

# WU15

## Notice of final account prior to dissolution in a winding up by the court



Companies House

THURSDAY



\*A7CXLDQ2\*

A07

23/08/2018

#184

COMPANIES HOUSE

<b>1</b>	<b>Company details</b>	
Company number	0 4 9 5 8 5 4 8	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	Brundall Chip Shop Limited	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Martin C Armstrong FCCA FABRP	
Surname	FIPA	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	Allen House	
Street	1 Westmead Road	
Post town	Sutton	
County/Region	Surrey	
Postcode	S M 1 4 L A	
Country		
<b>4</b>	<b>Liquidator's name ①</b>	
Full forename(s)		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname		
<b>5</b>	<b>Liquidator's address ②</b>	
Building name/number		<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

WU15

Notice of final account prior to dissolution in a winding up by the court

**6 Liquidator's release**

Did any of the creditors object to the liquidator's release?

☐ Yes

☒ No

**7 Date of final account**

Date 

d	2	d	0	m	0	m	6	y	2	y	0	y	1	y	8
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

 ✓

**8 Final account**

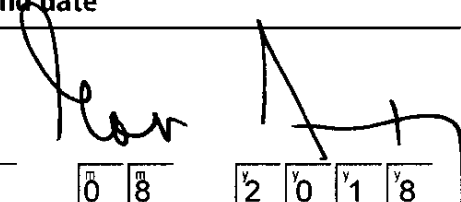
☒ The final account is attached

**9 Sign and date**

Liquidator's signature

Signature

X



X

Signature date

d	2	d	2	m	0	m	8	y	2	y	0	y	1	y	8
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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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 **Philippa Drewitt**Company name **Turpin Barker Armstrong**Address **Allen House****1 Westmead Road**Post town **Sutton**County/Region **Surrey**Postcode **S M 1 4 L A**

Country

DX

Telephone **020 8661 7878****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)

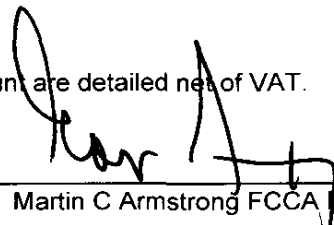
**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

**Brundall Chip Shop Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 21 June 2016 To 20 June 2018**

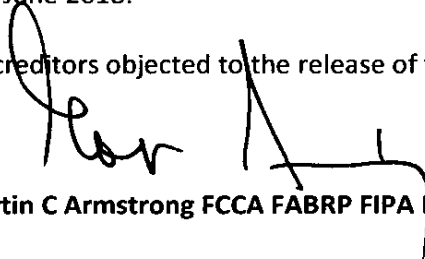
S of A £		£	£
	<b>ASSET REALISATIONS</b>		
Uncertain	Director's Loan Account	NIL	
9,781.00	Cash at Bank	9,781.47	
	Gross Bank Interest	19.78	
			9,801.25
	<b>COST OF REALISATIONS</b>		
	ISA Cheque Fees	2.20	
	SoS Administration Fees	3,525.33	
			(3,527.53)
	<b>COST OF ADMINISTRATION</b>		
	Specific Bond	40.00	
	Statutory Advertising	144.00	
	Other Property Expenses	9.00	
	Income Tax	3.96	
	OR Handover Balance	1,150.00	
	Petition Costs	2,170.00	
	DTI Bank Charges	176.00	
			(3,692.96)
	<b>UNSECURED CREDITORS</b>		
(500.00)	Trade & Expense Creditors	NIL	
(28,671.00)	Directors	NIL	
(63,326.00)	HM Revenue & Customs	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	
			NIL
<b>(82,816.00)</b>			<b>2,580.76</b>
	<b>REPRESENTED BY</b>		
	Input VAT		(532.91)
	Insolvency Services		3,113.67
			<b>2,580.76</b>

**Note:**

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

  
 Martin C Armstrong FCCA FABRP FIPA  
 Liquidator

**Notice to Court of final account in accordance with Rule 7.71 of the Insolvency (England and Wales)  
Rules 2016 and Section 146(4) of the Insolvency Act 1986**

