

In accordance with
Rule 6.28 of the
Insolvency (England &
Wales) Rules 2016 and
Section 106(3) of the
Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

THURSDAY



A76M396J

A26

24/05/2018

#136

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.

LIQ14

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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

Tom Deo

X

Signature date

d2

d3

m0

m5

y2

y0

y1

y8

Four Door Lemon Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 30 September 2014 To 23 May 2018

S of A £		£	£
	SECURED CREDITORS		
(22,167.00)	Four Door Lemon Vision 1 Limited	NIL	NIL
	ASSET REALISATIONS		
19,501.00	Computer Equipment	1,700.00	
	Right to use Domain Name and Trade	1.00	
NIL	Tax Refund	NIL	
1,400.00	Rates Refund	NIL	
	Bank Interest Gross	0.72	1,701.72
	COST OF REALISATIONS		
	Office Holders Fees	531.62	
	Agents/Valuers Fees - Category I	920.10	
	Legal Disbursements - Category I	250.00	(1,701.72)
	PREFERENTIAL CREDITORS		
(14,547.12)	DE Arrears & Holiday Pay	NIL	NIL
	UNSECURED CREDITORS		
(35,156.57)	Trade & Expense Creditors	NIL	
(10,369.96)	DE	NIL	
(1,695.54)	Directors	NIL	
(2,000.00)	Banks/Institutions	NIL	
(49,489.00)	HM Revenue & Customs - PAYE/NIC	NIL	
(36,653.00)	HM Revenue & Customs - VAT	NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
(151,277.19)			(0.00)
	REPRESENTED BY		
			NIL

RE: FOUR DOOR LEMON LIMITED ("THE COMPANY")

REGISTERED NUMBER: 05413105

CREDITORS VOLUNTARY LIQUIDATION ('CVL')

Liquidators' Final Account for the period 30 September 2014 to 23 March 2018 in accordance with s106 of The Insolvency Act 1986 & R18.14 of The Insolvency Rules 2016

KEY HIGHLIGHTS OF THIS REPORT

A summary of the key information contained within this report is as follows:

- Assets realisations total £1,701.72.
- There are no further assets remaining to be realised.
- There have been no significant changes to the anticipated asset realisations since my last report.
- Liquidator(s) remuneration has been approved on an agreement on time costs basis.
- Liquidator(s) fees drawn total £531.62.
- The Liquidator(s) category 2 disbursements have been approved
- Liquidator(s) disbursements drawn total £0.00.
- No dividend has been paid and Notice under Rule 14.36 has been given.

APPENDICES

The following Appendices are attached which should be read in conjunction with this Report:

- Appendix 1 Statutory Information
- Appendix 2 Receipts and Payments Account
- Appendix 3 Liquidator(s) SIP 9 Time Costs Analysis
- Appendix 4 Activities
- Appendix 5 Category 1 and Category 2 Disbursements

ASSET REALISATION AND PROGRESSION

The Liquidator confirms that all known assets have been formally dealt with.

DIVIDEND

In this instance there were no funds available in order to enable a dividend to any class of creditor.

LIQUIDATOR(S) REMUNERATION

Numerous activities have been undertaken by Clarke Bell Limited in administering the Liquidation. A number of tasks are generic to every Liquidation and a summarised list of these activities is attached in the Appendices, for your information.

Details of my remuneration is set out below.

You may find it useful to read '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.

Basis of Approval

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 2 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.

The remuneration drawn is in line with the resolutions passed by creditors.

A full analysis of the time costs incurred to date is attached in the Appendices, for your attention.

LIQUIDATOR(S) DISBURSEMENTS

A detailed explanation of Category 1 and Category 2 disbursements, together with the approved rates for Category 2 disbursements is set out in the Appendices.

Category 1 disbursements are those that are directly attributable to a third party invoice.

The following Category 1 disbursements have been incurred throughout this period:

Supplier	Type of Disbursement	Amount (£)	Unpaid (£)
Courts Advertising	Statutory Advertising	168.00	168.00
Marsh Limited	Bordereau	36.00	36.00
Clarke Bell Limited	Postage of Documents	78.79	78.79

The following Category 2 disbursements have been incurred throughout this period:

Supplier	Type of Disbursement	Amount (£)	Unpaid (£)
Clarke Bell Limited	Photocopying	62.10	62.10

PROFESSIONAL ADVISORS

The following advisors have been engaged by me during the course of the Liquidation in order to provide the appropriate assistance.

