

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 09882052

Company name in full PD Catering International Ltd

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Michael

Surname Royce

3 Liquidator's address

Building name/number Suite One, Peel Mill

Street Commercial Street

Post town Morley

County/Region West Yorkshire

Postcode LS27 8AG

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.

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6 Period of progress report

From date	^d 1	^d 0	^m 0	^m 3	^y 2	^y 0	^y 2	^y 3
To date	^d 0	^d 9	^m 0	^m 3	^y 2	^y 0	^y 2	^y 4

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature X  X
Signature date	^d 1 ^d 2 ^m 0 ^m 3 ^y 2 ^y 0 ^y 2 ^y 4

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

Rebecca Schofield

Company name

M. R. Insolvency Ltd

Address

Suite One, Peel Mill

Commercial Street

Post town

Morley

County/Region

West Yorkshire

Postcode

L S 2 7 8 A G

Country

DX

Telephone

01924 663998



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



Important information

All information on this form will appear on the public record.



Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

PD Catering International Ltd

In Liquidation

Liquidator's Summary of Receipts and Payments (Accruals Basis)

Statement of Affairs £	From 10 March 2023 To 09 March 2024 £	From 10 March 2022 To 09 March 2024 £
ASSET REALISATIONS		
NIL Fixed Assets	0.00	0.00
Cash at Bank	0.00	317.86
2,000.00 Contribution to Costs	0.00	2,000.00
Bank Interest Gross	87.22	109.45
	<hr/> 87.22	<hr/> 2,427.31
COST OF REALISATIONS		
Specific Bond	0.00	70.00
Statutory Advertising	0.00	275.70
	<hr/> 0.00	<hr/> (345.70)
SECONDARY PREFERENTIAL CREDITORS		
(3,000.00) HM Revenue & Customs (VAT)	0.00	0.00
(40,250.00) HM Revenue & Customs (PAYE/NIC)	0.00	0.00
	<hr/> 0.00	<hr/> 0.00
UNSECURED CREDITORS		
(13,780.00) Trade & Expense Creditors	0.00	0.00
(5,150.00) Directors Loan Account	0.00	0.00
	<hr/> 0.00	<hr/> 0.00
DISTRIBUTIONS		
(100.00) Ordinary Shareholders	0.00	0.00
	<hr/> 0.00	<hr/> 0.00
<hr/> (60,280.00) <hr/>	<hr/> 87.22	<hr/> 2,081.61 <hr/>

REPRESENTED BY

Vat Receivable	55.14
Bank 1 Current	2,026.47
	<hr/> 2,081.61 <hr/>



Michael Royce
Liquidator

Our Ref: P007/MR/RS
Your Ref:

12 March 2024

M. R.
INSOLVENCY

To the Members and Creditors

Dear Sirs

PD Catering International Limited (In Liquidation)

Pursuant to Section 104A of the Insolvency Act 1986 (as amended) I write to provide my annual progress report for the period 10 March 2023 to 09 March 2024. I enclose for your information an up to date receipts and payments account for the period in question (including a total account since my appointment).

This report should be read in conjunction with my previous progress report.

Details of Appointment

Liquidator: Michael Royce of M.R. Insolvency
Date of appointment: 10 March 2022
Reporting period: 10 March 2023 to 09 March 2024
Authorising body: Insolvency Practitioners Association
IP numbers: 9692

If you have any queries with regards to this report, please do not hesitate to contact me on 01924 663998.

Yours faithfully



Michael Royce
Liquidator

Michael Royce is authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association and is bound by the Insolvency Code of Ethics. When acting as Administrator, the affairs, business and property of the company are being managed by the Administrator who acts as agent of the company and contract without personal liability



M. R. Insolvency is a trading name of MRNB Limited
Suite One | Peel Mill | Commercial St | Morley | LS27 8AG
01924 663 998
info@mrinsolvency.co.uk | www.mrinsolvency.co.uk
Registered Company No. 10918491
VAT No. 294 7382 58

PD Catering International Limited

Registered Number: 09882052

**Registered Office:
M.R. Insolvency
Suite One, Peel Mill
Commercial Street
Morley
LS27 8AG**

**Liquidator's Annual Progress Report
Prepared pursuant to Section 104A of the Insolvency Act 1986
and Rules 18.7, 18.34, 18.36 and 18.37 of the Insolvency (England and Wales) Rules 2016**

