

LIQ13

Notice of final account prior to dissolution in MVL



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 RSM UK Restructuring Advisory LLP
Street Central Square, 5th Floor, 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 RSM UK Restructuring Advisory LLP
Street Central Square, 5th Floor, 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 Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature

Signature

X

John

X

Signature date

^d
3

^d
0

^m
1

^m
1

^y
2

^y
0

^y
2

^y
3

LIQ13

Notice of final account prior to dissolution in MVL



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' final account

21 November 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. Realisation of assets
2. Payments to creditors
3. Distribution to shareholders
4. Joint Liquidators' receipts and payments
5. Joint Liquidators' remuneration and disbursements
6. End of the Liquidation

Appendices

- A. Statutory and other information
- B. Summary of receipts and payments
- C(I) Joint Liquidators' time cost analysis (period) 17 December 2022 to 21 November 2023.
- C(II) Joint Liquidators' time cost analysis (cumulative) 17 December 2021 to 21 November 2023
- D. Current charging, expenses and disbursements policy statement
- E. RSM UK Restructuring Advisory LLP's National MVL team current charge out and category 2 disbursement rates
- F. Statement of expenses incurred by the Joint Liquidators in the period from 17 December 2021 to 21 November 2023
- G. Notice of the Joint Liquidators' final account that the company's affairs are fully wound up

This is a report to provide members and the Registrar of Companies with information relating to the entire period of the liquidation of Arlington Laboratories Limited following our appointment as Joint Liquidators on 17 December 2021. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

The final account has been prepared solely in accordance with 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 Realisation of assets

The costs of dealing with asset realisations are set out in the accompanying analysis of time costs.

1.1 Cash at bank

The Declaration of Solvency ('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 Bank Interest

Since appointment, an amount of £8 has been received in respect of bank interest.

1.3 Payroll taxes debtor

The DOS detailed a PAYE refund of £3,929 from HM Revenue and Customs ('HMRC'). This relates to an overpayment for the final trading period. After a significant amount of chasing by the Joint Liquidators and protracted correspondence with HMRC, this amount was successfully received in the reporting period, together with interest due on the balance of £141.

1.4 Sundry Realisations

An amount of £11.18 was received from Hearing Health & Mobility Limited (in Liquidation) in the company's capacity as an unsecured creditor.

1.5 Case specific matters

Corporation Tax Refund

The submission of the final Corporation Tax ('CT') return generated a prior period refund due of £2,504. The Joint Liquidators have been pursuing this refund from HMRC since submission. However, despite a significant amount of chasing by the Joint Liquidators, delays in HMRC providing clearance and processing the refund has meant the amount is unrealised at present. Consequently, this amount has been distributed in specie to the shareholder of the Company.

VAT Refund

The DOS detailed a VAT refund of £2,897 which related to VAT outstanding for the period prior to appointment. However, this amount was ultimately offset against the VAT due for the period ending 31 August 2021 (prior to the Joint Liquidators' appointment) by HMRC.

2 Payments to creditors

2.1 Trade creditors

Following the Joint Liquidators' advertisement for claims, no creditors were identified, and no payments were made.

2.2 Corporation tax payment

CT of £2 has been paid to HMRC in the period. This relates to the interest realised on the cash held in the liquidation bank account.

Clearance in respect of all taxes has been requested by the Joint Liquidators and, ultimately, successfully received after several rounds of correspondence with HMRC.

3 Distributions to shareholders

The following cash distributions were made to shareholders:

| Date | £ per share | Total distributed (£) |
|------------------|-------------|-----------------------|
| 13 November 2023 | 0.29 | 14,484 |

The following 'in specie' distributions were made to shareholders:

| Date | Asset | Value | £ per share | Basis of Valuation |
|------------------|------------------------------|--------|-------------|--------------------|
| 13 November 2023 | CT Refund | £2,504 | 5 | Company records |
| 13 November 2023 | Other potential HMRC refunds | 1 | 0.002 | Nominal value |

4 Joint Liquidators' receipts and payments

A summary of the Joint Liquidators' receipts and payments is attached. Transactions are shown net of VAT, with any amount paid to, or received from, HM Revenue and Customs shown separately.

5 Joint Liquidators' remuneration and disbursements

A Guide to Liquidators Fees, which provides information for members in relation to the remuneration of a Liquidator can be requested from my office by telephone, email or in writing.

5.1 Authority for remuneration and disbursements

The shareholders approved the Joint Liquidators' remuneration on a time cost basis on 17 December 2021. Approval was also given to the drawing of 'Category 2' disbursements.

Further, at the Board meeting held on 10 December 2021 the directors approved the payment of £5,500 plus VAT and disbursements in respect of pre-liquidation advisory fees of which £5,395 plus VAT has been paid from assets realised in the Liquidation.

5.2 Remuneration incurred and paid

The Joint Liquidators have incurred total time costs of £27,422 since their appointment. An analysis of time incurred in the period and in total is attached. Of the total, £20,706 plus VAT, has been paid. The balance of time will be written off.

