

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



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A18

16/11/2019

#222

COMPANIES HOUSE

1 Company details

Company number 0 5 7 5 0 0 1 9
Company name in full Orchard Farm (Sussex) Limited

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

2 Liquidator's name

Full forename(s) Michael Colin John
Surname Sanders

3 Liquidator's address

Building name/number New Bridge Street House
Street 30 - 34 New Bridge Street
Post town London
County/Region
Postcode E C 4 V 6 B J
Country

4 Liquidator's name ①

Full forename(s) Georgina Marie
Surname Eason

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

5 Liquidator's address ②

Building name/number New Bridge Street House
Street 30 - 34 New Bridge Street
Post town London
County/Region
Postcode E C 4 V 6 B J
Country

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

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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 M. Scott

X

Signature date

d 1

d 5

m 1

m 1

y 2

y 0

y 1

y 9

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 **Imran Tareen**

Company name **MacIntyre Hudson LLP**

Address **New Bridge Street House**

30 - 34 New Bridge Street

Post town **London**

County/Region

Postcode **E C 4 V 6 B J**

Country

DX

Telephone **0207 429 4100**



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

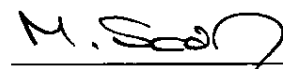
This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Orchard Farm (Sussex) Limited
(In Liquidation)
JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 23/09/2018 To 15/11/2019 £	From 23/09/2015 To 15/11/2019 £
RECEIPTS			
Goodwill	5,000.00	0.00	6,600.00
Tangible Assets	4,000.00	0.00	4,000.00
Stock	2,400.00	0.00	1,750.00
Bank Interest Gross		0.34	2.11
		<u>0.34</u>	<u>12,352.11</u>
PAYMENTS			
Debenture Holder	(91,000.00)	0.00	2,500.00
Office Holders' Pre-Appointment Fees		0.00	7,499.98
Office Holders Fees		900.21	1,900.21
Office Holders Expenses		29.00	428.17
Legal Disbursements		0.00	23.75
Trade & Expense Creditors	(101,277.02)	0.00	0.00
Director's Loan Account	(250,000.00)	0.00	0.00
HMRC - PAYE	(13,075.48)	0.00	0.00
HMRC - VAT	(4,655.00)	0.00	0.00
Ordinary Shareholders	(1,000.00)	0.00	0.00
		<u>929.21</u>	<u>12,352.11</u>
Net Receipts/(Payments)		<u>(928.87)</u>	<u>0.00</u>

MADE UP AS FOLLOWS

Bank 2 Current	0.00
	<u>0.00</u>


Michael C J Sanders
Joint Liquidator

PRIVATE & CONFIDENTIAL

ORCHARD FARM (SUSSEX) LIMITED
(In Creditors' Voluntary Liquidation)

JOINT LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

PREPARED BY
MICHAEL COLIN JOHN SANDERS AND GEORGINA MARIE EASON
JOINT LIQUIDATORS

Orchard Farm (Sussex) Limited – In Creditors' Voluntary Liquidation

LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

STATUTORY INFORMATION

Company name:	Orchard Farm (Sussex) Limited
Company number:	05750019
Trading address:	Orchard Farm Shop, London Road, Etchingham, TN19 7QS
Registered office:	New Bridge Street House, 30 - 34 New Bridge Steet, London, EC4V 6BJ
Former registered office:	10 Lonsdale Gardens, Tunbridge Wells, Kent, TN1 1NU
Principal trading activity:	Retail of Food
Joint Liquidators' names	Michael Colin John Sanders and Georgina Marie Eason
Joint Liquidators' address	New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ
Date of appointment	23 September 2015
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Since the date of my appointment, I have:

- Liaised with the specialist independent valuation agent, Key Appraisal Limited ("the agent"), regarding the sale of the Company's assets to FDMR Limited ("FDMR"), an associated company by way of common director and shareholder. The agent was instructed by the directors to conduct a site visit to value the Company's tangible and intangible assets prior to the date of the liquidation;
- Actively pursued FDMR and its director for the outstanding payment due under the sale of the Company assets;
- Spent time reviewing a potential claim the Company has in an Individual Voluntary Arrangement ("the IVA") and liaised with various parties to obtain further information; and
- Instructed Hewitson Moorhead solicitors to assist in pursuing the above potential claim against one of the shareholders in an attempt to maximise potential realisations for the benefit of creditors.

