In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

LIQ03

Notice of progress report in voluntary winding up

Companies House

THURSDAY

A6A3KZ8Z

A20 06/07/2017 #287

COMPANIES HOUSE

1 Company details

Company number	07856504
Company name in full	Celtic Carveries & Alehouse Limited

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

2 Liquidator's name

Full forename(s)	Simon Thomas
Surname	Barriball

3 Liquidator's address

Building name/number	10 St Helens Road
Street	
Post town	Swansea
County/Region	
Postcode	SA1 4AW
Country	

4 Liquidator's name ❶

Full forename(s)	Helen
Surname	Whitehouse

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

5 Liquidator's address ❷

Building name/number	10 St Helen's Road
Street	
Post town	Swansea
County/Region	
Postcode	SA1 4AW
Country	

❷ **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 2 m 0 5 y 2 0 1 6
To date	d 1 1 m 0 5 y 2 0 1 7

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature	Signature X [signature] X
Signature date	d 0 9 m 0 7 y 2 0 1 7

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

Company name McAlister & Co Insolvency Practitioners Limited

Address 10 St Helens Road

Post town Swansea

County/Region

Postcode S A 1 4 A W

Country

DX

Telephone 03300563600

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 send 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

Celtic Carveries & Alehouse Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 12/05/2016 To 11/05/2017 £	From 12/05/2015 To 11/05/2017 £
	ASSET REALISATIONS		
3,054.71	Directors Loan Account	NIL	4,072.86
	Bank Interest Gross	0.04	0.61
		0.04	4,073.47
	COST OF REALISATIONS		
	Preparation of Statement of Affairs	NIL	3,000.00
	Liquidators Disbursements	NIL	361.24
	Statutory Advertising	34.17	34.17
		(34.17)	(3,395.41)
	UNSECURED CREDITORS		
(16,520.78)	Trade & Expense Creditors	NIL	NIL
	Directors	NIL	NIL
(17,493.01)	H M Revenue & Customs - VAT	NIL	NIL
(5,985.72)	H M Revenue & Customs - PAYE	NIL	NIL
(1,010.61)	H M Revenue & Customs -MGD	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(38,055.41)		**(34.13)**	**678.06**
	REPRESENTED BY		
	Vat Receivable		678.04
	Bank 1 Current		0.02
			678.06

Re: Celtic Carveries & Alehouse Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07856504
Joint Liquidators' Progress Report for the period from 12 May 2016 to 11 May 2017

Helen Whitehouse and I, of McAlister & Co Insolvency Practitioners Limited, are the Joint Liquidators of the Company and this is our second progress report concerning the liquidation of the Company.

Key highlights of this report
A summary of the key information contained within this report is as follows:

- Assets realised total £4,072.86.
- Liquidators remuneration was approved by creditors on a time costs basis which was agreed on 12 May 2015. No fees have been drawn to date.

Appendices
The following appendices are attached which should be read in conjunction with this report:

Appendix 1	Statutory Information
Appendix 2	Receipts and Payment Account (Receipts and Payments are shown net of VAT)
Appendix 3	SIP 9 report of Liquidator's Time Costs
Appendix 4	Summary of Joint Liquidators Activities
Appendix 5	Category 1 and 2 Disbursements

Joint Liquidators' actions during the period

During the liquidation, we have realised the following Company assets:

Directors Loan Account

The Statement of Affairs showed the sum of £3,054.71 as a Directors Loan Account which was reflected in the Company's records. To date the Director has paid £4,072.86 which includes a contribution towards the costs of the liquidation. This has been paid in full and the matter concluded.

Unrealisable assets

No assets have proved to be unrealisable to date.

Payments to Creditors

Secured creditors

There are no secured creditors in this matter

Preferential creditors

There were no preferential claims from former employees of the Company anticipated or received.

Unsecured creditors

The Statement of Affairs estimated unsecured creditor claims of £41,010.12. Claims totalling £25,274.03 have been received.

There have been insufficient funds to make a payment to unsecured creditors in this matter.

It is not my policy to routinely chase creditors that have not proved, unless there is likely to be a dividend.

Small claim scheme

From April 2016, I have had the discretion to admit claims from creditors under £1,000 without receiving a proof of debt.

Distribution prospects

According to the respective Insolvency Rules I can confirm that as a consequence of the monies available in the Company's estate, there shall be no distribution to creditors in this matter.

Liquidation Costs

The basis of the Joint Liquidators remuneration was considered and approved by creditors on 12 May 2015.

Pre Appointment Costs

This firm's fee in relation to assistance provided with the preparation of the director's Statement of Affairs, and placing the Company in liquidation, was fixed at £3,000 plus VAT and disbursements.

