

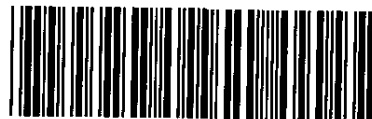
LIQ03

Notice of progress report in voluntary winding up



Companies House

MONDAY



A10 *A7Z2LWDV* 11/02/2019 #207
COMPANIES HOUSE

1 Company details

Company number 0 5 7 8 1 1 2 2

Company name in full Alaska Living Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Stephen James

Surname Wainwright

3 Liquidator's address

Building name/number 16 Oxford Court

Street Bishopsgate

Post town Manchester

County/Region

Postcode M 2 3 W Q

Country

4 Liquidator's name ①

Full forename(s) Allan Christopher

Surname Cadman

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 16 Oxford Court

Street Bishopsgate

Post town Manchester

County/Region

Postcode M 2 3 W Q

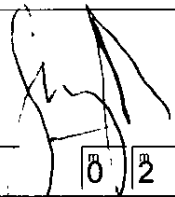
Country

② 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	^d 5	^m 1	^m 2	^y 2	^y 0	^y 1	^y 7				
To date	^d 1	^d 4	^m 1	^m 2	^y 2	^y 0	^y 1	^y 8				
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	<div>Signature X </div>								X			
Signature date	^d 0	^d 8	^m 0	^m 2	^y 2	^y 0	^y 1	^y 9				

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 **Stephen James Wainwright**

Company name **Poppleton & Appleby**

Address **16 Oxford Court**

Bishopsgate

Post town **Manchester**

County/Region

Postcode

M

2

3

W

Q

Country

DX

Telephone **0161 228 3028**



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

ALASKA LIVING LIMITED
(In Members' Voluntary Liquidation)

ANNUAL PROGRESS REPORT TO 14TH DECEMBER 2018

Stephen James Wainwright
Allan Christopher Cadman

Poppleton & Appleby
16 Oxford Court, Bishopsgate, Manchester, M2 3WQ

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2. Description of Work Carried Out
3. Receipts & Payments
4. Creditors' Claims
5. Distributions to Shareholders
6. The Joint Liquidators' Remuneration & Expenses
7. Further Information
8. Conclusion

APPENDICES

1. Receipts and Payments Account for the period for the period from 15th December 2017 to 14th December 2018
2. Poppleton & Appleby Charging Policy Document
3. Poppleton & Appleby Privacy Policy

1. INTRODUCTION

Stephen James Wainwright (IP number: 5306) and Allan Christopher Cadman (IP number 9522) of Poppleton & Appleby, 16 Oxford Court, Bishopsgate, Manchester, M2 3WQ were appointed Joint Liquidators of Alaska Living Limited ("the Company") on 15th December 2017.

The purpose of this report is to detail the acts and dealing of the Joint Liquidators of the Company for the year ended 14th December 2018 and it should be read in conjunction with my previous correspondence to members.

The details of the Company are as follows:

Registered office:	16 Oxford Court, Manchester, M2 3WQ
Former Registered Office:	The Alaska Building, Sitka Drive, Shrewsbury Business Park, Shrewsbury, SY2 6LG
Registered Number:	05781122

2. A DESCRIPTION OF WORK CARRIED OUT

In addition to the narrative description of work carried out given under 3. Receipts & Payments, below, there is other work which as Joint Liquidator, I am required to carry out in order to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit, they assist in the efficient and compliant progressing of the liquidation, which ensures that I and my staff carry out our work to high professional standards. The narrative detail in respect of this work is set out below:

General Description	Includes
Administration and Planning	
Statutory/advertising	Filing of documents to meet statutory requirements <i>Advertising in accordance with statutory requirements</i>
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task diaries
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Member dialogue	Responding to members' queries
Realisation of Assets	
Leasehold Property	Instructing and liaising with Freeths Solicitors regarding transfer of title Agreeing assignment of lease
Creditors	
Dealing with creditor claims	Agreeing inter-company position with Director with assistance of Harts Chartered Accountants. Establishing final HMRC claims with the assistance of Harts Chartered Accountants.
Dividend procedures	Preparation of distribution calculations, including in-specie distributions Preparation of declaration of distribution
Distributions to Members	
Distribution in specie	Establishing valuation of the property via records of previous valuation / Zoopla / records of Harts Chartered Accountants.

General Description	Includes
	Liaising with Freeths LLP concerning the preparation and filling of TR1.

3. RECEIPTS & PAYMENTS

My Receipts and Payments Account for the period ending 14th December 2018 is attached at Appendix 1.