During the period of this report, after several discussions with the solicitors regarding the Company's potential claim in the IVA, it has been concluded as follows:

- The claim is proving very difficult to pursue due to lack of evidence; and
- Insufficient funds in the liquidation to enable proceedings to be brought especially considering the evidence available.

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is attached at Appendix 1.

Please read this report in conjunction with my previous reports circulated to creditors, copies of which are available on request.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 23 September 2018 to 15 November 2019 together with the cumulative account since the date of the liquidation is attached at Appendix 2.

ASSETS – SUBJECT TO FIXED CHARGE

Goodwill

An agreement was made with FDMR Limited ("FDMR") to purchase the intangible assets for £8,100. A payment plan was initially agreed and set to be completed by 31 March 2016. To date, £6,600 has been received. Despite the time elapsing on the payment plan, a further agreement was made with FDMR to pay £1,000 a week. I have chased FDMR on several occasions for the remaining balance of £1,500 however, to date, they have defaulted on the agreement. After considering the level of the remaining amount recoverable it is not commercially viable to take a legal action for the recovery of the funds, therefore no further recoveries are expected in this respect.

In accordance with Statement of Insolvency Practice 13, the notice was previously given on 23 September 2015 that the Company's Goodwill, Tangible Assets and Stock were sold to FDMR. FDMR is a company which shares a mutual director and shareholder with the Company.

ASSETS SUBJECT TO FLOATING CHARGE

Tangible Assets

It was agreed that FDMR would purchase the tangible assets for £4,000 plus VAT. I can confirm this was received in full.

Stock

It was agreed that FDMR would purchase the stock for £2,400 plus VAT. To date, £1,750 plus VAT has been recovered in this respect. I have pursued FDMR for the remaining balance however, to date, no further recoveries have been made in this respect and none are expected.

Shareholders Loan

According to the Company accounts for the year ending 28 February 2014, there is a potential debt of £118,000 due from a connected party by way of an "unpaid shareholder loan".

I have investigated the position and I am satisfied that this loan remains due and payable, however there is insufficient evidence available in support of this potential claim

The connected party is subject to an Individual Voluntary Arrangement ("IVA"). I have corresponded with the Supervisor of the IVA to confirm that the Company was not initially included as a creditor. I have submitted a claim for £118,000 on behalf of the Company and have instructed solicitors Hewitsons Moorhead solicitors to investigate this further. However as stated above that this claim is proving very difficult to pursue due to lack of evidence and insufficient funds available in the liquidation estate.

Bank Interest Gross

Interest totalling £2.11 has accrued on funds held in the Liquidation bank account, £0.34 of which was accrued during the reporting period.

PAYMENTS

The following payment has been made during the period of this report:

Office Holders' Fee

The sum of £900.21 plus VAT has been paid on account of the Joint Liquidators' outstanding time costs. Further details in this respect are given below under the heading Liquidators' remuneration.

Office Holders' Expenses

The sum of £29 plus VAT has been paid to reimburse the Liquidators' out of pocket expenses. These expenses have been incurred in relation to the following:

	£
Land Registry Search	9.00
Storage Costs	20.00

LIABILITIES

Secured Creditors

The Company gave a fixed and floating charge to Barclays Bank Plc on 7 February 2009. This charge was registered with the Registrar of Companies on 13 February 2009. It appears that approximately £91,000 was owed to Barclays Bank Plc.

