

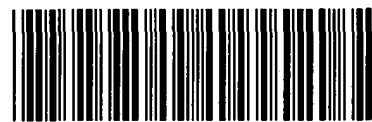
# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

THURSDAY



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A13

06/05/2021

#221

COMPANIES HOUSE

### 1 Company details

Company number 09618700

Company name in full 4front Healthcare Limited

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

### 2 Liquidator's name

Full forename(s) Lisa Marie

Surname Moxon

### 3 Liquidator's address

Building name/number 7400 Daresbury Park

Street Daresbury

Post town Cheshire

County/Region

Postcode WA44BS

Country

### 4 Liquidator's name ①

Full forename(s) Christopher Benjamin

Surname Barrett

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

### 5 Liquidator's address ②

Building name/number 7400 Daresbury Park

Street Daresbury

Post town Cheshire

County/Region

Postcode WA44BS

Country

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

# LIQ14

## Notice of final account prior to dissolution in CVL

### 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

### 7 Final account

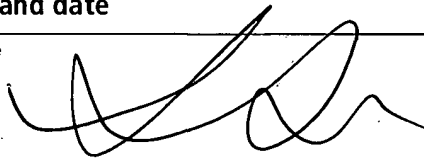
☒ I attach a copy of the final account.

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

2

d

9

m

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m

4

y

2

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0

y

2

y

1

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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 **Charlotte Bilby**

Company name **Dow Schofield Watts Business  
Recovery LLP**

Address **7400 Daresbury Park  
Daresbury**

Post town **Cheshire**

County/Region

Postcode **W A 4 4 B S**

Country

DX

Telephone **0844 7762740**



### 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)

**4front Healthcare Limited (“the Company”)**  
**– In Creditors’ Voluntary Liquidation**  
Company number: 09618700

**Joint Liquidators’ Final Account**

In accordance with S106 of the Insolvency Act 1986 and Rule 18.14  
of the Insolvency (England and Wales) Rules 2016

Reporting period: 7 March 2020 to 19 February 2021

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## **4front Healthcare Limited (“the Company”) – in Creditors’ Voluntary Liquidation**

### **1 Introduction**

Lisa Marie Moxon and Christopher Benjamin Barrett were appointed as Joint Liquidators of the Company on 7 March 2019 and this is the Joint Liquidators’ second and final progress report to the members and creditors of the Company, showing how the liquidation has been conducted. The report covers the whole period of the liquidation from commencement to the date of the final account.

### **2 Liquidators’ Actions since Appointment**

Following our appointment, we dealt with the initial statutory requirements, including statutory advertising and notifications to the Registrar of Companies, members and creditors of the Company, and took steps to realise the Company’s assets.

#### **2.1 Receipts and Payments Account**

A summary of the Joint Liquidators’ receipts and payments account is attached at **Appendix B** which shows all asset realisations and payments in respect of the costs of liquidation for the period from 7 March 2020 to 19 February 2021, as well as cumulatively from the commencement of the liquidation.

The liquidation estate funds were held in an interest-bearing account in the name of the Company and controlled by the Joint Liquidators.

#### **2.2 Asset Realisations**

Asset realisations are considered to be complete.

#### **Intercompany Debtors/Loans**

The intercompany loans due from connected companies per the Company’s books and records, together with the estimated to realise value (“EtoR”) per the directors’ Statement of Affairs (“SoA”) were as follows:

<b>Connected Company</b>	<b>Loan Value (£)</b>	<b>SoA EtoR (£)</b>
Seep Cap Holdings Limited – In Administration	48,610	uncertain
Team24 Limited – In Administration	232,584	uncertain
Medicare First Limited – In Administration	36,000	uncertain
Monarch Education Limited – In Administration	310,033	uncertain
<b>Total</b>	<b>627,227</b>	<b>uncertain</b>

All of the connected companies were placed into administration on 23 January 2019, with Steven Muncaster and Sarah Bell of Duff & Phelps Ltd appointed as Joint Administrators.

The Joint Liquidators lodged Proof of Debts in the administration processes in respect of the Company’s intercompany loan claims.

During the period, the Joint Liquidators continued to monitor the dividend prospects for unsecured creditors for each of the connected companies, and based on the Joint Administrators’ most recent progress reports the dividend prospects remain minimal or unlikely. It is therefore not considered cost effective or in the best interests of the Company’s creditors to keep the liquidation open to realise the intercompany debts. As such, there have been no realisations in respect of the intercompany debts.

