

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 1 0 6 6 3 2 3 8

Company name in full Calabreze Restaurant Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Martin C Armstrong FCCA FABRP

Surname FIPA

### 3 Liquidator's address

Building name/number Allen House

Street 1 Westmead Road

Post town Sutton

County/Region Surrey

Postcode S M 1 4 L A

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

## Notice of final account prior to dissolution in CVL

### 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

### 7 Final account

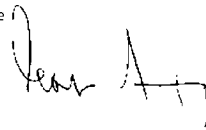
☐ I attach a copy of the final account.

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

2

d

8

m

0

m

7

y

2

y

0

y

2

y

2

y

**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  | Natalie Stone           |   |   |  |   |     |
| Company name  | Turpin Barker Armstrong |   |   |  |   |     |
|               |                         |   |   |  |   |     |
| Address       | Allen House             |   |   |  |   |     |
|               | 1 Westmead Road         |   |   |  |   |     |
|               |                         |   |   |  |   |     |
| Post town     | Sutton                  |   |   |  |   |     |
| County/Region | Surrey                  |   |   |  |   |     |
| Postcode      | S                       | M | 1 |  | 4 | L A |
| Country       |                         |   |   |  |   |     |
| DX            | tba@turpinba.co.uk      |   |   |  |   |     |
| Telephone     | 020 8661 7878           |   |   |  |   |     |

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

**Calabreze Restaurant Ltd t/as "Trattoria Calabrese"**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 6 March 2020 To 1 June 2022**

| Statement<br>of Affairs<br>£ |                                       | £        | £          |
|------------------------------|---------------------------------------|----------|------------|
|                              | <b>ASSET REALISATIONS</b>             |          |            |
| 107.50                       | Cash at Bank                          | NIL      |            |
| 7,200.00                     | Book Debts                            | 7,200.00 |            |
| 2,400.00                     | Balance held in agents client account | 2,400.00 |            |
|                              |                                       |          | 9,600.00   |
|                              | <b>COST OF REALISATIONS</b>           |          |            |
|                              | Agents'/Valuers' Fees                 | 1,500.00 |            |
|                              |                                       |          | (1,500.00) |
|                              | <b>COST OF ADMINISTRATION</b>         |          |            |
|                              | Specific Bond                         | 44.00    |            |
|                              | Preparation of S of A                 | 5,000.00 |            |
|                              | Statutory Advertising                 | 245.25   |            |
|                              | Non-recoverable VAT                   | 60.54    |            |
|                              | Hire of Meeting Room                  | 2.29     |            |
|                              | Stationery & Postage                  | 6.50     |            |
|                              | Company Search                        | 18.00    |            |
|                              | Liquidator's Remuneration             | 2,723.42 |            |
|                              |                                       |          | (8,100.00) |
|                              | <b>UNSECURED CREDITORS</b>            |          |            |
| NIL                          | Trade & Expense Creditors             | NIL      |            |
| (40,000.00)                  | Directors                             | NIL      |            |
| (63.67)                      | HM Revenue & Customs - PAYE/NI        | NIL      |            |
| (93,215.00)                  | HM Revenue & Customs - VAT            | NIL      |            |
|                              |                                       |          | NIL        |
|                              | <b>DISTRIBUTIONS</b>                  |          |            |
| (1.00)                       | Ordinary Shareholders                 | NIL      |            |
|                              |                                       |          | NIL        |
| <b>(123,572.17)</b>          |                                       |          | <b>NIL</b> |
|                              | <b>REPRESENTED BY</b>                 |          |            |
|                              |                                       |          | <b>NIL</b> |

**Note:**

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

**Calabreze Restaurant Ltd t/as "Trattoria Calabrese"**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 6 March 2020 To 1 June 2022**

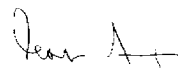
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**Statement  
of Affairs**  
£

£

£

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Martin C Armstrong FCCA FABRP FIPA  
Liquidator

**Private and Confidential**

Our Ref: XC0400/MCA/CH/NLS

1<sup>st</sup> June 2022

Dear Sir or Madam

**Calabreze Restaurant Ltd t/a "Trattoria Calabrese" ("the Company") – In Creditors' Voluntary Liquidation**

**Notice under rule 1.49 of the use of a website to deliver a document**

Further to previous correspondence in the above matter I would inform you that it is my intention to conclude the liquidation of the Company and my final account and notice to creditors, together with a receipts and payments account for the whole of the period I was in office are now available.

