

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

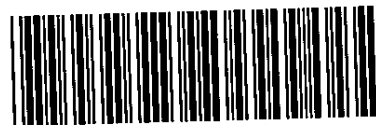
LIQ14

Notice of final account prior to dissolution in CVL



Companies House

WEDNESDAY
TH



A12 *A771F8Y2* 30/05/2018 #98
COMPANIES HOUSE
A16 *A750UU0J* 10/05/2018 #303
COMPANIES HOUSE

1 Company details

Company number 0 7 8 5 6 5 0 4
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 S A 1 4 A W
Country

4 Liquidator's name ①

Full forename(s) Helen
Surname Whitehouse

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

5 Liquidator's address ②

Building name/number 10 St Helen's Road
Street
Post town Swansea
County/Region
Postcode S A 1 4 A W
Country

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

LIQ14

Notice of final account prior to dissolution in CVL

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

[Handwritten Signature]

X

Signature date

^d0

^d9

^m0

^m5

^y2

^y0

^y1

^y8

**Celtic Carveries & Alehouse Limited ("the Company")
In Creditors' Voluntary Liquidation (CVL)
Company Number: 07856504**

Please be advised that the Company's creditors, having received notice that they must notify the Joint Liquidator's by 08 May 2018 have failed to object to the Joint Liquidator's release from office.

Subsequently the Joint Liquidators have been released from office and the final account is being filed.

A handwritten signature in black ink, appearing to read 'S Barriball', with a stylized, cursive script.

**Simon Barriball
Joint Liquidator**

Simon Barriball and Helen Whitehouse are authorised to act as insolvency practitioners in the UK by the Insolvency Practitioners Association under office holder numbers 11950 and 9680 respectively.

08 May 2018

Celtic Carveries & Alehouse Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 12 May 2015 To 8 May 2018

S of A £		£	£
	ASSET REALISATIONS		
3,054.71	Directors Loan Account	4,072.86	
	Bank Interest Gross	0.81	
			4,073.67
	COST OF REALISATIONS		
	Preparation of Statement of Affairs	3,000.00	
	Liquidators Fees	678.25	
	Liquidators Disbursements	361.24	
	Statutory Advertising	34.17	
	Write off interest	0.01	
			(4,073.67)
	UNSECURED CREDITORS		
(16,520.78)	Trade & Expense Creditors	NIL	
(17,493.01)	H M Revenue & Customs - VAT	NIL	
(5,985.72)	H M Revenue & Customs - PAYE	NIL	
(1,010.61)	H M Revenue & Customs -MGD	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(38,055.41)			0.00

REPRESENTED BY

NIL



Simon Thomas Barriball
Joint Liquidator

3 March 2018



TO ALL KNOWN MEMBERS & CREDITORS
(OTHER THAN OPTED OUT CREDITORS)

Dear Sirs

Celtic Carveries & Alehouse Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07856504

As you will be aware Simon Thomas Barriball and Helen Whitehouse were appointed as joint liquidators of the Company on 12 May 2015.

Notice of final account prior to dissolution

I am writing to advise that it appears to Simon Thomas Barriball and Helen Whitehouse that the Company's affairs are fully wound up. I enclose a notice to this effect together with the joint liquidators' final account.

Release from office

The Joint Liquidators will have their release from office when they have sent to the Registrar of Companies a copy of the final account and a statement of whether any of the company's creditors objected to the Joint Liquidator's release. Such an objection to the Joint Liquidator's release must be received within eight weeks from the date of this notice. Please note, all objections should be made in writing and sent to Dani Williams at McAlister & Co Insolvency Practitioners Limited, 10 St Helen's Road, Swansea, SA1 4AW.

In the event that such an objection is received, the Joint Liquidators will apply to the Secretary of State for their release and their release date will be as determined by the Secretary of State.

Yours faithfully

Simon Barriball
Joint Liquidator

Simon Thomas Barriball and Helen Whitehouse are authorised to act as insolvency practitioners in the UK by the Insolvency Practitioners Association under office holder numbers 11950 and 9680 respectively

Enclosure: Notice of final account prior to dissolution
 Final Account

McAlister & Co Insolvency Practitioners Ltd

General Practising and Head Office: 10 St Helen's Rd, Swansea SA1 4AW

T: 03300 503486 F: 01792 459610

E: enquiries@mcalisterc.co.uk W: www.mcalister.co.uk

Reg. Office: Swansea Company Reg. N: 6414389

TR3



Celtic Carveries & Alehouse Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07856504

Joint Liquidator's Final Account for the period
12 May 2015 to 3 March 2018 in accordance with s106 Insolvency Act 1986 and R18.14 Insolvency Rules
2016

Key highlights of this report

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

- Assets realisations for this period total £4073.66
- There are no further assets remaining to be realised
- There have been no significant changes to the anticipated asset realisations since my last report.
- Liquidators remuneration was approved by creditors on a time costs basis which was agreed on 12 May 2015.
- Liquidators' fees drawn total £678.25
- Expenses totalling £414.10 have been incurred during the liquidation and the anticipated costs to closure are Nil
- No dividend has been paid and notice under Rule 14.36 is enclosed.

