

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 01854306

Company name in full Northgame Limited

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

### 2 Liquidator's name

Full forename(s) Benny

Surname Woolrych

### 3 Liquidator's address

Building name/number 4th Floor

Street Abbey House

Post town Booth Street

County/Region Manchester

Postcode M24AB

Country

### 4 Liquidator's name ①

Full forename(s) Anthony

Surname Collier

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

### 5 Liquidator's address ②

Building name/number 4th Floor

Street Abbey House

Post town Booth Street

County/Region Manchester

Postcode M24AB

Country

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

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<b>6</b>	<b>Period of progress report</b>												
From date	d	1	d	4	m	0	m	4	y	2	y	0	
To date	d	1	d	3	m	0	m	4	y	2	y	1	
<b>7</b>	<b>Progress report</b>												
<input checked="" type="checkbox"/> The progress report is attached													
<b>8</b>	<b>Sign and date</b>												
Liquidator's signature	Signature X <i>A. Golder</i> X												
Signature date	d	0	d	8	m	0	m	6	y	2	y	0	

# LIQ03

## Notice of progress report in voluntary winding up



### 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 Chris O'Brien

Company name FRP Advisory Trading Limited

Address Suite 2

2nd Floor, Phoenix House

Post town 32 West Street

County/Region Brighton

Postcode B N 1 2 R T

Country

DX cp.brighton@frpadvisory.com

Telephone 01273 916666



### 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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

Northgame Limited (In Liquidation) ("The Company")

The Joint Liquidators' Progress Report for the period 14 April 2020 – 13 April 2021 pursuant to section 104A of the Insolvency Act 1986

**8 June 2021**

Contents and Abbreviations



Section	Content
1.	Progress of the Liquidation
2.	Estimated Outcome for the Creditors
3.	Joint Liquidators’ Remuneration, Disbursements and Expenses
Appendix	Content
A.	Statutory information about the Company and the Liquidation
B.	Joint Liquidators’ Receipts & Payments Account for both the Reporting Period and cumulatively
C.	Schedule of Work
D.	Details of the Joint Liquidators’ Time Costs and Disbursements for both the Reporting Period and cumulatively
E.	Statement of Expenses incurred in the Reporting Period
F.	Notice of Intended Dividend to Unsecured Creditors

The following abbreviations may be used in this report:	
FRP	FRP Advisory Trading Limited
The Company	Northgame Limited (In Liquidation)
The Joint Liquidators	Ben Woolrych and Anthony Collier of FRP Advisory Trading Limited
The Reporting Period	The reporting period 14/04/20 – 13/04/21
CVL	Creditors’ Voluntary Liquidation
SIP	Statement of Insolvency Practice
QFCH	Qualifying floating charge holder
HMRC	HM Revenue & Customs
HSBC	HSBC Bank PLC
HSBCIF	HSBC Invoice Finance (UK) Limited

## 1. Progress of the Liquidation

### Note

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.

This report should be read in conjunction with the final report in Administration dated 25 March 2020.

### Work undertaken during the Reporting Period and work yet to be completed

The Joint Liquidators attach at **Appendix C** a schedule of work undertaken during the Reporting Period together with a summary of work still to be completed.

Highlights include:

- Adjudicating upon claims received and calculation and preparation for the issuing of the notice of intended dividend in respect of the proposed unsecured dividend.
- Dealing with post-liquidation tax and VAT matters including issuing post deregistration VAT returns, preparing and issuing post-liquidation corporation tax returns and settling the liability of £33,745 in respect of corporation tax for the period of the Administration.
- Preparing the Joint Liquidators' progress report.
- General ad-hoc correspondence with creditors and employees.
- General administration and case progression reviews.
- Case accounting.

All known assets have been realised.

The only outstanding matter is the issuing of the notice of intended dividend to unsecured creditors, agreeing all claims and declaring the dividend. This is covered in more detail below.

### Receipts and Payments Account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Reporting Period and also cumulatively since the date of the appointment of the Joint Liquidators.

Payments made from the estate are fair and reasonable and proportionate to the insolvency appointment and are directly attributable to this insolvency. No payments have been made to associates of the Joint Liquidators without the prior approval of creditors as required by SIP9.

### Investigations

Part of the Joint Liquidators 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 the Joint Liquidators against any party which could result in a benefit to the estate. The Joint Liquidators 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 the Joint Liquidators investigations are set out in the schedule of work attached. The Joint Liquidators can confirm that no further investigations or actions are required.

## 2. Estimated Outcome for the Creditors

The estimated outcome for creditors was included in correspondence previously circulated during the Company's Administration.