## Corporation Tax Refund

During the liquidation we received a corporation tax refund of £4,318 from HM Revenue & Customs. No further realisations are due in respect of corporation tax.

## Bank Interest

Bank interest totalling £4 has been received during the final period, bringing total interest received during the liquidation to £10.

## 2.3 Costs of the Liquidation

The Joint Liquidators have paid costs of the liquidation totalling £4,329 since the date of the previous progress report, bringing total costs paid to £4,329, as detailed in the receipts and payments account at **Appendix B**. These are discussed in more detail in section 3 below.

## 2.4 Investigations

The Joint Liquidators have a duty to consider the conduct of those who have been directors of the Company at any time in the three years preceding the date of liquidation and submit a confidential report to the Insolvency Service Disqualification Unit. The confidential report on the conduct of the directors of the Company has been submitted to the Insolvency Service.

The Joint Liquidators are also required to investigate the affairs of the Company in general in order to consider whether any civil proceedings should be taken on its behalf.

Appropriate investigations have been carried out and have been concluded during this final reporting period.

## 3 Joint Liquidators' remuneration, disbursements and expenses

### Approval of remuneration and disbursements

Creditors approved by a decision by correspondence on 18 May 2020 that the Joint Liquidators would be remunerated by reference to the time properly spent in dealing with matters in the liquidation and that they would be permitted to charge Category 2 disbursements at the rates set out in **Appendix C**. The Fees Estimate was £15,657.50 and the expenses estimate was £205.

### Remuneration, disbursements and expenses charged and paid in the liquidation

The Joint Liquidators' time costs and disbursements have been incurred and paid during the period of liquidation as follows:

Remuneration	Incurred (£)	Paid (£)
From appointment on 7 March 2019 to 6 March 2020	8,193.50	0.00
From 7 March 2020 to 19 February 2021	7,803.00	4,289.54
	<u>15,996.50</u>	<u>4,289.50</u>
Disbursements	Incurred (£)	Paid (£)
Category 1 disbursements from 7 March 2019 to 6 March 2020	34.56	0.00
Category 1 disbursements from 7 March 2020 to 19 February 2021	4.55	39.11
Category 2 disbursements from 7 March 2019 to 6 March 2020	0.00	0.00
Category 2 disbursements from 7 March 2020 to 19 February 2021	0.00	0.00
	<u>39.11</u>	<u>39.11</u>

Due to the limited realisations in this matter, the balance of time costs of £11,224.50 plus future costs to the closure of the liquidation will be written off.

The above costs exclude VAT. I have attached at **Appendix C** a breakdown of the above time costs and further details of the above disbursements.

The remuneration charged by the Joint Liquidators in this matter will not exceed the Fees Estimate.

#### **Professional advisers and other expenses**

No professional advisors have been instructed in this matter.

#### **Pre-appointment costs**

It was agreed that the fees of Dow Schofield Watts Business Recovery LLP for assisting the directors in placing the Company into liquidation and assisting with the preparation of the Statement of Affairs and Director's Report would be £6,000 plus VAT and disbursements. The Company paid fees of £6,000 plus VAT prior to the date of liquidation.

The pre-appointment costs have been paid in full.

#### **Creditors' guide to fees and creditors' rights regarding fees**

Further information relating to liquidators' fees can be found in "A creditors' guide to liquidators' fees" which can be accessed at the website of the Insolvency Practitioners' Association ([www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk) > Regulation and Guidance > Creditors Guides to Fees), or the Institute of Chartered Accountants in England & Wales ([www.icaew.com](http://www.icaew.com) > Technical Resources > Insolvency > Creditors' Guides). The guide includes details of creditors' right to request information under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 and their right to challenge liquidators' remuneration and expenses under Rule 18.34. A summary of these rights is also set out in **Appendix C**. A copy of the guide will be provided free of charge upon request to Dow Schofield Watts Business Recovery LLP.

### **4 Outcome for creditors**

#### **Secured Creditors and Prescribed Part**

Close Brothers Limited ("Close") holds fixed and floating charges created on 12 October 2018.

The obligation to Close was transferred to a connected company in January 2019 and as such, there are no amounts outstanding to Close.

In cases where a company gave a floating charge over its assets to a creditor on or after 15 September 2003, the prescribed part provisions set aside a proportion (the "prescribed part") of the funds that would otherwise have been available for distribution to floating charge creditors (the "net property") so that the prescribed part can be distributed to unsecured creditors.