12 March 2024

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- B Notice of no dividend
- C An extract from the Insolvency (England and Wales) Rules 2016 relating to creditors' rights to request additional information from the Liquidator's (Rule 18.9)
- D An extract from the Insolvency (England and Wales) Rules 2016 relating to creditors' rights to challenge the Liquidator's remuneration or expenses if excessive (Rules 18.34, 18.36 and 18.37)
- E Notification in accordance with Rule 1.39 of the Insolvency (England and Wales) Rules 2016 relating to a creditor's right to opt out of receiving further documentation relating to the proceedings
- F Opting Out of Future Correspondence

1 INTRODUCTION

In accordance with Section 104A of the Insolvency Act 1986 (as amended), the Liquidator is required to provide members and creditors with a progress report, summarising the Liquidation over the latest twelve month period. The report provides the Liquidator's account of his acts, dealings and of the conduct of the Liquidation from 10 March 2023 to 09 March 2024.

This report should be read in conjunction with my first year's annual progress report for the period 10 March 2022 to 09 March 2023.

2 STATUTORY INFORMATION

Company number:	09882052		
Previous names:	N/A		
Trading style:	As above		
Date of incorporation:	20 November 2015		
Date commenced trading:	December 2015		
Date ceased trading:	February 2022		
Principal activity:	Buy and Sell Catering Equipment		
Former Registered Office Address:	111a Burnt Oak Broadway, Edgware, HA8 5EN		
Trading Address:	Suite A, James Carter Road, Mildenhall, Bury St Edmunds, IP28 7DE		
Issued share capital:	100 Ordinary £1 shares		
	Shareholder Name	Ordinary £1 shares	
	Seyamak Jamali	100	
Director:	Director Name	Appointed	
	Seyamak Jamali	23 December 2019	
Former Directors in past three years:	Director Name	Appointed	Resigned
	Benjamin Brandwood	15 March 2016	23 December 2019
	Daniel Lawton	01 February 2016	17 March 2016
	Reza Taheri	20 November 2015	05 January 2016
Company Secretary:	N/A		
Associated, Parent or Subsidiary Companies:	None		
Bankers:	One Card Limited		
Registered Charges:	None		
Last Statutory Accounts:	30 November 2017		
Insolvency advice sought:	17 February 2022		

3 ASSET REALISATIONS

Fixed Assets

As mentioned in my last progress report, the director left the fixtures and fittings in the trading premises due to arrears of rent, future rent and the termination of the lease.

From my investigations, there is nothing to contradict the director's assertions. Therefore, no funds have been received during this reporting period nor was I expecting any realisations.

Cash at Bank

As mentioned in my last progress report, the bank closed the account and a credit balance of £318 was received.

Contribution to Costs

The director has contributed the sum of £2,000 towards the costs of the liquidation.

There are no further realisations expected in this regard.

Bank Interest (Gross)

During this reporting period, I have received the sum of £87.22 in respect of gross bank interest. I have therefore received the total sum of £109.45 since my appointment.

No further assets have been realised since my last report.

4 OUTCOME TO CREDITORS

Preferential Creditors

No primary preferential claims were anticipated in this matter. To date, I can confirm no claims have been received.

Secondary Preferential Creditors

The director expected that there would be a secondary preferential claim from HM Revenue & Customs ("HMRC") when completing his statement of affairs in the sum of £43,250 in respect of VAT/PAYE/NIC.

Since my appointment, I have received a secondary preferential claim from HMRC in the sum of £44,772. This claim is slightly higher than the director's original estimate but given the small difference I have not investigated this any further.

It should be noted that I have also received an unsecured claim from HMRC in the sum of £14,144 and this is mentioned below.

Secured and Floating Charge Creditors

There are no secured creditors in this matter.

Unsecured Creditors

The director estimated in his Statement of Affairs that unsecured creditors' claims would total £18,930.

Since my appointment, I have received three claims from unsecured creditors' totalling £24,464. From the three claims received, one claim is in line with the director's original estimate. The second claim received, is the unsecured element from HMRC in the sum of £14,144 for penalties and charges.

The third claim received was in addition to the director's original estimated statement of affairs in the sum of £384. I do not consider investigating this further due to the relatively low amount and that there will be no dividend to this class of creditor.

