

**Liquidator's Statement of
Receipts and Payments****A.162**

Pursuant to article 162 of the
Insolvency (Northern Ireland) Order 1989

To the Registrar of Companies

For official use

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Company Number

NI059682

Name of Company

(a) Insert full
name of company

Howard Allen Seeds Limited

(b) Insert full
name(s) and
address(es)

I/~~We~~

Alison Burnside
1- 3 Arthur Street
Belfast
Co Antrim
BT1 4GA

the liquidator(s) of the company attach a copy of my/~~our~~ statement of receipts and
payments under article 162 of the Insolvency (Northern Ireland) Order 1989

Signed



Date

31/10/17

Presenter's name,
address and
reference
(if any)

PKF-FPM Accountants Limited
1- 3 Arthur Street
Belfast
Co Antrim
BT1 4GA

205960

For Official Use

Liquidation Section

Post Room

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13/11/2017

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COMPANIES HOUSE

Statement of Receipts and Payments under article 162 of the Insolvency (Northern Ireland) Order 1989

Name of company	Howard Allen Seeds Limited
Company's registered number	NI059682
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	25 October 2016
Date to which this statement is brought down	24 October 2017
Name and address of liquidator	
Alison Burnside 1-3 Arthur Street Belfast Co Antrim BT1 4GA	

NOTES

You should read these notes carefully before completing the forms. The notes do not form part of the return to be sent to the registrar of companies.

Form and Contents of Statement

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of receipts derived from assets existing at the date of the winding-up resolution and subsequently realised, including balance at bank, book debts and calls collected, property sold, etc., and the account of disbursements should contain all payments for costs, charges and expenses, or to creditors or contributories. Receipts derived from deposit accounts and money market deposits are to be included in the 'balance at bank'. Only actual investments are to be included in the 'amounts invested' section in the analysis of balance on page 6 of the form. Where property has been realised, the gross proceeds of the sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements. A payment into the Insolvency Account is not a disbursement and should not be shown as such; nor are payments into a bank, building society or any other financial institution. However, the interest received on any investment should be shown in the realisations. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the liquidator respectively.

Trading Account

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in this statement.

Dividends

(3) When dividends, instalments of compositions, etc are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend, etc actually paid, must be entered in the statement of disbursements as one sum; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor and the amount of dividend, etc payable to each creditor, or contributory.

(4) When unclaimed dividends, etc are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum. The items to be paid in relation to unclaimed dividends should first be included in the realisations side of the account.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of the court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules (Northern Ireland) 1991.

(6) This statement of receipts and payments is required in duplicate.

Liquidator's statement of account
Under Article 162 of the Insolvency (Northern Ireland) Order 1989

