

In accordance with  
Rule 18.7 of the  
Insolvency (England &  
Wales) Rules 2016 and  
Sections 92A, 104A and  
192 of the Insolvency  
Act 1986.

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



A14 \*A81P60BK\* #93  
21/03/2019  
COMPANIES HOUSE

### 1 Company details

Company number 0 5 8 1 9 6 2 0  
Company name in full Horizon Health Choices Limited

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

### 2 Liquidator's name

Full forename(s) Kevin  
Surname Lucas

### 3 Liquidator's address

Building name/number 2 Pacific Court  
Street Atlantic Street  
Post town Altrincham  
County/Region Cheshire  
Postcode W A 1 4 5 B J  
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.

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**6** Period of progress report

From date	<sup>d</sup> 1	<sup>d</sup> 2	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 8
To date	<sup>d</sup> 1	<sup>d</sup> 1	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 9

**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X

X

Signature date

<sup>d</sup>2

<sup>d</sup>2

<sup>m</sup>0

<sup>m</sup>2

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>9

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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

Company name

Lucas Johnson Limited

Address

2 Pacific Court

Pacific Road

Post town

Atlantic Street

County/Region

Postcode

A | l | t | r | i | n | c | h | a

Country

DX

Telephone

0161 929 8666



**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)

# **HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION**

**Liquidator's first Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986  
For the period from 12 January 2018 to 11 January 2019**

**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION  
FOR THE PERIOD FROM 12 JANUARY 2018 TO 11 JANUARY 2019**

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**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION  
FOR THE PERIOD FROM 12 JANUARY 2018 TO 11 JANUARY 2019**

**1. STATUTORY INFORMATION**

Relevant Date:	14 December 2016
Name of Liquidator:	Kevin Lucas of Lucas Johnson Limited, 2 Pacific Court, Pacific Road, Atlantic Street, Altrincham, Cheshire WA14 5BJ
Date of Appointment:	12 January 2018
Company Name:	Horizon Health Choices Limited ("the Company")
Trading Styles:	N/A
Registered Number:	05819620
Registered Office:	2 Pacific Court, Pacific Road, Atlantic Street, Altrincham, Cheshire, WA14 5BJ
Changes in Office Holder:	None

**2. INTRODUCTION**

- 2.1 Kevin Lucas was appointed Liquidator of the Company on 12 January 2018 following the Company's move from Administration to Creditors' Voluntary Liquidation on the same day.
- 2.2 This is the first annual progress report to creditors and covers the period from 12 January 2018 to 11 January 2019 and is issued pursuant to Section 104A of the Insolvency Act to provide creditors with an update on the progress of the Liquidation.
- 2.3 References in this report to rules and sections are, unless expressly provided otherwise, respectively references to the rules of the Insolvency (England & Wales) Rules 2016 ("the Rules") and to sections of the Insolvency Act 1986 ("the Act").

**3. PROGRESS OF THE LIQUIDATION DURING THE REPORTING PERIOD**

*Funds from Administration*

- 3.1 Funds totalling £100,680 have been received into the Liquidation estate being the net funds held in the Administration.

*Book Debts*

- 3.2 As previously reported, according to the records of the Company there are debts due with an estimated to realise value of uncertain. The Liquidator has reviewed the debtor position and can confirm that the largest debtor balances are due from customers who have also submitted unsecured claims in the Liquidation. Therefore, the claims will be adjusted / rejected where relevant to apply set-off of the debts.

**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION  
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- 3.3 The remaining debts outstanding to the Company appear to be of a smaller value and it is not economical to continue to chase these funds. It is unlikely that any further recoveries will be made.

*Insurance Refund*

- 3.4 The Liquidator was notified that there was an insurance refund due totaling £675 from Arthur J Gallagher. These funds were remitted to the Liquidation estate account in full.

*Future Realisations*

- 3.5 As detailed above, it is unlikely that any future realisations will be made in respect of the remaining book debts.

**4. RECEIPTS AND PAYMENTS ACCOUNT**

- 4.1 A Receipts and Payments Account for the period is attached at Appendix 1.