### **Outcome for Secured Creditors**

As detailed in the final progress report, the secured creditor, HSBC were repaid in full following the sale of the property.

In addition, HSBCIF were also repaid in full, from the surplus funds from the sale of the property under its fixed charge.

### **Preferential Creditors**

Claims were received in the Administration and the claims of all preferential creditors were paid in full on 2 October 2019.

### **Unsecured creditors**

To date, the Joint Liquidators have received claims totalling £1,303,134 from unsecured creditors in these proceedings.

Claims received are in the process of being agreed and a distribution is expected to be paid to unsecured creditors within the next three months.

In order to facilitate the payment of the dividend, a notice of intended dividend is included with this report and will be issued separately to all creditors who have not previously submitted a claim.

### **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 is no floating charge the prescribed part does not apply in this instance.

### 3. Joint Liquidators’ Remuneration, Disbursements and Expenses



**Joint Liquidators’ remuneration**

As advised in previous correspondence the creditors passed a resolution that the Joint Liquidators’ remuneration should be calculated on a time cost basis capped at £45,000. To date fees of £30,220 excluding VAT have been drawn from the funds available.

A breakdown of FRP’s time costs incurred during both the Reporting Period and to date is attached at **Appendix D**.

The remuneration anticipated to be recovered by the Joint Liquidators based on time costs, is not likely to exceed the sum provided in the fees estimate previously circulated to creditors.

The Joint Liquidators are unable to draw fees based on time costs exceeding the total amount set out in the fee estimate previously provide without further approval of the creditors.

**Joint Liquidators’ disbursements and expenses**

The Joint Liquidators’ disbursements are a recharge of actual costs incurred by them 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. Details of disbursements incurred during the Period are set out in **Appendix D**.

**Expenses of the Liquidation**

An estimate of the Joint Liquidators’ expenses was set out in the information previously circulated to creditors. We attach at **Appendix E** a statement of expenses that have been incurred during the Reporting Period. It is currently expected that the expenses incurred or anticipated to be incurred are not likely to exceed the details provided prior to the determination of the basis of the Joint Liquidators’ remuneration.

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 Liquidators periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidators and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

Creditors have a right to request further information from the Joint Liquidators and further have a right to challenge the Joint Liquidators’ remuneration and other expenses, which are first disclosed in this report, under the Insolvency (England and Wales) Rules. (For ease of reference these are the expenses incurred in the Period as set out in **Appendix E** only). Further details of these rights can be found in the Creditors’ Guide to Fees which you can access using the following link <https://creditors.frpadvisory.com/info.aspx> and select the one for liquidation. Alternatively, a hard copy of the relevant guide will be sent to you on request. Please note there is a time limit for requesting information being 21 days following the receipt of this progress report. There is a time limit of 8 weeks following the receipt of this report for a Court application that the remuneration or expenses are excessive.

Appendix A

Statutory information about the Company and the Liquidation



COMPANY INFORMATION:

LIQUIDATION DETAILS:

Other trading names:	Barrington Sports
Date of incorporation:	11/10/1984
Company number:	01854306
Registered office:	4th Floor, Abbey House, Booth Street, Manchester, M2 4AB
Previous registered office:	Northgame House Haig Road, Parkgate Industrial Estate, Knutsford, Cheshire, WA16 8DX
Business address:	Northgame House Haig Road, Parkgate Industrial Estate, Knutsford, Cheshire, WA16 8DX

Liquidators:	Ben Woolrych & Anthony Collier
Address of Liquidators:	FRP Advisory Trading Limited Suite 2, 2nd Floor, Phoenix House 32 West Street, Brighton, BN1 2RT
Contact Details:	cp.brighton@frpadvisory.com
Date of appointment of Liquidators:	14 April 2020
Court in which Liquidation proceedings were brought:	N/A
Court reference number:	N/A

**Northgame Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

<b>Statement of Affairs</b>		<b>From 14/04/2020</b>	<b>From 26/04/2018</b>
<b>£</b>		<b>To 13/04/2021</b>	<b>To 13/04/2021</b>
		<b>£</b>	<b>£</b>
224,187.02	ASSET REALISATIONS		
	ADM Surplus	224,187.0	224,187.0
	Bank Interest Gross	49.39	49.39
	Cash at Bank	70.73	70.73
	Refund	246.51	246.51
		<u>224,553.65</u>	<u>224,553.65</u>
	COST OF REALISATIONS		
	Corporation Tax	33,745.52	33,745.52
	Liquidators' Disbursements	122.50	122.50
	Liquidators' Remuneration	30,220.75	30,220.75
	Statutory Advertising	77.98	77.98
		<u>(64,166.75)</u>	<u>(64,166.75)</u>
<b>224,187.02</b>		<b><u>160,386.90</u></b>	<b><u>160,386.90</u></b>
	REPRESENTED BY		
	IB Current Floating		154,302.65
	Vat Control Account		15.60
	Vat Recoverable - Floating		6,068.65
			<u><b>160,386.90</b></u>