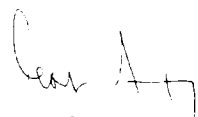
A formal notice setting out the final dividend position in respect of the liquidation, has also been uploaded to the website although the information in that notice is summarised below. A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' published by the R3, together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link. Please note that there are different versions of the Guidance Notes, and in this case you should refer to the most recent version

Creditors should note that provided no objections to my release are received, I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Natalie Stone by email at [natalie.stone@turpinba.co.uk](mailto:natalie.stone@turpinba.co.uk), or by phone on 020 8661 7878 before my release.

Yours faithfully



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**  
Enc.

Partners

M.C. Armstrong FCCA FABRP FIPA MBA FNARA, D.C. Clark FCCA, J.E. Patchett FCCA FABRP, D.A. Payne BA (Hons) FCA,  
B.I. Suckling BSc (Hons) FCCA, M.C. Card FPFS Certs CII (MP & ER), A.R. Bailey FABRP MIPA,  
S-J. Crean FCCA, R.A. Russell MABRP MIPA, K.M. Drake FABRP MIPA  
Consultant - A.W. Payne FFA/FIPA FFTA DipPFS CeMAP

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.  
M. C. Armstrong, J. E. Patchett and A. R. Bailey are licensed to act as Insolvency Practitioners in the United Kingdom  
by the Institute of Chartered Accountants in England and Wales

turpin barker armstrong's privacy policy can be found on our website at <https://www.turpinbarkerarmstrong.co.uk/privacy.html>

## **LIQUIDATOR'S FINAL REPORT TO CREDITORS AND MEMBERS FOR THE PERIOD ENDING 1<sup>ST</sup> JUNE 2022**

### **Calabreze Restaurant Ltd t/a "Trattoria Calabrese" ("the Company") – In Creditors' Voluntary Liquidation**

#### **EXECUTIVE SUMMARY**

This is my third and final report to members and creditors since my appointment as Liquidator. I have now completed my administration of the Liquidation of Calabreze Restaurant Ltd. Details of the work carried out since my appointment as Liquidator can be found later in this report. However, a summary is as follows:

- The Company was placed into Creditors' Voluntary Liquidation on 6<sup>th</sup> March 2020 and I was appointed as Liquidator.
- The Statement of Affairs ("SoA") included a balance held in agent's client account, book debts and cash at bank, which were estimated to realise £9,707.50.
- I have realised £9,600.00 in respect of these assets.
- I have completed my investigations into the affairs of the Company and no further investigations are required in the circumstances of this case.
- Prior to being placed into CVL, the Company were being investigated by HMRC in respect of failure to register for VAT. The Company's records were uplifted and I have made attempts to liaise with HMRC in this respect.
- I have not been able to declare a dividend to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

#### **STATUTORY INFORMATION**

|                               |   |
|-------------------------------|---|
| Company name:                 | Calabreze Restaurant Ltd t/a "Trattoria Calabrese"    |
| Registration number:          | 10663238  |
| Principal Trading Address:    | 66 Coombe Road, Kingston Upon Thames, KT2 7AE         |
| Registered Office:            | Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA  |
| Former Registered Office:     | 66 Coombe Road, Kingston Upon Thames, KT2 7AE         |
| Principal trading activity:   | Catering Business                                     |
| Liquidator's names:           | Martin C Armstrong                                    |
| Liquidator's address:         | Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA |
| Liquidator's contact details: | natalie.stone@turpinba.co.uk and 020 8661 7878.       |
| Date of appointment:          | 6 <sup>th</sup> March 2020                            |

## **LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

Since my appointment as Liquidator I have sought to realise the Company's assets and investigated what further assets may be realised for the benefit of the Company's creditors. Details of my asset related work and my investigations into the affairs of the Company and the conduct of the director can be found later in this report.

I have also carried out the following work:

### Occupational Pension Scheme

A review of the Company's affairs identified that the Company held an occupational pension with NEST. Accordingly, I have issued various statutory notices required under the Pensions Act 1995 and the Pensions Act 2004. Additionally, I reviewed whether there were any unpaid pension contributions and have submitted the relevant forms to the Redundancy payments Service ("RPS") for payment.

There is also certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since the last progress report is contained in Appendix 1.

