

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 5 0 9 7 5 8 0

Company name in full Bite Catering Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Gregory Andrew

Surname Palfrey

3 Liquidator's address

Building name/number 4th Floor Cumberland House

Street 15-17 Cumberland Place

Post town Southampton

County/Region

Postcode S O 1 5 2 B G

Country

4 Liquidator's name ①

Full forename(s) Andrew Stephen

Surname McGill

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 14th Floor

Street 103 Colmore Row

Post town Birmingham

County/Region

Postcode B 3 3 A G

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

^d0^d7^m0^m9^y2^y0^y2^y2

To date

^d0^d6^m0^m9^y2^y0^y2^y3

7

Progress report

☒ The progress report is attached

8

Sign and date

Liquidator's signature

Signature

X

Greg Palfrey
Greg Palfrey (Oct 24, 2023 11:58 GMT)

X

Signature date

^d3^d1^m1^m0^y2^y0^y2^y3

**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 **Will Bell**

Company name **Evelyn Partners LLP**

Address
4th Floor Cumberland House
15-17 Cumberland Place

Post town **Southampton**

County/Region

Postcode

S	O	1	5	2	B	G
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Country

DX

Telephone
023 8082 7600

**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**

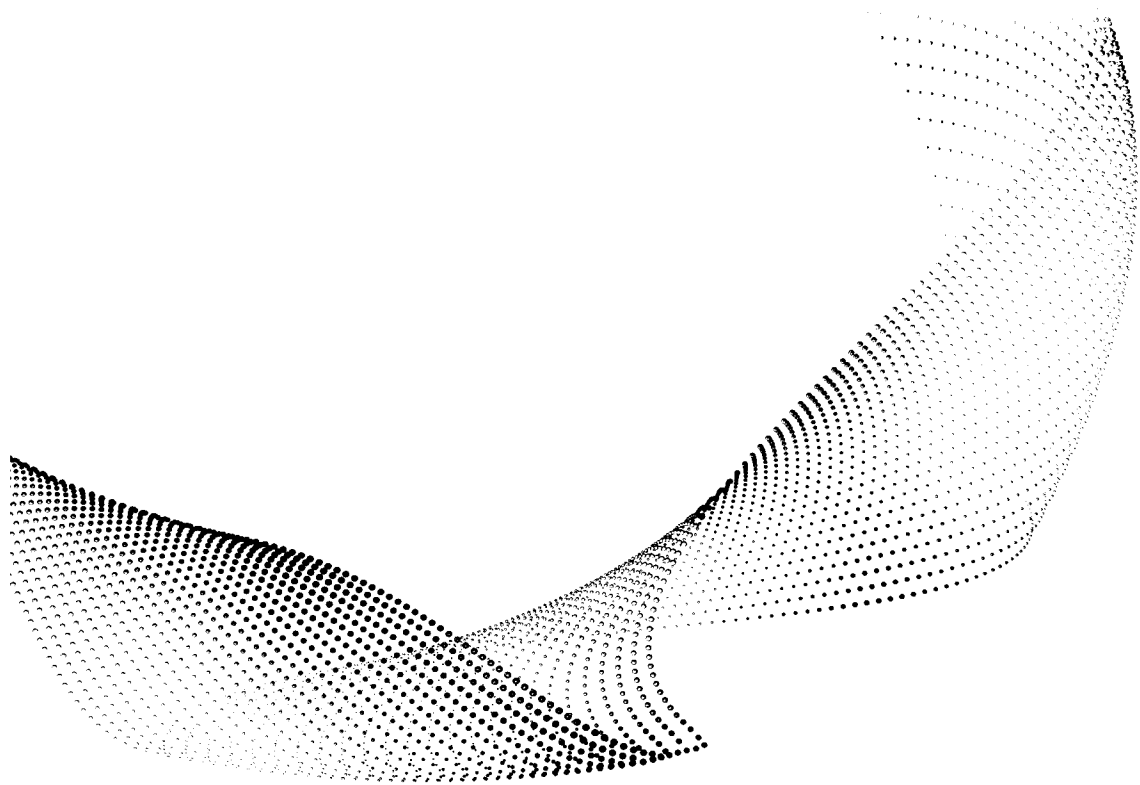
You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

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



Bite Catering Limited (in members' voluntary liquidation)

The joint liquidators' annual progress report for the period from
7 September 2022 to 6 September 2023

