

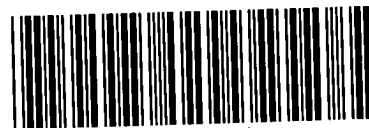
LIQ03

Notice of progress report in voluntary winding up



Companies House

FRIDAY



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28/08/2020

#343

COMPANIES HOUSE

1 Company details

Company number 07434217

Company name in full Andre & McLernon Ltd

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

2 Liquidator's name

Full forename(s) Steven

Surname Ross

3 Liquidator's address

Building name/number Suite 5 2nd Floor Bulman House

Street Regent Centre

Post town Gosforth

County/Region Newcastle Upon Tyne

Postcode NE3 3LS

Country

4 Liquidator's name

Full forename(s) Matt

Surname Higgins

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

5 Liquidator's address

Building name/number Suite 5 2nd Floor Bulman House

Street Regent Centre

Post town Gosforth

County/Region Newcastle Upon Tyne

Postcode NE3 3LS

Country

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

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 1	^d 0	^m 0	^m 7	^y 2	^y 0	^y 1	^y 9
To date	^d 0	^d 9	^m 0	^m 7	^y 2	^y 0	^y 2	^y 0

7 Progress report

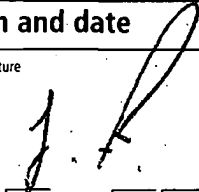
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 2	^d 8	^m 0	^m 8	^y 2	^y 0	^y 2	^y 0
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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 **Steven Ross**

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
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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



Andre & McLernon Ltd (In Liquidation) ("THE COMPANY")

The Liquidators' Progress Report for the period 10/07/2019 – 09/07/2020
pursuant to section 104A of the Insolvency Act 1986 and the Insolvency
(England and Wales) Rules 2016

28 August 2020

Contents and abbreviations



Section	Content
1.	Progress of the liquidation
2.	Estimated outcome for the creditors
3.	Liquidators' remuneration, disbursements and expenses
Appendix	Content
A.	Statutory information about the Company and the liquidation
B.	Liquidators' Receipts & Payments Account for the both the Period and cumulatively
C.	A schedule of work
D.	Statement of expenses incurred in the Period

The following abbreviations may be used in this report:

FRP	FRP Advisory Trading Limited
The Company	Andre & McLernon Ltd (In Liquidation)
The Liquidators	Steven Ross and Matthew Higgins of FRP Advisory Trading Limited
The Period	The reporting period 10/07/2019 to 09/07/2020
CVL	Creditors' Voluntary Liquidation
SIP	Statement of Insolvency Practice
QFCH	Qualifying floating charge holder
HMRC	HM Revenue & Customs

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.

Please note that the business and assets of the Newcastle Restructuring Advisory office of RSM Restructuring Advisory LLP, were sold to FRP Advisory Trading Ltd on Friday 12th June 2020.

Work undertaken during the Period and work yet to be completed

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

Highlights include:

- Realisations to date
- Ongoing enquiries
- Assets remaining to be realised

The following assets are still to be realised:

- Intercompany loan
- Bond held with Shell UK Ltd

Receipts and payments account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Period and also cumulatively since our appointment as Liquidators.

Investigations

Part of our 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 us in our capacity as Liquidators against any party which could result in a benefit to the estate. We 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 our investigations are set out in the schedule of work attached.

Our enquiries are ongoing and we comment as follows:

In accordance with our statutory obligations, we have filed the appropriate documentation with the Department for Business, Energy and Industrial Strategy (DBIS) in relation to the conduct of the directors.

Enquiries remain ongoing in respect of the Directors loan account, entries shown in the company's accounts and a related company debt.

2. Estimated outcome for the creditors



The estimated outcome for creditors was included in correspondence previously circulated by us.

Outcome for secured creditors

There are no secured creditors in this case.

Preferential Creditors

It is anticipated that The Redundancy Payments Service will have a preferential claim, however, their claim has not yet been received.

It is not yet known if there will be sufficient funds available to pay a distribution to preferential creditors, this is dependent upon further asset realisations.

Unsecured creditors

We have received claims totalling £39,834.10 from unsecured creditors in these proceedings.

It is not yet known if there will be sufficient funds available to pay a distribution to unsecured creditors, this is dependent upon further asset realisations.

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. Liquidators' remuneration, disbursements and expenses

Liquidators' remuneration

As advised in previous correspondence the creditors passed a resolution that the Liquidators' remuneration should be calculated on a fixed fee basis of £35,000.00. Fees have not yet been drawn.

Given that the level of assets are yet to be established, it is not yet known if the anticipated costs will be recovered in full or will be or restricted to the level of funds available.