## **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 6<sup>th</sup> March 2020 to 1<sup>st</sup> June 2022 (and for the period since 6<sup>th</sup> March 2022) is attached. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

## **ASSET REALISATIONS**

### Goodwill, Stock, Tangible Assets / Balance Held in Agent's Client Account / Book Debts

On 20<sup>th</sup> December 2019, a valuation of the assets of the Company was prepared by Mr James Cubbon of Middle Barton Valuation ("MBV"), an independent firm of valuers who confirmed that they hold Professional Indemnity Insurance.

In January 2020, I sold the assets of the Company to Sami Rexhepi of BAABM Limited a person connected with the Company who was previous restaurant manager for Calabreze Restaurant Ltd. BAABM Limited offered to purchase the assets of the Company for a consideration of £8,000.00 plus VAT (£9,600.00) payable by way of an initial payment of £2,400.00 followed by five monthly payments of £1,440.00. This offer was accepted on the basis that it would maximize the value of the assets rather than selling to a third party (which would incur additional marketing and agent's costs). The sum of £2,400.00 was paid to MBV prior to the liquidation and transferred to the liquidation estate upon my appointment as Liquidator. The balance owed in respect of the assets was listed as a book debt of the Company for the purposes of the SoA and has been paid in full (with £7,200.00 being received).

An outline of the different types of asset sold, the amount for which they were sold, together with a comparison against the valuation received, is detailed as follows (overleaf):



| Asset Category                 | Valuation Basis & Amount |                        | Sale Consideration Received |
|--------------------------------|--------------------------|------------------------|-----------------------------|
|                                | Market Value (In Situ)   | Market Value (Ex Situ) |                             |
| Goodwill                       | Nil                      | Nil                    | Nil                         |
| Tangible Assets (Unencumbered) | £7,000.00                | Nil                    | £7,000.00                   |
| Wet Stock                      | £1,000.00                | £280.00                | £1,000.00                   |
| <b>Total</b>                   | <b>£8,000.00</b>         | <b>£280.00</b>         | <b>£8,000.00</b>            |

#### Cash at Bank

The SoA estimated that £107.50 would be realised in this respect. Upon writing to the Company's bankers and receiving the Company's bank statements the balance of the account was nil. As such, no funds were received.

### **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. I am required by the Statements of Insolvency Practice to undertake such an initial investigation and the work detailed below has been undertaken in connection with that initial investigation. Specifically, I attempted to recover the Company's accounting records from HMRC (who were holding these for their own VAT enquiry); I have compared the information in the Company's last set of accounts with that contained in the SoA lodged in the Liquidation and there were no queries to be raised.

I identified the following areas where I considered that further investigation was required:

#### VAT Enquiry

All company records had been uplifted by HMRC due to VAT Investigations due to failure of the Company to register for VAT. I contacted HMRC to request an update on their investigations and to request the Company's records. No response has been received from them to date and no claim has been received. As such, it was deemed that the case was not required to stay open due to this matter alone.

Finally, within three months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

### **PRE-APPOINTMENT FEES**

The creditors previously authorised the payment of a fee of £5,000.00 plus VAT for my assistance with preparing the SoA and arranging the decision procedure for creditors to appoint a Liquidator. This fee was paid in full from realisations made in the liquidation, and is shown in the enclosed receipts and payments account.

## LIQUIDATOR'S REMUNERATION

My remuneration was approved by the creditors on 24<sup>th</sup> April 2020 on a fixed fee of £10,000.00 for my work in respect of all categories of work. I have drawn remuneration of £302.67 (all of which was drawn in the period since 6<sup>th</sup> March 2022) in this respect.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <http://www.turpinbainsolvency.co.uk/fees-and-links>. There are different versions of these Guidance Notes, and in this case please refer to the most recent version. Please note that we have also provided further information about an office holder's remuneration and expenses in our practice fee recovery sheet, which can also be accessed at <http://www.turpinbainsolvency.co.uk/fees-and-links>.

## LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- Category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- Category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

### Category 1 Expenses

Details of the category 1 expenses I have incurred during the liquidation (and in the reporting period), compared to my estimated expenses, can be detailed as follows:

| Type of Expense       | Estimated Expenses | Total Amount Incurred | Amount Incurred in Reporting Period | Total Amount Paid | Amount Paid in Reporting Period |
|-----------------------|--------------------|-----------------------|-------------------------------------|-------------------|---------------------------------|
| Agent's Fees          | £1,500.00          | £1,500.00             | Nil                                 | £1,500.00         | Nil                             |
| Specific Bond         | £80.00             | £44.00                | Nil                                 | £44.00            | Nil                             |
| Statutory Advertising | £162.50            | £245.25               | Nil                                 | £245.25           | Nil                             |
| HM Land Registry      | -                  | £18.00                | Nil                                 | £18.00            | Nil                             |
| Search Fees           | -                  | £2.29                 | Nil                                 | £2.29             | Nil                             |
| Conference Call Fees  | -                  | £6.50                 | Nil                                 | £6.50             | Nil                             |
| Postage               | -                  |                       |                                     |                   |                                 |
| <b>Total</b>          | <b>£1,742.50</b>   | <b>£1,816.04</b>      | <b>Nil</b>                          | <b>£1,816.04</b>  | <b>Nil</b>                      |

I have paid category 1 expenses totalling £1,816.04 as indicated in the attached receipts and payments account.

The total expenses I have incurred have exceeded the total expenses I estimated I would incur when my remuneration was approved. The reasons I have exceeded the estimate of expenses are as follows:

- An increase in statutory advertising costs;
- The need to carry out Land Registry searches on the Company's leasehold property;
- Incurring conference call fees when holding a virtual meeting of creditors, which was omitted from the initial estimate in error; and
- Incurring postage costs as a result of using external postal agents during the closure of my offices in accordance with Government guidance.

I have not used any professional advisors since the last progress report, but have used the following during the liquidation as a whole:

| Professional Advisor | Nature of Work    | Basis of Fees |
|----------------------|-------------------|---------------|
| MBV                  | Valuer/Auctioneer | Fixed Fee     |

#### MBV

MBV were instructed prior to my appointment to assist in valuing the Company's assets and arranging for their sale. A fixed fee of £1,500.00 plus VAT has been paid for this work.

My choice of professional advisors was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case and represents value for money.

## **LIABILITIES**

#### Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.

The legislation requires that if the Company has created a floating charge after 15<sup>th</sup> September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

#### Preferential Creditors

The SoA did not include any preferential creditors. However, I have received a preferential claim of £134.13 from the RPS in respect of unpaid pension contributions.

#### Crown Creditors

The SoA included £93,278.67 owed to HMRC in respect of PAYE / NIC and VAT. HMRC's final claim of £93,177.00 has been received which can be detailed as follows:

| Type of Liability | Amount Owed as per SoA | Amount of Claim Received |
|-------------------|------------------------|--------------------------|
| PAYE / NIC        | £63.67                 | Nil                      |
| CT (Penalties)    | -                      | £200.00                  |
| VAT               | £93,215.00             | £92,977.00               |
| <b>Total</b>      | <b>£93,278.67</b>      | <b>£93,177.00</b>        |

#### Other Non-preferential Unsecured Creditors

The SoA included one other non-preferential unsecured creditor with an estimated total liability of £40,000.00. I have received claims from two creditors totalling £41,616.24.

Additionally, I have received an unsecured claim of £80.48 from the RPS in respect of unpaid pension contributions.

#### **DIVIDEND PROSPECTS**

##### Non-preferential Unsecured Creditors

During the course of the liquidation I have been unable to pay any dividend to non-preferential unsecured creditors as the Company did not have any realisable assets.

#### **FURTHER INFORMATION**

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Joint Liquidator's remuneration and expenses within 21 days of their receipt of this report. Any secured creditor may request the same details in the same time limit.

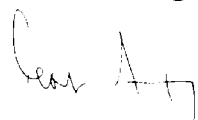
An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator's as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Turpin Barker Armstrong can be found at <http://www.turpinbainsolvency.co.uk/fees-and-links>.

#### **SUMMARY**

The winding up of the Company is now for all practical purposes complete and I am seeking my release as Liquidator of the Company. Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Natalie Stone by email at [natalie.stone@turpinba.co.uk](mailto:natalie.stone@turpinba.co.uk), or by phone on 020 8661 7878 before my release.



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**LIQUIDATOR**

## **Appendix 1. - Details of Work undertaken in the Reporting Period**

### Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder (and their managers). It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that an office holder must follow.

- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the estate bank account.
- Maintaining and managing a cashbook.
- Undertaking regular bank reconciliations of the estate bank account.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members and Companies House.

### Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of their statutory functions

- Maintaining up to date creditor information on the case management system.