Court name and reference	County Court at Norwich 115 of 2016
Company name:	Brundall Chip Shop Limited
Company number:	04958548
Trading address:	5A The Street Brundall Norwich NR13 5JW
Registered office:	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Liquidator's name:	Martin C Armstrong FCCA FABRP FIPA MBA FNARA
Liquidator's address:	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Notice under section 146(3):	The Liquidator gave notice to creditors under section 146(3) on 20 <sup>th</sup> June 2018.
Release of Liquidator:	No creditors objected to the release of the Liquidator.
Signed:	 <b>Martin C Armstrong FCCA FABRP FIPA MBA FNARA Liquidator</b>

DATED THIS 22<sup>ND</sup> DAY OF AUGUST 2018

If you need to contact the Liquidator regarding this notice, please contact Philippa Drewitt by telephone on 0208 661 7878, or by email at [philippa.drewitt@turpinba.co.uk](mailto:philippa.drewitt@turpinba.co.uk).



**turpin barker armstrong**

Corporate Recovery and Insolvency

Allen House  
1 Westmead Road  
Sutton, Surrey SM1 4LA  
Tel: 020 8661 7878  
Fax: 020 8661 0598  
E mail: [tba@turpinba.co.uk](mailto:tba@turpinba.co.uk)  
Internet: [www.turpinbainsolvency.co.uk](http://www.turpinbainsolvency.co.uk)

**Private and Confidential**

**Our Ref: NS/PD/RR/MCA/XB0255**

**TO ALL KNOWN CREDITORS**

**20<sup>th</sup> June 2018**

Dear Sirs

**Brundall Chip Shop Limited ("the Company") - In Compulsory Liquidation  
In the County Court at Norwich Number 115 of 2016**

I am now able to conclude the winding up of the affairs of the Company and enclose my final account and notice to creditors, together with a receipts and payments account for the whole of the period I was in office.

Also enclosed is a formal notice setting out the final dividend position in respect of the liquidation, although the information in that notice is summarised below.

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Court and the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Philippa Drewitt by email at [philippa.drewitt@turpinba.co.uk](mailto:philippa.drewitt@turpinba.co.uk), or by phone on 0208 661 7878 before my release.

Yours faithfully

**Martin C Armstrong FCCA FABRP FIPA MBA FNARA  
Liquidator**

Encs

We are pleased to support



[www.straphaels.org.uk](http://www.straphaels.org.uk)

M.C. Armstrong FCCA FABRP FIPA MBA FNARA, D.C. Clark FCCA, J.E. Patchett FCCA FABRP  
D.A. Payne BA (Hons) FCA, B.I. Suckling BSc (Hons) FCCA, M.C. Card FRS Cert CB (MP & TR), A.R. Bailey MARR MIPA  
A.W. Payne HAFIPA, FFTA, DipIFS, CEMAR Consultant  
Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants  
M.C. Armstrong, J.E. Patchett and A.R. Bailey are licensed to act as Insolvency Practitioners in the United Kingdom  
by the Association of Chartered Certified Accountants



**Brundall Chip Shop Limited ("the Company") - In Compulsory Liquidation  
In the County Court at Norwich Number 115 of 2016**

**LIQUIDATOR'S FINAL ACCOUNT TO CREDITORS**

**EXECUTIVE SUMMARY**

The Company was incorporated on 10<sup>th</sup> November 2003 and its business was that of a fish and chip shop. Mr Heathcote, one of the directors had undertaken the day to day running of the Company but suffered a stroke in 2011 which rendered him unable to work. Following the stroke, Ms Steward (the other director) took over the day to day running of the Company and employed staff to assist, however, the Company began accruing HMRC liabilities which it was unable to discharge as overheads had increased (because of the need to employ staff to complete the work which Mr Heathcote had originally completed himself prior to his stroke). In addition, the Company's income had decreased following increased competition in the area meaning that the Company did not make enough profit to allow for it to discharge its HMRC liabilities.

As a result of the Company's arrears in respect of its HMRC liabilities, HMRC presented a petition in the High Court of Justice on the 17<sup>th</sup> February 2015 for the Company to be wound up. A winding up order was subsequently made against the Company on 20<sup>th</sup> April 2015. The case was subsequently transferred to Norwich County Court. I was appointed as liquidator of the Company by the Secretary of State with effect from 21<sup>st</sup> June 2016 for the purpose of recovering monies believed to be owed to the Company in respect of an outstanding director's loan account ("DLA").

I have realised £9,801.25 during the course of the liquidation. However, no dividend has been paid to any class of creditor as all funds realised have been utilized to defray the costs of the liquidation.