£2,500 has been paid to Barclays Bank Plc under their fixed charge and this payment was made from proceeds collected from FDMR for the Company's goodwill.

Prescribed Part

Section 176A (1) (a) of the Insolvency Act 1986 requires that where the Company has created a floating charge after 15 September 2003, the liquidator must set aside the prescribed part of the Company's net property for the satisfaction of unsecured debts. Net property" means the amount which would, if it were not for this provision, be available to floating charge holders (i.e. after accounting for preferential debts and the costs of realisation).

The prescribed part is 50% of the first £10,000 and 20% of the remaining net property (up to a maximum of £600,000). A liquidator will not be required to set aside the Prescribed Part if the Net Property is less than £10,000 and he thinks the cost of distributing the Prescribed Part would be disproportionate to the benefit.

As the net property is less than £10,000 the prescribed part provisions do not apply.

Preferential Creditors

To the best of my knowledge there are no preferential creditors in this matter.

Crown Creditors

The Director's Statement of Affairs included £17,730.48 owed to HM Revenue & Customs ("HMRC"). HMRC's claim of £31,025.07 has been received.

Non-preferential unsecured Creditors

The Director's Statement of Affairs included non-preferential unsecured creditors with an estimated total liability of £355,932. I have received claims totalling £127,493.47.

DIVIDENDS

A payment of £2,500 has been made to Barclays Bank under their fixed charge.

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to the secured creditor, and to meet the expenses of the Liquidation.

Attached at Appendix 4 is the Notice of dividend position.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

Within six months of my appointment as Joint Liquidator, I was required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make him unfit to be concerned with the management of the Company. I highlighted to the Secretary of State that the Director stated that the shareholders loan given to a connected party for £118,000 had been written off, and that the Company was not listed as a creditor in the IVA of the connected party.

I would confirm that my report to the Secretary of State has been submitted.

PRE-APPOINTMENT REMUNERATION

On 23 September 2015, the creditors authorised the payment of a fee of £7,499.98 plus VAT for my assistance with preparing the statement of affairs and convening and holding the meeting.

I have recovered this fee in full from first realisations after my appointment.

LIQUIDATORS' REMUNERATION

My remuneration was previously authorised by the creditors at meeting held on 23 September 2015 to be drawn on a time cost basis.

My total time costs to 15 November 2019 amount to £42,907.75, representing 206.85 hours of work at an average charge out rate of £207.43 per hour, of which £3,419.75, representing 12.35 hours of work, was charged in the period since 23 September 2018, at an average charge out rate of £276.90 per hour.

To date, I have drawn £1,900.21 on account of my outstanding time costs of which £900.21 plus VAT has been drawn during the reporting period.

Attached at Appendix 3 is analysis of my time costs.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows MHA MacIntyre Hudson's fee policy are available at the link www.macintyreHUDSON.co.uk/guide-to-fees. Please note that there are different versions of the Guidance Notes and in this case you should refer to the October 2015 version.

LIQUIDATORS' EXPENSES

I have incurred expenses to 19 September 2019 of £428.17 of which £29 has been incurred during the period of this report. I have drawn these in full.

A schedule of the disbursements incurred can be seen below:

Type of expense	Amount incurred/ accrued in the reporting period
Companies House	£13.00
Courts Advertising	£253.80
Marsh Insurance	£30.00
Land Registry	£24.00
Total Data Management	£96.57
Encompass Searches	£10.80
Total	£428.17

I have used the following agents or professional advisors since the date of the liquidation:

Professional Advisor	Nature of Work	Basis of Fees
Hewitsons Moorhead	Solicitors	Time costs

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which

they will charge their fees represented value for money. I have reviewed the charges they have made and am satisfied that they are reasonable in the circumstances of this case.

FURTHER INFORMATION

The winding up of the Company is now complete and the Joint Liquidators will conclude their administration of this Liquidation upon filing their Final Account to the Registrar of Companies. Attached at Appendix 5 is the notice of final account.

