

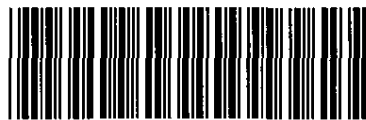
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



A10 \*A6KA18AG\* #56  
COMPANIES HOUSE

### 1 Company details

Company number 0 5 4 1 3 1 0 5

Company name in full Four Door Lemon Limited

→ Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) John Paul

Surname Bell

### 3 Liquidator's address

Building name/number 3rd Floor

Street The Pinnacle

Post town 73 King Street

County/Region Manchester

Postcode M 2 4 N G

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

**6** Period of progress report

From date	d	d	m	m	y	y	y	y
	3	0	0	9	2	0	1	6
To date	d	d	m	m	y	y	y	y
	2	9	0	9	2	0	1	7

**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X

*John Lee*

X

Signature date

d	d	m	m	y	y	y	y
---	---	---	---	---	---	---	---

LIQ03

Notice of progress report in voluntary winding up



**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	Jess Williams
Company name	Clarke Bell Limited
Address	3rd Floor
	The Pinnacle
Post town	73 King Street
County/Region	Manchester
Postcode	M 2 4 N G
Country	
DX	
Telephone	0161 907 4044



**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)

Four Door Lemon Limited  
(In Liquidation)  
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 20/09/2016 To 29/09/2017 £	From 30/09/2014 To 29/09/2017 £
(22,167.00)	SECURED CREDITORS Four Door Lemon Vision 1 Limited	NIL NIL	NIL NIL
19,501.00	ASSET REALISATIONS Computer Equipment	NIL	1,700.00
NIL	Right to use Domain Name and Trade	NIL	1.00
1,400.00	Tax Refund	NIL	NIL
	Rates Refund	NIL	NIL
	Bank Interest Gross	0.06	0.63
		0.06	1,701.63
	COST OF REALISATIONS Agents/Valuers Fees - Category I	NIL	920.10
	Legal Disbursements - Category I	NIL	250.00
		NIL	(1,170.10)
(14,547.12)	PREFERENTIAL CREDITORS DE Arrears & Holiday Pay	NIL NIL	NIL NIL
(35,156.57)	UNSECURED CREDITORS Trade & Expense Creditors	NIL	NIL
(10,369.96)	DE	NIL	NIL
(1,695.54)	Directors	NIL	NIL
(2,000.00)	Banks/Institutions	NIL	NIL
(49,489.00)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
(36,653.00)	HM Revenue & Customs - VAT	NIL	NIL
		NIL	NIL
(100.00)	DISTRIBUTIONS Ordinary Shareholders	NIL NIL	NIL NIL
(151,277.19)		0.06	531.53
	REPRESENTED BY Bank 1 Current		531.53
			531.53

John Paul Bell  
Liquidator



## PROGRESS REPORT TO MEMBERS AND CREDITORS

Our ref: JPB/TMP/JW/F049

28 November 2017

Dear Sirs

**RE: FOUR DOOR LEMON LIMITED ("THE COMPANY")**  
**REGISTERED NUMBER: 05413105**  
**CREDITORS' VOLUNTARY LIQUIDATION ("CVL")**

This is a report on the progress of the Liquidation for the year ended, 29 September 2017, as required by Rule 18.2 of the Insolvency (England and Wales) Rules 2016.

I attach a copy of the Receipts and Payments account which includes:

- (a) full account for the period of my appointment to the date of the last reporting period; and
- (b) full account detailing the separate specific transactions for the year ended, 29 September 2017.

The only outstanding matters are to charge my outstanding disbursements and remuneration to eliminate the remaining bank balance and to seek my release as liquidator. I will send a formal report to creditors in this regard in due course.

I would specifically comment on the following:

### 1 ASSET REALISATION

#### (i) Computer Equipment, Trade mark and Domain name

The company held Computer Equipment which was estimated to realise £19,501.

After my appointment as Liquidator, a connected company namely, Four Door Lemon Vision 1 Limited offered to buy the computer equipment for £1,700 and the right to use the trade mark and domain name for £1.

