In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

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 9 9 1 8 5 3 8
Company name in full	Ryton Tavern Limited

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

2 Liquidator's name

Full forename(s)	Antonya
Surname	Allison

3 Liquidator's address

Building name/number	Suite 5, 2nd Floor
Street	Bulman House
Post town	Regent Centre
County/Region	Newcastle Upon Tyne
Postcode	N E 3 3 L S
Country	

4 Liquidator's name ❶

Full forename(s)	Andrew David
Surname	Haslam

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

5 Liquidator's address ❷

Building name/number	Suite 5, 2nd Floor
Street	Bulman House
Post town	Regent Centre
County/Region	Newcastle Upon Tyne
Postcode	N E 3 3 L S
Country	

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

6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7 Final account

☑ I attach a copy of the final account.

8 Sign and date

Liquidator's signature

Signature

X

X

Signature date

d2 d4 m0 m3 y2 y0 y2 y1

LIQ14
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	Sarah Dorkin
Company name	FRP Advisory Trading Limited
Address	Suite 5, 2nd Floor
	Bulman House
Post town	Regent Centre
County/Region	Newcastle Upon Tyne
Postcode	N E 3 3 L S
Country	
DX	cp.newcastle@frpadvisory.com
Telephone	0191 605 3737

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

Ryton Tavern Limited T/A Half Moon Inn
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 14 February 2020 To 24 March 2021

Statement of Affairs £		£	£
	ASSET REALISATIONS		
NIL	Stock	NIL	
NIL	Cash at Bank	NIL	
			NIL
	UNSECURED CREDITORS		
(18,476.12)	Unsecured Creditors	NIL	
(12,000.00)	H M Revenue & Customs	NIL	
(10,000.00)	Landlord	NIL	
(15,000.00)	Shareholders Loan Account	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(55,576.12)			**NIL**
	REPRESENTED BY		
			NIL

Andrew David Haslam
Joint Liquidator

IPS SQL Ver. 5.02

24 March 2021 09:06

FRP

Ryton Tavern Limited T/A Half Moon Inn (In Liquidation) (“THE COMPANY”)

The Liquidator’s Final Account pursuant to Section 106 of the Insolvency Act 1986 and The Insolvency Rules

24 March 2021

Contents and abbreviations

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The following abbreviations may be used in this report:

The Company	Ryton Tavern LimitedT/A Half Moon Inn (In Liquidation)
FRP	FRP Advisory Trading Limited
HMRC	HM Revenue & Customs
The Liquidator(s)	Antonya Allison and Andrew David Haslam of FRP Advisory Trading Limited
Change in Liquidators	The original appointed Liquidators were Gordon Smythe Goldie and Andrew David Haslam.
	Gordon Smythe Goldie subsequently resigned and Antonya Allison replaced him as Liquidator. The date of this change took effect on 11 December 2020.
The Period	The reporting period 14/02/2020 – 25/01/2021
QFCH	Qualifying floating charge holder
SIP	Statement of Insolvency Practice

1. Overview of the Liquidation

Following my appointment as Liquidator of the Company on 14 February 2020 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 the date of appointment to date.

Following my appointment I wrote to creditors on 17 February 2020, 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.

This report has been prepared from information available at the time of its preparation. Due to the global outbreak of Covid 19 and the UK's response to this, requiring working from home and necessarily a lack of access to physical files or other information, we should advise that we may not have all the information required to ensure this report is both complete and accurate. Where there are errors and/or omissions we will endeavour to correct these where possible in our next report to you.

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

Attached at **Appendix B** is a receipts and payments account detailing transactions 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 there were no assets to deal with.

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

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:

There are no secured creditors in this respect.

There are no preferential creditors, all employees were transferred under The Transfer of Undertakings (Protection of Employment) Regulations 2006 ("TUPE") to Lime Tree Sales Ltd on 20 January 2020.

I have received one claim totalling £14,176.361 from an unsecured creditor.

Pursuant to the Insolvency Rules no dividend will be declared to any class of creditor as no funds have been realised.

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. Liquidator's remuneration, disbursements and expenses

FRP

As advised in previous correspondence, we did not anticipate any realisations would be made in this matter and as such, no fee resolution was sought. Time costs of £4,489.50 have been incurred since appointment.

No fees have been drawn to date.