There are insufficient funds to enable a distribution to this class of creditor once the costs of the liquidation are paid and my notice confirming this is at Appendix B.

5 **AREAS OF INVESTIGATION**

In accordance with the Company Directors Disqualification Act 1986, I have submitted a report on the conduct of the director of the company to the Department for Business, Energy & Industrial Strategy (formerly Department for Business, Innovation and Skills). This is a confidential report and I am not able to disclose the contents within this circular to creditors.

I have conducted investigations into the company's affairs in accordance with Statement of Insolvency Practice 2 (SIP 2).

Having undertaken my initial investigations, I identified some transactions that required further assistance from the director. These transactions have been identified to the director and I am awaiting a response from the director with details of what the transactions were in relation and to provide supporting evidence for the payment reason.

The director has not provided any response to my investigations, therefore, to assist with my enquires, I have instructed Ward Hadaway solicitors to provide their advice on the potential for recovery action.

These matters are still ongoing and once completed, I will provide creditors with an update in the next required progress report or sooner if events permit me to do so.

6 **PAYMENTS**

Statement of Affairs

A resolution was passed at the initial Meeting of Creditors, in relation to my pre-appointment costs and is as follows:

"That the Liquidator draw £9,000 plus VAT plus expenses to cover the costs of the preparation of the statement of affairs and convening the meeting for assisting the director with preparing his statement of affairs".

As you will note from the attached Receipts and Payments account (Appendix A), no payment has been made in respect of the above fees during this reporting period.

Liquidator's remuneration and expenses

Resolutions were passed at the initial Meeting of Creditors, in relation to my post-appointment costs and are as follows:

"That the basis of the Liquidator's remuneration will be fixed as a set amount of £10,000 plus VAT and category 1 expenses."

"It is proposed that if assets are recovered, I receive a percentage of the assets to cover the costs of realising them and that the percentage be fixed at 35%."

"It is proposed that if there are funds available to distribute to creditors, that I receive a percentage of the funds to be distributed to cover the costs of agreeing creditors' claims and making said distributions and that the percentage be fixed at 35%."

Due to insufficient funds, there has been no payment made towards these fees during the reporting period.

I summarise the general duties undertaken to show a representation under each heading to assist with your understanding of work undertaken:

I summarise the general duties undertaken to show a representation under each heading to assist with your understanding of work undertaken:

Administration and Planning

This category of work includes case planning and setup, appointment notifications, statutory reports (including this progress report), compliance, cashiering and administrative functions.

The above has been a necessary requirement of administering the case and is part of my regulatory and statutory requirements and is not likely to bring any financial benefit to creditors.

Creditors

This category includes inputting creditor information, entering creditor claims onto my IPS system, communications with creditors and preparing reports to creditors.

The above has been a necessary requirement of administering the case and is part of my regulatory and statutory requirements and is not likely to bring any financial benefit to creditors.

Investigations

I have reviewed the company books and records and prepared a report pursuant to the Company Directors Disqualification Act which was submitted online to the relevant government department.

Following the investigations undertaken, I identified a number of transactions that required further explanation from the director. My investigations are still ongoing in this matter and solicitors have been instructed to consider the potential for recovery action of the transactions.

Realisation of Assets

This category of work includes any action undertaken in order to protect and realise assets of the company.

Review whether the company had any further beneficial interest in other assets that the director has not mentioned.

Contact the company bank for the remittance of any credit balance they held and to close the account.

Receive funds from the director towards the costs of the liquidation.

Liaise with the director regarding certain transactions in respect of my investigations.

The above items have been a necessary requirement of administering the case which has benefitted the company. Although, this category of work has brought in assets into the estate, it has not enabled a distribution to creditors.

Category One Expenses

SIP 9 defines "Category One Expenses" as being expenses directly attributable to the insolvent estate, paid to an independent third party, which are recoverable from the insolvent estate (without further creditor approval).

The following expenses have been incurred and recovered from the case:

Bordereau	70.00
Statutory Advertising	<u>270.00</u>
	<u>£340.00</u>

Category Two Expenses

SIP 9 defines "Category 2 Expenses" as being expenditure incidental to the administration of the insolvent case, which includes an element of shared or allocated costs including payments to the Insolvency Practitioner's firm or connected parties.

Expenses have been incurred, however, these have not been recorded therefore not charged to the case.

7 CONCLUSION

As detailed above, the liquidation will remain open until I have fully concluded my investigations.

