

LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



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30/11/2019

#42

COMPANIES HOUSE

1 Company details

Company number 03829466

Company name in full Hawthorns Retirement UK Limited

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

2 Liquidator's name

Full forename(s) STEPHEN ROLAND

Surname BROWNE

3 Liquidator's address

Building name/number DELOITTE LLP

Street 1 NEW STREET SQUARE

Post town LONDON

County/Region

Postcode EC4A 3HQ

Country UNITED KINGDOM

4 Liquidator's name ①

Full forename(s) IAN HARVEY

Surname DEAN

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

5 Liquidator's address ①

Building name/number DELOITTE LLP

Street 1 NEW STREET SQUARE

Post town LONDON

County/Region

Postcode EC4A 3HQ

Country UNITED KINGDOM

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

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6 Period of progress report

From date	d	3	d	0	m	0	m	9	y	2	y	0	y	1	y	8
To date	d	2	d	9	m	0	m	9	y	2	y	0	y	1	y	9

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

d	2	d	8	m	1	m	1	y	2	y	0	y	1	y	9
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**HAWTHORNS RETIREMENT UK LIMITED (Company Number: 03829466)
HAWTHORNS RETIREMENT GROUP UK LIMITED (Company Number: 06123108)
LAWRENCE CARE (MAIDS MORETON) LIMITED (Company Number: 06557499)
OAKLAND CARE CENTRE LIMITED (Company Number: 07400474)
(ALL IN MEMBERS' VOLUNTARY LIQUIDATION)
(together "the Companies")**

**Hill House
1 Little New Street
London
EC4A 3TR**

**ANNUAL PROGRESS REPORTS TO THE MEMBERS FOR THE 12 MONTH PERIOD TO
29 SEPTEMBER 2019 PURSUANT TO SECTION 92A OF THE INSOLVENCY ACT
1986 (AS AMENDED) ("the Act") AND RULES 18.7 AND 18.12 OF THE
INSOLVENCY (ENGLAND & WALES) RULES 2016 ("the Rules")**

27 November 2019

Stephen Roland Browne and Christopher Richard Frederick Day ("the Liquidators") were appointed Joint Liquidators of the Companies further to the written resolution of the members dated 30 September 2015. Christopher Richard Fredrick Day was subsequently removed as Liquidator of the Companies on 12 May 2017 following his retirement from Deloitte LLP ("Deloitte"). Ian Harvey Dean of Deloitte was appointed as Joint Liquidator of the Companies by order of the Court on 12 May 2017. All licensed Insolvency Practitioners of Deloitte LLP ("Deloitte") are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

For the purpose of section 231 of the Act, the Liquidators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

This report has been prepared for the sole purpose of updating the members for information purposes. The report may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by the members for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

**S. R. Browne and I. H. Dean
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COMPANIES HOUSE

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APPENDICES

- 1. Liquidators' Receipts and Payments accounts for the 12 Months to 29 September 2019 and for period from 30 September 2015 to 29 September 2019.**

1. EXECUTIVE SUMMARY

Key Messages	Commentary
Progress of the liquidations during the report period	<ul style="list-style-type: none"> The Liquidators liaised directly with the Deloitte tax team with regard to all outstanding tax matters in respect of the Companies. Please refer to section 2 for further details of what these matters comprise.
Costs	<ul style="list-style-type: none"> Our remuneration has been fixed by the members on a time-cost basis and, as there are no funds in the estate, is being met by a fellow group undertaking, HCN UK Investments Limited. This liquidation forms part of a wider corporate simplification project. Further details on our remuneration can be found at section 5.
Outstanding matters	<ul style="list-style-type: none"> Receipt of formal clearance to close the liquidations from HM Revenue and Customs (see section 2). Distribution of the surplus assets of the Companies. Closure of the liquidations.
Distributions made during the period	<ul style="list-style-type: none"> No distributions were made to the members of any of the Companies during the report period.
Future distributions and closure	<ul style="list-style-type: none"> A final distribution of the surplus assets of the Companies will be made to the members prior to the closure of the liquidations.

