

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

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

### 1 Company details

Company number 05052214

Company name in full Cheam Insurance Brokers Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Malcolm

Surname Cohen

### 3 Liquidator's address

Building name/number 55 Baker Street

Street

Post town

London

County/Region

Postcode

W1U7EU

Country

### 4 Liquidator's name ①

Full forename(s) Matthew

Surname Chadwick

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number C/o BDO LLP, 2nd Floor, 2 City Place

Street Beehive Ring Road

Post town

Gatwick

County/Region

Postcode

RH60PA

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ13

## Notice of final account prior to dissolution in MVL

### 6 Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

### 7 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>0

<sup>d</sup>2

<sup>m</sup>0

<sup>m</sup>5

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>3

# LIQ13

## Notice of final account prior to dissolution in MVL



### 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 **Malcolm Cohen**

Company name **BDO LLP**

Address  
**5 Temple Square**  
**Temple Street**

Post town **Liverpool**

County/Region

Postcode 

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Country

DX

Telephone **+44 (0) 1512 374 500**



### 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)**

**Cheam Insurance Brokers Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
126.00	Amounts due from Group Companies	NIL	NIL
	PAYE repayment	NIL	4,545.58
		NIL	4,545.58
	COST OF REALISATIONS		
	Payment to parent company	4,545.58	4,545.58
		(4,545.58)	(4,545.58)
126.00		(4,545.58)	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £126 owed by group companies was made to the Company's sole member on 27 February 2023.



**Cheam Insurance Brokers Limited  
Chris Frost Insurance Services Limited  
Coulter Hurst and Company Limited  
HFM Columbus Insurance Services Limited  
J C Richards Limited  
Parish Council Insurance Brokers Ltd  
Stackhouse Fisher Limited  
The Healthcare Management Company  
(UK) Limited  
All in Members' Voluntary Liquidation**

Joint Liquidators' Final Account

dated 2 May 2023

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# GLOSSARY OF TERMS

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Malcolm Cohen and Matthew Chadwick
'members'	Members whose names are entered in the register of members
'preferential creditors'	Claims for unpaid wages earned in the four months prior to Liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances and where a Company enters into Liquidation on or after 1 December 2020, claims for unpaid VAT, PAYE deductions, Employee National Insurance Contributions (NICs) deductions, student loan repayment deductions and amounts withheld under the construction industry scheme
'Final Account'	Prepared in accordance with Section 94 of the Act and Rule 18.14 of the Rules
'Rules'	Insolvency (England and Wales) Rules 2016
'secured creditors'	Creditors whose debt is secured, in accordance with Section 248 of the Act
'the Companies'	Cheam Insurance Brokers Limited Chris Frost Insurance Services Limited Coulter Hurst and Company Limited HFM Columbus Insurance Services Limited J C Richards Limited Parish Council Insurance Brokers Ltd Stackhouse Fisher Limited The Healthcare Management Company (UK) Limited
'unsecured creditors'	Creditors who are neither secured nor preferential

# KEY INFORMATION

## Background

Malcolm Cohen and Matthew Chadwick were appointed Joint Liquidators of the Companies on 24 June 2020.

## Purpose of the Final Account

This is the Final Account which provides you with an account of the conduct of the liquidations.

## Return to members

The table below summarises the outcome for members.

Company	Class of Shares	Return
Cheam Insurance Brokers Limited	£1 ordinary	£1.00 per share
Chris Frost Insurance Services Limited	£1 ordinary	£1.00 per share
Coulter Hurst and Company Limited	£1 ordinary	£1.00 per share
HFM Columbus Insurance Services Limited	£1 ordinary	£1.00 per share
J C Richards Limited	£1 ordinary	£1.00 per share
Parish Council Insurance Services Ltd	£1 ordinary	£1.00 per share
Stackhouse Fisher Limited	£1 ordinary	£1.00 per share
The Healthcare Management Company (UK) Limited	£1 ordinary	£1.00 per share

## Members' rights

An overview of the rights of members are detailed in Appendix B.

## Contact details

Contact: Pauline Durrant  
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH  
Tel: 020 3860 6226  
Email: pauline.durrant@bdo.co.uk  
Reference: 00282859



# PROGRESS IN THE LIQUIDATION

## Asset realisations

Receipts and payments accounts are attached at Appendix C.

No assets have been realised since our previous progress report.

The only assets known at the date of liquidation were intercompany receivables owed to the Companies which were distributed in specie to their member on 27 February 2023.

