

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 03313116
Company name in full Arlington Laboratories Limited

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

2 Liquidator's name

Full forename(s) James
Surname Miller

3 Liquidator's address

Building name/number Central Square, 5th Floor
Street 29 Wellington Street
Post town Leeds
County/Region
Postcode LS14DL
Country

4 Liquidator's name ①

Full forename(s) Gareth
Surname Harris

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

5 Liquidator's address ②

Building name/number Central Square, 5th Floor
Street 29 Wellington Street
Post town Leeds
County/Region
Postcode LS14DL
Country


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

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6	Period of progress report															
From date	^d	1	^d	7	^m	1	^m	2	^y	2	^y	0	^y	2	^y	1
To date	^d	1	^d	6	^m	1	^m	2	^y	2	^y	0	^y	2	^y	2

7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												

8	Sign and date															
Liquidator's signature	<div>Signature</div> <div>  </div>															
Signature date	^d	1	^d	3	^m	0	^m	2	^y	2	^y	0	^y	2	^y	3

**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 **Susannah Pettigrew**

Company name **RSM UK Restructuring Advisory
LLP**

Address **Central Square, 5th Floor
29 Wellington Street**

Post town **Leeds**

County/Region

Postcode **L S 1 4 D L**

Country

DX

Telephone **0113 285 5000**

**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

In the matter of

**Arlington Laboratories Limited In Members' Voluntary Liquidation
(‘the Company’)**

Joint Liquidators' Progress Report

13 February 2023

**James Miller and Gareth Harris
Joint Liquidators**

RSM UK Restructuring Advisory LLP

**Central Square, 5th Floor
29 Wellington Street
Leeds
LS1 4DL**

Tel: 0113 285 5000

Email: restructuring.leeds@rsmuk.com

Sections

1. Progress of the liquidation in the previous twelve months
2. Distributions to shareholders
3. Details of what remains to be done and matters preventing closure
4. Receipts and payments summary
5. Joint Liquidators' remuneration, expenses and disbursement
6. Members' right to information and ability to challenge remuneration and expenses

Appendices

- A. Statutory and other information
- B. Summary of receipts and payments
- C. Charging, expenses and disbursements policy statement
- D. Current charge out and category 2 disbursement rates
- E. Statement of expenses incurred in the period from 17 December 2021 to 16 December 2022
- F. Joint Liquidators' time cost analysis from 17 December 2021 to 16 December 2022

This report has been prepared in accordance with insolvency legislation to provide members and the Registrar of Companies with information relating to the progress of the liquidation in the period from 17 December 2021 to 16 December 2022.

This report has been prepared solely to comply with the statutory requirements of the relevant legislation. It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the company.

Neither the Joint Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

1 Progress of the liquidation in the previous twelve months

1.1 Payments to creditors

The Declaration of Solvency ('DOS') identified no creditors of the company. The Joint Liquidators have advertised for claims in accordance with statute and no creditors have come forward during the period.

1.2 Realisation of assets

The Joint Liquidators are obliged to realise and get in the company's property and maximise realisations. Details of the realisations made are set out below, with information relating to dividends, if any, contained within Appendix B.

1.2.1 Cash at bank

The DOS detailed cash at bank of £36,408. Following appointment, £36,838 was transferred into the liquidation bank account and the pre appointment account was closed. No further realisations are expected from this source.

1.2.2 Bank interest

An amount of £8 has been realised from this source in the period.

1.3 Case specific matters

1.3.1 Correspondence with shareholders and advisors

During the period of the liquidation, we have liaised on numerous occasions with the company's shareholders and advisors in respect of various matters including the progress of the liquidation, HM Revenue and Customs ('HMRC') balances and refunds due to the company.

1.4 Administration and planning

Certain aspects of the work that the Joint Liquidators undertake are derived from the underlying legal and regulatory framework for cases of this nature. This work, which does not usually result in any direct financial return to shareholders, is a necessary aspect of ensuring that the Joint Liquidators are complying with both of their legislative and best practice responsibilities and ensuring that the case is managed efficiently and effectively. It includes matters such as:

Statutory requirements

- statutory filing, advertising and appointment notifications to prescribed parties.
- preparing, review and issuing progress report to members.
- taxation matters, post appointment VAT, pre-appointment VAT & Tax returns, corporation and other post appointment tax returns and payments.
- general taxation matters, clearance and closure.
- pension scheme matters, liaising with the Pension Protection Fund, Pensions Regulator and Trustees.

Case management matters

- client take on evaluation, engagement, guidance, advice.
- periodic case reviews, ongoing case planning and statutory duties.
- maintaining and updating computerised case management records.
- dealing with routine correspondence not attributable to other categories of work.
- maintenance of cashing records, bank accounts, receipts and payments, billing.
- initial and ongoing consideration of ethical, conflict & anti money laundering checks.

2 Distributions to shareholders

No distributions have been made to the shareholder in the period.

We anticipate making a distribution to the shareholder in due course once we have received the required tax clearances from HMRC.