Liquidators' disbursements

The 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 Liquidators' expenses was set out in the information previously circulated to creditors. We attach at **Appendix D** a statement of expenses that have been incurred during the 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 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 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.

Creditors have a right to request further information from the Liquidators and further have a right to challenge the 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 D** 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



ANDRE & MCLERNON LTD (IN LIQUIDATION)

COMPANY INFORMATION:

Other trading names: None

Date of incorporation: 09/11/2010

Company number: 07434217

Registered office: Bulman, House, Regent Centre, Gosforth, Newcastle Upon Tyne, NE3 3LS

Previous registered office: 1 St James' Gate, Newcastle upon Tyne, NE1 4Ad

Business address: Shell Redheugh Bridge, Askew Road West, Gateshead, NE8 2JX

Shell Byker, 308 Shields Road, Newcastle upon Tyne, NE6 2UU

Shell Whitemare Pool, Whitemare Pool, Gateshead, NE10 8YB

Shell Easington East, A19 Southbound, Seaham, SR7 8SS

Shell Easington West, A19 Northbound, Seaham, SR7 8SS

LIQUIDATION DETAILS:

Liquidator(s): Steven Ross & Matthew Higgins

Address of Liquidator(s): FRP Advisory Trading Limited
Suite 5, 2nd Floor, Bulman House, Regent Centre, Newcastle Upon Tyne, NE3 3LS

Date of appointment of Liquidator(s): 10/07/2019

Court in which Liquidation proceedings were brought: N/A

Court reference number: N/A

Appendix B

Liquidators' Receipts & Payments Account for the both the Period and cumulatively

FRP

Andre & McLernon Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 10/07/2019 To 09/07/2020 £	From 10/07/2019 To 09/07/2020 £
	ASSET REALISATIONS		
10,297.00	Cash at Bank	10,598.56	10,598.56
	Bank Interest Gross	4.59	4.59
		10,603.15	10,603.15
	COST OF REALISATIONS		
	Professional Fees	1,500.00	1,500.00
		(1,500.00)	(1,500.00)
	PREFERENTIAL CREDITORS		
(21,525.49)	Employee Arrears/Hol Pay	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(112,404.84)	Trade & Expense Creditors	NIL	NIL
(15,438.68)	Employees / Directors	NIL	NIL
(100.00)	Banks/Institutions	NIL	NIL
(97,964.90)	HMRC	NIL	NIL
(29,144.00)	Directors loan	NIL	NIL
(142,000.00)	Loan creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(408,380.91)		9,103.15	9,103.15
	REPRESENTED BY		
	Vat Receivable		300.00
	IB Current Floating		9,103.15
	Vat Control Account		(300.00)
			9,103.15

Appendix C
A Schedule of Work

FRP

Andre & McLernon Ltd (IN LIQUIDATION)

Schedule of Work

The table below sets out a detailed summary of the work undertaken by the office holder(s) during the reporting period together with an outline of work still to complete. Where work undertaken results in the realisation of funds from the sale of assets, 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	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.	Respond to routine correspondence telephone calls and emails.
	Filing documents and maintaining files.	Filing of documentation and ongoing maintenance of files.
	Preparation of post appointment notifications to various parties.	Post appointment reporting requirements.
	Correspondence with the former advisors to the Company requesting third party information to assist in general enquiries.	Review records, collate information/records required for the purposes of the Liquidation whilst adhering to General Data Protection Regulations and the SIPs.
	Assisting employees with their claims, dealing with general queries regarding holiday's owed/taken, wages and other benefits they receive. Liaising with the Redundancy Payments office on behalf of the employees as required.	
	Review records, collate information/records required for the purposes of	

Andre & McLernon Ltd (IN LIQUIDATION)

Schedule of Work

	<p>the Liquidation whilst adhering to General Data Protection Regulations and the SIPs.</p> <p>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.</p>	
	Regulatory Requirements	
	<p>Completion of money laundering risk assessment procedures and Know your client checks in accordance with the Money Laundering Regulations.</p> <p>Completion of procedures including consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act.</p> <p>In addition to the above, we have considered if there are any other case specific matters to be aware of, for example health and safety; environmental concerns; particular licences or registrations; tax position profile of the client or its stakeholders.</p> <p>As the Company ceased to trade no health and safety issues were dealt with, and there were no environmental concerns.</p> <p>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.</p>	<p>Ongoing assessments and case review to ensure all Regulatory requirements are adhered to.</p>

Andre & McLernon Ltd (IN LIQUIDATION)

Schedule of Work

	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.	Ongoing consideration of ethical issues and periodical review.
	Case Management Requirements	
	Determine case strategy and to document this. Setting up and administering insolvent estate bank accounts throughout the duration of the case. Assisting the directors in producing the Company's Statement of affairs. Arranging for insurance on the assets in the estate. As and when assets are sold, liaising with the insurance provider to adjust the insurance cover. Maintaining the office holder's estate bank account. Maintaining 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. 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.	Periodic case reviews, ongoing case planning and strategy. Maintain the office holder's estate bank account. Maintaining 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.

