

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at



A6HSTQ8X

A31

25/10/2017

#77

COMPANIES HOUSE

Please complete in typescript or in
bold black capitals.

WEDNESDAY

1 Company details

Company number 0 7 6 3 1 1 6 4

Company name in full The Kindercafe Limited

2 Liquidator's name

Full forename(s) Sandra

Surname McAlister

3 Liquidator's address

Building name/number 10 St Helen's Road

Street

Post town

Swansea

County/Region

Postcode

S A 1 4 A W

Country

4 Liquidator's name ①

Full forename(s) Simon Thomas

Surname Barriball

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.

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 1	^d 9	^m 0	^m 8	^y 2	^y 0	^y 1	^y 6
To date	^d 1	^d 8	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 2	^d 4	^m 1	^m 0	^y 2	^y 0	^y 1	^y 7
----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

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

Company name

McAlister & Co Insolvency Practitioners Limited

Address

10 St Helen's Road

Post town

Swansea

County/Region

Postcode

S A 1 4 A W

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**

Do not send 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.

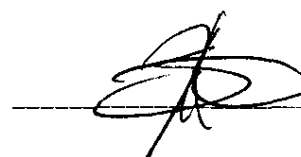
**Further information**

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

The Kindercafe Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 19/08/2016 To 18/08/2017 £	From 19/08/2014 To 18/08/2017 £
	HIRE PURCHASE		
1,750.00	HP Assets	NIL	NIL
(400.00)	Armada Finance	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
6,000.00	Fixtures & Fittings	NIL	6,050.00
	Cash at Bank	NIL	477.30
	Bank Interest Gross	0.12	1.60
		0.12	6,528.90
	COST OF REALISATIONS		
	Specific Bond	NIL	36.00
	Preparation of S. of A.	NIL	3,500.00
	Liquidators Fees	NIL	1,750.00
	Liquidator's Disbs	NIL	1.20
	Agents/Valuers Fees (1)	NIL	605.00
	Agents Disbursements	NIL	150.00
	Stationery & Postage	NIL	3.12
	Statutory Advertising	27.98	311.06
		(27.98)	(6,356.38)
	UNSECURED CREDITORS		
(55,000.00)	Trade & Expense Creditors	NIL	NIL
(96,346.00)	Directors	NIL	NIL
(21,000.00)	Banks/Institutions	NIL	NIL
(15,000.00)	H M Revenue & Customs	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(179,998.00)		(27.86)	172.52
	REPRESENTED BY		
	Vat Receivable		1,270.66
	Bank 1 Current		102.86
	Vat Payable		(1,210.00)
	Vat Control Account		9.00
			172.52



Sandra McAlister
Joint Liquidator

23 October 2017

Private and Confidential



To All Known Creditors and Members

Dear Sir/Madam

The Kindercafe Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07631164

As you are aware, Sandra McAlister and Simon Thomas Barriball were appointed as Joint Liquidators of the Company on 19 August 2014.

To clarify this is an insolvent liquidation. More information on the difference between a solvent and insolvent liquidation can be found at the following link: <http://www.creditorinsolvencyguide.co.uk/>.

Progress Report

The above case has now passed its anniversary and as such a progress report is available as follows:

Report Name	Third Annual Report	
Web Address	www.ips-docs.com	
Login	K100735	
Password	Kind741"	

If you are unable to download this document, please contact this office for a copy to be emailed, or posted to you free of charge.

Costs

Costs were agreed in principle by the board at the outset and then decided upon by the requisite majority of creditors.

Information about the basis of charging fees on an CVL is available from the R3 website as follows: <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w/sip-9-list>. Please make sure that you download the policy that relates to the relevant date of appointment.

Costs to date are fully disclosed in the report.

Communication

For administrative ease, you are able to receive statutory correspondence by email if you would prefer. Where this is the case, kindly inform this office in writing.

Kindly keep me informed of any changes to address or other contact details during my administration of the Company's affairs.