**5. LIQUIDATOR'S REMUNERATION, DISBURSEMENTS AND EXPENSES**

*Remuneration*

- 5.1 The basis upon which the Liquidator charges remuneration is treated as having been fixed on the same basis as the former Administrator. This was agreed by creditors in the preceding administration by resolution obtained by correspondence dated 22 February 2017. Creditors agreed that remuneration may be drawn based on the time spent by the Liquidator and his staff in attending to matters arising in the Liquidation, plus VAT and disbursements.
- 5.2 The Liquidator's time costs for the period 12 January 2018 to 11 January 2019 are £5,087.50 and are shown in more detail in Appendix 2. This represents 24.1 hours at an average hourly rate of £211.10. Time has been mainly spent on Creditors and Admin & Planning; below is further guidance on the work involved for each category:

Category	Description of work undertaken
Admin & Planning	This represents time incurred preparing statutory documents including notification of appointment to creditors, Companies House and other stakeholders. Time has also been incurred completing formal periodical case reviews and reports together with general administration and time cost management.
Realisation of Assets	Time has been incurred corresponding with the insurance firm for the refund and reviewing the book debt position.
Creditors	This relates to liaising with creditors and keeping creditors up to date with the Liquidation generally. The Liquidator has also issued a Notice of Intended dividend during this period to preferential and unsecured creditors.

- 5.3 The Liquidator has drawn remuneration of £3,395 in the period of this report.

*Disbursements*

- 5.4 Disbursements incurred by the Liquidator are split into two categories:

**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION  
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- Category 1 disbursements are items of specific expenditure that are directly related to the case, where exact costs can be ascertained and recharged without profit, and are usually referable to an independent external supplier's invoice.
- Category 2 disbursements are additional items of incidental expenditure that relate to the estate but are either not directly attributable, or include an element of shared or allocated cost and which are based on a reasonable method of calculation. These have been previously approved by creditors by resolution obtained by correspondence and details of rates can be seen at Appendix 3.

- 5.5 No Category 1 disbursements have been incurred or recharged in the period.
- 5.6 Category 2 disbursements incurred are shown at Appendix 2. As required by Statement of Insolvency Practice Number 9, a schedule of the Liquidator's charge out rates and disbursement charging policies is shown at Appendix 3.
- 5.7 During the period no Category 2 disbursements have been drawn.
- 5.8 A copy of 'A Creditors' Guide to Liquidators' Fees' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set is available at <http://www.lucasjohnson.co.uk/downloads/fee-guides/>. Alternatively, if you require a hard copy of the Guide, please contact the Liquidator's office.

*Expenses*

- 5.9 Details of the Liquidator's expenses paid during the reporting period are shown on the receipts and payments account at Appendix 1 and set out below:

Expense Incurred	Name of provider	Amount incurred (£)	Amount discharged (£)	Balance Outstanding (£)
Statutory Advertising	Courts Advertising	77.10	77.10	-

**6. OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS**

*Outcome for Secured Creditors*

- 6.1 There are no secured creditors in this matter.

*Outcome for Preferential Creditors*

- 6.2 It was estimated that there were preferential creditors of £16,660 in respect of arrears of wages and holiday pay. Claims received and agreed to date total £17,725.88. The preferential creditors were paid in full on 21 February 2019, after the period of this report.

*Prescribed Part pursuant to Section 176A of the Act*

- 6.3 Under Section 176A of the Act a Liquidator is required to set aside a proportion of the realisations for unsecured creditors where there is a secured creditor who holds a qualifying floating charge created on or after 15 September 2003. This is known as the Prescribed Part.
- 6.4 As there are no qualifying floating charges registered at Companies House, the Prescribed Part does not apply in this matter.



**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION  
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*Outcome for Unsecured Creditors*

- 6.5 Unsecured creditors were expected to total £433,519. As at the date of this report, claims totalling £636,905 have been received from unsecured creditors.
- 6.6 The Liquidator has issued a Notice of intended dividend during this review period. Claims received from unsecured creditors are therefore being adjudicated on at this stage and a dividend to the unsecured creditors will be paid in due course.