2. PROGRESS OF THE LIQUIDATIONS

Assets and Liabilities

No additional assets or liabilities have been identified during the report period.

Details of distributions in specie made in prior periods can be found in our previous reports.

Distributions

No distributions were made to the members of any of the Companies during the report period. It is proposed that the Companies' remaining assets will be distributed to the members upon receipt of clearance to close the liquidations from HMRC.

Details of distributions in specie made in prior periods can be found in our previous reports.

Statutory Tasks

During the period we have carried out the following tasks, which primarily related to fulfilment of statutory and compliance obligations and other tasks of an administrative nature:

- case management;
- statutory reporting;
- case reviews;
- correspondence; and
- general liquidation administration and filing.

These tasks are a necessary part of the engagement but do not generate any direct financial benefit for the members.

Corporation Tax / PAYE / VAT

The Liquidators liaised directly with the Deloitte tax team on all matters relating to the Companies' tax affairs. Full tax clearance to close the liquidation of Lawrence Care (Maids Moreton) Limited was received on 20 November 2018. Full tax clearance remains outstanding for all other companies, but is expected to be received during the forthcoming report period.

3. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS

- 3.1** Receipts and payments accounts for each of the Companies are provided at Appendix 1, detailing the transactions in the 12 month period since our last report together with a summary of all transactions since our appointment.

4. INFORMATION FOR THE MEMBERS

4.1 Distributions made

No distributions were made to the members of any of the Companies during the report period.

Details of distributions in specie made in prior periods can be found in our previous reports.

4.2 Future distributions

A final in specie distribution of the surplus assets of the Companies will be made to the members prior to the closure of the liquidations. It is proposed that the Companies' remaining assets will be distributed to the members upon receipt of clearance to close the liquidations from HMRC.

4.3 Members' right to request further information

Members of the Company with at least 5% in value of the total voting rights of all the members having the right to vote at general meetings of the Company, or, any member with permission of the Court, may, in writing, request us to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report, in accordance with Rule 18.9 of the Rules.

4.4 Members' right to challenge Remuneration and/or Expenses

Members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, or, any member with permission of the Court, may apply to the Court for one or more orders (in accordance with Rule 18.34 of the Rules), reducing the amount or the basis of remuneration which we are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within eight weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 18.34 of the Rules.

Please note that such challenges may not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.

5. LIQUIDATORS' REMUNERATION AND DISBURSEMENTS

5.1 Basis of Liquidators' Remuneration (Fees)

The basis of our remuneration was fixed on 30 September 2015 by written resolution of the Companies by reference to the time properly given by the Liquidators and their staff in attending to matters arising in the liquidations, calculated at the prevailing standard hourly charge-out rates used by Deloitte at the time when the work was performed, plus VAT.

5.2 Liquidators' Fees – work undertaken – time costs

The Company is billed as part of a wider corporate simplification programme. As there are no funds in the estates, our fees are being met by a fellow group undertaking, namely HCN UK Investments Limited.

5.3 Liquidators' Disbursements LiquidatorsLiquidators' Disbursements

Category 1

These are payments made by us direct to third parties and for which no approval is required.

There were no Category 1 disbursements for the period.

Category 2

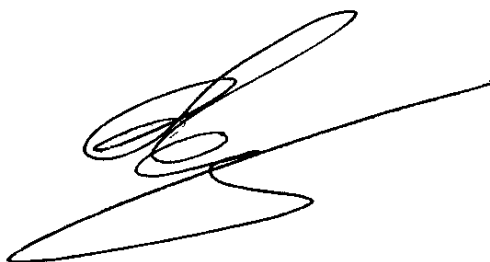
These are costs and expenses initially paid by us and which are not generally made to a third party, for example, reimbursement to staff engaged on the case for their mileage costs. These may also include shared or allocated costs. Specific approval is required before these costs and expenses can be drawn from the liquidation estate.

