

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1 Company details

Company number 0 8 4 2 5 9 0 5

Company name in full Filmore And Union (Moortown) Limited

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

2 Liquidator's name

Full forename(s) Philip Edward

Surname Pierce

3 Liquidator's address

Building name/number Minerva

Street 29 East Parade

Post town Leeds

County/Region Yorkshire

Postcode L S 1 5 P S

Country

4 Liquidator's name ①

Full forename(s) Paul

Surname Whitwam

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

5 Liquidator's address ②

Building name/number Minerva

Street 29 East Parade

Post town Leeds

County/Region Yorkshire

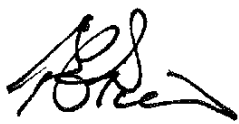
Postcode L S 1 5 P S

Country

② Other liquidator
Use this section to tell us about
another liquidator.

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6	Liquidator's release	
	<input type="checkbox"/> Tick if one or more creditors objected to liquidator's release. :	
7	Final account	
	<input checked="" type="checkbox"/> I attach a copy of the final account.	
8	Sign and date	
Liquidator's signature	Signature X  X	
Signature date	d 1 d 0 m 0 m 5 y 2 y 0 y 2 y 1	

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Notice of final account prior to dissolution in CVL

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 **Mark Hodgett**

Company name **FRP Advisory Trading Limited**

Address **Minerva**

29 East Parade

Post town **Leeds**

County/Region **Yorkshire**

Postcode **L S 1 5 P S**

Country

DX **cp.leeds@frpadvisory.com**

Telephone **0113 831 3555**

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

Filmore And Union (Moortown) Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 6 June 2019 To 5 May 2021

Statement of Affairs		£	£
	ASSET REALISATIONS		
2,500.00	Fixtures, Fittings & Equipment	1,083.33	
	VAT Refund	813.61	
4,255.00	Cash at Bank	4,361.83	
128.00	Cash in Hand	NIL	
	Bank Interest Gross	9.75	
			6,268.52
	COST OF REALISATIONS		
	Preparation of S. of A.	3,000.00	
	Liquidators' Remuneration	2,265.98	
	Liquidators' Disbursements	29.45	
	Agents Fees (1)	700.00	
	Agents Fees - Pre-Liquidation	126.00	
	Corporation Tax	1.52	
	Statutory Advertising	144.37	
	Bank Charges - Floating	1.20	
			(6,268.52)
	UNSECURED CREDITORS		
(12,716.00)	Trade & Expense Creditors	NIL	
(10,000.00)	HM Revenue & Customs	NIL	
(1.00)	Business Growth Fund	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(15,934.00)			0.00
	REPRESENTED BY		
			NIL

Philip Edward Pierce
Joint Liquidator

FRP

Filmore And Union (Moortown) Limited (In Liquidation) ("THE COMPANY")
The Liquidators' Final Account pursuant to section 106 of the Insolvency Act
1986 and The Insolvency Rules
8 March 2021

Contents and abbreviations



Section	Content
1.	Overview of the liquidation
2.	Final outcome for the creditors
3.	Liquidators' remuneration, disbursements and expenses
Appendix	Content
A.	Statutory information about the Company and the liquidation
B.	Liquidators' receipts & payments account for the Period and cumulatively
C.	A schedule of work
D.	Details of the Liquidators' time costs and disbursements for the Period and cumulatively
E.	Statement of expenses incurred in the Period

The following abbreviations may be used in this report:

The Company	Filmore and Union (Moortown) Limited (In Liquidation)
FRP	FRP Advisory Trading Limited
HMRC	HM Revenue & Customs
The Liquidator(s)	Philip Edward Pierce and Paul Andrew Whitwam of FRP Advisory Trading Limited
The Period	The reporting period 06/06/2020 – 08/03/2021
QFCH	Qualifying floating charge holder
SIP	Statement of Insolvency Practice

1. Overview of the liquidation

Introduction

Following my appointment as Liquidator of the Company on 6 June 2019 I set out herein my final account of the liquidation and confirm that the affairs of the Company are now fully wound up. This report provides an overview of the liquidation and details work done and expenses incurred during the period since my last progress report to date.