31 October 2023

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1. Glossary

Abbreviation	Description
Company	Bite Catering Limited
DOS	Declaration of Solvency
ETR	Estimated to realise
HMRC	His Majesty's Revenue and Customs
IA86	Insolvency Act 1986 If preceded by S this denotes a section number
IR16	Insolvency (England and Wales) Rules 2016 If preceded by R this denotes a rule number
joint liquidators	Gregory Andrew Palfrey and Andrew Stephen McGill
MVL	members' voluntary liquidation
SIP	Statement of Insolvency Practice

2. Introduction and Statutory information

This report provides an update on the progress in the liquidation of the Company for the year ended 6 September 2023. It should be read in conjunction with our previous reports. By way of reminder, we, Gregory Andrew Palfrey and Andrew Stephen McGill, of Evelyn Partners LLP, 4th Floor Cumberland House, 15-17 Cumberland Place, Southampton, SO15 2BG, were appointed the joint liquidators of the Company on 7 September 2022.

The Company's registered office is 4th Floor Cumberland House, 15-17 Cumberland Place, Southampton, SO15 2BG and its registered number is 05097580.

3. Realisation of assets

Attached at Appendix I is our receipts and payments account for the period from 7 September 2022 to 6 September 2023.

The receipts and payments account also includes a comparison with the directors' DOS values.

There have been no realisations up to the reporting date.

3.1 Pre-appointment VAT refund

A cheque for £104.41 was received after the reporting date in respect of pre-appointment VAT, however we are currently in correspondence with the members in order to ascertain who within the group this should be made payable to.

3.2 Unrealisable assets

There are no known unrealisable assets in the estate.

4. Pension schemes

Following our appointment we undertook routine pension scheme searches that identified a possible live pension scheme. The information from the Pension Protection Fund suggested that there was a NEST scheme still in place.

With assistance colleagues from Evelyn Partners Financial Services Limited and the parent company's representatives, we have sought to confirm the closure of the scheme. Despite considerable efforts it has not been possible to locate any live information for the scheme and it has therefore been concluded that there is nothing more that the office holders can do and in the absence of further information that the scheme has already been closed.

This work was necessary to ensure we complied with our statutory duty to finalise pension matters in the liquidation.

5. Distributions to members

5.1 Cash distributions

There have been no cash distributions to the parent company/sole member during the period under review.

5.2 Distributions in specie

There have not been any distributions in specie during the reporting period.

6. Pre-liquidation costs, the joint liquidators' remuneration and expenses of the liquidation

6.1 Group company's responsibility for remuneration

CH & Co Catering Limited is responsible for payment of our fees and agreeing any variations to them on behalf of the group for both pre-liquidation and post-liquidation work. It was agreed that the joint liquidators be paid a fixed fee of £3,000 (plus VAT) and expenses (plus VAT) for pre-appointment work and a fixed fee of £3,000 (plus VAT) and expenses (plus VAT) at the General Meeting held on 7 September 2022.

There have been various matters arising outside the scope of the signed Letter of Engagement dated 27 July 2021, in relation to unexpected pensions work that was required by statute and the substantial delays caused by HMRC not issuing tax clearances in a timely manner. However, any further fees will be agreed with the paying entity prior to any additional billing.

6.2 Liquidation expenses

The following expenses have been incurred:

Type	Amount £
Specific Bond	70.00
Statutory Advertisement	300.90
Total	370.90

CH & Co Catering Limited is responsible for payment of any expenses that are incurred during the period.

6.3 Policies regarding use of third parties and expense recovery

Appendix II provides details of Evelyn Partners LLP's policies in relation to the use of subcontractors and professional advisers, and the recovery of expenses.

A copy of 'A member's guide to liquidators' fees in a members' voluntary liquidation' is attached for reference.

In common with many professional firms, our scale rates rise to cover annual inflationary cost increases (which readers will be aware have been particularly high of late) and accordingly our rates rose on average by approximately 7% with effect from 1 July 2022. Following a change to this firm's financial year-end, we have reviewed our charge-out rates again on 1 January 2023 and our rates have risen on average by approximately 5% with effect from 1 January 2023. This increase takes into account that only six months have passed since the date of the last increase to avoid prejudice to creditors and stakeholders. Rate reviews will now revert to being annual.

Details of Evelyn Partners LLP's charge out rates (including any changes during the case) along with the policies in relation to the use of staff are provided at Appendix II.