In addition to the time costs incurred in relation to asset realisations and distributions to shareholders the Joint Liquidators also incurred costs in relation to the general administration of the case. This work, which does not usually result in any direct financial return to members, is required by legislation and best practice responsibilities. Details of these costs are set out in the attached analysis of time costs. Case management costs included periodic case reviews, strategy and planning, cashiering and general case management, as well as dealing with routine correspondence, compliance with ethical and anti-money laundering regulations, seeking clearance from HM Revenue and Customs, as well as general administrative matters relating to filing of reports at Companies House and closure of the case

5.3 Disbursements incurred and paid

Disbursements of £344 have been incurred, of which £341 has been paid, as set out in the attached receipts and payments account.

6 End of the Liquidation

Notice of the Joint Liquidators' final account that the company's affairs are fully wound up is attached.
Should you have any further queries please do not hesitate to contact me.



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: | Fleetness 237 Limited |
| 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, 5 th 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: | <p>Primary Office Holder:</p> <p>James Miller</p> <p>RSM UK Restructuring Advisory LLP</p> <p>Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL</p> <p>0113 285 5000</p> <p>IP Number: 21290</p> | <p>Joint Office Holder:</p> <p>Gareth Harris</p> <p>RSM UK Restructuring Advisory LLP</p> <p>Central Square, 5th Floor, 29 Wellington Street, Leeds, LS1 4DL</p> <p>0113 285 5000</p> <p>IP Number: 14412</p> |

Appendix B

Summary of receipts and payment

| Declaration of Solvency £ | | From 17/12/2022 To 21/11/2023 £ | From 17/12/2021 To 21/11/2023 £ |
|---------------------------------|--|---------------------------------------|---------------------------------------|
| | ASSET REALISATIONS | | |
| | Bank Interest Gross | - | 8.30 |
| 36,408.07 | Cash at Bank | - | 36,838.22 |
| | Corporation Tax Refund | 2,504.55 | 2,504.55 |
| | HMRC Interest Received | 141.40 | 141.40 |
| 3,929.10 | Payroll taxes debtor | 3,929.10 | 3,929.10 |
| | Sundry Realisations | 11.18 | 11.18 |
| 2,896.87 | VAT Refund | - | - |
| | | 6,586.23 | 43,432.75 |
| | COST OF REALISATIONS | | |
| | Corporation Tax | 1.52 | 1.52 |
| | Joint Liquidators' Disbursements | 341.26 | 341.26 |
| | Joint Liquidators' Post Appointment Fees | 20,706.00 | 20,706.00 |
| | Joint Liquidators' Pre Appointment Fees | - | 5,395.00 |
| | | (21,048.78) | (26,443.78) |
| | DISTRIBUTIONS | | |
| | Ordinary Shareholders - cash | 14,484.42 | 14,484.42 |
| | Ordinary Shareholders - in specie | 2,504.55 | 2,504.55 |
| | | (16,988.97) | (16,988.97) |
| 43,234.04 | | (31,451.52) | - |

Appendix C (I)

Joint Liquidators' time cost analysis (period) 17 December 2022 to 21 November 2023

| | | | | | | | | | |
|--|-------------------|---------------|-------------------|---------------|-------------------|-----------------|--------------------|--------------------|---------------|
| Statutory Requirements | | | | | | | | | |
| Appointment & SoA | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 0.0 | 2.4 | £ 470.00 | 195.83 |
| Case Management | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.0 | 0.3 | £ 52.50 | 175.00 |
| Creditors/shareholders decisions, meetings & reports | 0.8 | 0.0 | 2.1 | 0.0 | 7.5 | 0.0 | 10.4 | £ 2,587.50 | 248.80 |
| Taxation | 0.6 | 0.0 | 3.7 | 0.0 | 11.9 | 0.4 | 16.6 | £ 4,157.50 | 250.45 |
| Total | 1.4 | 0.0 | 5.8 | 0.0 | 22.1 | 0.4 | 29.7 | £ 7,267.50 | 244.70 |
| Realisation of Assets | | | | | | | | | |
| Assets - taxation | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | £ 67.50 | 675.00 |
| Total | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | £ 67.50 | 675.00 |
| Investigations | | | | | | | | | |
| Investigations/CDDA | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 1.9 | £ 332.50 | 175.00 |
| Total | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 1.9 | £ 332.50 | 175.00 |
| Case Specific Matters | | | | | | | | | |
| Director(s)/Debtor/Bankrupt | 0.7 | 0.0 | 0.6 | 0.0 | 0.0 | 0.0 | 1.3 | £ 682.50 | 525.00 |
| Shareholders / Members | 0.3 | 0.0 | 4.1 | 0.0 | 4.2 | 0.0 | 8.6 | £ 2,372.50 | 275.87 |
| Total | 1.0 | 0.0 | 4.7 | 0.0 | 4.2 | 0.0 | 9.9 | £ 3,055.00 | 308.59 |
| Creditors | | | | | | | | | |
| Unsecured Creditors | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 1.9 | £ 332.50 | 175.00 |
| Total | 0.0 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 1.9 | £ 332.50 | 175.00 |
| Administration and Planning | | | | | | | | | |
| Case Management | 1.1 | 0.0 | 3.7 | 0.0 | 7.0 | 1.4 | 13.2 | £ 3,478.00 | 263.48 |
| Cashiering | 0.0 | 0.0 | 0.3 | 0.0 | 2.1 | 1.7 | 4.1 | £ 659.50 | 160.85 |
| Total | 1.1 | 0.0 | 4.0 | 0.0 | 9.1 | 3.1 | 17.3 | £ 4,137.50 | 239.16 |
| Total Hours | 3.6 | 0.0 | 14.5 | 0.0 | 39.7 | 3.5 | 61.3 | £ 15,280.00 | 249.27 |
| Total Time Cost | £ 2,430.00 | £ 0.00 | £ 5,335.00 | £ 0.00 | £ 7,112.00 | £ 403.00 | £ 15,280.00 | | |
| Average Rates | 675.00 | 0.00 | 367.93 | 0.00 | 179.14 | 115.14 | 249.27 | | |