Further to this we were advised that tax refunds were due to Cheam Insurance Brokers Limited, Chris Frost Insurance Services Limited and Parish Council Insurance Brokers Ltd. Liquidation bank accounts were opened to receive the refunds, and these have now been paid to a group company.

## HMRC

We are required to obtain clearances from both the Corporation Tax office, and the Enforcement & Insolvency Service which provides VAT and PAYE clearances, and which also issues HMRC's claim in respect of all taxes.

We can confirm that all tax clearances have been received for the Companies, and the refunds detailed above have been realised.

## Creditors

There were no known creditors at the date of liquidation.

As previously reported, an unsecured claim of 95p was received from British Gas in respect of a property formerly owned by Cheam Insurance Brokers Limited. As this amount is negligible it has been waived. No further claims have been received.

## Return on capital

First and final distributions in specie of the amounts due from group companies were made to the Companies' respective members on 27 February 2023.

## Other matters

In addition to the above matters, we have dealt with all statutory matters required by legislation and administrative work incidental to our duties as Joint Liquidators in these liquidations.

## Joint Liquidators' remuneration

The Joint Liquidators' remuneration was approved on a time cost basis by the members. Cumulative time costs to the date of our proposed final account of £39,681 were incurred over 118 hours at an average rate of £336 per hour.

Costs incurred in the period are detailed below.

Company	Time costs	Hours	Average hourly rate
Cheam Insurance Brokers Limited	£2,642.30	8.55	£309
Chris Frost Insurance Services Limited	£1,912.40	8.35	£229
Coulter Hurst and Company Limited	£986.45	2.95	£334

HFM Columbus Insurance Services Limited	£1,003.55	2.7	£368
J C Richards Limited	£868.75	2.65	£328
Parish Council Insurance Brokers Ltd	£1,245.05	6.2	£201
Stackhouse Fisher Limited	£1,217.70	3.65	£334
The Healthcare Management Company (UK) Limited	£880.05	5	£176

A detailed report of the time incurred and a narrative of the work done since our previous progress report is attached in Appendix D.

### **Joint Liquidators' expenses**

A breakdown of expenses incurred and paid during the liquidations is set out in Appendix E.

### **Release of the Joint Liquidators**

The Joint Liquidators will vacate office and be released from liability on the delivery of the Final Account to the Registrar of Companies.

# APPENDIX A

## STATUTORY INFORMATION

### Information

Company names and company registration numbers	<p>Cheam Insurance Brokers Limited - 05052214</p> <p>Chris Frost Insurance Services Limited - 03356115</p> <p>Coulter Hurst and Company Limited - 03745896</p> <p>HFM Columbus Insurance Services Limited - 06281532</p> <p>J C Richards Limited - 03194461</p> <p>Parish Council Insurance Brokers Ltd - 07090275</p> <p>Stackhouse Fisher Limited - 07575168</p> <p>The Healthcare Management Company (UK) Limited - 03943017</p>
Registered offices	<p>Cheam Insurance Brokers Limited, Chris Frost Insurance Services Limited, Coulter Hurst and Company Limited &amp; HFM Columbus Insurance Services Limited - all c/o BDO LLP, 55 Baker Street, London, W1U 7EU</p> <p>J C Richards Limited, Parish Council Insurance Brokers Ltd, Stackhouse Fisher Limited &amp; The Healthcare Management Company (UK) Limited - all c/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH</p>
Date of appointment	24 June 2020
Joint Liquidators	<p>Malcolm Cohen</p> <p>Matthew Chadwick</p> <p><i>Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.</i></p>
Joint Liquidators' address	BDO LLP, 55 Baker Street, London, W1U 7EU
Data Control and GDPR	<p>Malcolm Cohen and Matthew Chadwick are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the liquidations of the Companies. Please see the privacy statement at <a href="https://www.bdo.co.uk/en-gb/privacy-notice/insolvencies">https://www.bdo.co.uk/en-gb/privacy-notice/insolvencies</a></p>

# APPENDIX B

## MEMBERS' RIGHTS

Within 21 days of receipt of the Proposed Final Account, members with at least 5% in value of the total voting rights of all members having the right to vote at general meetings of the Companies or any member with the permission of court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in the Proposed Final Account.

Within 14 days of receipt of the request, the Joint Liquidators must provide all of the information asked for, unless they think that:

- the time or cost in preparing the information would be excessive, or
- disclosure of the information would be prejudicial to the conduct of the liquidations or might reasonably be expected to lead to violence against any person, or
- they are subject to confidentiality obligations in respect of the information.

