord in executing the administration appointments. Grant Thornton's fees in relation to this engagement have been met directly by the Landlord.

6 Future strategy

6.1 Future conduct of the administrations

We will continue to manage the affairs, business and property of the Companies in order to achieve the purpose of the administrations. This will include but not be limited to:

- assist the Incoming Operators with any further transitioning requirements;
- finalise remaining apportionment of receipts and liabilities with the Incoming Operators;
- conclude our investigations into the Tenant Companies' affairs and dealings prior to the administrations;
- finalisation of the Companies' tax affairs, including completion of corporation tax returns and settlement of any liabilities; and
- complying with statutory and compliance obligations.

6.2 Extension of the administrations

The duration of an administration is restricted to 12 months from the date of commencement unless it is extended with the permission of the creditors or the court.

During the Period we have obtained extensions of the administrations from the relevant creditors for a period of 12 months giving revised termination dates of 10 March 2022.

6.3 Exit from administrations

As there are insufficient funds available make a distribution to unsecured creditors the Joint Administrators intend to exit the administrations and move to dissolution.

During the Period, the Joint Administrators have obtained our discharge from liability under paragraph 98 of schedule B1 to the Insolvency Act 1986.

6.4 Data protection

Any personal information held by the Companies will continue to be processed for the purposes of the administration of the Companies and in accordance with the requirements of data protection. Our privacy notice on our website (www.grantthornton.co.uk/en/privacy) contains further details as to how we may use, process and store personal data.

6.5 Contact from third parties

Please be aware that fraudsters have been known to masquerade as the legitimate Joint Administrators. Fraudsters may contact creditors asking for an upfront fee or tax to release an investment or to enable payment of a dividend / the release of money payable to the creditor. An administrator would never ask for such a payment nor instruct a third party to make such a request.

6.6 Covid-19

This report has been produced during the Covid-19 restrictions. We have taken every reasonable step to ensure that the information is accurate, however if any material inaccuracies are identified, we will provide an explanation and corrected information in the next progress report.

6.7 Future reporting

Our next report to creditors will be issued within one month of the end of the next reporting period, 22 September 2021, or earlier if the administrations have been completed by that date.

A Notice about this report

This report has been prepared solely to comply with the Joint Administrators' statutory duty to report to creditors under the Insolvency (England and Wales) Rules 2016 on the progress of the administrations, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purposes, or in any other context.

This report has not been prepared in contemplation of it being used, and is not suitable to be used, to inform any investment decision in relation to the debt of or any financial interest in the Companies.

Any estimated outcomes for creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for creditors.

Any persons choosing to rely on this report for any purpose or in any context other than under the Insolvency (England and Wales) Rules 2016 do so at their own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any liability in respect of this report to any such person.

Daniel Smith and Oliver Haunch are authorised in the UK to act as Insolvency Practitioners by the the Insolvency Practitioners Association.

The Joint Administrators are bound by the Insolvency Code of Ethics.

The Joint Administrators act as agents for the Companies and contract without personal liability. The appointment of the Joint Administrators are personal to them and to the fullest extent permitted by law, Grant Thornton UK LLP does not assume any responsibility and will not accept any liability to any person in respect of this report or the conduct of the administration.

Please note you should read this progress report in conjunction with the Joint Administrators' previous progress reports and proposals issued to the Companies creditors, which can be found on the Grant Thornton portal (<https://www.grantthornton.co.uk/portal/>). Unless stated otherwise, all amounts in this progress report and appendices are stated net of VAT. For definitions of abbreviations please refer to the 'Definitions' table at the start of this progress report.

B Statutory information

Company information

Company name	Brighterkind (Loyds) Limited
Date of incorporation	21 July 2015
Company registration number	09696576
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	the directors of the Company
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Company information

Company name	Chestnut Lodge Limited
Date of incorporation	27 October 1994
Company registration number	02983917
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	the directors of the Company
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Company information

Company name	Four Seasons (Bamford) Limited
Date of incorporation	7 June 2006
Company registration number	05840121
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	The qualifying floating charge holder
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Company information

Company name	Huntercombe (Loyds) Limited
Date of incorporation	21 July 2015
Company registration number	09696760
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	The directors of the Company
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Company information

Company name	Rosevale Lodge Limited
Date of incorporation	31 July 1995
Company registration number	03085602
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	The directors of the Company
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Company information