3 Details of what remains to be done and matters preventing closure

3.1 Assets remaining to be realised

3.1.1 Payroll taxes debtor

The DOS detailed a PAYE refund of £3,929 from HMRC. This relates to an overpayment for the final trading period and is expected to be realised in due course.

3.1.2 VAT refund

The DOS detailed a VAT refund of £2,897 which related to VAT outstanding for the period prior to appointment. The Joint Liquidators are in the process of agreeing the final position in relation to VAT and this is expected to be finalised shortly.

3.1.3 Corporation tax refund

During the period, the Joint Liquidators have been liaising with the shareholder and RSM UK Tax and Accounting Limited in order to complete the final CT return for the period ended 16 December 2021. The return was prepared and submitted in the period and has generated a prior period refund of £2,504. This amount has not yet been received into the liquidation estate, but it is expected shortly.

3.2 Other outstanding matters

Once the outstanding VAT issues are finalised, the Joint Liquidators will request clearance to close the liquidation from HMRC.

Clearance cannot be requested until all HMRC matters have been resolved and the Joint Liquidators have required the cooperation and assistance of the company's representatives in order to progress these matters. The Joint Liquidators have sought to resolve all issues as expediently as possible.

Once clearance has been obtained, the liquidators will finalise and discharge all outstanding costs before processing and paying a final distribution to the shareholder and proceed to close the liquidation.

4 Receipts and payments summary

We attach as Appendix B a summary of our receipts and payments for the period from 17 December 2021 to 16 December 2022.

4.1 VAT basis

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

5 Joint Liquidators' remuneration, expenses and disbursements

5.1 Authority for remuneration

The Joint Liquidators' remuneration was approved on a time cost basis by the shareholders on 17 December 2021. We have incurred time costs of £12,897 since the date of our appointment. None of these costs have been paid to date.

Approval was also given to the drawing of disbursements, including category 2 disbursements. Details of the current rates are attached at Appendix D.

5.2 Remuneration and disbursements incurred in the period from 17 December 2021 to 16 December 2022 and since appointment

We have incurred time costs of £12,897 in the current period. An analysis of time incurred in the period is attached at Appendix F. Details of the sums drawn in respect of remuneration and expenses in the period covered by this report are shown in the receipts and payments account at Appendix B.

5.3 Expenses and disbursements

A statement of the expenses incurred during the period is attached at Appendix E. This includes all expenses incurred by the Joint Liquidators in the period of the report irrespective of whether they have been paid or not and may include estimated amounts where actual invoices have not been received.

The receipts and payments abstract at Appendix B sets out the expenses actually paid in the period, together with cumulative figures where applicable.

5.4 Pre-appointment fees and expenses

At the Board meeting held on 10 December 2021 the company directors approved the payment of advisory fees of up to £5,500 plus VAT to be paid to RSM UK Restructuring Advisory LLP. Our time costs totalled £5,395 plus VAT and these fees have also been paid by us as Joint Liquidators.

6 Members' right to information and ability to challenge remuneration and expenses

In accordance with the provisions of the relevant legislation members have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

A request for further information must be made in writing within 21 days of receipt of this report.

Members of the company with at least 10% of the total voting rights of all members having the right to vote at general meetings of the company, or any members with the permission of the court, may apply to court that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive.

Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

If you would like a copy of A Shareholders Guide to Liquidator's Fees, please let me know.

Should you have any further queries please do not hesitate to contact Susannah Pettigrew of my office.



James Miller
RSM UK Restructuring Advisory LLP
Joint Liquidator

James Miller and Gareth Harris are licensed to act as Insolvency Practitioners in the UK by the Institute of Chartered Accountants in England and Wales

Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

Appendix A

Statutory and other information

Company information	
Company name:	Arlington Laboratories Limited
Previous company names:	None
Company number:	03313116
Date of incorporation:	5 February 1997
Trading name:	Arlington Laboratories Limited
Trading address:	Greenham Lodge, Pigeons Farm Road, Hatcham, Berkshire, RG19 8XA
Principal activity:	Manufacture of medical and dental instruments and supplies
Registered office:	c/o RSM UK Restructuring Advisory LLP, Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL
Previous registered office:	The Pinnacle, 170 Midsummer Bouelvard, Milton Keynes, MK9 1FE

Liquidation information		
Joint Liquidators:	James Miller and Gareth Harris	
Date of appointment:	17 December 2021	
Functions:	<p>The Joint Liquidators' appointment specified that they would have power to act jointly and severally.</p> <p>The Joint Liquidators have exercised, and will continue to exercise, all of their functions jointly and severally as stated in the notice of appointment.</p>	
Correspondence address & contact details of case manager:	<p>Susannah Pettigrew 0113 285 5000</p> <p>RSM UK Restructuring Advisory LLP, Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL</p>	
Name, address & contact details of Joint Liquidators:	Primary Office Holder: James Miller RSM UK Restructuring Advisory LLP Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL 0113 285 5000 IP Number: 21290	Joint Office Holder: Gareth Harris RSM UK Restructuring Advisory LLP Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL 0113 285 5000 IP Number: 14412