Firm	Description of Appointment	Fee Basis
Freeths LLP	Advice on various legal issues.	Fixed Fee Agreed
JPS Chartered Surveyors	Valuation and sale of assets; and Adhoc matters in relation to the company's assets.	Fixed Fee plus 10% commission

The use of professional advisors was necessary as either the task required a specialised skill set or it was economical to engage a third party. Advisors were chosen based upon their experience and abilities suitable for nature of the assignment.

CREDITORS' FURTHER INFORMATION

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.

CONCLUSION

Should you require any further information regarding the Liquidation, or have any objection to my release as Liquidator please contact this office and we will be happy to assist as appropriate.

In the event of no objections my release will be granted at end of the 8 week notice period and will be effective from the date we send the final account to the Registrar of Companies. The

company will be dissolved three months after registration of that account and the Company's books and records will be destroyed one year after dissolution.

A handwritten signature in cursive script that reads "John Bell". The signature is written in dark ink and is positioned above a horizontal line.

JOHN PAUL BELL
LIQUIDATOR

Date: 23 March 2018

APPENDIX 1 – STATUTORY INFORMATION

Company Details

Company Name:	Four Door Lemon Limited
Company Number:	05413105
Date of Incorporation:	4 April 2005
Principal Trading Activity:	Development of Video Games
Trading Address:	Unit 10, 7 Burnett Street, Bradford, BD1 5BJ
Current Registered Office:	3rd Floor, The Pinnacle, 73 King Street, Manchester, M2 4NG
Former Registered Office:	Willow House, 33 Oldfield Road, Heswall, Wirral, CH60 0FW

Appointment Details

Liquidator:	John Paul Bell of Clarke Bell Limited
Address:	3rd Floor, The Pinnacle, 73 King Street, Manchester, M2 4NG
Date of Appointment:	30 September 2014
Actions of Liquidator:	<i>Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone</i>
Former Liquidator:	N/A

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

Liquidator's Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 30/09/2014 To 29/09/2017 (£)	From 30/09/2017 To 23/03/2018 (£)	Total (£)
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		0.63	0.09	0.72
		1,701.63	0.09	1,701.72
PAYMENTS				
Four Door Lemon Vision 1 Limited	(22,167.00)	0.00	0.00	0.00
Office Holders Fees		0.00	531.62	531.62
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
		1,170.10	531.62	1,701.72
Net Receipts/(Payments)		531.53	(531.53)	0.00
MADE UP AS FOLLOWS				
Bank 1 Current		531.53	(531.53)	0.00
		531.53	(531.53)	0.00

APPENDIX 3 – LIQUIDATOR(S) SIP 9 TIME COSTS ANALYSIS

	Appointment to Last Stat. Period 30/09/2014 to 29/09/2017	Last Stat. Period to Date of This Report 30/09/2017 to 23/03/2018	Total Time Costs as at 23/03/2018
Time Costs Incurred (£)	12,787.75	581.00	13,428.75
Hours Incurred	47.95	2.30	50.25
Average Cost Per Hour (£)	267.94	252.61	267.24
Fees Drawn (£)	0.00	0.00	0.00

Attached for your information is a detailed time analysis of the total time costs recorded, together with a detailed time analysis of the time recorded since the date of my last statutory report..

Time Entry - SIP9 Time & Cost Summary

F049 - Four Door Lemon Limited
All Post Appointment Project Codes
From: 30/09/2017 To: 23/03/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	0.80	0.00	1.50	2.30	581.00	252.61
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.00	0.80	0.00	1.50	2.30	581.00	252.61
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - SIP9 Time & Cost Summary

F049 - Four Door Lemon Limited
All Post Appointment Project Codes
To: 23/03/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	1.70	3.95	15.70	5.10	26.45	6,884.75	260.87
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	1.40	6.60	1,600.50	242.50
Trading	0.00	0.00	0.00	0.20	0.20	30.00	150.00
Total Hours	5.20	6.85	30.10	8.10	50.25	13,428.75	267.24
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:

	<u>Per Hour</u> <u>(£)</u>
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.