Realisations			
Date	Of whom received	Nature of assets realised	Amount
		Brought forward	0.00
25/10/2016	Ulster Livestock Care	Book Debts	1,141.20
25/10/2016	Stanley Knox	Book Debts	1,178.30
25/10/2016	Robert Dickie & Sons Ltd	Book Debts	599.04
25/10/2016	Glenda McNeice	Book Debts	570.00
25/10/2016	Skibereen Garden Centre Ltd	Book Debts	267.39
25/10/2016	H Colvin & Son	Book Debts	1,000.00
25/10/2016	Aiken Agricultural Supplies	Book Debts	476.16
25/10/2016	North West Maintenance Supplies	Book Debts	294.00
25/10/2016	Annaghmore Saddlery & Country Wear	Book Debts	2,201.00
31/10/2016	McVey Bros	Book Debts	504.00
31/10/2016	Brian Lilburn, Edenmore Farm Produce	Book Debts	3,495.00
31/10/2016	David Wilson	Book Debts	1,662.00
31/10/2016	J N Sinclair	Book Debts	928.00
10/11/2016	A.E Kenwell & Sons	Book Debts	3,931.94
22/11/2016	Workman Hardware	Book Debts	119.04
22/11/2016	A.E Kenwell & Sons	Book Debts	13.50
22/11/2016	A.E Kenwell & Sons	Book Debts	301.44
22/11/2016	Joseph Drennan	Book Debts	257.00
22/11/2016	Agricultural Trading Merchants	Book Debts	92.00
22/11/2016	J N Sinclair	Book Debts	488.60
22/11/2016	Beatty H/Ware & Farm Sup Ltd	Book Debts	263.00
22/11/2016	Creightons Lisbellaw Ltd	Book Debts	205.00
22/11/2016	F.R. Cathcart Ltd	Book Debts	306.82
24/11/2016	Coote Bros (Hardware) Ltd	Book Debts	656.14
24/11/2016	John McCurry & Sons Ltd	Book Debts	768.20
05/12/2016	James Gilroy	Book Debts	103.18
06/12/2016	Roe Valley Feeds	Book Debts	237.00
06/12/2016	Kelliher's Feeds & Agri Supplies Ltd	Book Debts	662.22
06/12/2016	James Knox & Sons Ltd	Book Debts	555.00
06/12/2016	Fane Valley Stores Ltd	Book Debts	525.00
08/12/2016	Browns Stores	Book Debts	244.40
08/12/2016	Glenda McNeice	Book Debts	908.45
12/12/2016	Sixmilecross Agri Supplies	Book Debts	1,099.95
15/12/2016	Campbell Contracts Ltd	Book Debts	22.75
15/12/2016	Irwin Farm Supplies	Book Debts	360.70
16/12/2016	William Stockdale & Son	Book Debts	462.00
16/12/2016	First Trust Bank	Bank Interest Net of Tax	1.63
21/12/2016	Seamus Lappin	Book Debts	678.60
22/12/2016	R Montgomery Farm Supplies	Book Debts	3,285.66
22/12/2016	John McConnell	Book Debts	757.97
22/12/2016	Alexander Mills	Book Debts	532.00
05/01/2017	Q.C. Tyres & Farm Supplies	Book Debts	894.00
11/01/2017	Annaghmore Saddlery & Country Wear	Book Debts	533.15
11/01/2017	Keenans Agri-Supplies	Book Debts	450.00
11/01/2017	Kinsella Fuel Services	Book Debts	743.99
11/01/2017	Lakeview Country Stores	Book Debts	352.00
12/01/2017	Irwin Farm Supplies	Book Debts	972.00
13/01/2017	Roe Valley Feeds	Book Debts	216.50
13/01/2017	Roe Valley Feeds	Book Debts	216.50
13/01/2017	James Armstrong	Plant & Machinery	5,000.00

13/01/2017	James Armstrong	Motor Vehicles	9,000.00
13/01/2017	James Armstrong	Stock	2,500.00
13/01/2017	James Armstrong	Vat Receivable	1,800.00
13/01/2017	James Armstrong	Vat Receivable	1,000.00
13/01/2017	James Armstrong	Vat Receivable	500.00
19/01/2017	Omagh Equestrian & Country Wear	Book Debts	1,556.75
25/01/2017	Star Fuels & Farm Supplies Ltd	Book Debts	1,336.27
14/02/2017	Duncan Agri Supplies Ltd	Book Debts	79.60
16/02/2017	Keith Trotter	Book Debts	31.68
16/02/2017	Little Bros Farm Supplies	Book Debts	1,188.00
16/02/2017	Land & Property Services	Rates Refund	282.25
22/02/2017	James Armstrong	Plant & Machinery	1,954.17
22/02/2017	James Armstrong	Vat Payable	390.83
28/02/2017	Olympic Saddlery	Book Debts	1,627.91
02/03/2017	William Lee	Book Debts	432.00
06/03/2017	Aurivo Co Op Soc Ltd T/A Donegal Creameries	Book Debts	3,303.24
08/03/2017	Howard Allen	DCA	1.00
16/03/2017	First Trust Bank	Bank Interest Net of Tax	6.80
24/03/2017	Antley Equestrian & Country Clothing	Book Debts	28.69
10/04/2017	Howard Allen	DCA	1.00
11/04/2017	Antley Equestrian & Country Clothing	Book Debts	28.27
16/05/2017	Doagh Farm Feeds	Book Debts	955.00
02/06/2017	Mackin Concrete	Book Debts	225.48
16/06/2017	First Trust Bank	Bank Interest	4.75
24/07/2017	Book Debt - Old Manor Mill	Book Debts	500.00
18/09/2017	First Trust Bank	Bank Interest	4.82