Following my appointment, I wrote to creditors on 20 June 2019, notifying creditors of my appointment and to set out a summary of the information I had regarding the Company's assets and liabilities and the likely anticipated outcome for creditors.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

Work undertaken by the Liquidators during the Period

A schedule of work undertaken during the Period is attached at **Appendix C**.

Highlights include:

- VAT refund of £814.

Receipts and payments account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Period and also cumulatively since my appointment as Liquidator, together with the costs and expenses in dealing with this liquidation which are further discussed in section 3 below.

As shown on the account all assets have been realised.

There were insufficient funds available to make a distribution to creditors. The final outcome for creditors is set out in section 2 below.

Investigations

Part of my duties include carrying out proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by me in my capacity as Liquidator against any party which could result in a benefit to the estate. I have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted.

Further details of the conduct of my investigations are set out in the schedule of work attached. I can confirm that no further investigations or actions are required.

2. Final outcome for the creditors

The final outcome for creditors is set out below.

Secured creditors

The Company does not have any secured creditors.

Preferential creditors

All employees were employed by Filmore and Union (HQ) Limited, a related company. Therefore, we did not receive any preferential claims against the Company.

Unsecured creditors

I have received four claims totalling £994k from unsecured creditors.

There were insufficient realisations to pay a distribution to unsecured creditors.

Pursuant to the Insolvency Rules no dividend will be declared to preferential and unsecured creditors as the funds realised will be utilised in defraying the expenses of the liquidation.

The Prescribed Part

In accordance with the Insolvency Act 1986 the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

As there were no floating charges, the prescribed part did not apply in this instance.

3. Liquidators' remuneration, disbursements and expenses

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Liquidators' remuneration

As advised in previous correspondence the creditors determined that the Liquidator's remuneration should be calculated on a time cost basis. In accordance with the approval obtained, fees of £2,266 excluding VAT have been drawn from the funds available.

A breakdown of my firm's time costs incurred during both the Period and to date is attached at **Appendix D**.

The remuneration recovered by the Liquidator based on time costs has not exceeded the sum provided in the fees estimate previously circulated to creditors and has been restricted to the funds available.

Liquidators' disbursements

The Liquidators' disbursements are a recharge of actual costs incurred by the Liquidator in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory Trading Limited at the HMRC approved mileage rate prevailing at the time the mileage was incurred, as approved by the creditors. Details of disbursements incurred during the Period are set out in **Appendix D**.

Expenses of the liquidation

An estimate of the Liquidators' expenses was set out in the information previously circulated to creditors prior to determining the basis on which the Liquidators' fees could be drawn, further information on these expenses has been provided with each progress report sent to creditors. The expenses incurred in the Period together with the cumulative total for the liquidation are detailed in **Appendix E**.

I can confirm that expenses incurred were in line with the estimates previously provided.

When instructing third parties to provide specialist advice and services, or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work being undertaken. This is reviewed by the Joint Liquidator periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidator and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

Creditors' Rights

You can access and download a Creditors' Guide to Fees using the following link <https://creditors.frpadvisory.com/info.aspx> and select the guide for liquidations. Creditors have a right to request further information from the Liquidator and also have a right to challenge the Liquidator's remuneration and other expenses, which are first disclosed in this report, under the Insolvency Rules. (For ease of reference these are the expenses incurred in the Period as set out in **Appendix E** only). They also have the right to object to the Liquidator's release. Further details, including relevant time limits, are provided in the notice accompanying this final report which is available for viewing and downloading here: <http://creditors.frpadvisory.com> you will be asked for a case code which is F0923LEE.