Andre & McLernon Ltd (IN LIQUIDATION)**Schedule of Work**

2	ASSET REALISATION Work undertaken during the reporting period	ASSET REALISATION Future work to be undertaken
	<p>The Company's bank account with HSBC Bank Plc was in credit by £10,297. These funds were held in a client account pending the company being placed into Creditors Voluntary Liquidation and have now been received into the bank account specifically opened of the liquidation.</p> <p>The Company had a bond with Shell UK Ltd. Following the hand back of the trading sites the final account is in the process of being reconciled which will determine the final amount due to the Company.</p> <p>A related Company, Northern Pizza Limited of who Dionne Leona Andre and Michael McLernon are also directors is estimated to owe the Company £75,431. A full reconciliation is being prepared to determine the amount due. Several letters have been sent to the Directors, we are yet to a receive a response.</p>	<p>Assets remain to be realised in respect of the bond with Shell UK Ltd and the related Company debt. A reconciliation of these accounts are ongoing and the quantum and timing of any realisations is not yet known.</p> <p>We will continue to chase the directors for a response, and once the amount due from the related company is established, a repayment plan will be agreed for reimbursement.</p>
3	CREDITORS	CREDITORS
	<p>The Joint Liquidators are obliged to deal with a number of matters in relation to creditors to comply with both the legislative and best practice requirements and to ensure creditors are kept informed. Creditors will only derive an indirect financial return from this work on cases where a dividend has been paid or is due to be paid.</p> <p>These matters include:</p> <p>Preparation and issue of progress reports and associated documentation.</p>	<p>The legislative and best practice requirements remain ongoing throughout the duration of the case.</p> <p>Maintenance of schedules of preferential and unsecured creditors' claims.</p> <p>Dealing with correspondence and telephone calls.</p> <p>The accountant is assisting to clarify the position with the Directors' Loan accounts. Both directors are listed as creditors of £14,572 a reconciliation is</p>

Andre & McLernon Ltd (IN LIQUIDATION)

Schedule of Work

	Maintenance of schedules of preferential and unsecured creditors' claims. Dealing with correspondence and telephone calls.	required to clarify position as at the date of appointment.
4	INVESTIGATIONS Work undertaken during the reporting period <p>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.</p> <p>Furthermore, there may be other antecedent or voidable transactions that are identified which if pursued could swell the funds available for the insolvency estate.</p> <p>We have considered information provided by all stakeholders that might identify further assets or lines of enquiry for the office holder to explore if benefit to the estate is possible.</p> <p>Information provided to DBEIS is confidential but can be used to assist DBEIS in identifying conduct that should be investigated further and could result in individuals being disqualified from acting as a director.</p> <p>All identified matters that warranted further investigation have now been identified, and resolved, and there are no outstanding issues.</p>	INVESTIGATIONS Future work to be undertaken <p>Enquiries are ongoing into potential transactions shown in the last set of accounts prepared for the year ending December 2017, however, we do not believe that these enquiries will result in any further realisations for the benefit of the creditors.</p>
5	STATUTORY COMPLIANCE AND REPORTING Work undertaken during the reporting period <p>Dealing with all appointment formalities including notification to relevant parties; the Registrar of Companies; and statutory advertising of the appointment as required by statute.</p>	STATUTORY COMPLIANCE AND REPORTING Future work to be undertaken <p>Compile statutory reports and file with the Registrar of Companies.</p> <p>Issue statutory reports to creditors.</p>

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Andre & McLernon Ltd (IN LIQUIDATION)

Schedule of Work

	Dealing with post appointment VAT and or other tax returns as required.		Preparation of receipts and payments accounts.
	-Issuing our progress report to creditors together with other such documentation.		Post appointment VAT and tax issues, and general taxation matters, including seeking tax clearance from HMRC.

Appendix D

Statement of expenses incurred in the Period



Expenses (excluding category 2 disbursements) Type and purpose	Paid £	Unpaid £
Bond	NIL	85.00
Statutory advertising	NIL	174.96
Website fee	NIL	13.00
Postage	NIL	70.59
Accountancy services, provision of information required for the Statement of Affairs	1,500.00	NIL
Sub Total	1,500.00	343.55
Category 2 disbursements Recipient, type and purpose		
FRP Advisory Trading Limited - Mileage	NIL	17.00
Sub Total	1,500.00	17.00
Total	1,500.00	360.55