*Creditors' rights*

- 6.7 In accordance with Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the creditors or the permission of the court, may, where it is believed the basis or quantum of remuneration or expenses charged by the Liquidator are, in all the circumstances, excessive or inappropriate, apply to the court within the prescribed period for an order adjusting the remuneration or expenses.
- 6.8 In accordance with Rule 18.9 of the Rules a secured creditor, or an unsecured creditor with either the concurrence of at least 5% in value of the unsecured creditors or the permission of the court has the right to make a request in writing to the Liquidator for further information about remuneration or expenses set out in this progress report. If no response is received within 14 days any creditor has the right to apply to court within the subsequent 21 day period for the court to make such order as it thinks just.

*Next Report to Creditors*

- 6.9 The next report to creditors will be sent out to creditors following the next anniversary of the Liquidation or the conclusion of the winding up, whichever may be sooner.

**Kevin Lucas**  
**Liquidator**

**22 February 2019**

**APPENDIX 1 – RECEIPTS AND PAYMENTS ACCOUNT**

**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 12 JANUARY 2018 TO 11 JANUARY 2019**

**Horizon Health Choices Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 12/01/2018 To 11/01/2019 £	From 12/01/2018 To 11/01/2019 £
	<b>ASSET REALISATIONS</b>		
100,680.19	Transfer from Administration	100,680.19	100,680.19
Uncertain	Book Debts	NIL	NIL
	Insurance Refund	675.30	675.30
	Bank Interest Gross	30.35	30.35
		<u>101,385.84</u>	<u>101,385.84</u>
	<b>COST OF REALISATIONS</b>		
	Liquidators Fees	3,395.00	3,395.00
	VAT Irrecoverable	694.42	694.42
	Statutory Advertising	77.10	77.10
		<u>(4,166.52)</u>	<u>(4,166.52)</u>
	<b>PREFERENTIAL CREDITORS</b>		
(10,619.00)	RPO Holiday Pay	NIL	NIL
(6,041.00)	Employee Holiday Pay	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>UNSECURED CREDITORS</b>		
(319,206.88)	Trade & Expense Creditors	NIL	NIL
(1,801.00)	Employees Compensatory Notice Pay	NIL	NIL
(42,424.00)	RPO Redundancy & Compensatory Notice	NIL	NIL
(70,087.51)	HM Revenue & Customs	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(349,499.20)</u>		<u><b>97,219.32</b></u>	<u><b>97,219.32</b></u>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		97,219.32
			<u><b>97,219.32</b></u>

Note:

**APPENDIX 2 – SIP 9 TIME ANALYSIS AND CATEGORY 2 DISBURSEMENTS**

**HORIZON HEALTH CHOICES LIMITED - IN LIQUIDATION**

**TIME ANALYSIS FOR THE PERIOD 12 JANUARY 2018 TO 11 JANUARY 2019**

# Time Entry - SIP9 Time & Cost Summary

H0033 - Horizon Health Choices Limited  
All Post Appointment Project Codes  
From: 12/01/2018 To: 11/01/2019

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	2.10	0.00	5.40	2.30	9.80	2,072.50	211.48
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	1.30	0.00	11.50	0.10	12.90	2,787.50	214.53
Investigations	0.00	0.00	0.50	0.00	0.50	112.50	225.00
Pre Appointment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.90	0.90	135.00	150.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>3.40</b>	<b>0.00</b>	<b>17.40</b>	<b>3.30</b>	<b>24.10</b>	<b>5,087.50</b>	<b>211.10</b>
<b>Total Fees Claimed</b>						<b>0.00</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

## **APPENDIX 3 – OFFICE HOLDER’S FEES AND DISBURSEMENTS POLICY**

### **Fees based on Time Properly Given and the Estimation of Fees**

Each member of staff involved with the case will time charge on an individual basis. The hourly cost of each member of staff shall be calculated in accordance with their experience and resultant grade within the practice.

### **Recording of Fees**

Time is formally recorded in prescribed categories in units of 6 minutes. All units of time properly spent, shall be recorded on a formal time management system and retained throughout appointment, irrespective of the basis of fees.