# Northgame Limited t/a Barrington Sports (In Liquidation)

## Schedule of Work

The table below sets out a detailed summary of the work undertaken by the Joint Liquidators since their appointment together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets; enhanced recoveries and potentially a reduction in creditor claims if the business has continued to trade, 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 directors, 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	<b>ADMINISTRATION AND PLANNING</b>	<b>ADMINISTRATION AND PLANNING</b>
	<b>Work undertaken during the reporting period</b>	<b>Future work to be undertaken</b>
	<b>Ethical Matters</b>	<b>Ethical Matters</b>
	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 Liquidation appointment.	Continued review of ethical matters.
	<b>Case Accounting</b>	<b>Case Accounting</b>
	Set up insolvent estate bank account.  Administered insolvent estate bank account, made necessary payments and completed bank account reconciliations as required.	Take bank account off interest bearing and close bank account when appropriate.
	<b>Case Control and Review</b>	<b>Case Control and Review</b>

**Northgame Limited t/a Barrington Sports (In Liquidation)**

**FRP**

**Schedule of Work**

	Internal team meetings regarding case strategy and progression.  Carried out case reviews to ensure matter are progressing, and updates to the case strategy as appropriate.	Continue to monitor case progression and carry out closure review when appropriate.
	<b>General Administration</b>	<b>General Administration</b>
	Filed documents to the case file.  Internal case set up and management of case diary.	Filing documents to the case file.  Prepare books and records and working files for storage.
	<b>Fee and WIP</b>	<b>Fee and WIP</b>
	Prepared and circulated fee quantum proposal report to unsecured creditors.  The basis agreed for the drawing of the Joint Administrators' remuneration will also be that utilised in determining the basis of the Joint Liquidators' remuneration, in accordance with the Insolvency Rules.	Monitoring WIP and drawing fees in line with the fee approval from unsecured creditors.
2	<b>ASSET REALISATION</b> <b>Work undertaken during the reporting period</b>	<b>ASSET REALISATION</b> <b>Future work to be undertaken</b>
	Receipt of surplus funds from the Administration.	No further assets to be realised.
3	<b>CREDITORS</b> <b>Work undertaken during the reporting period</b>	<b>CREDITORS</b> <b>Future work to be undertaken</b>
	<b>Unsecured Creditors</b>	<b>Unsecured Creditors</b>
	Dealt with queries from unsecured creditors as and when they arose.  Correspondence with the Companies pension scheme regarding the RP15 claim that was submitted in the Administration.	Circulate NOID to unsecured creditors, setting out last date for proving claims.  Review and adjudicate unsecured creditor claims.

**Northgame Limited t/a Barrington Sports (In Liquidation)**

**FRP**

**Schedule of Work**

	Notified HMRC of the move from Administration to Liquidation.	Review and adjudicate employees residual unsecured claims.  Distribute funds to unsecured creditors and deal with any unrepresented cheques as appropriate.  Continue to deal with any unsecured creditor queries that are received.
5	<b>STATUTORY COMPLIANCE AND REPORTING</b> <b>Work undertaken during the reporting period</b>	<b>STATUTORY COMPLIANCE AND REPORTING</b> <b>Future work to be undertaken</b>
	<b>Statutory Compliance</b>	
	Calculated and protected the value of assets that are not subject to a charge by obtaining a bond to the correct level.  Advertised notice of the office holders' appointment as required by statute.  Notified various stakeholders of move from Administration to Liquidation.	Preparing and issuing the annual report and filing the report with Companies House.  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, convening final meetings, statutory advertising and filing the relevant documentation with the Court/Registrar of Companies.
	<b>Statutory Reporting and Meetings</b>	<b>Statutory Reporting and Meetings</b>
	None.	Preparation and circulation of statutory reports to stakeholders in the Liquidation.
	<b>TAX/VAT – post appointment</b>	<b>TAX/VAT – post appointment</b>
	Submitted post appointment VAT returns.  Finalised corporation tax position and file necessary returns and making payment of CT due.	Submit final VAT return and final Corporation Tax returns (interest on bank account only).