7. Outstanding matters

On a general note, members should be aware that some of the work is required by statute and may not necessarily provide any financial benefit such as obtaining tax clearance and filing statutory returns with the Registrar of Companies.

The remaining actions to be concluded in the liquidation (and within the fixed fee) are as follows:

- Continue to pursue and obtain Corporation Tax clearance and MVL clearance from HMRC
- Closure of the liquidation, including preparing and issuing the draft final account.

The amount of any fees payable will be agreed with the CH&Co group and settled by CH & Co Catering Limited.

8. Privacy and Data Protection

As part of our role as the joint liquidators, I would advise you that we may need to access and use data relating to individuals. In doing so, we must abide by data protection requirements. Information about the way that we will use and store personal data in relation to insolvency appointments can be found at www.evelyn.com/rrsgdpr. If you are unable to download this, please contact my office and a hard copy will be provided free of charge.

To the extent that you hold any personal data of the Company's data subjects provided to you by the Company or obtained otherwise, you must process such data in accordance with the UK data protection legislation. Please contact Will Bell of our office if you believe this applies.

9. Members' rights

Within 21 days of the receipt of this report, members with at least 5% of the total voting rights of all members having the right to vote at general meetings of the Company or otherwise with the court's permission may request in writing that the liquidators provide further information about their remuneration or expenses which have been itemised in this report.

Any members with at least 10% of the total voting rights of all members having the right to vote at general meetings of the Company or otherwise with the court's permission may within 8 weeks of receipt of this report make an application to court on the grounds that, in all the circumstances, the basis fixed for the liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred (including any paid) by the liquidators, as set out in this report, are excessive.

The above rights apply only to matters which have not been disclosed in previous reports.

On a general note, if you have any comments or concerns in connection with our conduct, please contact Gregory Andrew Palfrey or Andrew Stephen McGill in the first instance. If the matter is not resolved to your satisfaction, you may contact our Head of Legal by writing to 45 Gresham Street, London EC2V 7BG or by telephone on 020 7131 4000.

Thereafter, if you wish to take the matter further you may contact the Insolvency Services directly via Insolvency Complaints Gateway. They can be contacted by email, telephone or letter as follows:


i) Email: insolvency.enquiryline@insolvency.gov.uk

ii) Telephone number: +44 300 678 0015

iii) Postal address: The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds LS11 9DA.

10. Next report

We are required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation unless we have concluded matters prior to this, in which case we will write to all members with our draft final account giving at least 8 weeks' notice of when members can expect to receive our final account.


Greg Palfrey (Oct 31, 2023 11:58 GMT)

Gregory Andrew Palfrey and Andrew Stephen McGill

The joint liquidators

Date: 31 October 2023

Gregory Andrew Palfrey and Andrew Stephen McGill have been appointed as the joint liquidators of the Company on 7 September 2022.

The joint liquidators of the Company are appointed to manage its affairs, business and property. They act as agents and without personal liability.

All office-holders are authorised and licensed in the UK by the Institute of Chartered Accountants in England and Wales and are bound by their code of ethics. Further details of their licensing body along with our complaints and compensation procedure can be accessed at: www.evelyn.com/insolvency-licensing-bodies

The joint liquidators may act as controllers of personal data, as defined by the UK data protection law, depending upon the specific processing activities undertaken. Evelyn Partners LLP may act as a processor on the instructions of the joint liquidators. Personal data will be kept secure and processed only for matters relating to the joint liquidators' appointment.

The Fair Processing Notice in relation to the UK General Data Protection Regulation can be accessed at www.evelyn.com/rsgdpr

Should you wish to be supplied with a hard copy of any notice, attachment or document relating to a case matter, please contact the staff member dealing with this matter at any time via telephone, email or by post and this will be provided free of charge within five business days of receipt of the request.

The word partner is used to refer to a member of Evelyn Partners LLP. A list of members is available at the registered office.

Registered in England at 45 Gresham Street, London EC2V 7BG No OC369631.

Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

Appendices



I Receipts and payments account

Receipts and payments account to 6 September 2023

Receipts	Declaration of Solvency £	Total £
-	-	-
Total		-
PAYMENTS		
-	-	-
Total		-
Net Receipts/(Payments)		-
Total		-

Notes and further information required by SIP 7

- No payments have been made to us from outside the estate.
- Information concerning the liquidators' remuneration and expenses is provided in the body of the report including the identity and amount of fees that will be paid to us in respect of acting as liquidators by a group company.
- Information concerning the ability to challenge the liquidators' remuneration and the expenses of the liquidation is provided in our report.
- There is no bank account.
- All amounts in the receipts and payments account are shown exclusive of any attributable VAT. Where VAT is not recoverable it is shown as irrecoverable VAT.