Company name	Westview Lodge Limited
Date of incorporation	7 June 1995
Company registration number	03065402
Former trading address	Norcliffe House Station Road Wilmslow United Kingdom SK9 1BU
Present registered office	c/o Grant Thornton UK LLP 4 Hardman Square Spinningfields Manchester M3 3EB

Administration information

Administration appointment	The administration appointment filed in the High Court of Justice, Business and Property Court, 7146 of 2019
Appointor	The qualifying floating charge holder
Date of appointment	11 March 2020
Joint administrators' names	Daniel Smith Oliver Haunch
Joint administrators' address	Grant Thornton UK LLP, 30 Finsbury Square, London, EC2A 1AG
Purpose of the administration	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)
Estimated values of the net property and prescribed part	The company's net property is estimated to be £nil. The prescribed part is therefore also estimated to be £nil.
Prescribed part distribution	In the absence of a prescribed part, the question of whether to apply to court to dispense with the requirement to set aside a prescribed part does not arise.
Functions	In accordance with paragraph 100(2) of Schedule B1 to the Insolvency Act 1986, the functions of the administrators are to be exercised by any or both of them.
Current administration expiry date	10 March 2022

Brighterkind (Loyds) Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - residents fees	234,660.16	791,699.93
	<u>234,660.16</u>	<u>791,699.93</u>
OTHER DIRECT COSTS		
Funding for operations	NIL	5,089.73
	<u>NIL</u>	<u>(5,089.73)</u>
TRADING EXPENDITURE		
Nominated individual	NIL	2,086.18
Insurance	3,776.06	3,776.06
Postages/office admin costs	NIL	2,558.14
PAYE/NI	NIL	16,526.08
Net Wages	NIL	97,179.13
Other Payroll Deductions	NIL	290.32
	<u>(3,776.06)</u>	<u>(122,415.91)</u>
TRADING SURPLUS/(DEFICIT)	<u>230,884.10</u>	<u>664,194.29</u>

Brighterkind (Loyds) Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
	ASSET REALISATIONS		
47,016.00	Book Debts	NIL	NIL
1.00	Carpet & Curtains	NIL	NIL
466.00	Cash at Bank & In Hand	NIL	NIL
	Contribution to administration costs	NIL	96,772.76
1.00	Fixtures & Fittings	NIL	NIL
1.00	Office & Computer Equipment	NIL	NIL
1.00	Plant & Machinery	NIL	NIL
	Trading Surplus/(Deficit)	230,884.10	664,194.29
		<u>230,884.10</u>	<u>760,967.05</u>
	COST OF REALISATIONS		
	Stationery & Postage	NIL	137.08
	VAT irrecoverable	236.50	961.68
		<u>(236.50)</u>	<u>(1,098.76)</u>
47,486.00		230,647.60	759,868.29
	REPRESENTED BY		
	Floating Current Account		759,868.29
			759,868.29

Note:

Chestnut Lodge Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - residents fees	155,110.24	545,394.23
	<u>155,110.24</u>	<u>545,394.23</u>
OTHER DIRECT COSTS		
Funding for operators	79,894.40	232,023.57
	<u>(79,894.40)</u>	<u>(232,023.57)</u>
TRADING EXPENDITURE		
Insurance	1,920.37	1,920.37
Professional Fees	NIL	7,789.87
Postages/office admin costs	NIL	5,094.81
PAYE/NI	NIL	8,537.14
Net Wages	NIL	42,922.40
Other Payroll Deductions	NIL	58.96
	<u>(1,920.37)</u>	<u>(66,323.55)</u>
TRADING SURPLUS/(DEFICIT)	<u>73,295.47</u>	<u>247,047.11</u>

Chestnut Lodge Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
ASSET REALISATIONS			
37,326.00	Book Debts	NIL	NIL
1.00	Carpets & Curtains	NIL	NIL
2,349.00	Cash at Bank & in Hand	NIL	NIL
	Contribution to administration costs	NIL	50,000.00
1.00	Fixtures & Fittings	NIL	NIL
1.00	Office & Computer Equipment	NIL	NIL
1.00	Plant & Machinery	NIL	NIL
	Trading Surplus/(Deficit)	73,295.47	247,047.11
		<u>73,295.47</u>	<u>297,047.11</u>
COST OF REALISATIONS			
	VAT irrecoverable	1,557.97	2,576.93
		<u>(1,557.97)</u>	<u>(2,576.93)</u>
39,679.00		71,737.50	294,470.18
REPRESENTED BY			
	Floating Current Account NIB		294,470.18
			294,470.18

Note:

Four Seasons (Bamford) Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - Residents Fees	1,785,662.61	8,645,061.18
	<u>1,785,662.61</u>	<u>8,645,061.18</u>
OTHER DIRECT COSTS		
BG Business payments for Huntercom	5,482.61	5,482.61
Funding for operators	850,075.18	3,549,150.77
	<u>(855,557.79)</u>	<u>(3,554,633.38)</u>
TRADING EXPENDITURE		
Property holding costs (rates,utilities)	81,996.73	86,100.90
Nominated individual	6,544.94	103,401.97
Insurance	136,326.75	136,326.75
Professional Fees	227,035.67	344,632.36
Bank Charges	2,279.18	2,279.18
Petty Cash	NIL	47,000.00
Property Expenses	22,875.45	101,186.81
Postages/office admin costs	NIL	144,297.12
PAYE/NI	NIL	409,305.55
Net Wages	NIL	3,051,898.75
Other Payroll Deductions	NIL	18,344.88
Sundry Trading Expenses	2,592.86	2,592.86
	<u>(479,651.58)</u>	<u>(4,447,367.13)</u>
TRADING SURPLUS/(DEFICIT)	<u>450,453.24</u>	<u>643,060.67</u>

Four Seasons (Bamford) Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
ASSET REALISATIONS		
3,157,229.00	Book Debts	NIL
1.00	Carpet & Curtains	NIL
153,174.00	Cash at Bank & in Hand	NIL
	Contribution to administration costs	(221,029.08)
1.00	Fixtures & Fittings	NIL
1.00	Office & Computer Equipment	NIL
1.00	Plant & Machinery	NIL
4,308.00	Pre-payments & Other Debtors	NIL
	Trading Surplus/(Deficit)	450,453.24
		<u>229,424.16</u>
	COST OF REALISATIONS	
	Refunds to LAs	NIL
	Stationery & Postage	NIL
	Statutory Advertising	NIL
	VAT irrecoverable	92,124.74
		<u>(92,124.74)</u>
3,314,715.00		137,299.42
	REPRESENTED BY	
	Floating Current Account NIB	1,680,344.88
		1,680,344.88

Note:

Huntercombe (Loyds) Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - resident fees	204,914.17	657,960.94
	<u>204,914.17</u>	<u>657,960.94</u>
OTHER DIRECT COSTS		
Funding for operators	NIL	428,794.50
Capital expenditure	NIL	5,500.00
	<u>NIL</u>	<u>(434,294.50)</u>
TRADING EXPENDITURE		
Indirect labour - agency staff	NIL	2,918.75
Property holding costs	4,704.19	4,704.19
Nominated individual	1,645.90	10,085.34
Insurance	17,521.92	17,521.92
Petty Cash	NIL	500.00
Postage and office admin costs	NIL	9,926.93
PAYE/NI	NIL	43,364.23
Net wages	NIL	225,291.76
Other payroll deductions	NIL	1,135.08
	<u>(23,872.01)</u>	<u>(315,448.20)</u>
TRADING SURPLUS/(DEFICIT)	<u>181,042.16</u>	<u>(91,781.76)</u>

Huntercombe (Loyds) Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs		From 11/09/2020 To 10/03/2021	From 11/03/2020 To 10/03/2021
£		£	£
ASSET REALISATIONS			
262,432.00	Book Debts	NIL	NIL
1.00	Carpets & Curtains	NIL	NIL
80,714.00	Cash at Bank & in Hand	NIL	NIL
	Contribution to administration costs	(34,047.69)	284,783.77
1.00	Fixtures & Fittings	NIL	NIL
1.00	Office & Computer Equipment	NIL	NIL
1.00	Plant & Machinery	NIL	NIL
	Trading Surplus/(Deficit)	181,042.16	(91,781.76)
		<u>146,994.47</u>	<u>193,002.01</u>
COST OF REALISATIONS			
	VAT irrecoverable	2,418.55	5,146.82
		<u>(2,418.55)</u>	<u>(5,146.82)</u>
343,150.00		144,575.92	187,855.19
REPRESENTED BY			
	Floating Current Account NIB		187,855.19
			187,855.19

Note:

Rosevale Lodge Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - resident fees	51,403.91	235,244.05
	<u>51,403.91</u>	<u>235,244.05</u>
OTHER DIRECT COSTS		
Funding for operations	22,816.29	60,272.43
	<u>(22,816.29)</u>	<u>(60,272.43)</u>
TRADING EXPENDITURE		
Insurance	3,185.64	3,185.64
Professional Fees	NIL	7,789.87
Postages/office admin costs	NIL	5,206.81
PAYE/NI	NIL	18,206.65
Net Wages	NIL	71,663.47
Other Payroll Deductions	NIL	557.76
	<u>(3,185.64)</u>	<u>(106,610.20)</u>
TRADING SURPLUS/(DEFICIT)	<u>25,401.98</u>	<u>68,361.42</u>