The Joint Liquidators are also required to give reasons for not providing all of the requested information.

Members with at least 10% in value of the total voting rights of all members having the right to vote at general meetings of the Companies may, within eight weeks of receipt of the Proposed Final Account, make an application to court that the basis fixed for the Joint Liquidators' remuneration, the remuneration charged, or the expenses incurred by the Joint Liquidators, as set out in the Proposed Final Account, are excessive.

The Joint Liquidators may conclude that the affairs of the Companies are fully wound up before 2 May 2023 if every member confirms in writing to us that they do not intend to make any request for further information about remuneration or expenses or a court application. No requests have been received.

When the affairs of the Companies are fully wound up the Joint Liquidators will make up the final account and deliver it to the members. When the final account is delivered to the Registrar of Companies the Joint Liquidators will be released under Section 171(6) of the Act.

Members may access a copy of BDO LLP's charging and expenses policy at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to us but are not satisfied with the response, then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this Liquidation. A copy of the code can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

# APPENDIX C

## RECEIPTS AND PAYMENTS ACCOUNTS

**Cheam Insurance Brokers Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
126.00	Amounts due from Group Companies	NIL	NIL
	PAYE repayment	NIL	4,545.58
		NIL	4,545.58
	COST OF REALISATIONS		
	Payment to parent company	4,545.58	4,545.58
		(4,545.58)	(4,545.58)
126.00		(4,545.58)	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £126 owed by group companies was made to the Company's sole member on 27 February 2023.

**Chris Frost Insurance Services Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
	PAYE Refund	NIL	516.21
		NIL	516.21
	COST OF REALISATIONS		
	Payment to parent company	516.21	516.21
		(516.21)	(516.21)
1.00		(516.21)	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 27 February 2023.

**Coulter Hurst and Company Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 27 February 2023.



**HFM Columbus Insurance Services Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 27 February 2023.

**J C Richards Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 27 February 2023.

**Parish Council Insurance Brokers Ltd**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
2.00	Amounts due from Group Companies	NIL	NIL
	PAYE repayment	NIL	8,962.08
		NIL	8,962.08
	COST OF REALISATIONS		
	Payment to parent company	8,962.08	8,962.08
		(8,962.08)	(8,962.08)
2.00		(8,962.08)	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £2 owed by group companies was made to the Company's sole member on 27 February 2023.

**Stackhouse Fisher Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
	ASSET REALISATIONS		
200.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
<u>200.00</u>		<u>NIL</u>	<u>NIL</u>
	REPRESENTED BY		
			<u>NIL</u>

**Note:**

A first and final distribution in specie of the £200 owed by group companies was made to the Company's sole member on 27 February 2023.

**The Healthcare Management Company (UK) Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 24/06/2022 To 02/05/2023 £	From 24/06/2020 To 02/05/2023 £
ASSET REALISATIONS			
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

**Note:**

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 27 February 2023.

## APPENDIX D

### JOINT LIQUIDATORS' REMUNERATION

The Joint Liquidators' remuneration has been approved on a time costs basis.

Since our previous annual progress report total time costs of £10,756.25 have been incurred and a breakdown is detailed below, together with details of the work undertaken.

#### Cheam Insurance Brokers Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.15	-	-	-	-	0.15	108.80	725.33
General administration	0.05	1.00	-	0.40	2.20	2.50	6.15	1,472.10	239.37
Asset realisation/dealing	-	0.15	-	-	-	-	0.15	115.80	772.00
Reporting	0.25	0.65	-	0.25	0.75	-	1.90	892.30	469.63
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	<b>0.30</b>	<b>1.95</b>	<b>-</b>	<b>0.65</b>	<b>3.15</b>	<b>2.50</b>	<b>8.55</b>	<b>2,642.30</b>	<b>309.04</b>

#### Chris Frost Insurance Services Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.15	-	-	-	-	0.15	108.80	725.33
General administration	0.05	0.10	-	0.65	2.65	2.55	6.00	898.40	149.73
Reporting	0.25	0.35	-	0.25	0.95	-	1.80	697.50	387.50
Distribution and closure	-	0.20	-	-	0.20	-	0.40	207.70	519.25
<b>TOTAL</b>	<b>0.30</b>	<b>0.80</b>	<b>-</b>	<b>0.90</b>	<b>3.80</b>	<b>2.55</b>	<b>8.35</b>	<b>1,912.40</b>	<b>229.03</b>

