

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 09243990

Company name in full Fleur-de-lis Tea Rooms Christchurch Limited

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

2 Liquidator's name

Full forename(s) Andrew Stephen

Surname McGill

3 Liquidator's address

Building name/number 14th Floor

Street 103 Colmore Row

Post town Birmingham

County/Region

Postcode B33AG

Country

4 Liquidator's name ①

Full forename(s) Christopher

Surname Allen

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 B33AG

Country

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

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6 Period of progress report

From date	^d 1	^d 1	^m 0	^m 5	^y 2	^y 0	^y 2	^y 2
To date	^d 1	^d 0	^m 0	^m 5	^y 2	^y 0	^y 2	^y 3

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 1	^d 5	^m 0	^m 6	^y 2	^y 0	^y 2	^y 3
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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 Rachael Sherwood

Company name Evelyn Partners LLP

Address
14th Floor
103 Colmore Row

Post town Birmingham

County/Region

Postcode B 3 3 A G

Country

DX

Telephone 0121 710 5200



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:

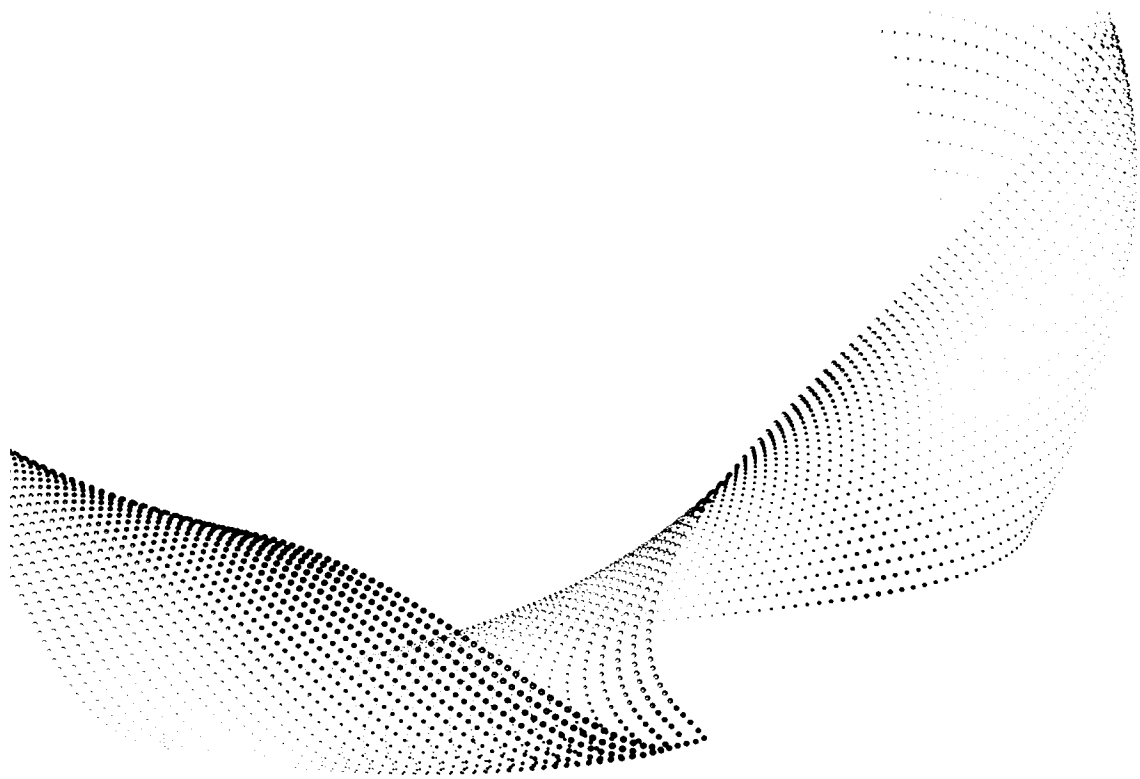
The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



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



Fleur-de-lis Tea Rooms Christchurch Limited (in members' voluntary liquidation)

Company registration number: 09243990

The joint liquidators' annual progress report for the period from 11 May
2022 to 10 May 2023

15 June 2023

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1. Glossary

Abbreviation	Description
Company	Fleur-de-lis Tea Rooms Christchurch Limited Company Registration Number: 09243990
DOS	Declaration of Solvency
HMRC	His Majesty's Revenue and Customs
Liquidators / Joint Liquidators	Andrew Stephen McGill and Christopher Allen
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 10 May 2023.

By way of reminder, we, Andrew Stephen McGill and Christopher Allen of Evelyn Partners LLP (then of Smith & Williamson LLP), 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ were appointed as joint liquidators of the Company on 11 May 2022.