As there are no outstanding liabilities due to Close, it will not be relying on its floating charge, and therefore the prescribed part provisions will not apply.

#### **Preferential creditors**

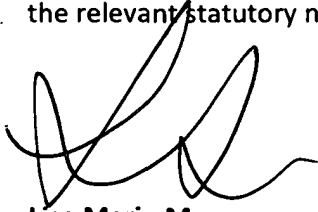
There are no known preferential creditor claims in this matter.

## **Unsecured creditors**

Due to the level of realisations in this matter there were insufficient funds available to allow a distribution to unsecured creditors. A notice of no dividend is being issued to all known unsecured creditors with this final account.

## **5 Conclusion of the Liquidation**

The Company's affairs are fully wound up. The Joint Liquidators will vacate office under Section 171 of the Insolvency Act 1986 on delivering to the Registrar of Companies a copy of this final account together with the relevant statutory notice.

A handwritten signature in black ink, appearing to be 'Lisa Marie Moxon', written in a cursive style.

**Lisa Marie Moxon**

**Joint Liquidator**

Licensed in the United Kingdom to act as an insolvency practitioner by the Insolvency Practitioners Association



## Appendix A: Statutory Information

### Company Information

Company Name:	4front Healthcare Limited
Trading Name:	N/A
Previous Name:	N/A
Company Number:	09618700
Date of Incorporation:	2 June 2015
Former Trading Address:	Temple Point, 1 Temple Row, Birmingham, B2 5LG
Current Registered Office:	c/o Dow Schofield Watts Business Recovery LLP, 7400 Daresbury Park, Daresbury, Warrington, WA4 4BS
Former Registered Office:	Temple Point, 1 Temple Row, Birmingham, B2 5LG
Principal Trading Activity:	Provider of temporary community nurses

### Appointment details

Joint Liquidators' names and address:	Lisa Marie Moxon (IP number 16370) and Christopher Benjamin Barrett (IP number 9437) both of Dow Schofield Watts Business Recovery LLP, 7400 Daresbury Park, Daresbury, Warrington, WA4 4BS.
Commencement of liquidation:	7 March 2019
Date of appointment:	7 March 2019
Appointment made:	by members and creditors

The Joint Liquidators act jointly and severally.

**Appendix B: Receipts and Payments Account**

**4front Healthcare Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 07/03/2020 To 19/02/2021 £	From 07/03/2019 To 19/02/2021 £
	<b>SECURED CREDITORS</b>		
(1.00)	Close Brothers Limited	NIL	NIL
		NIL	NIL
	<b>ASSET REALISATIONS</b>		
	Bank Interest Gross	3.60	10.05
	Corporation Tax Refund	NIL	4,318.60
Uncertain	Medicare First Limited	NIL	NIL
Uncertain	Monarch Education Limited	NIL	NIL
Uncertain	Seed Cap Holdings Limited	NIL	NIL
Uncertain	Team24 Limited	NIL	NIL
		3.60	4,328.65
	<b>COST OF REALISATIONS</b>		
	Office Holders Expenses	39.11	39.11
	Office Holders Fees	4,289.54	4,289.54
		(4,328.65)	(4,328.65)
	<b>UNSECURED CREDITORS</b>		
(108,000.00)	Connected Company - Seed Cap Limit	NIL	NIL
(13,062.68)	Guys & St Thomas NHS Foundation	NIL	NIL
(26,452.92)	HM Revenue & Customs	NIL	NIL
(367.86)	Pension Deficit	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(147,984.46)</b>		<b>(4,325.05)</b>	<b>NIL</b>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		NIL
			<b>NIL</b>

## Appendix C: Information relating to the Liquidators' Fees and Disbursements

### 1. Time recording policy

Work undertaken on insolvency appointments is recorded in 6 minute units on an electronic time recording system. Time properly incurred on cases is charged at the hourly charge-out rate of the grade of staff undertaking the work.

The current hourly charge-out rates are as follows:

Staff grade	Hourly rate (£) from 1 April 2020
Partner and Insolvency Practitioner	320
Manager	245-265
Assistant Manager	195-240
Senior Case Administrator	155-190
Case Administrator	105-150
Cashier	135
Trainee Case Administrator	80-100

The hourly charge-out rates are reviewed annually and may have increased during the course of the liquidation.

### 2. Existing Fee Arrangements

The existing fee arrangements were decided by creditors by a vote by correspondence on 18 May 2020.