Appendix C(II)**Joint Liquidators' time cost analysis (cumulative) 17 December 2021 to 21 November 2023**

| Hours Spent | Partners | Directors / Associate Directors | Managers | Associates | Executives & Analysts | Assistants & Support Staff | Total Hours | Total Time Costs | Average Rates |
|-----------------------------|-------------------|---------------------------------|-------------------|-------------------|-----------------------|----------------------------|--------------------|--------------------|---------------|
| Statutory Requirements | 2.2 | 0.0 | 9.0 | 5.0 | 40.6 | 0.4 | 57.2 | £ 13,826.50 | 241.72 |
| Realisation of Assets | 0.3 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.7 | £ 287.50 | 410.71 |
| Investigations | 0.0 | 0.0 | 0.0 | 0.0 | 2.4 | 0.0 | 2.4 | £ 420.00 | 175.00 |
| Case Specific Matters | 1.0 | 0.0 | 5.1 | 2.0 | 4.2 | 0.0 | 12.3 | £ 3,701.00 | 300.89 |
| Creditors | 0.1 | 0.0 | 0.0 | 0.0 | 1.9 | 0.0 | 2.0 | £ 385.00 | 192.50 |
| Administration and Planning | 2.7 | 0.0 | 5.4 | 4.1 | 21.8 | 5.1 | 39.1 | £ 8,801.50 | 225.10 |
| Total Hours | 6.3 | 0.0 | 19.5 | 11.5 | 70.9 | 5.5 | 113.7 | £ 27,421.50 | 241.17 |
| Total Time Cost | £ 3,907.50 | £ 0.00 | £ 7,646.00 | £ 2,883.50 | £ 12,366.50 | £ 618.00 | £ 27,421.50 | | |
| Average Rates | 620.24 | 0.00 | 392.10 | 250.74 | 174.42 | 112.36 | 241.17 | | |

Appendix D

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 E

RSM UK Restructuring Advisory LLP's National MVL team 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 |
| Manager / Associate | 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 |
| Travel (car) | 42.5p per mile |
| 'Tracker' searches | £10 per case |

Appendix F

Statement of expenses incurred in the period from 17 December 2021 to 21 November 2023

| Expenses (excluding category 2 disbursements) Type and purpose | Incurred in period | |
|---|--------------------|--------|
| | Paid | Unpaid |
| | £ | £ |
| Appointee disbursements: | | |
| Postage | - | 3 |
| Sub Total | - | 3 |
| | | |
| Category 2 disbursements | | |
| Recipient, type and purpose | | |
| None incurred | - | - |
| Sub Total | - | - |
| | | |
| Total | - | 3 |

Appendix G

Arlington Laboratories Limited In Members' Voluntary Liquidation

Company No: 03313116

James Miller and Gareth Harris appointed as Joint Liquidators to the above company on 17 December 2021

Notice delivered to the members on: 30 November 2023

Notice of the Joint Liquidators' final account that the company's affairs are fully wound up

Rule 5.10 Insolvency (England and Wales) Rules 2016

Notice is hereby given to the members of the above named company of the following matters:

- (a) The company's affairs are fully wound up.
- (a) The Joint Liquidators will vacate office under section 171(6) Insolvency Act 1986 as soon as the Joint Liquidators have complied with section 94(3) of that Act by delivering to the registrar of companies the final account.
- (b) The Joint Liquidators will be released under section 173(2)(d) Insolvency Act 1986 at the same time as vacating office.
- (c) The company will be dissolved automatically (cease to exist) three months after we file our final account and statement with the Registrar of Companies.

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
Tel: 0113 285 5000
Email: restructuring.leeds@rsmuk.com
IP Number: 21290

Joint Office Holder:

Gareth Harris
RSM UK Restructuring Advisory LLP
Central Square, 5th Floor, 29 Wellington Street,
Leeds, LS1 4DL
Tel: 0113 285 5000
Email: restructuring.leeds@rsmuk.com
IP Number: 14412

Dated: 30 November 2023



**James Miller
RSM UK Restructuring Advisory LLP
Joint Liquidator**