Opt Out

As detailed in original correspondence, if you are a creditor, you can choose to opt out of receiving information regarding the liquidation, but this does not preclude correspondence in regard to your claim, or dividend rights. You can opt back into receiving correspondence by giving notice in writing.

Distributions

As detailed in the receipts and payments account, all estate funds have been utilised to date.

Ethical Issues and Complaints

McAlister & Co Insolvency Practitioners Limited give high priority to client service and are keen to ensure that the quality of this is maintained.

If at any time you would like to discuss how the firm's service to you could be improved, or if you are dissatisfied with any element of the service you are receiving, please contact me as soon as possible so that I may discuss our complaints policy with you.

McAlister & Co Insolvency Practitioners Ltd

Central Processing and Head Office: 10 St Helens Rd, Swansea SA1 4AW

T 03300 563600 F 01792 459610

E enquiries@mcalistenco.co.uk W www.mcalisterco.co.uk

Reg Office, Swansea Company Reg. N 6414389

TR3



**Insolvency
Practitioners
Association**

We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

If we do not answer your complaint to your satisfaction, you may, of course, take up the matter with the Insolvency Complaints Gateway, ("ICG"), Leeds via <https://www.gov.uk/complain-about-insolvency-practitioner> who shall assess whether the matter needs referring to the respective licencing body for further investigation.

Should you have any query in this matter, please contact either myself or Linda Tolley, the case manager on 03300563600 or via email at linda@mcalistenco.co.uk.

Yours faithfully



Simon Barriball
Joint Liquidator

Sandra McAlister and Simon Thomas Barriball are authorised to act as insolvency practitioners in the UK by the Insolvency Practitioners Association under office holder numbers 9375 and 11950 respectively

The Kindercafe Limited ("the Company") Creditors' Voluntary Liquidation ("CVL")
Registered number: 07631164
Joint Liquidators' Progress Report for the period 19 August 2016 to 18 August 2017

Sandra McAlister and I, of McAlister & Co Insolvency Practitioners Limited, are the Joint Liquidators of the Company and this is our third progress report concerning the liquidation of the Company.

Key highlights of this report

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

- Assets realised total £6,528.90
- Liquidators' remuneration was approved by creditors on a time costs basis at the S98 meeting which took place on 19 August 2014. Fees of £1,750.00 have been drawn to date

Appendices

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

Appendix 1	Statutory Information
Appendix 2	Receipts and Payment Account (Receipts and Payments are shown net of VAT)
Appendix 3	SIP 9 report of Liquidator's Time Costs
Appendix 4	Summary of Joint Liquidators Activities
Appendix 5	Category 1 and 2 Disbursements

Progress and asset realisations during the period

During the liquidation, we have realised the following Company assets:

Fixtures & Fittings / Hire Purchase Assets

The directors Statement of Affairs showed an amount of £6,000 expected to be realised in relation to Fixtures and Fittings and £1,750 in relation to Hire Purchase Assets with £400 outstanding to the finance company.

However, it was subsequently found that some of the assets were actually owned by a different company, also connected to the director.

The remaining Fixtures and Fittings and the company's interest in the Hire Purchase assets were sold to the director who was also supposed to settle the outstanding finance. An amount of £6,050.00 was received plus VAT. The sale was agreed via our agents, Gavel Auctioneers, who are happy a fair price was received.

Cash at Bank

The sum of £477.30 has been received representing the credit balance on the Company's bank account..

Bank Interest

A sum of £1.60 has been received gross of tax in total, £0.12 being the sum received in the period covered by this report.

Investigations

A Liquidator is required to carry out work which complies with the requirements of the Company Directors Disqualification Act 1986. Whilst this work may not necessarily bring about any financial benefit to the creditors (unless potential recoveries are identified) we must carry it out.

In accordance with Statement of Insolvency Practice 2 - Investigations by Officeholders in Administration and Insolvent Liquidations, we have conducted an initial review of the Company's records and completed the online questionnaire regarding the conduct of the Directors to the Department for Business, Energy and Industrial Strategy (DBEIS), as provided by them. The submission and the outcome thereof is confidential and cannot be disclosed to you in this report.

