

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



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A18

19/10/2019

#21

COMPANIES HOUSE

### 1 Company details

Company number 0 8 5 7 6 6 2 5

Company name in full Pizza Rossa Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Carrie

Surname James

### 3 Liquidator's address

Building name/number 93 Tabernacle Street

Street

Post town London

County/Region

Postcode E C 2 A 4 B A

Country

### 4 Liquidator's name ●

Full forename(s)

Surname

#### ● Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ●

Building name/number

Street

Post town

County/Region

Postcode

Country

#### ● 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

<sup>d</sup>0

<sup>d</sup>7

<sup>m</sup>1

<sup>m</sup>0

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>9

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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 **Akash Thawani**

Company name **Benedict Mackenzie Recovery  
Limited**

Address **93 Tabernacle Street  
London**

Post town **EC2A 4BA**

County/Region

Postcode

Country

DX

Telephone **01293 447799**



### 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.



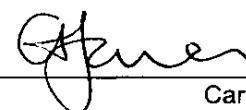
### Further information

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)**

**Pizza Rossa Ltd**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 4 May 2019 To 8 August 2019**

Statement of Affairs		£	£
	<b>ASSET REALISATIONS</b>		
4,880.00	Fixture, Fittings & Equipment	3,750.00	
3,933.69	Cash at Bank	4,679.12	
	Bank Interest Gross	2.96	
		<hr/>	8,432.08
	<b>COST OF REALISATIONS</b>		
	Specific Bond	80.00	
	Preparation of S. of A.	3,000.00	
	Liquidators Fees	4,530.87	
	Chattel agent fees	600.00	
	Money Laundering Checks	8.00	
	Statutory Advertising	213.00	
		<hr/>	(8,431.87)
	<b>PREFERENTIAL CREDITORS</b>		
(1,766.00)	Employee Arrears/Hol Pay	NIL	
		<hr/>	NIL
	<b>UNSECURED CREDITORS</b>		
(9,665.00)	Trade & Expense Creditors	NIL	
(9,584.00)	Employees' claims	NIL	
(7,000.00)	Director loan account	NIL	
(4,500.00)	HMRC - PAYE/NIC	NIL	
		<hr/>	NIL
	<b>DISTRIBUTIONS</b>		
(203.06)	Ordinary Shareholders	NIL	
(694,006.00)	Share Premium Account	NIL	
		<hr/>	NIL
<hr/>			<hr/>
<b>(717,910.37)</b>			<b>0.21</b>
	<b>REPRESENTED BY</b>		
	Bank Current Interest Bearing		0.21
			<hr/>
			<b>0.21</b>



Carrie James  
Liquidator

## **Notice of Final Account of**

### **Pizza Rossa Ltd ("the Company") – In Creditors' Voluntary Liquidation**

Company registered number: 08576625

**NOTICE IS GIVEN** by Carrie James of Benedict Mackenzie Recovery Limited, 93 Tabernacle Street, London, EC2A 4BA under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that the company's affairs have been fully wound up.

1. Creditors may request further details of the Liquidator's remuneration and expenses within 21 days of receipt of the final account, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question)
2. Creditors may apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred within 8 weeks of receipt of the final account, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question).
3. Creditors may object in writing to the release of the Liquidator within 8 weeks of delivery of this notice, or before the conclusion of any request for information regarding the Liquidator's remuneration or expenses, or before the conclusion of any application to Court to challenge the Liquidator's fees or expenses.
4. The Liquidator will vacate office upon expiry of the period that creditors have to object to her release and following delivery to the Registrar of Companies of her final account and notice.
5. The Liquidator will be released at the same time as vacating office providing no objections are received.

Creditors requiring further information regarding the above, should either contact me at 93 Tabernacle Street, London, EC2A 4BA, or contact Glen Carter by telephone on 01293 447799, or by email at [g.carter@benemack.com](mailto:g.carter@benemack.com).

DATED THIS 8TH DAY OF AUGUST 2019

  
**Carrie James**  
**Liquidator**

# BenedictMackenzie

Business rescue and Insolvency

Director:  
Carrie-Ann James FIPA  
Sanjay Swarup ACA, MBA

93 Tabernacle Street,  
London  
EC2A 4BA  
Telephone  
01293 447799  
Email  
crawley@benemack.com  
Website  
www.benemack.com

**Private and Confidential**

8 August 2019

Our ref: CJ/GC/DT/AT/P076

Dear Sirs

**Pizza Rossa Ltd ("the Company") – In Creditors' Voluntary Liquidation**

I am now able to conclude the winding up of the affairs of the Company and enclose my final account and notice to creditors and members, together with a receipts and payments account for the whole of the period I was in office.