The Joint Liquidators are authorised to draw their remuneration on the basis of time properly spent in dealing with this matter, and they are permitted to charge Category 2 disbursements in accordance with the tariff set out below. The Joint Liquidators' Fees Estimate provided to creditors when seeking fee approval was £15,657.50.

### 3. Time and Charge out summary

For the period of the report, from 7 March 2020 to 19 February 2021, a total of 44.8 hours have been spent at an average charge out rate of £174.17 bringing the time costs for this period to £7,803. A summary table is shown overleaf.

From the commencement of the liquidation to 19 February 2021 a total of 95.6 hours have been spent at an average charge out rate of £167.33 bringing the total cost to date to £15,996.50. The second table overleaf shows a summary of these costs.

## Time Entry - SIP9 Time & Cost Summary

F015 - 4front Healthcare Limited  
All Post Appointment Project Codes  
From: 07/03/2020 To: 19/03/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	3.40	2.20	5.10	2.20	12.90	2,538.00	196.74
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	1.50	2.70	14.90	0.00	19.10	2,933.50	153.59
Investigations	0.10	0.50	2.20	0.00	2.80	449.00	160.36
Realisation of Assets	0.90	3.70	5.40	0.00	10.00	1,882.50	188.25
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>5.90</b>	<b>9.10</b>	<b>27.60</b>	<b>2.20</b>	<b>44.80</b>	<b>7,803.00</b>	<b>174.17</b>
<b>Total Fees Claimed</b>						<b>4,289.54</b>	
<b>Total Disbursements Claimed</b>						<b>39.11</b>	

## Time Entry - SIP9 Time & Cost Summary

F015 - 4front Healthcare Limited  
All Post Appointment Project Codes  
From: 07/03/2019 To: 19/02/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	5.70	7.90	8.40	9.00	31.00	5,786.00	186.65
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	1.70	3.90	15.50	4.90	26.00	3,770.50	145.02
Investigations	1.30	9.20	2.20	14.80	27.50	4,333.50	157.58
Realisation of Assets	1.20	3.90	5.80	0.20	11.10	2,106.50	189.77
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>9.90</b>	<b>24.90</b>	<b>31.90</b>	<b>28.90</b>	<b>95.60</b>	<b>15,996.50</b>	<b>167.33</b>
<b>Total Fees Claimed</b>						<b>4,289.54</b>	
<b>Total Disbursements Claimed</b>						<b>39.11</b>	

#### **4. Description of work carried out during the period**

The work carried out during the final period of the liquidation can be summarised as follows:

##### **4.1 Administration and planning**

- Processing bank receipts and payments;
- Maintaining financial records and carrying out bank reconciliations;
- Case reviews; and
- Dealing with taxation returns and correspondence.

##### **4.2 Realisation of Assets**

- Pursuing and concluding recovery of intercompany debtors.

##### **4.3 Investigations**

- Correspondence with the directors and former directors; and
- Concluding investigations.

##### **4.4 Creditors and members**

- Recording and maintaining the list of creditors;
- Liaising with secured creditors;
- Recording creditor claims;
- Reporting to creditors and members;
- Responding to creditor queries; and
- Preparation of final account.

Staff of different levels were involved in the activities above depending on the experience required.

#### **5. Disbursements**

##### **Disbursements policy**

Office holders' disbursements fall under two categories:

Category 1 disbursements consist of external supplies of goods or services specifically relating to the case. Where such costs are paid by Dow Schofield Watts Business Recovery LLP, creditor approval is not required for those costs to be recharged to the insolvency estate. Category 1 disbursements will typically include costs such as statutory advertising, specific bond insurance, company search fees, storage, postage, external room hire and travel expenses (excluding business mileage).

Category 2 disbursements are costs that are directly referable to the case but not to a payment to an independent third party. They include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Such disbursements can only be charged to the insolvency estate with the approval of creditors. It is our policy to seek creditor approval for the payment of the following Category 2 disbursements:

<b>Disbursement type</b>	<b>Rate</b>
Mileage	45p per mile

The following disbursements have been incurred and paid during the liquidation:

	This period		Previous period(s)		Cumulatively	
	Incurring (£)	Paid (£)	Incurring (£)	Paid (£)	Incurring (£)	Paid (£)
<b>Category 1 disbursements</b>						
Bordereau	0.00	30.00	30.00	0.00	30.00	30.00
Postage	4.55	9.11	4.56	0.00	9.11	9.11
<b>Total disbursements</b>	<b>4.55</b>	<b>39.11</b>	<b>34.56</b>	<b>0.00</b>	<b>39.11</b>	<b>39.11</b>

The above costs exclude VAT.