II Staffing, charging, subcontractor and adviser policies and charge out rates

Introduction

Detailed below are:

- Evelyn Partner LLP's policy in relation to:
 - Staff allocation and the use of subcontractors
 - Professional advisers
 - Expense recovery
- Evelyn Partners LLP's current charge out rates

Staff allocation and the use of subcontractors

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the case team will usually consist of a partner and a partner or director or associate director or consultant as joint office-holders, a manager, and an administrator or assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. The charge out rate schedule below provides details of all grades of staff and their experience level. We delegate tasks to suitable grades of staff, taking into account their experience and any specialist knowledge that is needed, and we supervise them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility are handled by our senior staff or us.

All of our staff who work on the case (including our cashiers (which is centralised in London), support and secretarial staff) charge time directly to the assignment and are included in any analysis of time charged. Each grade of staff has an hourly charge-out rate which is reviewed from time to time. Time up to 31 July 2020 is recorded in units representing 3 minutes or multiples thereof. From 1 August 2020 time is recorded in 1-minute units or multiples thereof. The minimum time chargeable is one minute. We do not charge general or overhead costs.

It may be necessary to utilise staff from both the regional and London offices, subject to the specific requirements, eg, geographical location, of individual cases.

This case is predominantly being conducted from the Southampton office.

We may use subcontractors to perform work which might ordinarily be carried out by us and our staff where it is cost effective to do so and/or where the specific expertise offered by the subcontractor is required.

Details of any subcontractors' services utilised in the period covered by this report are set out in appendix V.

Use of professional advisers

We select professional advisers such as agents and solicitors on the basis of balancing a number of factors including:

- The industry and/or practice area expertise required to perform the required work.
- The complexity and nature of the assignment.
- The availability of resources to meet the critical deadlines in the case.
- The charge out rates or fee structures that would be applicable to the assignment.
- The extent to which we believe that the advisers in question can add best value and service to the assignment.
- The expertise and experience of the service provider;
- The provider holds appropriate regulatory authorisations; and

- The professional and ethical standards applicable to the service provider.

Arrangements will be reviewed periodically to ensure that best value and service continue to be obtained.

External professional advisers are third party entities. The insolvency practitioners and their firm do not have any association with any external provider of services and therefore they do not fall within the definition of an associate as defined in Section 435 of the Insolvency Act 1986 and in Statement of Insolvency Practice 9. Payments to external professional advisers for the services they provide are therefore not a category 2 expense as defined in Statement of Insolvency Practice 9 and therefore do not require prior approval from the members.

Expense

Category 1 expenses do not require approval by members. The type of expenses that may be charged as a Category 1 expense to a case generally comprise external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.

Category 2 expenses do require approval from members. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis such as internal room hire, document storage or business mileage.

Since 7 July 2012 Evelyn Partners LLP's policy is to recover only one type of Category 2 expense, namely business mileage at HMRC's approved mileage rates at the relevant time. Current mileage rates are 45p per mile plus 5p per passenger per mile. Prior to 7 July 2012 approval may have been obtained to recover other types of Category 2 expenses.

Details of any Category 2 expenses incurred and/or recovered in the period covered by this report are set out in the body of this report.

Charge out rates

A schedule of Evelyn Partners LLP's charge out rates was issued to members at the time the basis of the liquidators' remuneration was approved.