Appendix B

Summary of receipts and payments

Declaration of Solvency £		From 17/12/2021 To 16/12/2022 £
ASSET REALISATIONS		
	Bank Interest Gross	8.30
36,408.07	Cash at Bank	36,838.22
3,929.10	Payroll Taxes Debtor	NIL
2,896.87	VAT Refund	NIL
		<hr/> 36,846.52
COST OF REALISATIONS		
	Office Holder Pre-Appt Fees	5,395.00
		<hr/> (5,395.00)
<hr/> 43,234.04		<hr/> 31,451.52
REPRESENTED BY		
	RBS – Non-Interest Bearing	30,372.52
	VAT Receivable	1,079.00
		<hr/> 31,451.52

Appendix C

RSM UK Restructuring Advisory LLP Charging, expenses and disbursements policy

Charging policy

- Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time.
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators.
- Time spent by partners and all staff in relation to the insolvency estate is charged to the estate.
- Time is recorded in 6-minute units at the rates prevailing at the time the work is done.
- The current charge rates for RSM UK Restructuring Advisory LLP National Mvl are attached.
- Time billed is subject to Value Added Tax at the applicable rate, where appropriate.
- It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it.
- RSM UK Restructuring Advisory LLP's charge out rates are reviewed periodically.

Expenses and disbursements policy

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate.
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to the relevant approving party, but do not require approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as 'category 1' disbursements.
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest, require the approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as 'category 2' disbursements.
- A decision regarding the approval of category 2 disbursements at the rates prevailing at the time the cost is incurred to RSM UK Restructuring Advisory LLP National Mvl will be sought from the relevant approving party in accordance with the legislative requirements.
- General office overheads are not re-charged to the insolvency estate as a disbursement.
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant approving party.
- Expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate, where appropriate.

Appendix D

RSM UK Restructuring Advisory LLP National MVL current charge out and category 2 disbursement rates

Hourly charge out rates		
	Rates at commencement £	Current rates £
Partner	525	675 to 750
Directors / Associate directors	320 to 450	450 to 600
Associates / Manager	250 to 300	275 to 350
Analyst / Executive	125 to 235	175 to 225
Support staff	130	120 to 175

Category 2 disbursement rates	
Subsistence	£25 per night (from 3 rd September 2013)
Travel (car)	42.5p per mile (from 1 April 2011)
'Tracker' searches	£10 per case

Appendix E

Statement of expenses incurred in the period from 17 December 2021 to 16 December 2022

Expenses (excluding category 2 disbursements) Type and purpose	Incurred to date	£	
		Paid to date	Unpaid
Postage	3	3	-
Insurance	40	40	-
Statutory advertising	298	298	-
Sub Total	341	341	-
Category 2 disbursements			
Recipient, type and purpose			
None incurred	-	-	-
Sub Total	-	-	-
Total	341	341	-

Appendix F

Joint Liquidators' time cost analysis for the period from 17 December 2021 to 16 December 2022

Statutory Requirements									
Appointment & SoA	0.5	0.0	0.0	3.8	4.4	0.0	8.7	£ 1,867.50	214.66
Case Management	0.0	0.0	0.0	0.0	0.2	0.0	0.2	£ 44.00	220.00
Pension Scheme	0.0	0.0	0.0	0.5	1.4	0.0	1.9	£ 335.00	176.32
Taxation	0.3	0.0	4.4	0.7	12.6	0.0	18.0	£ 4,990.00	277.22
Total	0.8	0.0	4.4	5.0	18.6	0.0	28.8	£ 7,236.50	251.27
Realisation of Assets									
Assets - general/other	0.1	0.0	0.0	0.4	0.0	0.0	0.5	£ 152.50	305.00
Assets - taxation	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 67.50	675.00
Total	0.2	0.0	0.0	0.4	0.0	0.0	0.6	£ 220.00	366.67
Case Specific Matters									
Director(s)/Debtor/Bankrupt	0.0	0.0	0.4	1.8	0.0	0.0	2.2	£ 596.00	270.91
Shareholders / Members	0.0	0.0	0.0	0.2	0.0	0.0	0.2	£ 50.00	250.00
Total	0.0	0.0	0.4	2.0	0.0	0.0	2.4	£ 646.00	269.17
Creditors									
Secured Creditors	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 52.50	525.00
Total	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 52.50	525.00
Administration and Planning									
Appointment & SoA	0.0	0.0	0.0	0.0	0.5	0.0	0.5	£ 75.00	150.00
Case Management	1.6	0.0	1.4	3.8	10.6	0.0	17.4	£ 3,947.00	226.84
Cashiering	0.0	0.0	0.0	0.3	1.8	2.3	4.4	£ 720.00	163.64
Total	1.6	0.0	1.4	4.1	12.9	2.3	22.3	£ 4,742.00	212.65
Total Hours	2.7	0.0	6.2	11.5	31.5	2.3	54.2	£ 12,897.00	237.95
Total Time Cost	£ 1,477.50	£ 0.00	£ 2,971.00	£ 2,883.50	£ 5,317.00	£ 248.00	£ 12,897.00		
Average Rates	547.22	0.00	479.19	250.74	168.79	107.83	237.95		