Appendices

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

Appendix 1	Statutory Information
Appendix 2	Receipts and Payments Account
Appendix 3	Liquidators' Time Costs Analysis
Appendix 4	Fee Estimate
Appendix 5	Activities
Appendix 6	Category 1 and 2 Disbursements
Appendix 7	Notice of no/no further dividend

Asset Realisation and Progression

The Joint Liquidators confirm that all known assets have been realised.

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.

Bank Interest

Interest of £0.80 has been received.

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 £4612.75 being 20.20 hours with an average hourly rate of £228.35 per hour.

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.

Category 2 disbursements are those that are based upon an estimate or an internally set rate in accordance with the schedule previously provided. The category disbursements incurred and paid are set out in the Appendices.

Professional Advisors

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

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.

The costs of the liquidation exceed the realisations and so there is no prescribed part to calculate.

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

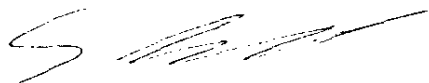
Creditors' further information

As a creditor, you have a right to request further information with regard to any aspect of this report or to challenge the Liquidators' fees and expenses. If you require further information, please do not hesitate to contact us.

If you are not satisfied with our response, you have the right to request further information from me/us with regard to our remuneration and expenses, with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This request must be made within eight weeks of receipt of this report.

Further, creditors have the right to apply to Court to challenge the amount of, or the basis of, our remuneration and expenses, with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This application must be made within 8 weeks of receipt of this report.

Secured creditors may make the same request or the same application in their own right.



Simon Barriball
Joint Liquidator

Date: 3 March 2018

Celtic Carveries & Alehouse Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07856504

Appendix 1

Company Details

Description	Celtic Carveries & Alehouse Limited (In Liquidation)
Previously known as:	N/A
Registered office:	10 St Helens Road, Swansea SA1 4AW
Registered number:	07856504
Contact Details For Case Administrator:	Dani Williams dani@mcalistenco.co.uk,

Appointment Details

Joint Liquidator:	Simon Thomas Barriball Helen Whitehouse
Address:	McAlister & Co Insolvency Practitioners Limited, 10 St Helen's Road, Swansea, SA1 4AW,
Date of Appointment:	12/05/2015
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
Former Liquidator: (if applicable)	N/A

Appendix 2

Celtic Carveries & Alehouse Limited
(In Liquidation)

Joint Liquidators' Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 12/05/2015 To 11/05/2017 (£)	From 12/05/2017 To 03/03/2018 (£)	Total (£)
Directors Loan Account	3,054.71	4,072.86	0.00	4,072.86
Bank Interest Gross		0.61	0.19	0.80
		4,073.47	0.19	4,073.66
PAYMENTS				
Preparation of Statement of Affairs		3,000.00	0.00	3,000.00
Liquidators Fees		0.00	678.25	678.25
Liquidators Disbursements		361.24	0.00	361.24
Statutory Advertising		34.17	0.00	34.17
Trade & Expense Creditors	(16,520.78)	0.00	0.00	0.00
H M Revenue & Customs - VAT	(17,493.01)	0.00	0.00	0.00
H M Revenue & Customs - PAYE	(5,985.72)	0.00	0.00	0.00
H M Revenue & Customs -MGD	(1,010.61)	0.00	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00	0.00
		3,395.41	678.25	4,073.66
Net Receipts/(Payments)		678.06	(678.06)	0.00
MADE UP AS FOLLOWS				
Bank 1 Current		0.02	(0.02)	0.00
VAT Receivable / (Payable)		678.04	(678.04)	0.00
		678.06	(678.06)	0.00

Appendix 3

Time Entry - SIP9 Time & Cost Summary + Cumulative

C100839 - Celtic Canveries & Alehouse Limited

Project Code: POST

From: 12/05/2017 To: 03/03/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin & Planning	0.25	1.40	0.00	1.00	2.65	595.00	224.53	10.00	2,309.00
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.85	590.00
Creditors	0.50	0.25	0.00	0.00	0.75	216.25	288.33	2.50	645.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	675.00
Realisation of Assets	0.00	1.75	0.00	0.00	1.75	393.75	225.00	1.75	393.75
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	0.75	3.40	0.00	1.00	5.15	1,205.00	233.98	20.20	4,612.75
Total Fees Claimed						678.28			
Total Disbursements Claimed						396.41			