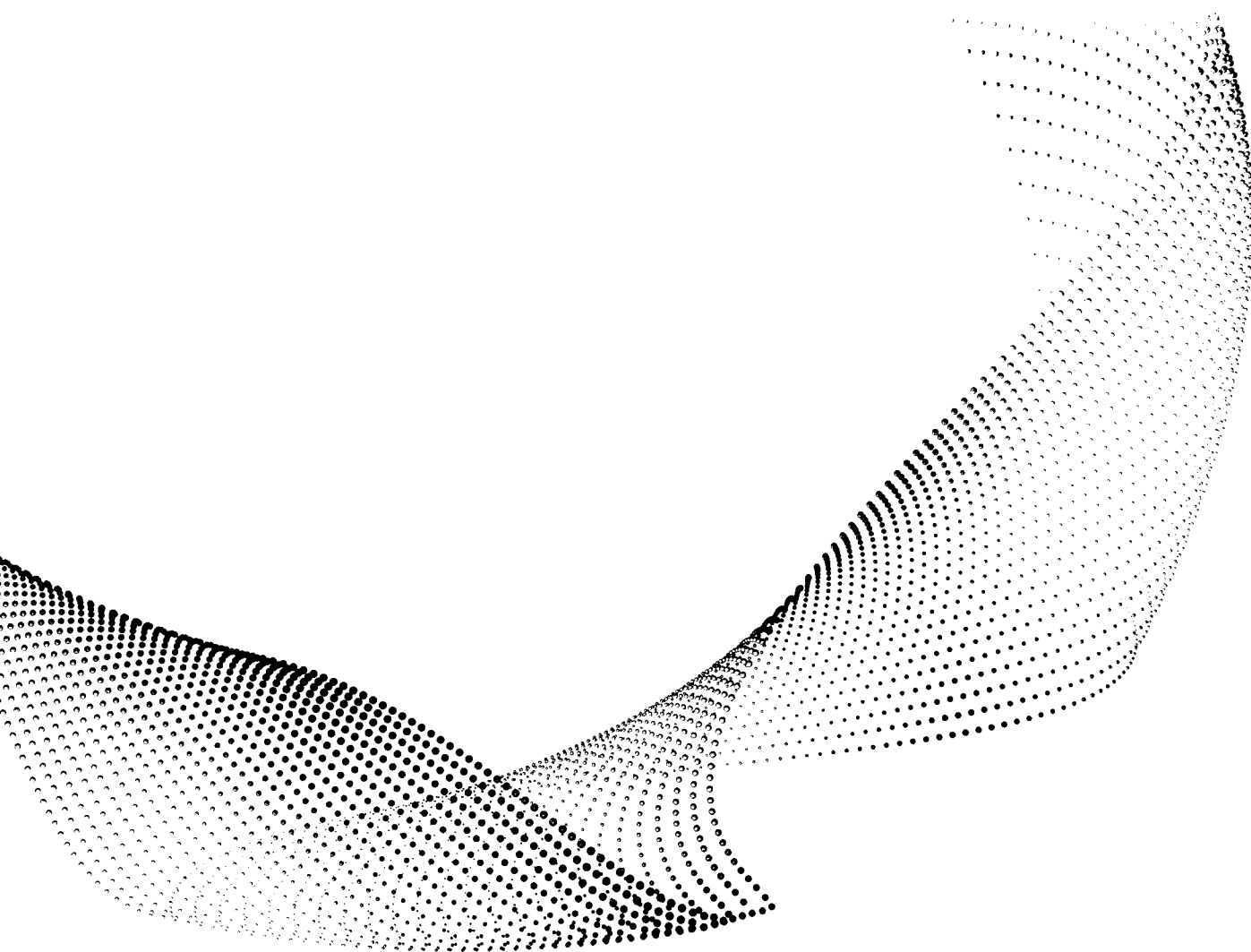
The rates applicable to this appointment are set out below. Changes to the charge out rates during the period of this report were applied with effect from the dates stated in the tables:

Evelyn Partners LLP Restructuring & Recovery Services Charge out rates from 1 July 2022		Rates £/hr
Partner		528
Director / Associate Director		410-455
Managers		230-370
Other professional staff		165-240
Support & secretarial staff		88

Evelyn Partners LLP Restructuring & Recovery Services Charge out rates from 1 January 2023		£/hr
Partner		550-570
Director & Associate Director		350-490
Managers		270-400
Other professional staff		130-230
Support & secretarial staff		80-100

Notes

1. Cashiering time is reported according to the seniority of staff undertaking the work in our time analyses and is split between 'Other professional staff', 'Managers' and 'Associate Director'.
2. Partner includes a Consultant acting as an office-holder or in an equivalent role.
3. Charge out rates are revised from 1 January each year.



www.evelynpartners.com

Principal offices: London, Belfast, Birmingham, Bristol, Cheltenham, Dublin, Glasgow, Guildford, Jersey, Salisbury and Southampton.

Evelyn Partners LLP is regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities. Registered in England at 45 Gresham Street, London, EC2V 7BG. No. OC369631.

CLA Evelyn Partners Limited is registered to carry on audit work and regulated by the Institute of Chartered Accountants in England and Wales for a range of Investment business activities.

evelyn
PARTNERS