There were no Category 2 disbursements for the period.

LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS FOR THE 12 MONTHS TO 29 SEPTEMBER 2019 AND FOR PERIOD FROM 30 SEPTEMBER 2015 TO 29 SEPTEMBER 2019

Hawthorns Retirement UK Limited

£	DoS values	30 Sep 2018 to 29 Sep 2019	30 Sep 2015 to 29 Sep 2019
Receipts			
Investments in subsidiary undertakings	7,246,210		
Investment in Colson & Colson Limited	74,866		
Investment in Hawthorns Braintree Limited	5,496,753		
Investment Hawthorns Retirement Management Limited	528,381		
Amount due from Hawthorns Retirement Group UK Limited	4,155,958		
Amount due from SIPL Holdco S a r l	32,866		
Total receipts	17,535,034	Nil	Nil
Payments			
Amount due to Hawthorns Retirement Group UK Limited	(4,393,264)		
Total payments	(4,393,264)	Nil	Nil
Balance	13,141,770		Nil



Hawthorns Retirement Group UK Limited

£	DoS values	30 Sep 2018 to 29 Sep 2019	30 Sep 2015 to 29 Sep 2019
Receipts			
Investments in subsidiary undertakings	12,060,000		
Investment in Hawthorns Retirement UK Limited	6,100,000		
Amount due from Hawthorns Braintree Limited	11,767,020		
Amount due from Hawthorns Eastbourne Limited	3,906,134		
Amount due from Hawthorns Retirement UK Limited	4,393,264		
Amount due from Holiday Retirement (Clevedon) Limited	3,934,444		
Amount due from SIPL Holdco S a r l	11,926,738		
Amount due from SIPL Saints Propco S a r l	534,278		
Total receipts	54,621,878	Nil	Nil
Payments			
Amount due to Hawthorns Braintree Limited	(11,100,000)		
Amount due to Hawthorns Eastbourne Limited	(2,469,967)		
Amount due to Hawthorns Retirement UK Limited	(4,155,957)		
Amount due to Holiday Retirement (Clevedon) Limited	(2,789,438)		
Corporation Tax	(1,779)		
Total payments	(20,517,141)	Nil	Nil
Balance	34,104,737		Nil

Lawrence Care (Maids Moreton) Limited

£	DoS values	30 Sep 2018 to 29 Sep 2019	30 Sep 2015 to 29 Sep 2019
Receipts			
Building	4,871,621		
Amount due from HCN UK Investments Limited	489,029		
Amount due from Maids Moreton Ops Limited	362,353		
Total receipts	5,723,003	Nil	Nil
Payments			
Note Payable	(5,271,000)		
Accrued Interest Payable	(271,276)		
Total payments	(5,542,276)	Nil	Nil
Balance	180,727		Nil

Oakland Care Centre Limited

£	DoS values	30 Sep 2018 to 29 Sep 2019	30 Sep 2015 to 29 Sep 2019
Receipts			
Building	3,688,058		
Amount due from Bayfield Court Operations Limited	146,085		
Amount due from HCN UK Investments Limited	534,861		
Deferred Tax	122,649		
Total receipts	4,491,653	Nil	Nil
Payments			
Loan Note	(3,892,000)		
Accrued Interest	(200,305)		
Corporation Tax	(704)		
Total payments	(4,093,009)	Nil	Nil
Balance	398,644		Nil

General Notes

The Receipts and Payments account must be read in conjunction with the attached notes and report.

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT

1. A final in specie distribution of the surplus assets of the Companies will be made to the members prior to the closure of the liquidations.
2. Details of distributions in specie made in prior periods can be found in our previous reports.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

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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 **SEAN WARING MITCHELL**

Company name **DELOITTE LLP**

Address **1 NEW STREET SQUARE**

Post town **LONDON**

County/Region

Postcode **E C 4 A 3 H Q**

Country **UNITED KINGDOM**

DX

Telephone **+44 (0) 20 7303 6688**



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