At MHA MacIntyre Hudson we always strive to provide a professional and efficient service, however we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. If you should have cause to complain about the way that we are acting, you should, in the first instance, put details of your complaint in writing to our complaints officer Paul Michael Davis, New Bridge Street House, 30-34 New Bridge Street, London EC4V 6BJ. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA; or you may email ip.complaints@insolvency.gsi.gov.uk; or you may phone 0845 602 9848 - calls are charged at between 1p and 10.5p per minute from a land line, for mobiles, between 12p and 41p per minute if you're calling from the UK.

To comply with the Provision of Services Regulations, some general information about MacIntyre Hudson LLP can be found at <https://www.macintyreHUDSON.co.uk/legal-disclaimer>

SUMMARY

The winding up of the Company is now for all practical purposes complete. The Joint Liquidators will conclude their administration of this liquidation upon filing their Final Account to the Registrar of Companies, following which our case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Imran Tareen by email at Imran.Tareen@mhllp.co.uk, or by phone on 0207 429 0500 before our release.



Michael Colin John Sanders
JOINT LIQUIDATOR
Authorised to act in the UK by the
Insolvency Practitioners Association

Appendix 1

1. Administration

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical/electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.
- Filing final return at Companies House.

2. Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Reviewing proofs of debt received from creditors

3. Investigations

- Submitting a return on the conduct of the directors as required by the Company Directors Disqualification Act.
- Investigation into the affairs of the Company.

Orchard Farm (Sussex) Limited
(In Liquidation)
JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT

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Director's Loan Account	(250,000.00)	0.00	0.00
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HMRC - VAT	(4,655.00)	0.00	0.00
Ordinary Shareholders	(1,000.00)	0.00	0.00
		<u>929.21</u>	<u>12,352.11</u>
Net Receipts/(Payments)		<u>(928.87)</u>	<u>0.00</u>
MADE UP AS FOLLOWS			
Bank 2 Current		0.00	0.00
		<u>0.00</u>	<u>0.00</u>

ORCHARD FARM (SUSSEX) LIMITED **In Creditors' Voluntary Liquidation**

Analysis of Time Costs for the period 23 September 2018 to 15 November 2019

Classification of Work	Partner		Manager		Administrator		Assistant		Total Hours	Time Cost	Average
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)		£	£
Administration and Planning	0.00	0.00	0.20	70.00	1.40	404.00	0.00	0.00	1.60	474.00	296.25
Case Accounts	0.00	0.00	0.05	20.75	1.00	275.00	0.30	57.00	1.35	352.75	261.30
Investigations	0.00	0.00	0.00	0.00	4.00	1,122.00	0.00	0.00	4.00	1,122.00	280.50
Case Review & Mng'mt	0.00	0.00	0.50	181.50	3.20	884.00	0.00	0.00	3.70	1,065.50	287.97
Cashiering	0.00	0.00	0.00	0.00	0.25	73.75	0.50	95.00	0.75	168.75	225.00
Creditors	0.00	0.00	0.00	0.00	0.25	68.75	0.00	0.00	0.25	68.75	275.00
Statutory Reporting	0.00	0.00	0.00	0.00	0.70	168.00	0.00	0.00	0.70	168.00	240.00
Total	0.00	0.00	0.75	272.25	10.80	2,995.50	0.80	152.00	12.35	3,419.75	276.90
Average Hourly Rate, £		0.00		363.00		277.36		190.00			