Appendix A

Statutory information about the Company and the liquidation

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Company Name	Co No	Incorporation	Site operated	Business Address	Directors
Filmore & Union (Moortown) Limited	08425905	01/03/2013	Delicatessen	6 Harrogate Parade, Leeds, LS17 6PX	Adele Ashley

Registered office of all companies
Previous registered office of all companies

c/o FRP Advisory Trading Limited, Minerva, 29 East Parade, Leeds, LS1 5PS
17 Sandbeck Park, Sandbeck Lane, Wetherby, LS22 7TW

Name of Liquidators
Addresses of Liquidators
Date of appointment of Liquidators
Court in which proceedings were brought

Philip Edward Pierce and Paul Andrew Whitwam
FRP Advisory Trading Limited, Minerva, 29 East Parade, Leeds, LS1 5PS
06-Jun-19
n/a

Appendix B

Liquidators' receipts & payments account for the both the Period and cumulatively

FRP

Filmore And Union (Moortown) Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 06/06/2020 To 08/03/2021 £	From 06/06/2019 To 08/03/2021 £
	ASSET REALISATIONS		
	Bank Interest Gross	NIL	9.75
4,255.00	Cash at Bank	NIL	4,361.83
128.00	Cash in Hand	NIL	NIL
2,500.00	Fixtures, Fittings & Equipment	NIL	1,083.33
	VAT Refund	813.61	813.61
		<u>813.61</u>	<u>6,268.52</u>
	COST OF REALISATIONS		
	Agents Fees - Pre-Administration	NIL	126.00
	Agents Fees (1)	NIL	700.00
	Bank Charges - Floating	0.40	1.20
	Corporation Tax	NIL	1.52
	Liquidators' Disbursements	NIL	29.45
	Liquidators' Remuneration	814.58	2,265.98
	Preparation of S. of A.	NIL	3,000.00
	Statutory Advertising	NIL	144.37
		<u>(814.98)</u>	<u>(6,268.52)</u>
	UNSECURED CREDITORS		
(1.00)	Business Growth Fund	NIL	NIL
(10,000.00)	HM Revenue & Customs	NIL	NIL
(12,716.00)	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(15,934.00)</u>		<u>(1.37)</u>	<u>(0.00)</u>
	REPRESENTED BY		
			<u><u>NIL</u></u>

Philip Edward Pierce
Joint Liquidator

Appendix C
A schedule of work

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Filmore And Union (Moortown) Limited (IN LIQUIDATION)**Schedule of Work**

The table below sets out a detailed summary of the work undertaken by the office holder(s) during the reporting period together with an outline of work still to complete. Where work undertaken results in the realisation of funds (from the sale of assets; recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the director, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

Note	Category		
1	ADMINISTRATION AND PLANNING Work undertaken during the reporting period	ADMINISTRATION AND PLANNING Future work to be undertaken	
	General Matters		
	Regularly reviewing the conduct of the case and the case strategy and updating as required as required by the Liquidators' regulatory professional bodies to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management.	As the case is now ready for closure, no further work is anticipated.	
	Regulatory Requirements		
	We have continued to review any potential money laundering offences as part of our regular case review process.	As the case is now ready for closure, no further work is anticipated.	

Filmore And Union (Moortown) Limited (IN LIQUIDATION)**Schedule of Work**

	Ethical Requirements		
	Prior to the Joint Liquidators' appointment, a review of ethical issues was undertaken, and no ethical threats were identified. Further ethical reviews are carried out periodically and no threats have been identified in respect of the management of the insolvency appointment over the period of this report.	As the case is now ready for closure, no further work is anticipated.	
	Case Management Requirements		
	Regular case management and review of progress including regular team meetings, ongoing monitoring of the case to include completion of checklists, diary management systems and file reviews, updates and other communications We compiled a forecast of the work that has been or is anticipated will be undertaken throughout the duration of the case and circulated this to creditors together with other such documentation as required to enable the relevant approving creditors to assess and vote on the fee basis proposed.	As the case is now ready for closure, no further work is anticipated.	
2	ASSET REALISATION Work undertaken during the reporting period	ASSET REALISATION Future work to be undertaken	
	During the Period, we recovered a VAT refund of £814.	No further work anticipated.	