### Investigations

The insolvency legislation gives the office holder powers to take recovery action in respect of what are known as antecedent transactions, where assets have been disposed of prior to the commencement of the insolvency procedure, and also in respect of matters such as misfeasance and wrongful trading. The office holder is required by the Statements of Insolvency Practice to undertake an initial investigation in all cases to determine whether there are potential recovery actions for the benefit of creditors.

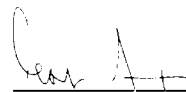
- Continue to make attempts to liaise with HMRC regarding their VAT enquiry and to obtain the Company's books and records.

Calabreze Restaurant Ltd t/as "Trattoria Calabrese"  
(In Liquidation)  
Liquidator's Summary of Receipts & Payments

| Statement<br>of Affairs<br>£ |                                       | From 06/03/2022<br>To 01/06/2022<br>£ | From 06/03/2020<br>To 01/06/2022<br>£ |
|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                              | ASSET REALISATIONS                    |                                       |                                       |
| 2,400.00                     | Balance held in agents client account | NIL                                   | 2,400.00                              |
| 7,200.00                     | Book Debts                            | NIL                                   | 7,200.00                              |
| 107.50                       | Cash at Bank                          | NIL                                   | NIL                                   |
|                              |                                       | NIL                                   | 9,600.00                              |
|                              | COST OF REALISATIONS                  |                                       |                                       |
|                              | Agents'/Valuers' Fees                 | NIL                                   | 1,500.00                              |
|                              |                                       | NIL                                   | (1,500.00)                            |
|                              | COST OF ADMINISTRATION                |                                       |                                       |
|                              | Company Search                        | NIL                                   | 18.00                                 |
|                              | Hire of Meeting Room                  | NIL                                   | 2.29                                  |
|                              | Liquidator's Remuneration             | 302.67                                | 2,723.42                              |
|                              | Non-recoverable VAT                   | 60.54                                 | 60.54                                 |
|                              | Preparation of S of A                 | NIL                                   | 5,000.00                              |
|                              | Specific Bond                         | NIL                                   | 44.00                                 |
|                              | Stationery & Postage                  | NIL                                   | 6.50                                  |
|                              | Statutory Advertising                 | NIL                                   | 245.25                                |
|                              |                                       | (363.21)                              | (8,100.00)                            |
|                              | UNSECURED CREDITORS                   |                                       |                                       |
| (40,000.00)                  | Directors                             | NIL                                   | NIL                                   |
| (63.67)                      | HM Revenue & Customs - PAYE/NI        | NIL                                   | NIL                                   |
| (93,215.00)                  | HM Revenue & Customs - VAT            | NIL                                   | NIL                                   |
| NIL                          | Trade & Expense Creditors             | NIL                                   | NIL                                   |
|                              |                                       | NIL                                   | NIL                                   |
|                              | DISTRIBUTIONS                         |                                       |                                       |
| (1.00)                       | Ordinary Shareholders                 | NIL                                   | NIL                                   |
|                              |                                       | NIL                                   | NIL                                   |
| (123,572.17)                 |                                       | (363.21)                              | NIL                                   |
|                              | REPRESENTED BY                        |                                       |                                       |
|                              |                                       |                                       | NIL                                   |

Note:

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

  
 Martin C Armstrong FCCA FABRP FIPA  
 Liquidator

## **Notice of Final Account**

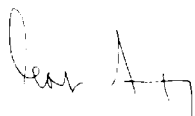
### **Calabreze Restaurant Ltd t/a "Trattoria Calabrese" ("the Company") – In Creditors' Voluntary Liquidation**

**NOTICE IS GIVEN** by Martin C Armstrong to the creditors of the Company under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the company's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidator's remuneration and expenses. That request must be made to the Liquidator within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidator will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Natalie Stone by telephone on 020 8661 7878, or by email at [natalie.stone@turpinba.co.uk](mailto:natalie.stone@turpinba.co.uk).

DATED THIS 1<sup>ST</sup> DAY OF JUNE 2022



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**

**Notice about final dividend position**

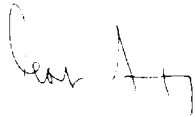
**Calabreze Restaurant Ltd t/a "Trattoria Calabrese" ("the Company") – In Creditors' Voluntary Liquidation**

**Company Registration Number: 10663238**

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Natalie Stone by telephone on 020 8661 7878, or by email at [natalie.stone@turpinba.co.uk](mailto:natalie.stone@turpinba.co.uk).

DATED THIS 1<sup>ST</sup> DAY OF JUNE 2022



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA  
Liquidator**