Rosevale Lodge Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £		From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
ASSET REALISATIONS			
73,133.00	Book Debts	NIL	NIL
1.00	Carpets & Curtains	NIL	NIL
	Contribution to administration costs	NIL	75,000.00
1.00	Furniture & Fittings	NIL	NIL
1.00	Office & Furniture Equipment	NIL	NIL
1.00	Plant & Machinery	NIL	NIL
1,590.00	Prepayments & Other Debtors	NIL	NIL
	Trading Surplus/(Deficit)	25,401.98	68,361.42
		<u>25,401.98</u>	<u>143,361.42</u>
COST OF REALISATIONS			
	VAT irrecoverable	2,086.24	2,599.33
		<u>(2,086.24)</u>	<u>(2,599.33)</u>
74,727.00		23,315.74	140,762.09
REPRESENTED BY			
	Floating Current Account NIB		140,762.09
			140,762.09

Note:

Westview Lodge Limited
(In Administration)
Joint Administrators' Trading Account

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
POST APPOINTMENT SALES		
Sales - resident fees	5,078.13	174,631.58
	<u>5,078.13</u>	<u>174,631.58</u>
OTHER DIRECT COSTS		
Funding for operators	NIL	17,000.00
	<u>NIL</u>	<u>(17,000.00)</u>
TRADING EXPENDITURE		
Nominated individual	NIL	1,920.03
Insurance	2,811.50	2,811.50
Professional Fees	NIL	7,353.25
Postage/office admin costs	NIL	2,644.75
PAYE/NI	NIL	10,272.46
Net Wages	NIL	70,221.01
Other Payroll Deductions	NIL	767.16
	<u>(2,811.50)</u>	<u>(95,990.16)</u>
TRADING SURPLUS/(DEFICIT)	<u>2,266.63</u>	<u>61,641.42</u>

Westview Lodge Limited
(In Administration)
Joint Administrators' Summary of Receipts & Payments

Statement of Affairs £	From 11/09/2020 To 10/03/2021 £	From 11/03/2020 To 10/03/2021 £
ASSET REALISATIONS		
Contribution to administration costs	NIL	75,000.00
Trading Surplus/(Deficit)	2,266.63	61,641.42
	<u>2,266.63</u>	<u>136,641.42</u>
COST OF REALISATIONS		
VAT irrecoverable	1,772.22	2,380.68
	<u>(1,772.22)</u>	<u>(2,380.68)</u>
	<u>494.41</u>	<u>134,260.74</u>
REPRESENTED BY		
Floating Current Account NIB		134,260.74
		<u>134,260.74</u>

Note:

Appendix D - Payments, remuneration and expenses to the Joint Administrators or their associates

Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Insolvency (England and Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- pre-appointment costs
- fee basis
- work done by the Joint Administrators and their team during the Period
- disbursements and expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

Pre-appointment costs

Pre-administration costs are fees charged and expenses incurred by the Joint Administrators or other qualified insolvency practitioners before the company entered administration but with a view to it doing so. In this instance, Grant Thornton was engaged by the Landlord from December 2019 up to the date of the Administration appointments. The Landlord agreed to meet the fees of this engagement directly and as a result no pre-appointment expenses have been or will be incurred by the Tenant Companies.

Post-appointment costs

Fee basis of the Joint Administrators

The Joint Administrators' fee basis has been agreed on a time cost basis with the third-party funder. As a result, the fees of the Joint Administrators will not be a cost of the Tenant Companies and will have no impact on the return to creditors.

Work done by the Joint Administrators and their team during the Period

The Joint Administrators are required to detail the work done in the Period, including any expenses incurred in connection with it. Details of expenses incurred in connection with work done are provided in the 'Disbursements and expenses' section below.