ORCHARD FARM (SUSSEX) LIMITED **In Creditors' Voluntary Liquidation**

Analysis of Time Costs for the period 23 September 2015 to 15 November 2019

Classification of Work	Partner		Manager		Administrator		Assistant		Cashiering		Total Hours	Time Cost £	Average Hourly Rate £
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)			
Administration and Planning	0.00	0.00	4.20	1,190.50	52.60	8,665.50	0.80	123.00	0.00	0.00	57.60	9,979.00	173.25
Case Accounts	0.00	0.00	0.45	150.75	2.00	462.00	3.60	544.00	2.20	352.00	8.25	1,508.75	182.88
Meetings	0.00	0.00	1.40	364.00	2.50	393.00	0.00	0.00	0.00	0.00	3.90	757.00	194.10
Investigations	10.80	5,262.00	0.00	0.00	45.70	7,797.00	0.00	0.00	0.00	0.00	56.50	13,059.00	231.13
Realisation of Assets	6.80	3,355.50	6.90	1,832.50	7.50	1,317.00	0.00	0.00	0.00	0.00	21.20	6,505.00	306.84
Secured Creditors	0.00	0.00	0.70	189.00	2.20	354.00	0.00	0.00	0.00	0.00	2.90	543.00	187.24
Strategy Case Planning	0.00	0.00	0.00	0.00	0.10	15.00	0.00	0.00	0.00	0.00	0.10	15.00	150.00
IPS Setup and Maintenance	0.00	0.00	0.00	0.00	0.80	124.50	0.10	15.00	0.00	0.00	0.90	139.50	155.00
Case Review & Mng'mnt	0.90	414.00	2.00	621.00	7.50	1,616.00	1.20	180.00	0.00	0.00	11.60	2,831.00	244.05
Cashiering	0.00	0.00	0.50	162.50	0.85	163.75	2.40	380.00	6.70	1,100.50	10.45	1,806.75	172.89
Creditors	0.00	0.00	0.40	118.00	22.05	3,416.75	0.30	45.00	0.00	0.00	22.75	3,579.75	157.35
Employees	0.00	0.00	0.00	0.00	0.30	49.50	0.00	0.00	0.00	0.00	0.30	49.50	165.00
Fixed Charge Realisations	0.00	0.00	0.20	59.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	59.00	295.00
CDDA Reports	0.00	0.00	0.50	130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	130.00	260.00
Statutory Reporting	0.30	138.00	1.90	522.00	7.20	1,240.50	0.30	45.00	0.00	0.00	9.70	1,945.50	200.57
Total	18.80	9,169.50	19.15	5,339.25	151.30	25,614.50	8.70	1,332.00	8.90	1,452.50	206.85	42,907.75	207.43
Average Hourly Rate, £		487.74		278.81		169.30		153.10		163.20			

Notice about final dividend position

Orchard Farm (Sussex) Limited ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 05750019

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Michael Colin John Sanders and Georgina Marie Eason, the Joint Liquidators to the creditors of Orchard Farm (Sussex) Limited, that no dividend will be declared to unsecured creditors

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to secured creditor, and to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ, or contact Tareen, Imran by telephone on 0207 429 4100, or by email at Imran.Tareen@mhllp.co.uk.

DATED THIS 15TH DAY OF NOVEMBER 2019



Michael Colin John Sanders
Joint Liquidator

Authorised to act in the UK by the
Insolvency Practitioners Association

Notice of Final Account of

Orchard Farm (Sussex) Limited ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 05750019

NOTICE IS GIVEN by the Joint Liquidators, Michael Colin John Sanders and Georgina Marie Eason, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that:

1. the Company's affairs have been fully wound up;
2. no creditor has objected to the Liquidators' release;
3. the Liquidators will vacate office under section 171(4) as soon as the Liquidator has complied with section 106(3) by delivering to the Registrar of Companies the final account; and
4. the Liquidators will be released under section 173(2)(b)(iii) at the same time as vacating office.

Creditors requiring further information regarding the above, should either contact me at New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ, or contact Imran Tareen by telephone on 0207 429 4100, or by email at Imran.Tareen@mhllp.co.uk.

DATED THIS 15TH DAY OF NOVEMBER 2019



Michael Colin John Sanders
Joint Liquidator
Authorised to act in the UK by the
Insolvency Practitioners Association