## Appendix D

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

**FRP**

### Northgame Limited (In Liquidation)

Time charged for the period 14 April 2020 to 13 April 2021

	Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hourly Rate £
<b>Administration and Planning</b>	<b>0.40</b>	<b>6.20</b>	<b>12.15</b>	<b>1.70</b>	<b>20.45</b>	<b>5,308.50</b>	<b>258.92</b>
Case Accounting		1.15	0.40	1.25	2.80	676.00	241.43
Case Control and Review		4.05	4.75		8.80	2,693.25	304.91
Case Accounting - General	0.40			0.20	0.60	253.00	421.67
General Administration			4.75	0.25	5.00	1,337.50	267.50
Fee and VAT		1.00	2.25		3.25	958.75	295.00
<b>Asset Realisation</b>			<b>2.00</b>		<b>2.00</b>	<b>550.00</b>	<b>275.00</b>
Asset Realisation			2.00		2.00	550.00	275.00
<b>Creditors</b>		<b>5.90</b>	<b>16.25</b>	<b>0.25</b>	<b>22.40</b>	<b>6,512.25</b>	<b>290.73</b>
Unsecured Creditors		4.95	13.00		17.95	5,258.00	292.92
Employees				0.25	0.25	37.50	150.00
TAX/VAT - Pre-appointment		0.20			0.20	68.00	340.00
Pensions - Creditors		0.75	3.25		4.00	1,149.75	287.19
<b>Statutory Compliance</b>		<b>18.25</b>	<b>40.10</b>		<b>58.35</b>	<b>17,250.00</b>	<b>295.63</b>
Statutory Compliance - General		5.75	19.10		24.85	7,207.50	290.04
Statutory Reporting/ Meetings		7.00	12.25		19.25	5,766.25	299.55
Bonding/ Statutory Advertising			0.50		0.50	137.50	275.00
Tax/VAT - Post appointment		5.50	6.50		12.00	3,657.50	304.79
Pensions- Other			1.75		1.75	481.25	275.00
<b>Total Hours</b>	<b>0.40</b>	<b>30.35</b>	<b>70.50</b>	<b>1.95</b>	<b>103.20</b>	<b>30,220.75</b>	<b>292.94</b>

### Disbursements for the period

14 April 2020 to 13 April 2021

	Value £
<b>Category 1</b>	
Bonding	122.50
<b>Grand Total</b>	<b>122.50</b>

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

### FRP Charge out rates

Grade	From	1st May 2021
Appointment taker / Partner		480-545
Managers / Directors		340-485
Other Professional		200-295
Junior Professional & Support		125-175

Northgame Limited (In Liquidation)  
The Joint Liquidators' Progress Report

Appendix E

Statement of Expenses incurred in the Reporting Period

FRP

Northgame Limited (In Liquidation) Statement of expenses for the period ended 13/04/2021	
	Period to 13/04/2021
Expenses	£
Office Holders' remuneration (Time costs)	30,220.75
Office Holders' disbursements	122.50
Total	30,343.25

Appendix F

Notice of Intended Dividend to Unsecured Creditors



## **Northgame Limited (In Liquidation)**

Previously registered as: N/A

Trading names or styles: Barrington Sports

Registered Office Address: 4th Floor, Abbey House, Booth Street, Manchester, M2 4AB

Principal Trading Address: Northgame House, Haig Road, Parkgate Industrial Estate, Knutsford, Cheshire, WA16 8DX

Company No: 01854306

Nature of business: Wholesale and retail sale of sportswear and equipment

### **NOTICE OF INTENDED DIVIDEND PURSUANT TO RULE 14.29 THE INSOLVENCY (ENGLAND AND WALES) RULES 2016**

NOTICE IS HEREBY given that I, Anthony Collier, the Joint Liquidator of the above named Company, appointed on 14 April 2020, intend to declare and distribute a first and final dividend within the period of two months from the last date for proving mentioned below.

All creditors of the Company are required, on or before 28 July 2021, which is the last date for proving, to prove their debt by sending to me a written statement of the amount they claim to be due from the Company and, if so requested, to provide such further details or produce such documentary or other evidence as may appear to the Joint Liquidator to be necessary to FRP Advisory Trading Limited, 2<sup>nd</sup> Floor, Phoenix House, 32 West Street, Brighton, BN1 2RT or emailing at [cp.brighton@frpadvisory.com](mailto:cp.brighton@frpadvisory.com).

A distribution may be made without regard to the claim of any person in respect of a debt not proved. A creditor who has not proved his debt before the last date for proving mentioned above is not entitled to disturb, by reason that he has not participated in the dividend, the distribution of that dividend or any other dividend declared before his debt is proved.

Date: 8 June 2021



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**Anthony Collier**  
**Joint Liquidator**

Licensed in the United Kingdom by the Institute of Chartered Accountants in England & Wales and bound by the Insolvency Code of Ethics

Office holder No: 10550