The Joint Administrators work completed in the Period is detailed below:

Area of work	Work done	Why the work was necessary	Financial benefit to creditors
Trading			
Trading – incoming purchasers	<ul style="list-style-type: none"> Liaised with the Incoming Operators to assist them in their role Assisted the Incoming Operators with the transition for care homes following the sales of each of the homes 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process
Trading - suppliers	<ul style="list-style-type: none"> Notified relevant suppliers of the transfers of accounts and change of tenancy following the sales of each of the care homes Attended to queries raised by the suppliers 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process
Trading – PAYE	<ul style="list-style-type: none"> Liaising with HMRC to ensure all liabilities have been paid 	<ul style="list-style-type: none"> To ensure all liabilities arising during the Administrations are discharged 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process
Trading – Local authorities and clinical commissioning groups	<ul style="list-style-type: none"> Liaised with the Incoming Operators to notify the relevant authorities of the change of ownership following the sales of each of the care homes Attended to queries raised by the authorities 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process
Trading – apportionments of receipts and liabilities	<ul style="list-style-type: none"> Worked with the Incoming Operators to determine the apportionment of receipts and liabilities at the date of completion. Accelerated the apportionment process of the sold homes to minimise costs of administrations, whilst ensuring effective treatments of the apportionment as agreed by the landlord 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it did not add financial value to the estate it adds value to the insolvency process
Assets			
Insurance	<ul style="list-style-type: none"> Liaised with the relevant insurance providers to ensure the homes had 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary',

sufficient insurance as required to facilitate the services provided

although it did not add financial value to the estate it adds value to the insolvency process

Debtors	<ul style="list-style-type: none"> Liaised with the local authorities, clinical commissioning groups and the private payers to chase outstanding debts Deal with any refund or payment enquiries in respect of debts owed Negotiated with the Incoming Operators regarding the value of true bad debts as recognised in the apportionment exercise 	<ul style="list-style-type: none"> To realise all sums owed to the Group Companies 	<ul style="list-style-type: none"> This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available
Cash at bank	<ul style="list-style-type: none"> Closed all pre-appointment bank accounts set up by FSHC Facilitated the transfer of cash to/ from the Operators bank accounts following approval of the final apportionment of receipts and liabilities 	<ul style="list-style-type: none"> To ensure the correct amount of cash is paid to/ from the Incoming Operators as a result of the apportionment of receipts and liabilities 	<ul style="list-style-type: none"> This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available
Sale of business	<ul style="list-style-type: none"> Facilitated the sales of the remaining 28 homes (including 4 closed) to the Incoming Operators 	<ul style="list-style-type: none"> To realise financial value for the creditors 	<ul style="list-style-type: none"> This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available
Investigations			
Debtor/ directors/ senior employees	<ul style="list-style-type: none"> Conducted and continue to conduct an investigation into the affairs of the Tenant Companies and events that lead to insolvency 	<ul style="list-style-type: none"> To ensure the appropriate measures were taken by the senior employees and directors of the Group Companies 	<ul style="list-style-type: none"> This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available
Creditors			
Secured	<ul style="list-style-type: none"> Reviewed the secured creditor position and liaised with them as necessary 	<ul style="list-style-type: none"> To keep any secured creditors informed of the Administrations and sales process 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Employees & pensions	<ul style="list-style-type: none"> Liaised with the Incoming Operators to notify the employees of the sales of each care home Liaised with the relevant unions to discuss the terms of TUPE and liaised with the Incoming Operators to finalise this process 	<ul style="list-style-type: none"> This work was necessary to ensure the continuity of care provided to the residents are not disrupted by the changes of ownership as a result of the sales 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate

Unsecured	<ul style="list-style-type: none"> Liaised with unsecured creditors in relation to queries regarding the administrations 	<ul style="list-style-type: none"> To keep the creditors apprised of the Administrations and sales process and attend to any queries 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Administration			
Case management	<ul style="list-style-type: none"> Internal discussions and meetings to consider strategy and to ensure commerciality is considered 	<ul style="list-style-type: none"> To ensure that the Group Companies' administrations are progressing 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Reports to creditors, notices & decisions	<ul style="list-style-type: none"> Prepared and circulated of progress report to creditors 	<ul style="list-style-type: none"> To provide the creditors with information regarding the administration 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Treasury, billing & funding	<ul style="list-style-type: none"> Maintained and monitored the cashbook and bank account of the Tenant Companies in administration 	<ul style="list-style-type: none"> To ensure that the Tenant Companies make payments due and maintain the cashbook 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Tax	<ul style="list-style-type: none"> Considered and reviewed the pre and post administration tax liabilities including PAYE/NIC and VAT 	<ul style="list-style-type: none"> To ensure that the Tenant Companies make payments due and maintain the cashbook 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Pensions	<ul style="list-style-type: none"> Liaised with the relevant pension providers Ensured the appropriate pension contributions were made and continued to be made during the relevant trading 	<ul style="list-style-type: none"> To ensure the relevant pension providers are notified of the appointment and the relevant contributions are made 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate
Extensions	<ul style="list-style-type: none"> Liaised with the landlord and unsecured creditors on the extension of the case to 10 March 2022 Filing necessary documents for the extension with Companies House and the Court 	<ul style="list-style-type: none"> To ensure that the Group Companies' administrations are extended to allow further time to deal with the outstanding matters of the administrators. 	<ul style="list-style-type: none"> This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate

Statement of expenses and disbursements incurred in the Period

This table provides details of the cumulative expenses and disbursements incurred in the Period by the Tenant Companies in connection with the work done by the Joint Administrators, description of which is provided in the 'Work done' section above. As outlined within the progress report, these expenses are presented on a cash basis and reflect only the transactions which are detailed on the Receipts and Payments accounts at Appendix A. As detailed at section 2.4 of the report, there are further receipts and payments which have been dealt with during the Period by the Incoming Operators which are being reconciled and as such full details are not yet available. Please note that some of the expenses detailed in the table have not yet been accurately apportioned between the Group companies; however, where applicable, they will be allocated on a percentage basis based on the number of homes: Four Seasons 80.77%, Huntercombe 5.77%, Laudcare 5.77%, Brighterkind 1.92%, Chestnut Lodge 1.92%, Rosevale 1.92% and Westview Lodge 1.92%. A reconciliation of costs incurred to date is underway and further details will be provided in the next report.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Travel	-	1,354	-
Advertising and Marketing	-	3,345	-
Legal, Professional & Subscriptions	-	20	-
Expenses			
Direct Costs	958,268	4,303,314	4,303,314
Trading expenditure	515,217	515,217	515,217
VAT irrecoverable*	100,196	156,910	156,910
Stationery & Postage	-	4,373	4,373
Statutory Advertising	-	240	240
Total expenses and disbursements	1,573,681	4,984,773	4,980,054

*Given that the Tenant Companies are not VAT registered, VAT is irrecoverable.

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment and fall into two categories:

Category 1 disbursements

These are also known as 'out of pocket expenses' and are payments to independent third parties where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval and consist of the following categories:

- Travel and subsistence – these costs, which exclude mileage, are incurred by staff in attending trading premises or meetings, for example
- Office costs – these are costs such as postage or courier charges which are incurred in managing the case
- Statutory costs – these are costs such as bonding and advertising relating specifically to the case, which are required by statute

They also include expenses which have been paid using a Grant Thornton Loan, the balance of which (if any) can be seen on the Joint Administrators' receipts and payment account at Appendix C.

Category 2 disbursements

These are expenses that are directly referable to the insolvent estate but not a payment to an independent third party. They may include shared or allocated costs that may be incurred by an office holder or their firm, and that can be allocated to the appointment on a proper and reasonable basis. Category 2 disbursements require approval in the same manner as an office holder's remuneration.

To the extent that recovery of category 2 disbursements is sought, this will be for mileage only.

Mileage is charged at 45p a mile. VAT is added as appropriate. Details of these costs are also provided in the table above, where incurred.

Sub-contracted out work

During the Period we have sub-contracted out the following work that could otherwise have been carried out by us or our team:

Sub-contractor	Work sub-contracted out	Reason(s) for sub-contracting out	Cost incurred (£)
Belsize Healthcare EA Limited	<ul style="list-style-type: none"> They provided the care services required to fulfil the contracts held by the Group Companies 	<ul style="list-style-type: none"> Given that they were the Incoming Operators, it was important for the provider to build a rapport with the current residents and given their expertise, it was beneficial for those to be the engaged specialists 	£8,892
Healthcare Management Solutions Limited	<ul style="list-style-type: none"> They provided the care services required to fulfil the contracts held by the Group Companies 	<ul style="list-style-type: none"> Given that they were the Incoming Operators, it was important for the provider to build a rapport with the current residents and given their expertise, it was beneficial for those to be the engaged specialists 	£247,191

Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service. In the interest of transparency, we disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has a business or personal relationship:

Service provider	Services enlisted	Cost of service
Grant Thornton UK LLP	<ul style="list-style-type: none"> Tax work/advice (narrative is included within the above narrative of work done) Pensions work/advice (narrative is included within the above narrative of work done) 	<ul style="list-style-type: none"> The costs charged by the tax and pensions teams are also being paid by the third party funder

Relationships requiring disclosure

The Joint Administrators that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Administrators' fee basis, or who provide services to us as Joint Administrators, which may give rise to a potential conflict.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

<https://www.grantthornton.co.uk/portal>

Alternatively, we will supply this information by post, free of charge, on request.