Also enclosed is a formal notice setting out the final dividend position in respect of the liquidation, although the information in that notice is summarised below.

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

Creditors and members should note that provided no objections to my release are received, I shall obtain my release as Liquidator following which our 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 Glen Carter by email at [g.carter@benemack.com](mailto:g.carter@benemack.com), or by phone on 01293 447799 before my release.

Yours faithfully



**Carrie James**  
**Liquidator**

Enc.

## **Pizza Rossa Ltd – In Creditors’ Voluntary Liquidation**

### **LIQUIDATOR’S FINAL ACCOUNT TO CREDITORS AND MEMBERS**

#### **1. EXECUTIVE SUMMARY**

- 1.1 As previously reported, I was appointed Liquidator of the Company on 4 May 2018.
- 1.2 The asset realisation process was completed in the previous reporting period.
- 1.3 The liquidation is now concluded. As anticipated, there are no funds available for creditors.
- 1.4 The report should be read in conjunction with my previous progress reports.

#### **2. STATUTORY INFORMATION**

Company name:	Pizza Rossa Ltd
Company number:	08576625
Trading address:	4-12 Whittington Avenue London, EC3V 1AB
Registered office:	93 Tabernacle Street London, EC2A 4BA
Former registered office:	Leaden Court Unit C 1-6 Leadenhall Street (Entrance on 4-12 Whittington Avenue) London, EC3V 1AB
Principal trading activity:	Take away Italian food
Liquidator’s name	Carrie James
Liquidator’s address	93 Tabernacle Street London, EC2A 4BA
Date of appointment	4 May 2018

#### **3. LIQUIDATOR’S ACTIONS SINCE LAST REPORT**

- 3.1 I issued my first Annual Progress Report recently and therefore other than some final internal administration contained in Appendix 1, I have not undertaken any further work. Please refer to my previous report for further information.

#### **4. RECEIPTS AND PAYMENTS ACCOUNT**

- 4.1 My Receipts & Payments Account for the period from 4 May 2019 to 8 August 2019 and for the liquidation as a whole is attached.

## **5. ASSET REALISATIONS**

### Bank Interest

- 5.1 A nominal amount of additional bank interest has been received during the reporting period. It is not cost effective raise further fees and therefore this amount will be reverted back to the bank shortly.

## **6. LIABILITIES**

### Secured Creditors

- 6.1 As previously advised a review of the information held at Companies House was undertaken and no relevant charges were found.

### Preferential Creditors

- 6.2 The statement of affairs estimated preferential creditors of £1,766. Claims totalling £4,278 have been received.

### Unsecured Creditors

- 6.3 The following claims have been received to date:-

	Statement of Affairs	Claims Lodged
	£	£
Trade & Expense	9,665	5,136
HM Revenue and Customs- PAYE/NIC	4,500	-
Director Loan Account	7,000	7,258
Employees	9,584	-

## **7. DIVIDENDS**

- 7.1 As estimated, a dividend will not be declared to unsecured creditors as the funds realised have been used to meet the costs of the Liquidation.

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

- 8.1 As previously reported, I concluded my investigations into the Company's affairs and submitted the confidential report to the Secretary of State.

## **9. PRE-APPOINTMENT REMUNERATION**

- 9.1 The fee of £3,000 plus disbursements and VAT for preparing the statement of affairs and arranging the decision procedure for creditors to appoint a liquidator was paid by the Company from first realisations in a prior period.

## **10. LIQUIDATOR'S REMUNERATION**

- 10.1 My remuneration was approved on a fixed fee of £10,000 plus VAT for my work in respect of administration, planning and investigation.

- 10.2 Due to insufficient realisations, I have only drawn £4,531 plus VAT to date in this regard.



- 10.3 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' also published by R3, together with an explanatory note which shows Benedict Mackenzie Recovery Limited's fee policy are available at the link [www.benemack.com](http://www.benemack.com). Please note that there are different versions of the Guidance Notes and in this case you should refer to the October 2015 version.

## **11. LIQUIDATOR'S EXPENSES**

- 11.1 I have not incurred any further Category 1 or Category 2 expenses, or used any agents or professional advisers in this reporting period.

## **12. FURTHER INFORMATION**

- 12.1 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 Liquidator's remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.
- 12.2 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 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 final account. Any secured creditor may make a similar application to court within the same time limit.
- 12.3 To comply with the Provision of Services Regulations, some general information about Benedict Mackenzie Recovery Limited can be found in the attached summary sheet.