I obtained independent advice from my agents, JPS Chartered Surveyors ('JPS'). They advised that the value of these assets, if marketed would be £725. Therefore, it was unlikely, after costs of advertising, that a sum significantly greater than £1,701 would be realised from any third party. JPS therefore recommended the offer from Four Door Lemon Vision 1 Limited should be accepted.

**Licensed Insolvency Practitioners  
& Authorised non-contentious  
Probate Practitioners**

3rd Floor  
The Pinnacle  
73 King Street  
Manchester  
M2 4NG

Tel: 0161 907 4044

Fax: 0161 907 4086

E-mail: [info@clarkebell.com](mailto:info@clarkebell.com)

[www.clarkebell.com](http://www.clarkebell.com)

### Nationwide coverage

#### Services include

Solvent Liquidations (MVLs)



Insolvent Liquidations (CVLs)



Non-contentious Probate



Pre-pack Administrations



Company Voluntary  
Arrangements (CVAs)



John Bell is licensed as an insolvency practitioner in the UK by the Institute of Chartered Accountants in England and Wales, and is a Chartered Accountant FCA

Clarke Bell is a member of the IPA and R3, and authorised by the Institute of Chartered Accountants in England and Wales to carry out the reserved legal activity of non-contentious probate in England and Wales.

On 4 February 2015, I accepted and completed that sale and the sum of £1,701 plus VAT was paid in full.

(ii) Tax Refund

As you are aware, the company was due a tax refund from HM Revenue & Customs.

HM Revenue & Customs have the right to offset this refund against their outstanding liabilities. As such, no monies shall be available to the Liquidation in this respect.

(iii) Rates Refund

The company was also due a rates refund from Bradford Council.

Communication has been received confirming that they held a debit balance. As such, no monies will be received in this respect.

## **2 CREDITORS**

(i) Qualifying Floating Charge Creditors ('QFC')

There is a known QFC. However, to date, no formal claim has been received.

(ii) Preferential Creditors

Preferential claims have been received and admitted in the sum of £27,610.

(iii) Prescribed Part

In accordance with S176A(3) of the Insolvency Act 1986 the company's net property is less than the prescribed minimum. As such, prescribed part is not applicable.

(iv) Unsecured Creditors

Unsecured creditors totalled £135,364. Of this sum £1,696 was owed to the director.

A number of creditors have proved to date and claims are materially higher than anticipated due to a formal claim being received from HM Revenue & Customs in respect of VAT and PAYE/NIC.

(v) Dividend Prospects

There are insufficient funds to enable a dividend to creditors.

Therefore, in accordance with with Rule 14.36(1) of the Insolvency (England and Wales) Rules 2016, no dividend is to be made to any class of creditor in this matter as the funds realised have been allocated for paying the expenses of the insolvency Proceedings.

### 3 INVESTIGATION AND DIRECTORS CONDUCT

(i) Rights of Action

I did not identify any rights of action in discharging my investigatory duties.

(ii) Disqualification Return

In accordance with the Company Directors Disqualification Act 1986, I have submitted a report on the conduct of the Directors of the Company to the DBIS.

As this is a confidential report, I am not able to disclose the contents.

### 4 LIQUIDATOR'S REMUNERATION

(i) Basis of Post Appointment Fees and Disbursements

At a meeting of creditors held on 30 September 2014, creditors resolved the following in relation to my remuneration and disbursements;

1. THAT the Liquidator(s) fees be drawn on a time costs basis, as and when realisations allow;
2. THAT the Liquidator(s) Policy be approved in respect of Category II disbursements which was disclosed to creditors in advance of the meeting; and
3. THAT the Liquidator(s) be authorised to draw fees and expenses in the sum of £750 plus VAT for the preparation of the Statement of Affairs, if and when realisations allow.

In accordance with the provisions of the Insolvency Practitioners Regulations, I am required to record all time properly incurred in dealing with the company's affairs. Time recorded to date is summarised below.

	<b>Appointment to Last Stat. Period 30/09/2014 to 29/09/2016</b>	<b>Period Under Review 30/09/2016 to 29/09/2017</b>	<b>Total Time Costs as at 28/11/2017</b>
<b>Time Costs Incurred (£)</b>	11,689.00	1,143.75	12,877.25
<b>Hours Incurred</b>	42.50	5.35	47.95
<b>Average Cost Per Hour (£)</b>	275.04	213.79	268.56
<b>Fees Drawn (£)</b>	0.00	0.00	0.00

Attached for your information is a detailed time analysis for the twelve month period under review, together with a time analysis for the total time costs recorded.