This fee has been paid, as detailed within the receipts and payments account.

Liquidators' Remuneration

Numerous activities have been undertaken by ourselves and our staff in dealing with the liquidation. A number of tasks are generic to every liquidation and a summarised list of these activities is attached in the Appendices for your information.

Details of our remuneration are set out below. You may also find it useful to read "A guide to Liquidators' fees" which can be downloaded from The R3 website at https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w/sip-9-list. Kindly ensure that you download the correct version for the date of appointment.

Alternatively, please contact our office and we will arrange for a hard copy to be sent to you if you would prefer.

Our remuneration was approved via a resolution on a time costs basis. Fees accrued to date total £3,407.75 being £15.05 hours with an average hourly rate of £226.43 per hour.

I can confirm that due to insufficient realisations, no post appointment fee has drawn to date.

Future Remuneration
It is anticipated that future fees shall accrue during the course of the liquidation as follows:

Time spent on Annual and Closing paperwork.

Disbursements
A detailed explanation of category 1 and category 2 disbursements, together with the approved rates for Category 2 disbursements, is set out in the Appendices.

Category 1 disbursements are those that are directly attributable to a third-party invoice. The category disbursements incurred and paid are set out in the table below.

Category 2 disbursements are those that are based upon an estimate or an internally set rate in accordance with the schedule previously provided.
Our category 1 & 2 disbursements totalling £395.41 have been paid to date and £61.20 is still to be recovered along with further costs incurred for the annual and closing reports.

Professional Advisors
It has not been necessary to use professional advisors in this matter.

Creditors' further information

If you require any further information with regard to any aspect of this report or our fees and expenses, please do not hesitate to contact this office and we shall do our best to assist you.

Any request must be made in writing within 21 days of receipt of the report (or 7 business days where the report has been prepared for the purposes of a meeting to receive my resignation).

I must provide this information within 14 days of the request, unless it is considered that:

- the time and cost involved in preparing the information would be excessive;
- disclosure would be prejudicial to the conduct of the liquidation or might be expected to lead to violence against any person; or
- I am subject to an obligation of confidentiality in relation to the information requested, in which case I must give the reasons for not providing the information.

If you are not satisfied with my response, you have the right to request further information by either:

- an application granting permission by the court; or
- by any secured creditor, or by any unsecured creditor provided at least 10% in value of unsecured creditors agree, (or they have the permission of the court).

Any such application to court must be made within 8 weeks of the applicant receiving the progress report in which the charging of the remuneration or incurring of the expenses in question is first reported.

If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give me a copy of the application and supporting evidence at least 14 days before the hearing.

Conclusion

The case is not yet in a position to be closed as there is outstanding VAT to recover and preparing the closing paperwork.

Should you require any further information regarding the liquidation, please contact this office and we will be happy to assist as appropriate.

Simon Barriball, Joint Liquidator
For and on behalf of the Joint Liquidators

5 July 2017

Appendix 1

Celtic Carveries & Alehouse Limited - Statutory Information

Company Details

Company Name:	Celtic Carveries & Alehouse Limited
Previous Name:	N/A
Company Number:	07856504
Date of Incorporation:	22 November, 2011
Principal Trading Activity:	Management Company
Trading Address:	Sunnybank, St. Brides, Wentlooge, Newport, NP10 8SQ
Current Registered Office:	10 St. Helens Road, Swansea, SA1 4AW
Former Registered Office:	

Appointment Details

Joint Liquidators:	Simon Thomas Barriball and Helen Whitehouse
Address:	McAlister & Co Insolvency Practitioners Ltd, 10 St Helen's Road, Swansea, SA1 4AW
Date of Appointment:	12 May 2015
Appointment made by:	Creditors
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
Former Liquidator:	N/A

APPENDIX 2.

Celtic Carveries & Alehouse Limited
(In Liquidation)

Summary of Receipts & Payments
12 May 2015 to 11 May 2017

RECEIPTS	Total (£)
Directors Loan Account	4,072.86
Bank Interest Gross	0.61
	4,073.47
PAYMENTS	
Preparation of Statement of Affairs	3,000.00
Liquidators Disbursements	361.24
Statutory Advertising	34.17
Vat Receivable	678.04
	4,073.45
Balance In Hand	**0.02**
	4,073.47

APPENDIX 2.