## 6. Creditors' rights

Under rule 18.9 of the Insolvency (England and Wales) Rules 2016, creditors are entitled to request information from the office-holders about their remuneration or expenses set out in this final account.

Any request must be made by a secured creditor, an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question), or by any unsecured creditor with the permission of the court. A request, or an application to the court for permission, must be made within 21 days of receipt of the report or account.

The office-holder must, within 14 days of receipt of such a request respond by: providing all of the information requested; providing some of the information requested; or declining to provide the information requested.

The office-holder may respond by providing only some of the information requested or decline to provide the information if: the time or cost of preparation of the information would be excessive; disclosure of the information would be prejudicial to the conduct of the proceedings; disclosure of the information might reasonably be expected to lead to violence against any person; or the office-holder is subject to an obligation of confidentiality in relation to the information. An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

A creditor may apply to the court within 21 days of: the office-holder giving reasons for not providing all of the information requested; or the expiry of the 14 days within which an office-holder must respond to a request. The court may make such order as it thinks just.

Under rule 18.34 of the Insolvency (England and Wales) Rules 2016, an application to court may be made on the grounds that the office-holders' remuneration is in all the circumstances excessive, the basis of remuneration is inappropriate, or the expenses incurred by the office-holders are in all the circumstances excessive.

Any application may be made by a secured creditor, an unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors (including the creditor in question), or by any unsecured creditor with the permission of the court. The application must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.

If the court considers the application to be well-founded, it must make one or more of the following orders: an order reducing the amount of remuneration; an order reducing any fixed rate or amount; an order



changing the basis of remuneration; an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the winding up; an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by the liquidator to the company; any other order that it thinks just.

Unless the court orders otherwise, the costs of the application must be paid by the applicant and are not payable as an expense of the winding up.

## NOTICE OF NO DIVIDEND

**In the Matter of 4front Healthcare Limited (In Creditors' Voluntary Liquidation) and In the Matter of The Insolvency Act 1986**

**Company Name:** 4front Healthcare Limited ("the Company")  
**Company Number:** 09618700

This Notice is given under Rule 14.36 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidators, Lisa Marie Moxon and Christopher Benjamin Barrett of Dow Schofield Watts Business Recovery LLP, 7400 Daresbury Park, Daresbury, Warrington, WA4 4BS (telephone number 01928 378014), who were appointed by the members and creditors.

Notice is hereby given by the Joint Liquidators that there will be no dividend declared to creditors in the liquidation of the Company because the funds realised have already been distributed or applied against the costs of the liquidation.

Signed: \_\_\_\_\_

**Lisa Marie Moxon**  
**Joint Liquidator**

Dated: \_\_\_\_\_

25/2/2021

## NOTICE THAT THE COMPANY'S AFFAIRS ARE FULLY WOUND UP

**In the Matter of 4front Healthcare Limited (In Creditors' Voluntary Liquidation) and In the Matter of The Insolvency Act 1986**

**Company Name:** 4front Healthcare Limited ("the Company")  
**Company Number:** 09618700

This Notice is given under Rule 6.28 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidators, Lisa Marie Moxon and Christopher Benjamin Barrett of Dow Schofield Watts Business Recovery LLP, 7400 Daresbury Park, Daresbury, Warrington, WA4 4BS (telephone number 01928 378014), who were appointed by the members and creditors.

The Joint Liquidators give notice that the Company's affairs are fully wound up.

Creditors have the right:

- a) to request information from the Joint Liquidators under Rule 18.9 of the Rules;
- b) to challenge the Joint Liquidators' remuneration and expenses under Rule 18.34 of the Rules; and
- c) to object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators before the end of the prescribed period.

The prescribed period is the period ending at the latter of: (i) eight weeks after delivery of this notice, or (ii) if any request for information under Rule 18.9 of the Rules or any application to court under that Rule or Rule 18.34 of the Rules is made, when that request or application is finally determined.

The Joint Liquidators will vacate office under Section 171 of the Insolvency Act 1986 ("the Act") on delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to release.

The Joint Liquidators will be released under Section 173 of the Act at the same time as vacating office unless any of the Company's creditors have objected to the Joint Liquidators' release.

Signed: \_\_\_\_\_

**Lisa Marie Moxon**  
**Joint Liquidator**

Dated: \_\_\_\_\_

25/2/21