I have detailed below key information about asset realisations and payments. The Company was not registered for VAT and consequently, VAT on expenditure during the course of the liquidation will be written off periodically. VAT written off to date appears as a cost to the estate on the attached receipts and payments account. "VAT Receivable" will be written off during the next reporting period.

RECEIPTS

Investment Property (Distribution in Specie)

The Company owned an investment property which for the purposes of the liquidation was valued at £800,000. This valuation was based upon a professional valuation obtained by the Director from Kinlay Folkard & Hayward ("KFH") during 2017 and an offer received from a prospective purchaser when the property was placed on the market by KFH in 2017.

On 21st March 2018, the Joint Liquidators concluded a distribution in specie of the property to the Shareholders. The distribution also extinguished the shareholders respective unsecured claims under each of their directors' loan accounts. Further details appear below under Section 4.

Cash at Bank

The company had operated a current account with Handelsbanken which as at the point of liquidation, was understood to hold a residual balance of funds. Upon receipt of the account and contact details from the director, application was made for the transfer of the funds and the sum of £1,134.34 was received.

Contribution from Director

Shortly after the appointment of the Joint Liquidators, Mr A Hay, a Director, made a payment of £68,000 from personal funds directly to HM Revenue & Customs as an advance payment against the Company's tax liabilities in order to avoid statutory interest being incurred on HMRC's ultimate claim in the liquidation. Evidence of this payment has been provided to the Joint Liquidators by the Company's accountants, Harts Limited ("Harts") by way of a HMRC screenshot of the Company's "Your HMRC Services" portal.

Tax calculations prepared by Harts reveal that the Company had total tax liabilities of £65,342.51. At this stage and in the absence of final clearance and issuance of a refund from HMRC, the Joint Liquidators have posted a receipt from Mr A Hay in the sum of £65,342.51 as a "Contribution from Director" in order to correspond to the actual tax liabilities. This may be subject to further adjustment once HMRC issues the refund which is due to the Company.

Bank Interest

Following their appointment the Joint Liquidators opened a bank account with Handelsbanken in the name of the Company, in which to deposit the proceeds of asset realisations. During the review period interest has been earned in the sum of 3 pence.

PAYMENTS

Bond

In all formal insolvency matters, office holders are required to put in place security for the proper performance of their functions. This security is known as a Bond and in this matter the specific premium payable has amounted to £515 and was payable to AUA insolvency Risk Services Limited.

Accountancy Fees

The Joint Liquidators have paid the sum of £500.00 plus VAT to Harts Ltd, the Company's former accountants in respect of the preparation and submission of pre and post liquidation tax returns.

Statutory Advertising

The Joint Liquidators have placed the following legal notices in the Gazette through their advertising agents, Courts Advertising Limited:

- Notice of Appointment
- Notice to creditors to submit claims

The sum of £253.80 has been paid to Courts Advertising Limited in this regard.

4. CREDITORS' CLAIMS

Secured Creditor

The Company granted to Svenska Handelsbanken Ab a debenture dated 11th August 2011 giving a fixed and floating charge over the assets of the company. As referred to above, there was a credit balance held in the account and the Company has no indebtedness to the bank.

The charge is still marked as outstanding.

Unsecured creditors

A notice to creditors requiring them to submit claims was published in the Gazette. In addition, several letters have been sent to HMRC seeking confirmation that all tax liabilities have been discharged in light of Mr A Hay's direct payments and seeking confirmation of their clearance to close the liquidation. Such confirmation was not received during the review period.

The Joint Liquidators have agreed the claim of Alaska Projects Limited as well as the Directors' loan account claims. The following payments were made to creditors during the liquidation period:

Dividend Type	Date	Paid	p in £
Creditor Unsecured	10-Jan-18	65,342.51	100.00
Creditor Unsecured (in specie)	21-Mar-18	398,847.00	100.00
Creditor Unsecured	15-Nov-18	7,700.00	100.00

The above included a distribution in specie of the investment property referred to above under Section 3 above to the Directors in respect of their loan accounts.

5. DISTRIBUTIONS TO SHAREHOLDERS

The following distributions were made to the shareholders:

Dividend Type	Date	Paid	Rate per share
Shareholder Ordinary	21-Mar-18	333,153.00	166,576.50

The above included a distribution in specie of the investment property referred to above under Section 3 above.

6. THE JOINT LIQUIDATORS' REMUNERATION & EXPENSES

Joint Liquidators' Remuneration

The Joint Liquidators' remuneration was approved by a resolution of the members dated 15th December 2017 to be paid as a fixed amount of £3,746 plus VAT. This fee has been paid.