Celtic Carveries & Alehouse Limited
(In Liquidation)

Summary of Receipts & Payments

RECEIPTS	Statement of Affairs (£)	From 12/05/2015 To 11/05/2016 (£)	From 12/05/2016 To 11/05/2017 (£)	Total (£)
Directors Loan Account	3,054.71	4,072.86	0.00	4,072.86
Bank Interest Gross		0.57	0.04	0.61
		4,073.43	**0.04**	**4,073.47**
PAYMENTS				
Preparation of Statement of Affairs		3,000.00	0.00	3,000.00
Liquidators Disbursements		361.24	0.00	361.24
Statutory Advertising		0.00	34.17	34.17
		3,361.24	**34.17**	**3,395.41**
Net Receipts/(Payments)		**712.19**	**(34.13)**	**678.06**
MADE UP AS FOLLOWS				
Vat Receivable		**671.21**	**6.83**	**678.04**
Bank 1 Current		**40.98**	**(40.96)**	**0.02**
		712.19	**(34.13)**	**678.06**

Time Entry - SIP9 Time & Cost Summary

C100839 - Celtic Carveries & Alehouse Limited
All Post Appointment Project Codes
From: 12/05/2015 To: 11/05/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	1.20	4.10	0.00	2.05	7.35	1,714.00	233.20
Case Specific Matters	0.00	0.10	0.00	2.85	2.95	590.00	200.00
Creditors	0.50	0.75	0.00	0.50	1.75	428.75	245.00
Investigations	0.00	3.00	0.00	0.00	3.00	675.00	225.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	**1.70**	**7.95**	**0.00**	**5.40**	**15.05**	**3,407.75**	**226.43**
Total Fees Claimed						**0.00**	
Total Disbursements Claimed						**395.41**	

APPENDIX 3

Time Entry - SIP9 Time & Cost Summary

C100839 - Celtic Carveries & Alehouse Limited
All Post Appointment Project Codes
From: 12/05/2016 To: 11/05/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.50	0.10	0.00	0.35	0.95	250.00	263.16
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.50	0.00	0.00	0.00	0 50	160.00	320.00
Investigations	0.00	0.00	0.00	0.00	0 00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	**1.00**	**0.10**	**0.00**	**0.35**	**1.45**	**410.00**	**282.76**
Total Fees Claimed						**0.00**	
Total Disbursements Claimed						**395.41**	

APPENDIX 3

Appendix 4

Summary of Joint Liquidators' Activities

There are a number of activities that are generic to every Creditors' Voluntary Liquidation and a summarised list of these activities is detailed below.

Staff of different levels were involved in these activities dependent upon the level of experience required in order to keep costs to an appropriate level.

Administration

- Filing the relevant notices upon appointment
- Circulating notices to creditors, members, employees and other stakeholders advising of the appointment
- Regular case reviews
- Reviewing the circumstances of the case to determine the appropriate strategy

Realisation of assets

- Instruction of, and correspondence with, agents and lawyers with regarding to the valuation and disposal of assets
- Safeguarding assets
- Uplifting of company documents
- Obtaining adequate insurance
- Liaising with, and providing information to, potential purchasers of assets
- Registering relevant notices with Land Registry as appropriate
- Dealing with outstanding pre appointment HMRC returns

Creditors

- Maintaining a list of creditor claims
- Dealing with Retention of Title claims
- Advertising for claims
- Agreement of claims

Cashiering

- Opening an appropriate bank account
- Obtaining a specific bond
- Monthly bank statement reconciliations
- Dealing with receipts into the account
- Dealing with payments out of the account
- Post appointment Corporation Tax returns
- Post appointment VAT returns

Category 1 and 2 Disbursements

Disbursements are categorised as either Category 1 or Category 2.

Category 1

Category 1 disbursements are clearly identifiable third-party costs that are directly attributable to the case. Occasionally these disbursements are paid by McAlister & Co Insolvency Practitioners Limited and then recharged to the case, usually when there are insufficient funds within the case to pay the disbursement at the time it falls due. Specific approval from creditors is not required for Category 1 disbursements.

Typical examples of Category 1 disbursements are:

- Postage
- Advertising
- Insurance
- Travel costs
- External room hire
- Document storage

Category 2

Category 2 disbursements are estimated or shared costs which may include some internal recharges from McAlister & Co Insolvency Practitioners Limited. It is likely that it is not possible, or too costly, to calculate the exact cost and an estimate is therefore used. These disbursements can be paid from the case if the basis of the charge has been approved by creditors.

Typical examples of Category 2 disbursements are:

- Photocopying
- Internal room hire
- Stationery

The current levels of Category 1 disbursements recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	£
Bond	36.00
Searches	12.00
Statutory Advertising	286.44
Postage	10.81
	345.25

The current levels of Category 2 disbursements recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	£
Photocopying	50.16

The current levels of Category 2 disbursements still to be recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	£
Photocopying	11.04