Our investigations did not reveal any potential recoveries for the benefit of the creditors.

Liquidation Costs

The basis of the Joint Liquidators remuneration was considered and approved on a time costs basis by creditors' on 19 August 2014.

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 £3,500.00 plus VAT and disbursements.

This fee has been paid by in full, as detailed within the receipts and payments account.

Statement re 3rd Parties

I can confirm that no payment was made to another party for their assistance in preparing the Statement of Affairs, or in regard to the liquidation generally.

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.

Time costs accrued to date total £6,257.50 being 27.95 hours with an average hourly rate of £223.88 per hour. Of this £950.00 was incurred during the period covered by this report.

Those fees drawn to date, plus VAT and disbursements as shown in the receipts and payments account.

Future Remuneration

It is anticipated that further time costs shall accrue during the course of the liquidation in relation to the following:

- Continuing to maintain records for the company and reporting to creditors
- Filing of tax returns and reports to Companies House etc.
- Closing the case

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

The following advisors have been engaged by us during the course of the liquidation to provide the appropriate assistance.

Firm	Description of assignment	Fee basis
Gavel Auctioneers Agents	Asset Valuation & Sale	% of realisation

The use of professional advisors was necessary as either the task required a specialised skill set or it was economical to engage a third party. Advisors were chosen based upon their experience and abilities suitable for nature of the assignment.

Creditors

Secured creditors

There are no secured creditors in this matter.

Preferential creditors

Whilst the director's statement of affairs suggested there may be employees claims no preferential claims from former employees of the Company have been received.

Prescribed part for the unsecured creditors s176A Insolvency Act 1986

Section 176A of the 1986 Insolvency Act provides that where the Company has created a floating charge on or after 15 September 2003 the Liquidator must calculate and make a 'prescribed part' of the Company's net property available for the unsecured creditors ahead of any distribution to the floating charge holder.

To the best of our knowledge and belief there are no unsatisfied floating charges created on or after 15 September 2003; so the provisions of s176A do not apply.

Unsecured creditors

The Statement of Affairs estimated unsecured creditor claims of £187,346.00. To date claims totalling £27,188.34 have been received.

There will not be sufficient realisations to enable a distribution to the unsecured creditors in this matter.

Unproved creditors

Creditors that have not yet claimed are encouraged to do so.

Small claim scheme

From April 2016, I have had the discretion to admit claims from creditors under £1,000 without receiving a proof of debt.

I can confirm that no claims have been admitted under the small claims provisions.

Distribution prospects

According to the respective Insolvency Rules I can confirm that as a consequence of the monies available in the Company's estate, there shall be no distribution to creditors in this matter.

Creditors' further information

If you require any further information with regard to any aspect of this report or our fees and expenses, please do not hesitate to contact this office and we shall do our best to assist you.

Any request must be made in writing within 21 days of receipt of the report (or 7 business days where the report has been prepared for the purposes of a meeting to receive my resignation).

I must provide this information within 14 days of the request, unless it is considered that:

- the time and cost involved in preparing the information would be excessive;
- disclosure would be prejudicial to the conduct of the liquidation or might be expected to lead to violence against any person; or
- I am subject to an obligation of confidentiality in relation to the information requested, in which case I must give the reasons for not providing the information.

If you are not satisfied with my response, you have the right to request further information by either:

- an application granting permission by the court; or
- by any secured creditor, or by any unsecured creditor provided at least 10% in value of unsecured creditors agree, (or they have the permission of the court).

Any such application to court must be made within 8 weeks of the applicant receiving the progress report in which the charging of the remuneration or incurring of the expenses in question is first reported.

If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give me a copy of the application and supporting evidence at least 14 days before the hearing.

Conclusion

The case only needs a final review and then should be ready for closure. Hopefully the final report will be issued within the next 6 - 9 months

Should you require any further information regarding the liquidation, please contact this office and we will be happy to assist as appropriate.