Joint Liquidators' Disbursements

Category 1: Category 1 disbursements are those discharged to independent third parties (e.g. Bordereaux fees, advertising etc). In addition to the expenditure explained above, the following Category 1 disbursements have been incurred. These are clearly disclosed within the attached receipts and payments account (net of VAT):

	In period £	In Liquidation £
Statutory Advertising	253.80	253.80
Specific Bond	515.00	515.00
Bank Charges	1.70	1.70

Category 2: Category 2 disbursements are payments to the office holder which include elements of shared or overhead costs. No authority to draw Category 2 disbursements has been obtained from the members and consequently none have been drawn.

A copy of 'A Creditors Guide to Liquidators' Fees' may be found at:

<https://www.r3.org.uk/index.cfm?page=1210>

A hard copy of the Creditors' Guide may be obtained on request.

7. FURTHER INFORMATION

Members of the Company with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the court, may request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report.

Members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the court, may apply to court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred on the grounds that they are excessive or inappropriate, within 8 weeks of receipt of this report.

8. CONCLUSION

The administration of the liquidation will continue in order that the Joint Liquidators can continue to pursue HMRC for the refund of the overpayment of tax made on behalf of the Company by Mr A Hay, obtain tax clearance and thereafter close the liquidation.

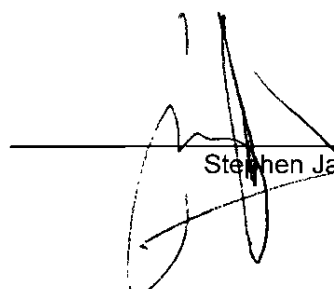
If you require any further information please contact Matthew Ellidge on 0161 228 3028 or by email to matthew@pandanorthern.co.uk.


Stephen James Winwright
JOINT LIQUIDATOR

Alaska Living Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 15/12/2017 To 14/12/2018 £	From 15/12/2017 To 14/12/2018 £
	ASSET REALISATIONS		
800,000.00	Investment Property	800,000.00	800,000.00
1,131.00	Cash at Bank	1,131.34	1,131.34
	Contribution from Director	80,447.27	80,447.27
	Bank Interest Gross	0.03	0.03
		<u>881,578.64</u>	<u>881,578.64</u>
	COST OF REALISATIONS		
	Specific Bond	515.00	515.00
	Office Holders Fees	3,746.00	3,746.00
	Accountancy Fees	500.00	500.00
	Legal Fees (1)	1,440.00	1,440.00
	VAT Irrecoverable	1,242.96	1,242.96
	Statutory Advertising	253.80	253.80
	Bank Charges	1.70	1.70
		<u>(7,699.46)</u>	<u>(7,699.46)</u>
	PREFERENTIAL CREDITORS		
	Customs & Excise	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	UNSECURED CREDITORS		
(786.00)	Accrued Expenses	NIL	NIL
(7,700.00)	Alaska Projects Limited	7,700.00	7,700.00
(398,847.00)	Directors	466,847.00	466,847.00
(720.00)	Accountancy Fees	NIL	NIL
(1,649.00)	HM Revenue & Customs: CT	1,941.03	1,941.03
(65,000.00)	HM Revenue & Customs: CGT (est)	63,401.48	63,401.48
		<u>(539,889.51)</u>	<u>(539,889.51)</u>
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	333,153.00	333,153.00
		<u>(333,153.00)</u>	<u>(333,153.00)</u>
326,427.00		836.67	836.67
	REPRESENTED BY		
	Vat Receivable		60.00
	Bank 1 Current		776.67
			<u>836.67</u>

Note:


 Stephen James Wainwright
 Joint Liquidator



CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT EFFECTIVE FROM 1ST JUNE 2017

Introduction

Current insolvency legislation provides for the manner in which insolvency practitioners' fees and disbursements are charged in insolvency assignments. The legislation permits insolvency practitioners to seek the bases for their fees on a time cost basis, a percentage of realisation basis, on a fixed fee basis or on a mix of these bases.