## **13. SUMMARY**

- 13.1 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 we shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.
- 13.2 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 Glen Carter by email at [g.carter@benemack.com](mailto:g.carter@benemack.com), or by phone on 01293 447799 before my release.

  
**Carrie James**  
**Liquidator**

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## **Appendix 1**

### **1. Administration**

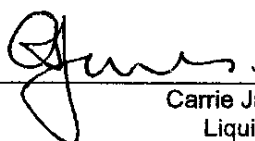
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the 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.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final report to creditors and members.
- Preparation of final account.

### **2. Creditors**

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

**Pizza Rossa Ltd**  
**(In Liquidation)**  
**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

	Statement of affairs £	From 04/05/2019 To 08/08/2019 £	From 04/05/2018 To 08/08/2019 £
<b>RECEIPTS</b>			
Fixture, Fittings & Equipment	4,880.00	0.00	3,750.00
Cash at Bank	3,933.69	0.00	4,679.12
Bank Interest Gross		0.21	2.96
		<u>0.21</u>	<u>8,432.08</u>
<b>PAYMENTS</b>			
Specific Bond		0.00	80.00
Preparation of S. of A.		0.00	3,000.00
Liquidators Fees		0.00	4,530.87
Chattel agent fees		0.00	600.00
Money Laundering Checks		0.00	8.00
Statutory Advertising		0.00	213.00
Employee Arrears/Hol Pay	(1,766.00)	0.00	0.00
Trade & Expense Creditors	(9,665.00)	0.00	0.00
Employees' claims	(9,584.00)	0.00	0.00
Director loan account	(7,000.00)	0.00	0.00
HMRC - PAYE/NIC	(4,500.00)	0.00	0.00
Ordinary Shareholders	(203.06)	0.00	0.00
Share Premium Account	(694,006.00)	0.00	0.00
Trade Creditors		936.37	0.00
		<u>936.37</u>	<u>8,431.87</u>
Net Receipts/(Payments)		<u>(936.16)</u>	<u>0.21</u>
<b>MADE UP AS FOLLOWS</b>			
Bank Current Interest Bearing		(669.79)	0.21
VAT Receivable / (Payable)		(266.37)	0.00
		<u>(936.16)</u>	<u>0.21</u>

  
 Carrie James  
 Liquidator

# Benedict Mackenzie

## Practice Fee Recovery Policy

### Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time onwards. This sheet explains how we intend to apply the alternative fee bases allowed by the new legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which by the creditors in the general meeting, or by the court.

Further information about creditors' rights can be obtained by visiting the creditors' information microsite 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 guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>. Alternatively, a hard copy may be requested from Carrie James of Benedict Mackenzie, 93 Tabernacle Street, London, EC2A 4BA. Please note that we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee members and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. in reference to time properly spent by Benedict Mackenzie practice members of staff at our standard charge-out rates, the time incurred will also be disclosed, whether drawn or not, together with the average (or 'blended') rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information, and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

### Time Cost Basis

When charging fees on a time costs basis, we use charge-out rates appropriate to the skills and experience of the member of staff in question and the work that they perform. This is combined with the amount of time that they work on each case, recorded in six-minute units, with supporting narrative to explain the work undertaken.

### Charge-out Rates

Charge-out Rates	
Director (Appointment Taker)	250-300
Manager	200
Administrator	120-150
Junior Administrator	80

# Benedict MacKenzie

The charge-out rates charged are reviewed on 1 April each year, and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and planning
- Investigations
- Realisation of assets
- Creditors
- Trading
- Case-specific matters

The legislation with regard to office holder's fees changed on 1 October 2015; therefore, we seek time costs for the following categories:

- Investigations
- Distributions
- Trading

When we seek time costs approval, we set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or 'blended' rate for all of the work being carried out within the estimate. We will also disclose whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make will include sufficient information about the insolvency appointment to enable creditors to understand how the proposed fees reflect the complexity (or otherwise) of the case, any responsibilities of an exceptional nature that will fall on the office holder, the effectiveness with which the office holder expects to carry out their functions, and the value and nature of the property with which the office holder will have to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed, the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will disclose whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

## Percentage Basis

The legislation allows fees to be charged as a percentage of the value of the property with which the office holder has to deal. Different percentages can be used for different assets or types of assets. Any fee request will be accompanied by a report that will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but will be disclosed to help put the remuneration request into context.