**STATUTORY INFORMATION**

Company name:	Brundall Chip Shop Limited
Company number:	04958548
Court name and reference	County Court at Norwich 115 of 2016
Trading address:	5A The Street Brundall Norwich NR13 5JW
Registered office:	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Former registered office:	1 Station Road Brundall



Norwich  
NR13 5LA

Principal trading activity: Fish and chip shop

Liquidator's name: Martin C Armstrong FCCA FABRP FIPA MBA FNARA

Liquidator's address: Allen House  
1 Westmead Road  
Sutton  
Surrey  
SM1 4LA

Date of appointment: 21<sup>st</sup> June 2016

#### **LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

The work carried out during the course of the liquidation mainly relates to reconciling the DLA up to the date of liquidation and investigating any other monies that may be recoverable for the benefit of creditors. Further details regarding my asset realisations and my investigations into the affairs of the Company can be found later in this report.

Additionally, there is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is contained in Appendix 1.

#### **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 21<sup>st</sup> June 2016 to 20<sup>th</sup> June 2018 is attached.

#### **ASSET REALISATIONS**

##### Cash at Bank

Following my appointment I instructed the Company's bankers to close the business bank account and remit the closing balance to me. The sum of £9,781.47 has been received in this regard.

##### Director's Loan Account

There was a balance owing to the Company by its director, Roy Heathcote. As per the Company's last filed accounts for year ending 30/11/2011, Mr Heathcote's outstanding DLA totalled £24,602. Upon a review of the Company's bank statement for the period 01/12/2011 to the date of liquidation, there was no evidence to suggest that the loan account balance has changed.

I issued numerous correspondence to both Mr Heathcote and his partner (the other director, Ms Steward) regarding the outstanding loan account, however, I was unable to elicit a response. I then wrote to HMRC in order to ascertain whether they hold any further contact addresses or information concerning Mr Heathcote. They were unable to assist me any further and agreed that it was not cost effective to continue to pursue this matter. Therefore, this sum has been written off and no recoveries were made.





#### Gross Bank Interest

The sum of £19.78 has been received in respect of gross bank interest being held in the Secretary of State bank account. £10.49 has been received during this reporting period.

### **LIABILITIES**

#### Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.

The legislation requires that if the Company has created a floating charge after 15<sup>th</sup> September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

#### Preferential Creditors

The Official Receiver's report anticipated no preferential creditors and no claims have been received.

#### Crown Creditors

The Official Receiver's report included £62,278.82 owed to HMRC. HMRC's final claim of £62,278.82 has been received.

#### Non-Preferential Unsecured Creditors

The Official Receiver's report included two non-preferential unsecured creditors with an estimated total liability of £29,171. This included £28,671 being owed to Mr Heathcote, although it is unclear how this liability is alleged to have accrued. As previously stated, it is believed that the director was a debtor of the Company. I have received one claim of £1,386.18.

### **DIVIDENDS**

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

### **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

There were no matters that justified further investigation in the circumstances of this appointment (aside from the reconciliation and recovery of the DLA).

## LIQUIDATOR'S REMUNERATION

My remuneration was approved on a fixed fee of £10,000 for my work in respect of administration and creditors (claims). I have drawn £2,664.56 to 20<sup>th</sup> June 2018, all of which was drawn in this reporting period, in respect of work done for which my fees were approved as a fixed fee.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link <http://www.turpinbainsolvency.co.uk/other-services-information/links>. Please note that there are different versions of the Guidance Notes and in this case you should refer to the October 2015 version.

## LIQUIDATOR'S EXPENSES

I have incurred total expenses in the Liquidation of £193.00, all of which was incurred in the previous reporting period. I have drawn £193.00 to date, all of which was drawn in the previous reporting period.

I have incurred the following expenses in the period since my appointment as Liquidator:

Type of expense	Estimated Expenses	Amount Incurred	Amount Paid
Bordereau	£40.00	£40.00	£40.00
Statutory Advertising	£216.00	£144.00	£144.00
HM Land Registry Fees	20.80	£9.00	£9.00

As shown above, the expenses I have incurred in this matter have not exceeded the total expenses I estimated I would incur when my remuneration was authorised by the creditors.

I have not used any agents or professional advisors in the reporting period.

## FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Liquidator's remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Turpin Barker Armstrong can be found at <http://www.turpinbainsolvency.co.uk/other-services-information/links>.