The basis of fees for each individual insolvency appointment are subject to approval by a committee of creditors if appointed, failing which by creditors in a decision-making process or by the Court. Further information regarding the approval of office holders' fees in insolvency cases can be found within Statement of Insolvency Practice 9 (SIP9), please see under further information at the foot of this document for information on how to download guides to fees

Once the basis of office holders' fees has been approved it is reported to any committee and to creditors generally within the next statutory report

Fixed Fee Basis

It is possible for an insolvency practitioner to seek to be paid on a fixed fee basis. Where this is the case, further information will be provided to explain why this would be considered appropriate

Percentage Basis

The legislation provides for fees to be charged on a percentage of the value of property with which an insolvency practitioner deals with. Different percentages can be used for different assets or types of assets. When seeking creditor approval for this basis, further information will be provided for creditors to judge the appropriateness of this basis

Time Cost Basis

Insolvency Practitioners are permitted to seek approval for their fees to be paid on a time cost basis. This is based on hours spent by office holders and their staff in dealing with matters relating to the particular insolvency or specific activities within a case where time costs are sought. When seeking resolutions for fees to be paid on a time cost basis, stakeholders will be provided with a full explanation as to why time costs are considered appropriate together with sufficient information to assist in their making an informed judgement of the office holders' requests

Partners and staff are allocated an hourly charge out rate which is reviewed annually. The current charge out rates of this Firm are set out as follows.

Grade of Staff	Hourly Chargeout Rate
Office Holder (Partner)	£350.00
Office Holder (Non Partner)	£325.00
Senior Manager	£275.00
Manager	£225.00
Administrator	£160.00
Cashier	£165.00
Trainee/Support Staff	£ 80.00

Staff Allocation and the Use of Sub-Contractors

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case

The constitution of the team allocated to insolvency assignments will usually consist of an Office Holder, a Senior Manager and/or Manager and an Administrator or Assistant. The exact constitution of a case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. The charge out rates scheduled above provides details of all grades of staff and their respective experience levels

It is not this Firm's policy to sub-contract out any services or tasks which can be provided by this Firm

Professional Advisors

It is usual in insolvency cases that specialist professional advisors are engaged to advise on matters which are case specific. Ordinarily but not exclusively these will include solicitors, employment law consultants, asset agents and accountants. Stakeholders will be advised of such advisors which could be expected to be used within a case together with an expected fee arrangement.

Our choice will be based on our perception of their qualification, experience and ability to perform the type of work sought including the complexity and nature of the assignment upon which they are asked to assist

Expenses and Disbursements Policy

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories and are disclosed to creditors in the appropriate reports. In each case the recharge will be reimbursed on a quarterly basis

Category 1

- Category 1 disbursements relate to expenses where this Firm has met a specific cost in respect of the insolvent estate where payment has been made to a third party where the expenditure is directly referable to the appointment in question. These may include items such as legal notices, bond premiums, searches at Companies House, etc. In each case the recharge will be reimbursed on a quarterly basis. It is not necessary for creditors to approve Category 1 disbursements

Category 2

- These are expenses and disbursements incurred by this Firm which may include an element of shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Category 2 disbursements require approval in the same manner as office holder's remuneration prior to being drawn from the individual insolvency estate
- This Firm will seek to recover Category 2 disbursements in respect of the following

Storage of records (per box per quarter) (when not rechargeable as a Category 1 expense)	£6.00
Partner/staff mileage (per mile)	£0.45

VAT

VAT at the prevailing rate is applied to office holders' fees and disbursements. In Company and Individual Voluntary Arrangements, VAT may not apply following the decision in PAYMEX versus HMRC

FURTHER INFORMATION: Creditors Rights

SIP9 provides information for creditors in relation to the fees charged by Office Holders. These can be accessed from our website:

<http://www.pandanorthern.co.uk/your-questions-answered/documents/>

Alternatively, a copy can be provided by request to either office

**16 OXFORD COURT
BISHOPSGATE
MANCHESTER M2 3WQ**

**TEL 0161 228 3028
FAX 0161 228 2335**

**THE MEDIA CENTRE
7 NORTHUMBERLAND STREET
HUDDERSFIELD HD1 1RL**

**TEL 01484 437 432
FAX 01484 483 100**

Charles M Brook, Allan C Cadman, Michelle L Chatterton and Stephen J Wainwright are authorised by the Insolvency Practitioners Association to take insolvency appointments in the United Kingdom. Partners or employees acting as Liquidator or Administrator do so as agents of the company to which they are appointed and without personal liability

Poppleton & Appleby is the trading style of Churchill Corporate Solutions LLP which is a limited liability partnership registered in England and Wales, registered number OC393802. Registered Office: St Crispins House, St Crispins Way, Hasingden, Lancashire BB4 4PW. A full list of members is available for inspection at 16 Oxford Court, Bishopsgate, Manchester, M2 3WQ

WEB pandanorthern.co.uk



GENERAL DATA PROTECTION REGULATION ('GDPR')

Privacy Notice for Shareholders

Introduction

Poppleton & Appleby is a trading style of Churchill Corporate Solutions LLP which is a limited liability partnership registered in England and Wales (Registered Number OC393802). We are regulated and licensed to take insolvency appointments by the Insolvency Practitioners Association.