APPENDIX 4 – LIQUIDATOR(S) ACTIVITIES

There are a number of activities that are generic to every Liquidation and a summarised list of these activities is detailed below.

Staff of different levels will be involved in these activities dependent upon the level of experience required in order to keep costs to an appropriate level.

Administration

- Preparing and circulating to creditors advising of the outcome of the appointment and other formalities;
- Reviewing the circumstances of the case to determine the appropriate strategy;
- Reporting to creditors on the resolutions to be considered in agreeing the Liquidator(s) remuneration;
- Periodic file reviews;
- *Redirection of Company's mail, if necessary;*
- Maintenance of Liquidator's records;
- Dealing with post appointment VAT;
- Dealing with Corporation Tax;
- Monthly bank statement reconciliations;
- Dealing with receipts into the bank account;
- Dealing with payments out of the bank account;
- Closing bank account;
- Preparing and delivering Annual Progress Reports to creditors;
- Preparing Annual Corporation Tax Returns;
- Preparing statutory Receipts and Payments accounts to Companies House, as required under The Insolvency (England and Wales) Rules 2016; and
- Preparing the necessary final accounts / reports

Realisation of Assets

- Instruction of, and correspondence with Agents and Solicitors regarding the valuation and disposal of assets;
- Safeguarding assets;
- Obtaining a specific bond
- Obtaining adequate insurance, where necessary;
- Realising the assets of the company, including negotiation with interested parties;
- Liaising with the director in order to receive all information / documentation required to assist me in realising the company's assets; and
- Dealing with any queries which the director may have in this regard during the course of the Liquidation.

Creditors

- Preparing and updating a list of creditors;
- Maintaining a list of creditor claims;
- Lodging creditor Proof of Debt Forms;
- Agreeing `creditor claims;
- Dealing with creditor enquiries;

- Dealing with all employee claims in order for any unpaid monies due to the company's employees to be calculated and subsequently paid;
- Dealing with employee queries that may be raised during the period of the Liquidation;
- Reporting to creditors and convening decision procedures as appropriate;
- Issue of notice of intended dividend; and
- Payment of dividends

Investigations

- Completing all necessary investigations as required under Statement of Insolvency Practice ('SIP') 2;
- Obtaining and reviewing the Company's bank statements;
- Securing and reviewing the company's accounting information and books and records for potential recoveries and any matters of concern that require reporting to the Insolvency Service under the CDDA, together with listing contents for storage purposes;
- Reviewing all completed creditor questionnaires and dealing with any communication received that requires further investigation; and
- Reporting to the Insolvency Service

Case Specific

- Dealing with disclaimer of lease(s) on the company's trading premises;
- Dealing with any Pension Schemes;
- Dealing with any case specific matters required in this matter; and
- Any other ad-hoc matters required.

APPENDIX 5 – LIQUIDATOR(S) CATEGORY 1 & 2 DISBURSEMENTS

Category 1 & Category 2 Disbursements

Disbursements are categorised as either Category 1 or Category 2.

Category 1

Category 1 disbursements are clearly identifiable third party costs that are directly attributable to the case. Occasionally these disbursements are paid by Clarke Bell Limited and then recharged to the case, usually when there are insufficient funds within the case to pay the disbursement at the time it falls due. Specific approval from creditors is not required for Category 1 disbursements.

Typical examples of Category 1 disbursements are:

- Postage
- Advertising
- Insurance
- Travel costs
- External room hire

Category 2

Category 2 disbursements are estimated or shared costs which may include some internal recharges from Clarke Bell Limited. It is likely that it is not possible, or too costly, to calculate the exact cost and an estimate is therefore used. These disbursements can be paid from the case if the basis of the charge has been approved by creditors.

Typical examples of Category 2 disbursements are:

- Photocopying
- Mileage
- Storage

The current levels of Category 2 disbursements recovered by Clarke Bell Limited are 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.

LIQ14

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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

Samantha Hall

Company name

Clarke Bell Limited

Address

The Pinnacle

3rd Floor

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 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