Appendix E - Home Transactions

Home Name	Address	Previous Limited Company	Name of purchaser	Employees transferred	Consideration	Date of transaction
Belsize Care						
Ashbourne	Lightwood Road, Dudley, DY1 2RS	Four Seasons (Bamford) Limited	Ashbourne Care Ltd	Yes	£ 1.00	21/09/2020
Brimington	73 Manor Road, Brimington, Chesterfield, S43 1NN	Four Seasons (Bamford) Limited	Brimington Care Ltd	Yes	£ 1.00	21/09/2020
Churchfield Drive Residential/Churchfield Drive Nursing	Churchfield Drive, Rainworth, Mansfield, NG21 0BJ	Four Seasons (Bamford) Limited	Churchfield Care Ltd	Yes	£ 1.00	21/09/2020
Fernwood Court	300-310 Wolverhampton Road West, Bentley, Walsall, WS2 0DS	Four Seasons (Bamford) Limited	Fernwood Court Ltd	Yes	£ 1.00	21/09/2020
Heights (The)	Ankerbold Road, Tupton, Chesterfield, S42 6BX	Four Seasons (Bamford) Limited	The Heights Care Ltd	Yes	£ 1.00	21/09/2020
Holbeche House	Wolverhampton Road, Wall Heath, Kingswinford, DY6 7DA	Four Seasons (Bamford) Limited	Holbeche House Ltd	Yes	£ 1.00	21/09/2020
Kilburn	Dale Park Avenue, Kilburn, Belper, DE56 0NR	Four Seasons (Bamford) Limited	Kilburn Care Ltd	Yes	£ 1.00	21/09/2020
Lodge (The)	Bridge Street, Killamarsh, Sheffield, S21 1AL	Four Seasons (Bamford) Limited	The Lodge Care Ltd	Yes	£ 1.00	21/09/2020
Riverside	Wolverhampton Road, Kingswinford, DY6 7DA	Huntercombe (Loyds) Limited	Riverside Care (Kingswinsford) Ltd	Yes	£ 1.00	21/09/2020
Rookery (The)	The Rookery Residential Home, Queen Square, Ebbw Vale, NP23 6EF	Four Seasons (Bamford) Limited	Rookery Care Ltd	Yes	£ 1.00	21/09/2020
Stocksbridge	2a Haywood Lane, Deepcar, Sheffield, S36 2QE	Huntercombe (Loyds) Limited	Stocksbridge Care Ltd	Yes	£ 1.00	21/09/2020
Ty Hafod	Ty Hafod, Llantrisant Road, Cardiff, CF5 6JR	Four Seasons (Bamford) Limited	Ty Hafod Care Ltd	Yes	£ 1.00	21/09/2020
Whittington	40 Holland Road, Old Whittington, Chesterfield, S41 9HF	Four Seasons (Bamford) Limited	Whittington Care Ltd	Yes	£ 1.00	21/09/2020
Marton Care						
Botham Hall	Botham Hall Road, Minsbridge, Huddersfield, HD3 4RJ	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Elizabeth	Off Market Street, Hetton-le-Hole, Houghton-le-Spring, DH5 8DY	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Half Acre	Higher Ainsworth Road, Radcliffe, Manchester, M26 4JH	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Heywood Court	Green Lane, Heywood, Rochdale, OL10 1NQ	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Hillview	Hurst Lane (Off Cranksshaw Street), Rawtenstall, Rossendale, BB4 7RA	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Langley Park	Front Street, Langley Park, Durham, DH7 9YY	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
St Helens	6 Manor Road, St Helens Auckland, Bishop Auckland, DL14 9DL	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Sunningdale House/Elm Bank	Dene Road, Hexham, NE46 1HW	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Sunningdale Lodge/Dene Grange	Dene Road, Hexham, NE46 1HW	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Wansbeck	Church Avenue, West Sleekburn, Choppington, NE62 5XE	Four Seasons (Bamford) Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020
Westview House / Westview Lodge	124A West View Road, Hartlepool, TS24 0BW	Westview Lodge Limited	Marton Care Homes Ltd	Yes	£ 1.00	01/06/2020