From 14 June 2022, we are operating under a single new brand and the firm's name has changed to Evelyn Partners LLP. Please note that this is a change to our brand only and that the services provided are unaffected. Please also be aware that we have recently changed our registered office address to 45 Gresham Street, London EC2V 7BG, and our Birmingham office address to 14th Floor, 103 Colmore Row, Birmingham B3 3AG.

The Company's registered office is 14th Floor, 103 Colmore Row, Birmingham, B3 3AG and its registered number is 09243990.

3. Realisation of assets

Attached at Appendix I is our receipts and payments account for the period from 11 May 2022 to 10 May 2023 .

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

There have been no asset realisations during the reporting period and there are no assets to be realised in the liquidation.

4. Creditors

4.1 Secured creditors

There are no secured creditors.

4.2 Ordinary and secondary preferential creditors

There are no preferential creditors.

4.3 Unsecured creditors

There are no unsecured creditors.

5. Distributions to members

There have been no distributions to members during the reporting period.

6. The joint liquidators' remuneration

Prior to the Company entering liquidation, Lifestory Group Limited (an entity within the same group of companies as Fleur-de-lis Tea Rooms Christchurch Limited) agreed in a letter of engagement dated 6 December 2021 that:

- the basis of the liquidators' pre-and post-appointment remuneration for the liquidation of the Company be fixed as a set amount of £3,250 + VAT and disbursements; and
- the liquidators' remuneration would be payable by Lifestory Group Limited.

A copy of 'A Member's Guide to Liquidators' Fees in a Members' Voluntary Liquidation' was provided to Lifestory Group Limited at this time.

An explanation of the major work activities undertaken by the liquidators during the reporting period is set out at Appendix II.

No fees have been drawn during the reporting period against the agreed fixed fee amount set out above.

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 III.

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.

7. The joint liquidators' expenses

7.1 The joint liquidators' disbursements

The following disbursements have been incurred in the current period:

- Statutory advertising - £361
- Liquidators' bond - £140
- These disbursements will be paid by Lifestory Group Limited in due course.

7.2 Policies regarding use of third parties and expense recovery

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

8. Outstanding matters

The remaining actions to be concluded in the liquidation are as follows:

- Obtaining tax clearance – HMRC pre and post liquidation tax clearances were requested in December 2022 and subsequent to this request we have regularly contacted HMRC for a response by way of written correspondence and by telephone. HMRC is currently dealing with substantial backlogs and we have been advised that HMRC guidance does not allow for matters to be accelerated, so any communications received by HMRC are being dealt with in order of receipt. We have also been advised that HMRC helplines are unable to discuss case specific matters therefore all avenues of pursuing clearance are subject to backlogs. We remain in regular contact with HMRC and will endeavour to obtain tax clearance as soon as possible.
- Closure of the liquidation, including preparing and issuing the draft final account.

9. 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 Ilyas Multani of our office if you believe this applies.

10. 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 Andrew Stephen McGill or Christopher Allen 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.

11. 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.



Andrew Stephen McGill

The joint liquidators

Date: 15 June 2023

Andrew Stephen McGill and Christopher Allen were appointed as the joint liquidators of the Company on 11 May 2022.

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

Both officeholders 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 10 May 2023

**Fleur-de-lis Tea Rooms Christchurch Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £	From 11/05/2022 To 10/05/2023 £	From 11/05/2022 To 10/05/2023 £
	NIL	NIL
REPRESENTED BY		NIL

Notes and further information required by SIP 7

- There are no bank accounts.
- There are no foreign currency accounts.
- No payments have been made to us from outside the estate.
- Information concerning the liquidators' remuneration and disbursements incurred is provided in the body of our report.
- Information concerning the ability to challenge the liquidators' remuneration and expenses of the liquidation is provided in our report.

II Explanation of major work activities undertaken

Case administration

- Issuing statutory notifications of the liquidators' appointment, including statutory advertising
- Statutory duties associated with filing notice of the liquidators' appointment at Companies House
- Dealing with routine correspondence
- Maintaining the electronic case file & case details on IPS (case management software)
- Case bordereau & reviews
- Case planning, administration, and general case progression
- All cashing functions, including management of the liquidators' cash book and bank account

Tax matters

- Liaising with the Company's tax advisors and compiling the information required for the post-liquidation Corporation Tax return
- Liaising with HMRC regarding tax clearance (see section 8)

Shareholders

- Providing regular case updates to the shareholder

III 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 officeholders, 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 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, e.g. geographical location, of individual cases.

This case is predominantly being conducted from the Birmingham 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. No subcontractors have been used to date during this liquidation.

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.

Expenses

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.

No category 2 expenses were incurred in the period covered by 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 1 July 2022 and 1 January 2023.