Category I disbursements not require approval by creditors. Undischarged Category I disbursements are as follows;

<b>Supplier</b>	<b>Type of Disbursement</b>	<b>Amount (£)</b>	<b>Unpaid (£)</b>
Courts Advertising	Statutory Advertising	168.00	168.00

Marsh Limited	Bordereau & Insurance	36.00	36.00
Clarke Bell Limited	Postage of Documents	60.09	60.09

These disbursements have been paid by Clarke Bell Limited direct.

Category II disbursements incurred to date have also been paid by Clarke Bell Limited.

Hourly charge-out rates applicable in this matter for the period under review are attached for your information.

(ii) Creditor's Rights To Liquidator(s) Remuneration & Expenses

As a creditor, you have a right to request further information with regard to any aspect of this report or to challenge the Liquidator(s) fees and expenses as provided in the following Rules;

IR 2016 18.9 - Creditors' and Members' request for further information

If you are not satisfied with our response, you have the right to request further information from us with regard to our remuneration and expenses, with either the permission of the court, or with a collective request from 5% in value of the unsecured. This request must be made within 21 days of receipt of this report, and upon receiving such request we have 14 days in which to provide all information required.

IR 2016 18.34 – Creditors' claim that remuneration is/or other expenses are excessive

Further, creditors have the right to apply to Court to challenge the amount of, or the basis of our remuneration and expenses with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This application must be made within 8 weeks of receipt of this report.

This application must be made no later than eight weeks after receipt by the applicant of the Progress Report, or Final Report which first reports the charging of the remuneration or the incurring of the expenses in question.

Secured creditors may make the same request or the same application in their own right under each Rule.

(iii) Guidance for Creditors

A Creditors Guide to Insolvency, which contains much useful information including outline guidance on how fees are fixed and also the rights, duties and functions of Committees is available from <http://www.creditorinsolvencyguide.co.uk>. Alternatively, if you require a paper copy of this guidance note please contact me accordingly and a copy will be sent to you.

## 5 LIQUIDATOR'S AGENTS

Certain professional agents were instructed to assist me in discharging my duties. The basis and requirement for each agent is as follows:

Agent Name	Basis of Instruction	Fees Due Yet not Invoiced	Fee Paid to date (£)
JPS Chartered Surveyors	<ul style="list-style-type: none"> <li>• valuation and sale of assets;</li> <li>• all other adhoc matters in relation to the company's assets.</li> </ul>	No	920.10
Freeths LLP	<ul style="list-style-type: none"> <li>• advice on various legal issues.</li> </ul>	No	250.00

The above expenses are Category I disbursements and are identified on the attached Receipts and Payments account.

Having reviewed the costs of JPS Chartered Surveyors and Freeths LLP I am satisfied with the basis of the charges.

JPS Chartered Surveyors and Freeths LLP instructed are not connected and do not have any conflict in acting, as Agents, in this matter.

It is not anticipated that further agents fees shall accrue.

## 6 OUTSTANDING MATTERS

There are no outstanding matters. As such, I will now proceed to seek his release. A formal report will be issued to creditors within the next 12 weeks.

Should you require any further information in this matter, please do not hesitate to contact me.