The Kindercafe Limited - Statutory Information

Company Details

Company Name:	The Kindercafe Limited
Previous Name:	N/A
Company Number:	07631164
Date of Incorporation:	11 May 2011
Principal Trading Activity:	Retail sale in non-specialised stores with food
Trading Address:	Ground Floor, 24 Nelson Street, Swansea, SA1 3QE
Current Registered Office:	10 St Helens Road, Swansea SA1 4AW
Former Registered Office:	The Business Centre, 1-5 Penial Green Road, Llansamlet, Swansea, SA7 9AP

Appointment Details

Joint Liquidators:	Sandra McAlister and Simon Thomas Barriball
Address:	McAlister & Co Insolvency Practitioners Ltd, 10 St Helen's Road, Swansea, SA1 4AW
Date of Appointment:	19 August 2014
Appointment made by:	Creditors & Members
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:	N/A

**The Kindercafe Limited
(In Liquidation)**

Summary of Receipts & Payments

RECEIPTS	Statement of Affairs (£)	From 19/08/2014 To 18/08/2016 (£)	From 19/08/2016 To 18/08/2017 (£)	Total (£)
Fixtures & Fittings	6,000.00	6,050.00	0.00	6,050.00
Cash at Bank		477.30	0.00	477.30
Bank Interest Gross		1.48	0.12	1.60
		6,528.78	0.12	6,528.90
PAYMENTS				
Specific Bond		36.00	0.00	36.00
Preparation of S. of A.		3,500.00	0.00	3,500.00
Liquidators Fees		1,750.00	0.00	1,750.00
Liquidator's Disbs		1.20	0.00	1.20
Agents/Valuers Fees (1)		605.00	0.00	605.00
Agents Disbursements		150.00	0.00	150.00
Stationery & Postage		3.12	0.00	3.12
Statutory Advertising		283.08	27.98	311.06
		6,328.40	27.98	6,356.38
Net Receipts/(Payments)		200.38	(27.86)	172.52
MADE UP AS FOLLOWS				
Vat Receivable		1,265.06	5.60	1,270.66
Bank 1 Current		136.32	(33.46)	102.86
Vat Payable		(1,210.00)	0.00	(1,210.00)
Vat Control Account		9.00	0.00	9.00
		200.38	(27.86)	172.52

Time Entry - SIP9 Time & Cost Summary

K100735 - The Kindercafe Limited
All Post Appointment Project Codes
From: 19/08/2016 To: 18/08/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.25	0.10	0.00	0.00	0.35	100.00	285.71
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.50	0.00	0.00	3.45	3.95	850.00	215.19
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.75	0.10	0.00	3.45	4.30	950.00	220.93
Total Fees Claimed						1,750.00	
Total Disbursements Claimed						351.38	

Time Entry - SIP9 Time & Cost Summary

K100735 - The Kindercafe Limited
All Post Appointment Project Codes
From: 19/08/2014 To: 18/08/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	2.75	0.50	0.00	11.75	15.00	3,052.50	203.50
Case Specific Matters	0.00	0.00	0.00	2.00	2.00	400.00	200.00
Creditors	1.25	0.00	0.00	3.45	4.70	1,050.00	223.91
Investigations	0.00	3.00	0.00	0.00	3.00	675.00	225.00
Realisation of Assets	3.25	0.00	0.00	0.00	3.25	1,040.00	320.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	7.25	3.50	0.00	17.20	27.95	6,257.50	223.88
Total Fees Claimed						1,750.00	
Total Disbursements Claimed						351.18	

Summary of Joint Liquidators' Activities

There are a number of activities that are generic to every Creditors' Voluntary Liquidation and a summarised list of these activities is detailed below.

Staff of different levels were 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

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

Future costs

- Closing review and report

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 £	Cost Recovered £
Postage	8.30	8.30
Statutory Advertising	283.08	283.08
Bonding	36.00	36.00
Total	327.38	327.38

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:

	Cost Incurred £	Cost Recovered £
Photocopying	24.00	24.00
Total	24.00	24.00