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Healthcare Homes

Alexandra	46 Alexandra Road, Hemel Hempstead, HP2 5BP	Four Seasons (Bamford) Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020
Albany Oxford	7 London Road, Headington, Oxford, OX3 7SN	Brighterkind (Loyds) Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020
Kingsmead	65 Prospect Place, Old Town, Swindon, SN1 3LJ	Laudcare Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020
Ladymead	Moomead Road, Wroughton, Swindon, SN4 9BY	Laudcare Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020
Oaktree	Lark Rise, Brimsham Park, Yate, Bristol, BS37 7PJ	Laudcare Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020
Romford Grange	144 Collier Row Lane, Romford, RM5 3DU	Four Seasons (Bamford) Limited	Healthcare Homes (Spring) Limited	Yes	£	1.00	01/08/2020

Healthcare Ireland

Ardmaine	8 Fullerton Road, Newry, BT34 2AY	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Castle Lodge	7-9 Fennel Road, Antrim, BT41 4PB	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Chestnut Lodge	47 Carrickaness Road, Benburb, Dungannon, BT71 7NH	Chestnut Lodge Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Dunlurg	224 Keady Road, Armagh, BT60 3EW	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Longfield	2 Longfield Road, Eglinton, BT47 3PY	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Nightingale	34 Old Eglish Road, Dungannon, BT71 7PA	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Pond Park	2 Derrigthy Road, Lisburn, BT28 3SF	Rosevale Lodge Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Rosemary Lodge	9 Fennel Road, Antrim, BT41 4PB	Four Seasons (Bamford) Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020
Rosevale	173 Moira Road, Lisburn, BT28 1RW	Rosevale Lodge Limited	Healthcare Ireland No2 Ltd	Yes	£	1.00	30/06/2020

Healthcare Management Solutions (HCMS) Limited

Aarondale	Sunny Brow, Off Chapel Lane, Coppull, Chorley, PR7 4PF	Four Seasons (Bamford) Limited	New Excel Homes Ltd	Yes	£	1.00	01/10/2020
Bargoed	Heol Fargoeid, Bargoed, CF81 8PQ	Four Seasons (Bamford) Limited	Omnia Care Home Group Ltd	Yes	£	1.00	02/11/2020
Hulton	Clarks Brow, Middleton, Manchester, M24 6BW	Four Seasons (Bamford) Limited	SPV4 Ltd	Yes	£	1.00	18/12/2020
Keresley Wood	Tamworth Road, Kerseley, Coventry, CV7 8JG	Four Seasons (Bamford) Limited	Mauricare Ltd	Yes	£	1.00	27/11/2020
Kingswood	Wotton Road, Kingswood, Wotton-under-edge, GL12 8RA	Four Seasons (Bamford) Limited	Westgreen Care Ltd	Yes	£	1.00	05/10/2020
Holly Court	8 Priory Grove, Off Lower Broughton Road, Salford, M7 2HT	Four Seasons (Bamford) Limited	SPV4 Ltd	Yes	£	1.00	18/12/2020
Laburnum Court	8 Priory Grove, Off Lower Broughton Road, Salford, M7 2HT	Four Seasons (Bamford) Limited	SPV4 Ltd	Yes	£	1.00	18/12/2020
Old Vicarage	Newcastle Avenue, Worksop, S80 1NJ	Four Seasons (Bamford) Limited	Mauricare Ltd	Yes	£	1.00	27/11/2020
Pathfields	290 Station Road, Knuston, Wellingborough, NN29 7EY	Huntercombe (Loyds) Limited	SPV4 Ltd	Yes	£	1.00	18/12/2020
Priory Park	Priory Crescent, Penwortham, Preston, PR1 0AL	Four Seasons (Bamford) Limited	Priory Park Care Ltd	Yes	£	1.00	15/07/2020
Red Rose	Park Road Victoria, Ebbw Vale, NP23 8UP	Four Seasons (Bamford) Limited	SPV4 Ltd	Yes	£	1.00	18/12/2020
Vale (The)	Castle Lane, Bolsover, Chesterfield, S44 6PS	Four Seasons (Bamford) Limited	Sunshine Care Group Ltd	Yes	£	1.00	08/10/2020

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Valley View	Dan Y Coed Cefn Hengoed, Hengoed, CF82 7LP	Four Seasons (Barnford) Limited	View Care Home Ltd	Yes	£	1.00	30/12/2020
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Notes for all homes:

Deferred consideration terms (and any security held)

n/a

Credit mitigation

Costs going forward are being paid by Operators

Purchaser's connection to the Company

There is no connection between the purchaser and the Company



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