#### Coulter Hurst and Company Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
General administration	-	0.10	-	0.15	0.30	0.35	0.90	197.05	218.94
Reporting	0.25	0.40	-	0.25	0.95	-	1.85	736.10	397.89
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	<b>0.25</b>	<b>0.50</b>	<b>-</b>	<b>0.40</b>	<b>1.45</b>	<b>0.35</b>	<b>2.95</b>	<b>986.45</b>	<b>334.39</b>

## HFM Columbus Insurance Services Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.10	-	-	-	-	0.10	70.20	702.00
General administration	-	-	-	0.15	0.25	0.35	0.75	114.55	152.73
Reporting	0.35	0.40	-	0.25	0.75	-	1.75	798.30	456.17
Distribution and closure	-	-	-	-	0.10	-	0.10	20.50	205.00
<b>TOTAL</b>	<b>0.35</b>	<b>0.50</b>	<b>-</b>	<b>0.40</b>	<b>1.10</b>	<b>0.35</b>	<b>2.70</b>	<b>1,003.55</b>	<b>371.69</b>

## J C Richards Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.10	-	-	-	-	0.10	70.20	702.00
General administration	-	-	-	0.15	0.25	0.35	0.75	114.55	152.73
Reporting	-	0.60	-	0.25	0.75	-	1.60	630.70	394.19
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	<b>-</b>	<b>0.70</b>	<b>-</b>	<b>0.40</b>	<b>1.20</b>	<b>0.35</b>	<b>2.65</b>	<b>868.75</b>	<b>327.83</b>

## Parish Council Insurance Brokers Ltd

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.10	-	-	-	-	0.10	70.20	702.00
General administration	0.05	0.10	-	0.15	1.75	2.45	4.50	645.25	143.39
Reporting	-	0.40	-	0.25	0.75	-	1.40	476.30	340.21
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	<b>0.05</b>	<b>0.60</b>	<b>-</b>	<b>0.40</b>	<b>2.70</b>	<b>2.45</b>	<b>6.20</b>	<b>1,245.05</b>	<b>200.81</b>

## Stackhouse Fisher Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.10	-	-	-	-	0.10	70.20	702.00
General administration	-	-	-	0.15	0.30	0.35	0.80	135.05	168.81
Reporting	-	0.90	-	0.25	1.40	-	2.55	959.15	376.14
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>0.40</b>	<b>1.90</b>	<b>0.35</b>	<b>3.65</b>	<b>1,217.70</b>	<b>333.62</b>

## The Healthcare Management Company (UK) Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.10	-	-	-	-	0.10	70.20	702.00
General administration	-	-	-	0.15	0.45	0.10	0.70	122.10	174.43
Reporting	-	0.40	-	-	0.60	3.00	4.00	634.45	158.61
Distribution and closure	-	-	-	-	0.20	-	0.20	53.30	266.50
<b>TOTAL</b>	-	<b>0.50</b>	-	<b>0.15</b>	<b>1.25</b>	<b>3.10</b>	<b>5.00</b>	<b>880.05</b>	<b>176.01</b>

### General administration

- Ongoing maintenance and reconciliation of the liquidation bank accounts and other cashiering functions
- Preparation and completion of internal reviews
- Maintaining of internal files
- Obtaining tax clearances
- Liaison with the Companies' parent group

### Reporting

- Preparation and distribution of the progress report to members

### Distribution and closure

- Closure planning
- Distributions in specie
- Preparation of the proposed final account

The current charge out rates per hour of staff within the firm who may be involved in working on the liquidations are as follows:

Grade	£
Partner	690-920
Director	386-772
Senior Manager	322-643
Manager	176-470
Senior Executive	141-328
Executive	86-173



## Cumulative time incurred

Total costs £39,680.50 have been incurred over the course of the liquidations to 17 February 2023 as detailed below.

### Cheam Insurance Brokers Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.95	477.36	930.85
Steps on appointment	1.35	542.00	731.70
Planning and strategy	0.15	725.33	108.80
General administration	12.55	294.08	3,690.75
Asset realisation/dealing	0.30	737.00	221.10
Creditors' claims	0.65	542.00	352.30
Reporting	5.65	390.36	2,205.55
Distribution and closure	0.30	411.67	123.50
<b>TOTAL</b>	<b>22.90</b>	<b>365.26</b>	<b>8,364.55</b>

### Chris Frost Insurance Services Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	2.60	542.00	1,409.20
Steps on appointment	0.85	542.00	460.70
Planning and strategy	0.15	725.33	108.80
General administration	11.05	221.46	2,447.15
Reporting	4.90	290.88	1,425.30
Distribution and closure	0.40	519.25	207.70
<b>TOTAL</b>	<b>19.95</b>	<b>303.70</b>	<b>6,058.85</b>