		Carried forward	70,271.93
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Note: No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought forward	0.00
03/11/2016	Royal Mail	Re-Direction of Mail	175.00
03/11/2016	First Trust Bank	Bank Charges	6.00
03/11/2016	Brian Lilburn Edenmore Farm	Book Debts – Dishonoured Payment	3,495.00
15/11/2016	Simmons McLaughlin	Legal Fees	10.00
23/11/2016	PKF-FPM Accountants Ltd	Vat Receivable	15.80
23/11/2016	PKF-FPM Accountants Ltd	Pre-appointment Fees	4,000.00
23/11/2016	PKF-FPM Accountants Ltd	Travel	115.20
23/11/2016	PKF-FPM Accountants Ltd	Vat Receivable	23.04
23/11/2016	PKF-FPM Accountants Ltd	Vat Receivable	35.00
23/11/2016	PKF-FPM Accountants Ltd	Vat Receivable	800.00
23/11/2016	Royal Mail	Re-Direction of Mail	175.00
23/11/2016	PKF-FPM Accountants Ltd	Advertising	79.00
21/12/2016	PKF-FPM Accountants Ltd	Vat Receivable	17.85
21/12/2016	PKF-FPM Accountants Ltd	Vat Receivable	36.90
21/12/2016	PKF-FPM Accountants Ltd	Vat Receivable	79.20
21/12/2016	PKF-FPM Accountants Ltd	Insolv Software Fee	110.00
21/12/2016	PKF-FPM Accountants Ltd	Travel	184.50
21/12/2016	PKF-FPM Accountants Ltd	Vat Receivable	22.00
21/12/2016	PKF-FPM Accountants Ltd	Vat Receivable	1,028.14
21/12/2016	PKF-FPM Accountants Ltd	Storage Costs	89.25
21/12/2016	PKF-FPM Accountants Ltd	Office Holders Fees	5,140.70
21/12/2016	PKF-FPM Accountants Ltd	Specific Bond	396.00
05/01/2017	First Trust Bank	Bank Charges	17.63
11/01/2017	McCleary & Co	Statement of Affairs Fee	1,250.00
11/01/2017	McCleary & Co	Vat Receivable	250.00
13/01/2017	James Armstrong	Vat Payable	450.00
13/01/2017	James Armstrong	Agents/Valuers Fees	2,250.00
13/01/2017	James Armstrong	Vat Receivable	250.00
13/01/2017	James Armstrong	Vat Receivable	500.00
13/01/2017	James Armstrong	Vat Receivable	900.00
13/01/2017	James Armstrong	Stock	1,250.00
13/01/2017	James Armstrong	Motor Vehicles	4,500.00
13/01/2017	James Armstrong	Plant & Machinery	2,500.00
14/02/2017	Mills Selig	Legal Fees	570.00
14/02/2017	Mills Selig	Vat Receivable	114.00
15/03/2017	Brady Solicitors	Search Fees	324.00
06/04/2017	First Trust Bank	Bank Charges	37.75
15/06/2017	Mills Selig	Legal Fees	540.00
06/07/2017	First Trust Bank	Bank Charges	13.79
06/10/2017	First Trust Bank	Bank Charges	11.18
12/10/2017	Brady Solicitors	Legal Fees	120.00
12/10/2017	Brady Solicitors	VAT	24.00
		Carried forward	31,905.93

Analysis of balance

Total Realisations		£	70,271.93
Total Disbursements			31,905.93
	Balance £		38,366.00
This balance is made up as follows			
1 Cash in hands of liquidator			0.00
2 Balance at Bank			38,366.00
3 Amount in Insolvency Services Account			0.00
4 Amounts invested by liquidator			
Less the cost of investments realised	£	0.00	
Balance			0.00
5 Accrued Items			0.00
Total Balance as shown above			38,366.00

[NOTE - Full details of stocks purchased for investment and any realisation of them should be given in a separate statement]

*The investment or deposit of money by the liquidator does not withdraw it from the operation of the Insolvency Regulations (Northern Ireland) 1991, and any such investments representing money held for six months or upwards must be realised and paid into the Insolvency Account, except in the case of investments in Government securities, the transfer of which to the control of the Department of Economic Development will be accepted as a sufficient compliance with the terms of the Regulations.

The liquidator should also state –

- (1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up

	£
Assets (after deducting amounts charged to secured creditors –including the holders of floating charges)	75,219.00
Liabilities-Fixed charge creditors	0.00
Floating charge holders	150,000.00
Preferential creditors	0.00
Unsecured creditors	425,506.00

- (2) The total amount of the capital paid up at the date of the commencement of the winding up-

Paid up in cash	2.00
Issued as paid up otherwise than for cash	

- (3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet).

The collection of the Director's Current Accounts and establish the status of farmland.

- (4) Why the winding up cannot yet be concluded

Realisation of assets is ongoing.

- (5) The period within which the winding up is expected to be completed.

Dependent on realisation of assets.