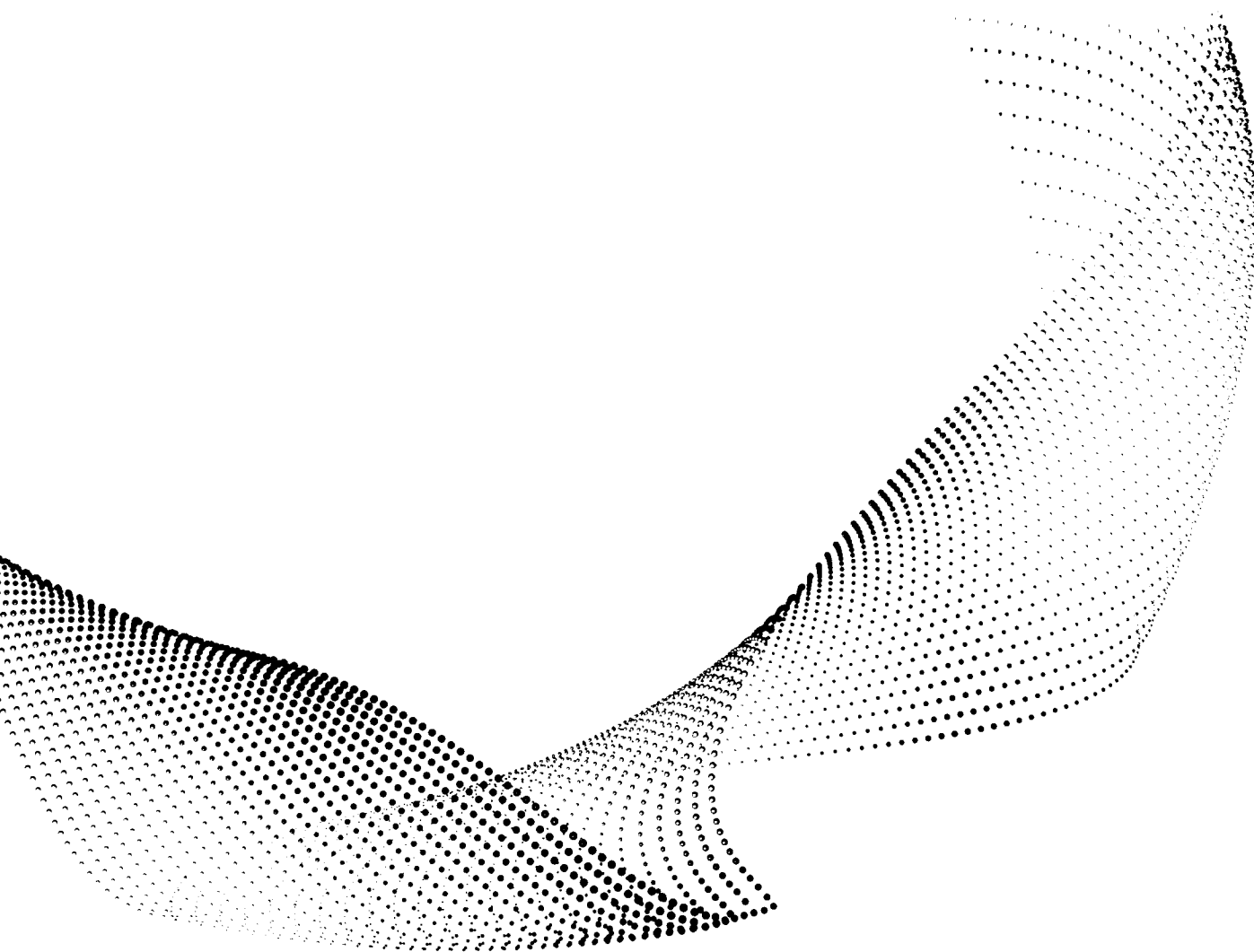
Evelyn Partners LLP Restructuring & Recovery Services Charge out rates from 1 July 2021	Regional Offices £/hr
Partner	480
Director / Associate Director	395-415
Managers	240-335
Other professional staff	160-215
Support & secretarial staff	90

Evelyn Partners LLP Restructuring & Recovery Services Charge out rates from 1 July 2022	Regional Offices £/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	Regional offices £/hr
Partner	550-570
Director & Associate Director	350-490
Managers	270-400
Other professional staff	130-230
Support & secretarial staff	80-100

Notes

1. Time is recorded in 1-minute units or multiples thereof.
2. It may be necessary to utilise staff from both regional and London offices, subject to the requirements of individual cases.
3. The firm's cashiering function is centralised in London and the applicable rates are incorporated in the regional rates disclosed in this report. The cashiering function 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'.
4. Partner includes a Consultant acting as an officeholder or in an equivalent role.



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