Filmore And Union (Moortown) Limited (IN LIQUIDATION)**Schedule of Work**

3	CREDITORS Work undertaken during the reporting period <p>The Company does not have any secured creditors and all employees were employed by Filmore and Union (HQ) Limited (In Administration), an associated company</p> <p><i>Unsecured creditors</i></p> <p>No dividend has been paid to unsecured creditors,</p> <p><i>HMRC</i></p> <p>The Company has been deregistered for VAT and final returns have been submitted.</p>	CREDITORS Future work to be undertaken <p>No further work anticipated.</p>	
4	INVESTIGATIONS Work undertaken during the reporting period <p>Our report on director's conduct was submitted in the previous reporting period.</p>	INVESTIGATIONS Future work to be undertaken <p>No further work anticipated.</p>	
5	STATUTORY COMPLIANCE AND REPORTING Work undertaken during the reporting period <p>We have carried out the following task:</p> <ul style="list-style-type: none"> Prepared a report to creditors as required by legislation to update them on the progress of the matter during the reporting period and filing statutory reports as required. We also dealt with any queries arising following circulation of 	STATUTORY COMPLIANCE AND REPORTING Future work to be undertaken <p>We will bring the conduct of the liquidations to a close when all matters are complete in accordance with the relevant legislative requirements.</p>	

Filmore And Union (Moortown) Limited (IN LIQUIDATION)

Schedule of Work

	<div>statutory reports.</div> <div><div><div></div><div>We have prepared a final report to creditors as required by legislation to update them on the progress of the matter during the final reporting period.</div></div></div>		
6	TRADING (where applicable) Work undertaken during the reporting period	TRADING (where applicable) Future work to be undertaken	
	The Company ceased to trade prior to our appointment.	No further work anticipated.	
7	LEGAL AND LITIGATION Work undertaken during the reporting period	LEGAL AND LITIGATION Future work to be undertaken	
	We have required no legal advice during the Period.	No further work anticipated.	

Appendix D

Details of the Liquidators' time costs and disbursements for both the Period and cumulatively

FRP

**Filmore And Union (Moortown) Limited (In Liquidation)**

Time charged for the period 06 June 2020 to 08 March 2021

	Appointment Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Planning		0.10	0.60	0.40	1.10	176.50	160.45
Statutory Compliance	2.90				2.90	1,160.50	400.17
Total Hours	2.90	0.10	0.60	0.40	4.00	1,337.00	334.25

Disbursements for the period**06 June 2020 to 08 March 2021**

	Value £
Grand Total	

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From 1st May 2019
Appointment taker / Partner	370-495
Managers / Directors	280-370
Other Professional	165-230
Junior Professional & Support	80-110

FRP

Filmore And Union (Moortown) Limited (In Liquidation)

Time charged for the period 06 June 2019 to 08 March 2021

	Appointment Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Planning	0.80	2.05	2.30	1.40	6.55	1,638.00	250.08
Asset Realisation	0.30	3.10			3.40	1,133.50	333.38
Creditors	0.10	0.30	0.30	0.50	1.20	260.00	216.67
Investigation	0.50	2.35	0.40	0.30	3.55	1,055.50	297.32
Statutory Compliance	4.60	5.10			9.70	3,686.50	380.05
Total Hours	6.30	12.90	3.00	2.20	24.40	7,773.50	318.59

Disbursements for the period

06 June 2019 to 08 March 2021

	Value £
Category 1	
Bonding	20.00
Accommodation/ Room Hire (External)	9.45
Grand Total	29.45

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From 1st May 2019
Appointment taker / Partner	370-495
Managers / Directors	280-370
Other Professional	165-230
Junior Professional & Support	80-110

Appendix E

Statement of expenses incurred in the Period

FRP

Filmore and Union (Moortown) Limited (In Liquidation) Statement of expenses for the period ended 8 March 2021		
Expenses	Period to 8 March 2021 £	Cumulative period to 8 March 2021 £
Office Holders' remuneration (Time costs)	1,337	7,774
Office Holders' remuneration (Fixed Fee)	-	-
Office Holders' remuneration (Percentage)	-	-
Office Holders' disbursements	-	29
Preparation of Statement of Affairs	-	3,000
Agents Fees	-	700
Agents Fees - pre appointment	-	126
Corporation tax	-	2
Statutory Advertising	-	144
Bank charges	0.4	1
Total	1,337	11,776