We are registered with the Information Commissioner's office (ICO), the UK data protection regulator and we will be the 'data controller' for the purposes of data protection regulation in respect of any personal data we hold about you.

This notice is designed for Shareholders of companies subject to, or immediately prior to the commencement of formal insolvency proceedings or solvent (Members' Voluntary Liquidation) matters.

This firm's privacy policy is set out in full at our website:

www.pandanorthern.co.uk/wp-content/uploads/2018/05/Privacy-Policy.pdf

Personal Information Required

We will need to deal with ('process') your personal information so that we can perform the necessary duties and obligations of an Insolvency Practitioner (IP) under statute and regulation.

The minimum personal data required to enhance the business relationship will be your full name, business and personal addresses, your date of birth and contact details (telephone numbers and email address). Please note we may already hold some of this data either provided by you, the company or by searches of public information websites (e.g. Companies House). As the case progresses, we may also require any financial details and other case specific detail in order that we may perform our statutory functions.

It is the Firm's intention to not seek any sensitive information, unless legally required for specific purposes. Sensitive information is defined as including data relating to race or ethnic origin, political opinions, religious or other similar beliefs, trade union membership, physical or mental health, sexual orientation, or criminal record.

It is our policy to collect the minimum data required to fulfil our duties and obligations.

Legal basis for processing information

The legal bases upon which we rely to process personal data are:

- where you have given your informed specific and unambiguous consent,
- where we are required to comply with a statutory obligation,
- where we need to perform a contract that we have entered into with you;
- where it is necessary to use your personal information to pursue our legitimate interests or those of a third party;

For the avoidance of doubt, these include the following:

- to comply with our legal obligations to detect and prevent fraud, money laundering, terrorism and other crimes,
- to carry out regulatory checks and meet our obligations to any regulatory authority,
- to assist us in providing our services to you.

Retention of Data and relevant time periods

IPs have an obligation to recover the records of an insolvent entity. The IP does not become 'data controller' of any data processed by a company prior to the date of appointment of the IP. The IP only becomes 'data controller' when any such data is processed by his/her firm.

- Data used as (as data controller) will be retained for a period of 6 years starting with the date that the formal engagement is concluded, in accordance with Insolvency legislation.
- Pre appointment data that is not processed (typically a Company's books and records, physical or electronic) will be retained for a period of 12 months after dissolution of a company.

following an insolvency appointment in line with Insolvency legislation.

- Under GDPR, IP's may destroy/delete any data which falls outside of the statutory requirement, and is of no further use during the proceedings at any time.

Sharing of Data

We will only share your data (including with other data controllers) as and when strictly necessary to comply with the legal bases as set out above, or with your consent. Examples of bodies where it is likely we will need to share your data include:

- Members of our staff,
- Agents, and other advisors such as solicitors instructed by us to handle aspects of the particular case, including external providers of ERA work in connection with statutory claims as a result of redundancy,
- Government or local authority agencies in respect of any necessary purpose,
- Any other agency in connection with the prevention of fraud, money laundering or other crime prevention,
- Basic data such as name and address may need to be shared with other stakeholders (e.g. creditors) of specific insolvency matter.

What are your rights?

If at any point you believe the information we process on you is incorrect, you can request to see this information and have it corrected or deleted, if you so wish. If you wish to raise a complaint on how we have handled your personal data, you can contact our Data Protection Officer/Head of Privacy, using the email address above, who will investigate the matter.

If you are not satisfied with our response or believe we are not processing your personal data in accordance with the requirements of GDPR, then you are within your rights to lodge a complaint with the Information Commissioner's Office (ICO).

The full list of your rights under GDPR is shown below:

- 1 The right to access the personal data we hold on you.
- 2 The right to correct and update the personal data we hold on you.
- 3 The right to have your personal data deleted where there is no good reason for us to continue to hold or process it.
- 4 The right to object to processing of your personal data.
- 5 The right to data portability.
- 6 The right to withdraw your consent to the processing at any time for any processing of personal data to which consent was sought.
- 7 The right to lodge a complaint with the Information Commissioner's Office. You can email them via <https://ico.org.uk/global/contact-us/email/>, call them on 0303 123 1113, or write to them at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

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