The Liquidator's 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 advised, we did not seek approval to draw any disbursements as no realisations were expected. Details of disbursements incurred since appointment are set out in **Appendix D.**

As previously confirmed, no estimate in respect Liquidator's expenses was included in the previous correspondence circulated to creditors.

We can confirm that no expenses have been incurred in the Period or cumulatively. This is shown at **Appendix E**.

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.

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 **R1277NEW**.

Appendix A

Statutory information about the Company and the Liquidation

COMPANY INFORMATION:

Other trading names:	T/A Half Moon Inn
Date of incorporation:	16 December 2015
Company number:	09918538
Registered office:	Suite 5 Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Previous registered office:	Half Moon Inn Ryton Village East Ryton NE40 3NU
Business address:	Half Moon Inn Ryton Village East Ryton NE40 3NU

LIQUIDATION DETAILS:

Liquidator(s):	Antonya Allison & Andrew David Haslam
Address of Liquidator(s):	FRP Advisory Trading Limited Suite 5, 2nd Floor Bulman House Regent Centre Newcastle Upon Tyne NE3 3LS
Change in Liquidator:	It should be noted that the original appointed Liquidators were Gordon Smythe Goldie and Andrew David Haslam. Gordon Smythe Goldie subsequently resigned and Antonya Allison replaced him as Liquidator. The date this change took effect was 11 December 2020
Date of appointment of Liquidator(s):	14 February 2020
Registered office:	Suite 5 Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Court in which Liquidation proceedings were brought:	N/A
Court reference number:	N/A

Appendix B

Liquidator's receipts & payments account since appointment

Ryton Tavern Limited T/A Half Moon Inn
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 24/03/2021

S of A £		£	£
	ASSET REALISATIONS		
NIL	Stock	NIL	
NIL	Cash at Bank	NIL	
			NIL
	UNSECURED CREDITORS		
(18,476.12)	Unsecured Creditors	NIL	
(12,000.00)	H M Revenue & Customs	NIL	
(10,000.00)	Landlord	NIL	
(15,000.00)	Shareholders Loan Account	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(55,576.12)			NIL
	REPRESENTED BY		
			NIL

Appendix C

A schedule of work

FRP

Ryton Tavern Limited (IN LIQUIDATION)

Schedule of Work

The table below sets out a detailed summary of the work undertaken by the office holders to date together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets and 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		
	Dealing with all routine correspondence and emails relating to the case. Filing documents and maintaining files/case management system. Ascertaining the online presence of the insolvent and taking appropriate measures to control or close it as required. This work does not give direct financial benefit to the creditors but must be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		Ensuring that the case is closed on the case management system. Ensuring all documents are filed and the case files are archived accordingly. This work does not give direct financial benefit to the creditors but must be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.
	Regulatory Requirements		

Ryton Tavern Limited (IN LIQUIDATION)

Schedule of Work

	Ongoing review of money laundering risk assessment procedures and Know your client checks in accordance with the Money Laundering Regulations. Ongoing consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act. This work does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		Ensuring the all case files and Company records are placed in storage for a time determined by statute and that they are scheduled for destruction when appropriate.
	Ethical Requirements		
	Prior to the Joint Liquidator's 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.		There are no further matters to deal with in this respect.
	Case Management Requirements		
	Regularly reviewing the conduct of the case and the case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management. Arranging for an insolvency bond to protect the assets available for preferential and unsecured creditors and reviewing the adequacy of the bond on a quarterly basis. This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		Upon closure of the Liquidation, release the specific penalty bond. This work does not give direct financial benefit to the creditors but must be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

Ryton Tavern Limited (IN LIQUIDATION)

Schedule of Work

2	**ASSET REALISATION** **Work undertaken during the reporting period**		**ASSET REALISATION** **Future work to be undertaken**
	As previously advised, the Company had no assets.		No further work is anticipated in this respect.
3	**CREDITORS** **Work undertaken during the reporting period**		**CREDITORS** **Future work to be undertaken**
	Maintaining the schedule of creditors and keeping data up to date. Dealing with creditor correspondence, emails and telephone conversations regarding their claims and answering any queries as and when they arise. Reviewing creditor claims and lodging proof of debt claim forms on system. This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		No distribution will be made to any class of creditor therefore no further work is required in this respect.
4	**INVESTIGATIONS** **Work undertaken during the reporting period**		**INVESTIGATIONS** **Future work to be undertaken**
	An Office Holder has a duty to review the books and records and other information available to identify the assets that may be available to realise for the benefit of the insolvency estate. Furthermore there may be other antecedent or voidable transactions that are identified which if pursued could swell the funds available for the insolvency estate.		There are no further matters to deal with in this respect.