# Benedict Mackenzie

The percentage approved with respect to realisations will be charged against the assets realised, and, where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make will include sufficient information about the insolvency appointment to enable creditors to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibilities of an exceptional nature that will fall on the office holder, the effectiveness with which the office holder expects to carry out their functions, and the value and nature of the property with which the office holder will have to deal.

If the basis of remuneration has been approved on a percentage basis, then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances, then an increase can only be approved by the court.

## Fixed Fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. Any fee request will be accompanied by a report that will specify the set fee that we propose to charge and the work that will be covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but will be disclosed to help put the remuneration request into context.

The disclosure that we make will include sufficient information about the insolvency appointment to enable creditors to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibilities of an exceptional nature that will fall on the office holder, the effectiveness with which the office holder expects to carry out their functions, and the value and nature of the property with which the office holder will have to deal.

If the basis of remuneration has been approved on a fixed-fee basis, then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances, then an increase can only be approved by the court.

## Members' Voluntary Liquidations and Voluntary Arrangements

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVLs), company voluntary arrangements (CVAs) or individual voluntary arrangements (IVAs). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals, and creditors approve the fee basis when they approve the arrangement.

# BenedictMackenzie

## All Cases

With the exception of individual voluntary arrangements (IVAs) and company voluntary arrangements (CVAs), which are VAT exempt, the office holder's remuneration that is invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

## Agent's Costs

These will be charged at cost, based upon the charge made by the agent instructed; the term 'agent' includes:

- Solicitors/legal advisors
- Auctioneers/valuers
- Accountants
- Quantity surveyors
- Estate agents
- Other specialist advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment, the actual expenses incurred will be compared with the original estimate provided.

## Disbursements

In accordance with SIP 9, the basis of disbursement allocation with respect to disbursements incurred by the office holder in connection with the administration of the estate must be fully disclosed to the creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or Benedict Mackenzie; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors, either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of Category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of Category 2 disbursements are photocopying and mileage.

Benedict Mackenzie will recover the following Category 2 disbursements:

Mileage:	65p per mile
Photocopying/Printing:	5p per sheet

# BenedictMackenzie

## **PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR BENEDICT MACKENZIE**

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

### **Trading Name**

Benedict Mackenzie is a trading name of Benedict Mackenzie Recovery Limited which is a limited company, registered in England and Wales under the number 7769908, with the registered office at 93 Tabernacle Street, London, EC2A 4BA. The Directors of Benedict Mackenzie Recovery Limited are Carrie-Ann James and Sanjay Swarup.

### **Licensing Body**

Carrie-Ann James is licensed to act as Insolvency Practitioners in the United Kingdom by the Insolvency Practitioners Association.

### **Rules Governing Actions**

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences Carrie-Ann James can be found at [www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk). In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at [www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice](http://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice).

### **Ethics**

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at [www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code](http://www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code).

### **Complaints**

At Benedict Mackenzie we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of a particular case then in the first instance you should contact the IP acting as office holder.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Carrie James. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to The Insolvency Service at IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at [www.gov.uk/complain-about-insolvency-practitioner](http://www.gov.uk/complain-about-insolvency-practitioner); or you can email [insolvency.enquiryline@insolvency.gsi.gov.uk](mailto:insolvency.enquiryline@insolvency.gsi.gov.uk); or you may phone 0300 678 0015 - calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.

### **Professional Indemnity Insurance**

Benedict Mackenzie's Professional Indemnity Insurance is provided by Howden UK Group Limited of 16 Eastcheap, London EC3M 1BD. This professional indemnity insurance provides worldwide coverage, excluding professional business carried out in the United States of America or Canada, and any action for a claim brought in any court in the United States of America or Canada.

### **VAT**

Benedict Mackenzie is registered for VAT under registration no. 724 9825 07.



**Notice about final dividend position**

**Pizza Rossa Ltd ("the Company") – In Creditors' Voluntary Liquidation**

Company registered number: 08576625

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Carrie James, the Liquidator to the creditors of Pizza Rossa Ltd , that no dividend will be declared to unsecured creditors

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.

Creditors requiring further information regarding the above, should either contact me at 93 Tabernacle Street, London, EC2A 4BA, or contact Glen Carter by telephone on 01293 447799, or by email at [g.carter@penemark.com](mailto:g.carter@penemark.com).

DATED THIS 8<sup>TH</sup> DAY AUGUST 2019



**Carrie James**  
**Liquidator**