**Coulter Hurst and Company Limited**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	2.50	513.00	1,282.50
Steps on appointment	0.85	542.00	460.70
Planning and strategy	0.30	661.00	198.30
General administration	2.70	194.67	525.60
Creditors' claims	1.05	682.76	716.90
Reporting	4.20	310.33	1,303.40
Distribution and closure	0.20	266.50	53.30
<b>TOTAL</b>	<b>11.80</b>	<b>384.81</b>	<b>4,540.70</b>

**HFM Columbus Insurance Services Limited**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	0.55	513.00	282.15
Steps on appointment	0.85	542.00	460.70
Planning and strategy	0.10	702.00	70.20
General administration	5.45	148.45	809.05
Reporting	2.75	538.11	1,479.80
Distribution and closure	1.10	656.82	722.50
<b>TOTAL</b>	<b>10.80</b>	<b>354.11</b>	<b>3,824.40</b>

**J C Richards Limited**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	2.55	520.90	1,328.30
Steps on appointment	0.85	542.00	460.70
Planning and strategy	0.10	702.00	70.20
General administration	4.10	138.41	567.50
Reporting	1.85	430.24	795.95
Distribution and closure	0.20	266.50	53.30
<b>TOTAL</b>	<b>9.65</b>	<b>339.48</b>	<b>3,275.95</b>

**Parish Council Insurance Brokers Ltd**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	1.00	513.00	513.00
Steps on appointment	1.70	542.00	921.40
Planning and strategy	0.10	702.00	70.20
General administration	11.40	172.36	1,964.85
Asset realisation/dealing	0.40	628.88	251.55
Reporting	1.65	388.82	641.55
Distribution and closure	0.20	266.50	53.30
<b>TOTAL</b>	<b>16.45</b>	<b>268.44</b>	<b>4,415.85</b>

**Stackhouse Fisher Limited**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	7.25	530.00	3,842.50
Planning and strategy	0.10	702.00	70.20
General administration	6.10	150.00	915.00
Reporting	3.05	422.84	1,289.65
Distribution and closure	0.20	266.50	53.30
<b>TOTAL</b>	<b>16.70</b>	<b>369.50</b>	<b>6,170.65</b>

**The Healthcare Management Company (UK) Limited**

<b>Activity</b>	<b>Hours</b>	<b>Average Rate £</b>	<b>Time costs £</b>
Pre-appointment	2.00	513.00	1,026.00
Steps on appointment	0.85	542.00	460.70
Planning and strategy	0.10	702.00	70.20
General administration	2.45	171.98	421.35
Reporting	4.55	219.34	998.00
Distribution and closure	0.20	266.50	53.30
<b>TOTAL</b>	<b>10.15</b>	<b>298.48</b>	<b>3,029.55</b>

# APPENDIX E

## JOINT LIQUIDATORS' EXPENSES

The Joint Liquidators' expenses incurred and paid are detailed below.

	Incurred in Period 24/06/2022 to 02/05/2023 £	Total Incurred 24/06/2020 to 02/05/2023 £	Total Paid 24/06/2020 to 02/05/2023 £
Category 1			
Bonding	-	220.00	200.00
Statutory Advertising	-	1,529.96	-

The expenses shown are self-explanatory.

**NOTICE OF THE FINAL ACCOUNT PURSUANT TO SECTION 94 OF THE INSOLVENCY ACT 1986 AND RULE 5.10 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016**

Cheam Insurance Brokers Limited - 05052214  
Chris Frost Insurance Services Limited - 03356115  
Coulter Hurst and Company Limited - 03745896  
HFM Columbus Insurance Services Limited - 06281532  
J C Richards Limited - 03194461  
Parish Council Insurance Brokers Ltd - 07090275  
Stackhouse Fisher Limited - 07575168  
The Healthcare Management Company (UK) Limited - 03943017  
- All In Members' Voluntary Liquidation ('the Companies')

**NOTICE IS GIVEN:**

The affairs of the Companies are fully wound up.

After delivery of the final account to the members, the Joint Liquidators must within 14 days of the date the final account is made up, deliver a copy of the final account to the Registrar of Companies.

The Joint Liquidators will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies.



Malcolm Cohen  
Joint Liquidator

Date: 2 May 2023  
Contact: Charlotte Hart  
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH  
Tel: 0207 893 3281  
Email: charlotte.hart@bdo.co.uk  
Reference: 00283024