

# Statistical data set: Wholesale fruit and vegetable prices

Series of weekly average wholesale market prices of selected home grown horticultural produce.

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## Restaurateur banned for 9 years after concealing tax owed to HMRC

David Cowan (53), of Glasgow, was the sole director of Avenbrae Limited, the company behind Cyan Restaurant. The bar and bistro began trading on Stewart Street, Milngavie, outside Glasgow, in August 2014.

However, David Cowan did not register the company for VAT until a year later, in August 2015.

He then failed to ensure the company filed quarterly VAT returns, which he was duty-bound to do as the company director. This caused HMRC to raise assessments on the company's behalf, which were only partially paid.

In June 2017, an HMRC investigation uncovered that the company had been concealing VAT since August 2014. In September 2017, they requested immediate payment of the outstanding amount.

At the same time, several new restaurants and a hotel in the area negatively impacted footfall to Cyan and, by January 2018, David Cowan had placed Avenbrae Limited into Creditors Voluntary Liquidation.

At the point of liquidation, the company owed HMRC £195,000 in VAT, which included fines for unpaid tax and VAT due for the final quarter of trading. In addition, the company owed other creditors almost £23,000.

In August 2019, the Secretary of State accepted a disqualification undertaking from David Cowan for nine years. Effective from 28 August 2019, he is banned from directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

Robert Clarke, Chief Investigator for the Insolvency Service, said:

David Cowan failed to observe his statutory duties as a company director to comply with VAT obligations, and his business gained a competitive advantage as a result, which is unacceptable behaviour.

Any other directors who behave in this way should expect an Insolvency Service investigation and a lengthy ban.

Avenbrae Limited (Company number SC471392).

David Cowan is of Glasgow and his date of birth is February 1966.

Cyan Restaurant was formerly of 14–16 Stewart Street, Milngavie, Glasgow G62 6BW.

Avenbrae Limited appears on HMRC's [list of deliberate tax defaulters](#).

A disqualification order has the effect that without specific permission of a court, a person with a disqualification cannot:

- act as a director of a company
- take part, directly or indirectly, in the promotion, formation or management of a company or limited liability partnership
- be a receiver of a company's property

Disqualification undertakings are the administrative equivalent of a disqualification order but do not involve court proceedings. Persons subject to a disqualification order are bound by a [range of other restrictions](#).

Further information about the work of the Insolvency Service, and how to complain about financial misconduct, is [available](#).

You can also follow the Insolvency Service on:

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## [What's changing at Ofsted in autumn 2019?](#)

### **The new framework**

The main change is that we have a [new framework](#), which inspectors will be using in their work of inspecting early years settings, schools, FE and skills providers and independent schools. This will start at the beginning of September 2019. The education inspection framework will replace the common inspection framework – so please update any bookmarks or links you may be using.

There are also new guides for providers and school leaders on what to expect from an inspection, and how best to prepare.

If you would like to know more, please look at our [YouTube playlist](#) on the education inspection framework, or this [blog from Sean Harford](#), our National

Director, Education.

## **Ofsted Parent View**

From September 2019, we are updating what we ask in the [Ofsted Parent View](#) survey so that it links more closely to our new education inspection framework.

The survey continues to ask parents how strongly they agree or disagree with statements about their child's school, though the focus of what we ask parents has changed.

We have removed and adapted some of the statements. We have also added new questions including a question for parents of children with special educational needs and/or disabilities (SEND). This reflects the new framework and responds to requests from parents for a question in this area.

## **Learner View and Employer View**

Currently, both Learner View and Employer View are open all year round. From 2 September 2019, these surveys will be held on a new platform.

Currently, colleges and further education and apprenticeship training providers send a link to learners, employers, parents/carers of learners and provider staff during an Ofsted inspection so they can give their views on these surveys. This will not change. However, these surveys will now all only be open during an inspection.

We have reviewed and adapted the questions asked to make them more useful for learners and employers and better suited to the new inspection framework.

## **Finding our information**

We will be keeping the content on GOV.UK about the previous framework and inspections until October 2019. After that, they will be available on the National Archive.

We will also be adding links on all relevant pages to the new guidance and handbooks. After October, we will redirect links and bookmarks to the new information.

We are also making sure that all our content has improved accessibility and simplified navigation to make it easier to find what you need.

Over the weekend of 1 and 2 September, some services such as Ofsted Parent View may be affected. We apologise for any problems this may cause.

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# Magnox Ltd becomes a subsidiary of the NDA



A Nuclear Decommissioning Authority group company.

This follows the announcement made in July 2018 and marks a new approach to managing the UK's 13 Magnox sites – 10 former Magnox nuclear power stations, two nuclear research sites and a hydroelectric plant.

Magnox becoming a NDA subsidiary follows a similar change made at Sellafield in 2016, where the new model is facilitating progress and providing increased value for money for the taxpayer.

NDA Chief Executive, David Peattie, said:

Today is an important day for Magnox and the NDA as we continue to find more effective and efficient ways of managing nuclear site clean-up and decommissioning. We've secured a very strong executive team, led by Gwen Parry-Jones, to drive progress and success across the Magnox sites.

Gwen Parry-Jones OBE, Magnox's new CEO, said:

This is a very exciting time for Magnox. We have some fantastic talented people and being an NDA subsidiary gives us more opportunities to work closely as part of the NDA group, share ideas and take a more flexible approach to decommissioning the UK's first generation of nuclear power stations.

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## **A letter from Sajid Javid to Lord Forsyth on the Committee's report "Measuring Inflation"**

[unable to retrieve full-text content]Letter from the Chancellor updating him on the date of the government's response to the Committee's report "Measuring Inflation".