### **Charge Out Rates**

A table of current hourly charge out rates is provided below:

<b>Charges for usual cases</b>	<b>(£)</b>
<b>Partner/Director/Consultant</b>	<b>350</b>
<b>Manager/Senior Manager</b>	<b>250-275</b>
<b>Assistant Manager</b>	<b>225</b>
<b>Administrator/Senior Administrator</b>	<b>150-200</b>
<b>Cashier<sup>(#)</sup></b>	<b>100</b>
<b>Junior and Support Staff</b>	<b>100</b>

A table of hourly charge out rates prior to 31 December 2015 is provided below:

<b>Charges for usual cases</b>	<b>(£)</b>
<b>Partner/Director/Consultant</b>	<b>300</b>
<b>Manager/Senior Manager</b>	<b>200-250</b>
<b>Assistant Manager</b>	<b>190</b>
<b>Administrator/Senior Administrator</b>	<b>125-175</b>
<b>Cashier<sup>(#)</sup></b>	<b>75</b>
<b>Junior and Support Staff</b>	<b>75</b>

(#) Please note that time charged by our cashiers relates only to accounting matters relevant to the case.

The basis upon which the Office Holder determines the appropriate charge out rate on the complexity of the case is detailed in the respective independent creditors’ guides to fees, available to download from our company website or by email from this office.

The Office Holder reserves the right to uplift both the hourly rates and category 2 disbursements periodically without further recourse to the creditors. By law, such increases must be disclosed to creditors within each statutory report. Where such increases affect the total fees incurred and take these over the totality of any fee resolution proposed previously, an additional fee resolution will be sent to creditors for their consideration.

### **Support Staff**

In an effort to minimise costs to the case, it is necessary to use support staff to undertake certain matters. Support staff time is charged in the same manner as technical staff on the rates outlined above.

### **VAT**

Services provided by Insolvency practitioners are subject to VAT, except when acting as Nominee or Supervisor of an estate.

Our fees will be subject to VAT at the appropriate rate.

Where the case is not registered for VAT, VAT shall be shown as an irrecoverable expense of the estate.

### **Expenses and Disbursements**

Every case dealt with will incur expenses in addition to fees. These expenses will often also be referred to as disbursements.

Expenses will cover a number of areas, such as advertising, insolvency practitioner insurance and legal fees.

Where the Office Holder or his firm pays these out of their own funds (e.g. the firm's office account) these will be classed as Disbursements. The Office Holder is required to explain the amount and nature of such disbursements whenever a formal abstract of accounts is produced.

Regulations require that we separate Category 1 and 2 disbursements for your information. An explanation of which is as follows:

**Category 1 Disbursements:**

Category 1 disbursements are expenses directly attributable to the case, where exact costs can be ascertained and recharged without profit. These can, but are not limited to, include insolvency bonds, advertising, company searches, post redirection orders, postage, external room hire, external storage as well as public transport and accommodation costs incurred by staff whilst attending to the administration of the estate.

**Category 2 Disbursements**

Category 2 disbursements are additional overheads that relate to the estate but are either not directly attributable to it, or the exact cost is not ascertainable and therefore cannot be precisely recharged. These expenses include, inter alia, stationery, photocopying and storage costs.

Any authorised category 2 disbursements which have been charged shall be shown in the statutory abstract of accounts.

The following is a current schedule of category 2 disbursements which may (\*) be charged by Lucas Johnson

- Mileage shall be recharged at 50pence per mile;
- Storage of books and records at £30 per box per annum;
- Fixed charge to cover all and any circulars/correspondence at £10 per relevant party (creditors, employees, directors, members) per annum;
- Internal meeting room (where required) charged at £50 per hour or part thereof.

(\*) Lucas Johnson does not ordinarily recover all category 2 disbursements, but reserves the right to do so, where such disbursements are substantial and appropriate sanction has been obtained.

The following items of expenditure will normally be treated as general office overheads by the Office Holder and will not be charged to the case:

- Telephone and facsimile;
- Printing and photocopying;
- Stationery;
- Email addresses or telephone numbers set up and used exclusively for the case;
- Destruction of boxes

**Code of Ethics**

I am required to advise that I am bound by the Code of Ethics of my regulator, ICAEW. The Code of Ethics can be located directly from the ICAEW at <https://www.icaew.com/membership/regulations-standards-and-guidance/ethics/code-of-ethics-d>