Yours faithfully



**JOHN PAUL BELL**  
**LIQUIDATOR**

**Four Door Lemon Limited**  
**(In Liquidation)**

**Liquidator's Summary of Receipts and Payments**

<b>RECEIPTS</b>	<b>Statement of Affairs (£)</b>	<b>From 30/09/2014 To 29/09/2016 (£)</b>	<b>From 30/09/2016 To 29/09/2017 (£)</b>	<b>Total (£)</b>
Computer Equipment	19,501.00	1,700.00	0.00	1,700.00
Right to use Domain Name and Trademark		1.00	0.00	1.00
Tax Refund	NIL	0.00	0.00	0.00
Rates Refund	1,400.00	0.00	0.00	0.00
Bank Interest Gross		0.57	0.06	0.63
Vat Receivable		(50.00)	50.00	0.00
		<b>1,651.57</b>	<b>50.06</b>	<b>1,701.63</b>
<b>PAYMENTS</b>				
<i>Four Door Lemon Vision 1 Limited</i>	(22,167.00)	0.00	0.00	0.00
Agents/Valuers Fees - Category I		920.10	0.00	920.10
Legal Disbursements - Category I		250.00	0.00	250.00
DE Arrears & Holiday Pay	(14,547.12)	0.00	0.00	0.00
Trade & Expense Creditors	(35,156.57)	0.00	0.00	0.00
DE	(10,369.96)	0.00	0.00	0.00
Directors	(1,695.54)	0.00	0.00	0.00
Banks/Institutions	(2,000.00)	0.00	0.00	0.00
HM Revenue & Customs - PAYE/NIC	(49,489.00)	0.00	0.00	0.00
HM Revenue & Customs - VAT	(36,653.00)	0.00	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00	0.00
		<b>1,170.10</b>	<b>0.00</b>	<b>1,170.10</b>
<b>Net Receipts/(Payments)</b>		<b>481.47</b>	<b>50.06</b>	<b>531.53</b>
<b>MADE UP AS FOLLOWS</b>				
Bank 1 Current		481.47	50.06	531.53
		<b>481.47</b>	<b>50.06</b>	<b>531.53</b>

# Time Entry - SIP9 Time & Cost Summary

F049 - Four Door Lemon Limited  
All Post Appointment Project Codes  
From: 30/09/2016 To: 29/09/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	0.25	2.40	1.30	3.95	834.25	211.20
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.40	0.00	0.40	88.00	220.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of Assets	0.00	0.10	0.60	0.30	1.00	221.50	221.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>0.00</b>	<b>0.35</b>	<b>3.40</b>	<b>1.60</b>	<b>5.35</b>	<b>1,143.75</b>	<b>213.79</b>
<b>Total Fees Claimed</b>						<b>0.00</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

# Time Entry - SIP9 Time & Cost Summary

F049 - Four Door Lemon Limited  
All Post Appointment Project Codes  
To: 28/11/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	1.70	3.25	15.70	3.60	24.25	6,358.25	262.20
Case Specific Matters	0.00	0.00	0.60	0.00	0.60	132.00	220.00
Creditors	2.20	2.30	3.70	1.40	9.60	2,971.00	309.48
Investigations	0.60	0.50	5.70	0.00	6.80	1,800.50	264.78
Realisations of Assets	0.70	0.10	4.40	1.30	6.50	1,585.50	243.92
Trading	0.00	0.00	0.00	0.20	0.20	30.00	150.00
Total Hours	5.20	6.15	30.10	6.50	47.95	12,877.25	268.56
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

## **CLARKE BELL LIMITED**

### **SCHEDULE OF CHARGEOUT RATES & DISBURSEMENTS**

Where the Office Holder is authorised to draw fees on a time costs basis, the following charge out rates are currently effective:

	<b><u>Per Hour</u></b> <b><u>(£)</u></b>
Partner	540
Other Professionals	445
Managers	330-445
Senior Professionals	180-220
Assistants and Support Staff	150-180

Time is currently recorded in 6 minute units.

The Office Holder reserves the right to increase these rates accordingly.

#### **Recording Time Spent Dealing with the Case**

The Office Holder is formally required to record time charged to the case. This obligation remains, even if he is seeking sanction to draw a fixed fee, or a fee based upon a percentage of realisations and/or distributions to be made.

The Office Holder will clearly detail the legal basis upon which fees are to be sanctioned, prior to seeking approval from the necessary class of creditor.

#### **Category I Disbursements**

Category I disbursements do not require approval by creditors.

Category I disbursements generally comprise charges from an external party, which are both necessary and specifically incurred on the case.

The costs and charges incurred are paid or recharged to the case estate at cost, without any profit element being taken by this practice.

#### **Category II Disbursements**

The proposed policy on charging Category II disbursements is as follows:

Photocopying at £0.15 per copy.
Mileage at £0.65 per mile.
Storage and destruction of records at £12 per box of records, per annum.

#### **Reporting Information**

Kindly note under the provisions of Statement of Insolvency Practice 9, full details of all fees and the separate category of disbursements incurred, will be provided in each statutory accounting report to creditors.