Time Entry - SIP9 Time & Cost Summary
Category 2 Disbursements

C100839 - Celtic Carveries & Alehouse Limited
Project Code: POST
From: 12/05/2017 To: 03/03/2018

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
05/07/2017	Photocopying 9 x annual report letters	2.70
Total		2.70

Time Entry - SIP9 Time & Cost Summary + Cumulative

C100839 - Celtic Carveries & Alehouse Limited
 Project Code: POST
 To: 03/03/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin & Planning	1.45	5.50	0.00	3.05	10.00	2,309.00	230.90	10.00	2,309.00
Case Specific Matters	0.00	0.10	0.00	2.85	2.95	590.00	200.00	2.95	590.00
Creditors	1.00	1.00	0.00	0.50	2.50	645.00	258.00	2.50	645.00
Investigations	0.00	3.00	0.00	0.00	3.00	675.00	225.00	3.00	675.00
Realisation of Assets	0.00	1.75	0.00	0.00	1.75	393.75	225.00	1.75	393.75
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	2.45	11.35	0.00	6.40	20.20	4,812.75	228.35	20.20	4,812.75
Total Fees Claimed						878.28			
Total Disbursements Claimed						396.41			

Time Entry - SIP9 Time & Cost Summary
Category 2 Disbursements

C100839 - Celtic Carveries & Alehouse Limited
Project Code: POST
To 03/03/2018

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
05/07/2017	Photocopying 9 x annual report letters	2.70
Total		2.70

Joint Liquidators' Activities

There are a number of activities that are generic to every liquidation and a summarised list of these activities is detailed below.

Staff of different levels will be 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
- Issue of notice of intended dividend
- Payment of dividends

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

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

	Cost Incurred £
Postage	15.76
Searches	12.00
Statutory Advertising	286.44
Bonding	36.00
Total	<hr/> 350.20

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:

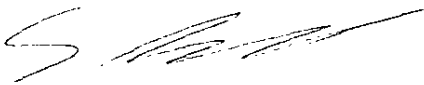
- Photocopying
- Internal room hire
- Stationery

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

Photocopying of £69.90 has been incurred £11.04 has been recovered.

Celtic Carveries & Alehouse Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")

NOTICE IS HEREBY GIVEN that as required by R14.36 Insolvency Rules 2016 notice is hereby given that there will be no dividend available to creditors in this matter and the funds realised have been used for paying the expenses of the insolvency proceedings.

A handwritten signature in black ink, appearing to read 'S. Barriball', written in a cursive style.

Simon Thomas Barriball
Joint Liquidator
Date: 3 March 2018

MCALISTER & CO INSOLVENCY PRACTITIONERS LIMITED

MCALISTER & CO CHARGE OUT RATES

POSITION	HOURLY CHARGE OUT RATE (£)
Director & Licensed Insolvency Practitioner	250 - 320
Manager	160 - 225
Case Administrator	110 - 205
Assistant	75 - 140
Secretarial and cashiering	50 - 75

Please note that our system records time in units of 6 minutes, with a minimum of 1 unit per entry.

MCALISTER & CO DISBURSEMENT CHARGES

Category 2 disbursement rates (as defined in SIP 9 – requiring prior approval of creditors)

Photocopying/Printing	15p per sheet
Mileage	45p mile

Standard Activity

Example of Work

Administration and Planning	Statutory reporting and compliance. Compliance with other regulatory requirements. Case planning. Administrative set up. Appointment notification. Maintenance of records and progress reviews
Investigation	SIP 2 review CDDA report Review of questionnaires Investigation of antecedence transactions Liaising with committee
Realisation of Assets	Identification, secure and insure assets Retention of property Debt collection Property, business and asset sales
Trading	Management of operation Accounting for trading On-going employee issues
Creditors	Communication with creditors Creditors' claim and queries Reservation of title claims Employee claims and Redundancy Payments claims Preferential Claims Reviewing and evaluating claims

Rates quoted are correct as at 5 November 2014. All rates are subject to review annually. There may be a number of promotions throughout the various grades during the administration of cases. We reserve the right to change the rates without prior notice. Any change will be reported in the next statutory report to creditors. Should you require clarification on any of the above, do not hesitate to contact McAlister & Co on 01792 459600.

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

Company name

**McAlister & Co Insolvency
Practitioners Limited**

Address

**10 St Helen's Road
Swansea**

Post town

SA1 4AW

County/Region

Postcode

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 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