Ryton Tavern Limited (IN LIQUIDATION)

Schedule of Work

	Requesting all Directors of the company both current and those holding office within 3 years of the insolvency to complete a questionnaire to assist in preparing the statutory return to the Department of Business Energy and Industrial Strategy ("DBEIS") in accordance with the Company Directors Disqualification Act. Collecting and collating the Company's books and records ready for review as part of the Liquidators statutory investigations. Carrying out an initial investigation with a view to identifying potential assets recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, solicitors, etc. A review of the Company books and records to identify any transactions or actions the office holder may take against a third party in order to recover funds for the benefit of creditors. Considering information provided that might identify further assets or lines or enquiry for the office holder to explore if benefit to the estate is possible. Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency. Submitting an online return on the conduct of the directors as required by the Company Directors Disqualification Act. This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under		

	the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		
5	**STATUTORY COMPLIANCE AND REPORTING** **Work undertaken during the reporting period**		**STATUTORY COMPLIANCE AND REPORTING** **Future work to be undertaken**
	Arranging for the Company's registered office to be changed to the officeholder's address. Dealing with all appointment formalities including notification to relevant parties and the Registrar of Companies. Advertising notice of the office holders appointment as required by statute. Dealing with pre and post appointment tax and VAT matters arising following appointment. The Office Holder is required to establish the existence of any pension schemes and staging dates for auto-enrolment and take appropriate action to notify all relevant parties and appoint independent trustees if required. In this instance, a pension scheme was identified and this showed that contributions were outstanding for one employee. As all employees were transferred under The Transfer of Undertakings (Protection of Employment) Regulations 2006 ("TUPE") to Lime Tree Sales Ltd on 20 January 2020. The pension, together with any outstanding contributions, remains the responsibility of Lime Tree Sales Ltd. We advised the pension scheme and the Pension Regulator of this.		Providing creditors with a hard copy of the Final Account upon request. Filing the Final Account with the Registrar of Companies following the expiry of 8 weeks from the date this report is delivered to creditors. To deal with the statutory requirements in order to bring the case to a close and for the office holders to obtain their release from office. The work detailed in this section does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that the office holder must follow.

Ryton Tavern Limited (IN LIQUIDATION)

Schedule of Work

	We also advised the Director that the responsibility of this pension remained with him and as such he was responsible to bring any contributions up to date and manage the pension going forward. Uploading form R1.50 to creditor portal (This is a notice to allow all future documents to be uploaded to portal rather than via 1st class post). Information gathering and drafting the final report covering period 14/02/2020 to 25/01/2021. Uploading final report to creditor portal. Seeking clearance from HMRC with regards to closure of the Liquidation. To deal with the statutory requirements in order to bring the case to a close and for the office holders to obtain their release from office; this includes preparing final reports for stakeholders. This work does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.		

Appendix D

Details of the Liquidator’s time costs and disbursements since appointment

FRP

Ryton Tavern Limited (In Liquidation)
Time charged for the period 14 February 2020 to 24 March 2021

	Appointment Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrly Rate £
Administration and Planning		4.00	7.00	0.10	11.10	1,875.50	168.96
Asset Realisation			0.80		0.80	108.00	135.00
Creditors			0.50		0.50	67.50	135.00
Investigation		3.30	5.70		9.00	1,528.50	169.83
Statutory Compliance	0.20	3.20	12.40		15.80	2,479.00	156.90
Total Hours	**0.20**	**10.50**	**26.40**	**0.10**	**37.20**	**6,058.50**	**162.86**

Disbursements for the period
14 February 2020 to 24 March 2021

	Value £
Category 1	
Advertising	155.97
Postage	12.35
Storage	61.12
Bonding	28.00
Land Registry Charges	3.00
Grand Total	**260.44**

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

FRP Charge out rates

Grade	From 1st May 2016
Appointment taker / Partner	320-345
Managers / Directors	230-320
Other Professional	135-210
Junior Professional & Support	75-105

Appendix E

Statement of expenses incurred since appointment

FRP

Ryton Tavern Limited t/a Half Moon Inn - in Liquidation
Statement of expenses for the period ended
24 March 2021

Expenses	**Period to 24 March 2021 £**
Office Holders' disbursements	260
Total	**260**