## SUMMARY

The winding up of the Company is now for all practical purposes complete and I am seeking my release as Liquidator of the Company. Creditors should note that provided no objections to my release are received, I shall obtain my release as Liquidator following the delivery of the final notice to the Court, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Philippa Drewitt by email at [philippa.drewitt@turpinba.co.uk](mailto:philippa.drewitt@turpinba.co.uk), or by phone on 020 8661 7878 before my release.



Martin C Armstrong FCCA FABRP FIPA MBA FNARA  
Liquidator

## Appendix 1.

### 1. Administration

- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final account to creditors and members.
- Filing final returns at Companies House.

### 2. Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

**Brundall Chip Shop Limited ("The Company") - In Compulsory Liquidation  
In The County Court at Norwich Number 115 of 2016**

**(Company Number: 04958548)**

**NOTICE IS GIVEN** by the Liquidator, Martin C Armstrong, under rule 7.71 of The Insolvency (England and Wales) Rules 2016 and section 146 of The Insolvency Act 1986, that the company's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidator's remuneration and expenses. That request must be made to the Liquidator within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 172(8) of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they file in Court, and deliver to the Registrar of Companies the final account and a notice containing the statement required by section 146(4)(b) as to whether any creditor has objected to their release.
5. The Liquidator will be released under section 174(4)(d)(ii) of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Philippa Drewitt by telephone on 0208 661 7878, or by email at [philippa.drewitt@turpinba.co.uk](mailto:philippa.drewitt@turpinba.co.uk).

DATED THIS 20<sup>TH</sup> DAY OF JUNE 2018

  
Martin C Armstrong FCCA FABRP FIPA MBA FNARA  
Liquidator



**Notice about final dividend position**

**Brundall Chip Shop Limited ("The Company") - In Compulsory Liquidation  
In The County Court at Norwich Number 115 of 2016**

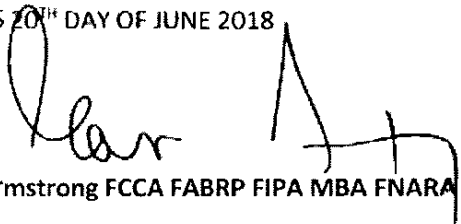
**(Company Number: 04958548)**

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Martin C Armstrong, the Liquidator to the creditors of Brundall Chip Shop Limited, that no dividend will be declared to unsecured creditors

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Philippa Drewitt by telephone on 0208 661 7878, or by email at [philippa.drewitt@turpinba.co.uk](mailto:philippa.drewitt@turpinba.co.uk).

DATED THIS 20<sup>TH</sup> DAY OF JUNE 2018



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
Liquidator

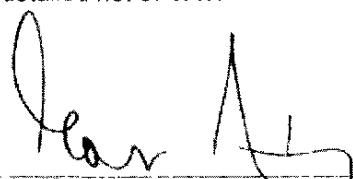
**Brundall Chip Shop Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 21/06/2017 To 20/06/2018 £	From 21/06/2016 To 20/06/2018 £
	<b>ASSET REALISATIONS</b>		
Uncertain	Director's Loan Account	NIL	NIL
9,781.00	Cash at Bank	NIL	9,781.47
	ISA Gross Interest	NIL	NIL
	Gross Bank Interest	10.49	19.78
		10.49	9,801.25
	<b>COST OF REALISATIONS</b>		
	ISA Cheque Fees	1.10	3.30
	SoS Administration Fees	0.15	3,438.49
		(1.25)	(3,441.79)
	<b>COST OF ADMINISTRATION</b>		
	Specific Bond	NIL	40.00
	Statutory Advertising	NIL	144.00
	Other Property Expenses	NIL	9.00
	Income Tax	2.10	3.96
	Bank Charges	NIL	NIL
	OR Handover Balance	NIL	1,150.00
	Petition Costs	NIL	2,170.00
	Liquidator's Remuneration	2,664.56	2,664.56
	DTI Bank Charges	89.94	177.94
		(2,756.60)	(6,359.46)
	<b>UNSECURED CREDITORS</b>		
(500.00)	Trade & Expense Creditors	NIL	NIL
(28,671.00)	Directors	NIL	NIL
(63,326.00)	HM Revenue & Customs	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(82,816.00)</b>		<b>(2,747.36)</b>	<b>0.00</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Note:

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

The estate bank account is interest bearing

  
 Martin C Armstrong FCCA FABRP FIPA  
 Liquidator