Creditors will be provided with an update in the next required annual progress report, or sooner if events permit me to do so.

If you wish to discuss any item in this report, please do not hesitate to contact me.

Yours faithfully



Michael Royce
Liquidator

Michael Royce is authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association and is bound by the Insolvency Code of Ethics.

**Account of Liquidator's Receipts and Payments
for the period from 10 March 2023 to 09 March 2024
and comparative figures from the date of my appointment (i.e. 10 March 2022) to 09 March 2024**

PD Catering International Ltd

In Liquidation

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REPRESENTED BY

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Bank 1 Current	2,026.47
	<hr/> 2,081.61 <hr/>



Michael Royce
Liquidator

Notice of No Dividend

**NOTICE UNDER RULE 14.36
OF THE INSOLVENCY (ENGLAND & WALES) RULES 2016**

IN THE MATTER OF

**PD CATERING INTERNATIONAL LTD (IN LIQUIDATION)
COMPANY NUMBER: 09882052**

This notice is delivered by the Liquidator of the Company, Michael Royce, of M.R. Insolvency, Suite One, Peel mill, Commercial Street, Morley, LS27 8AG (telephone number 01924 663998), who was appointed by the members and creditors.

The Liquidator gives notice confirming that no dividend will be declared in the Liquidation of the Company at the time of this progress report.

There are insufficient funds to pay a distribution to creditors after the expenses of the Liquidation are taken into account.

Dated: 12 March 2024



Michael Royce
Liquidator

**An Extract from the Insolvency (England and Wales) Rules 2016 Relating to
Creditors' Rights to Request Additional Information from the Liquidator**

1. The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report until rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14:
 - a) A secured creditor;
 - a) An unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - b) Members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - c) Any unsecured creditor with the permission of the court; or
 - d) Any member of the company in a members' voluntary winding up with the permission of the court.
1. A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
2. The office-holder must, within 14 days of receipt of such a request, respond to the person or persons who requested the information by:
 - a) Providing all the information requested;
 - a) Providing some of the information requested; or
 - b) Declining to provide the information requested.
3. The office-holder may respond by providing only some of the information requested or decline to provide the information if:
 - a) The time or cost of preparation of the information would be excessive; or
 - b) Disclosure of the information would be prejudicial to the conduct of the proceedings;
 - c) Disclosure of the information might reasonably be expected to lead to violence against any person; or
 - d) The office-holder is subject to an obligation of confidentiality in relation to the information.
4. An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
5. A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of:
 - a) The office-holder giving reasons for not providing all of the information requested; or
 - b) The expiry of the 14 days within which an office-holder must respond to a request.
6. The court may make such order as it thinks just on an application under paragraph (6).

**An Extract from the Insolvency (England and Wales) Rules 2016
Relating to Office Holders' Remuneration**

Rule 18.34

1. This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that:
 - a) The remuneration charged by the office-holder is in all the circumstances excessive;
 - b) The basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.20, 18.20 and 18.21 (as applicable) is inappropriate; or
 - c) The expenses incurred by the office-holder are in all the circumstances excessive.
1. The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:
 - a) A secured creditor;
 - b) An unsecured creditor with either
 - i. The concurrence of at least 10% in value of the unsecured creditors (including that creditor); or
 - ii. The permission of the court; or
 - c) In a members' voluntary winding up:
 - i. Members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company; or
 - ii. A member of the company with the permission of the court.
2. The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Rule 18.36

1. This rule applies to applications made with permission under rule 18.34.
2. Where the court has given permission, it must fix a venue for the application to be heard.
3. The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
4. If the court considers the application to be well-founded, it must make one or more of the following orders:
 - a) An order reducing the amount of remuneration which the office-holder is entitled to charge;
 - a) An order reducing any fixed rate or amount;
 - b) An order changing the basis of remuneration;
 - c) An order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - d) An order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by:
 - i. The administrator or liquidator of the administrator's or liquidator's personal representative to the company; or
 - ii. The trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - e) Any other order that it thinks just.

**Notification in accordance with Rule 1.39 of the Insolvency (England and Wales) Rules 2016
relating to a creditor's right to opt out of receiving further documentation relating to the proceedings**

1. A creditor may opt out of receiving further documents about the proceedings in this insolvency unless:
 - i. The Act requires a document to be delivered to all creditors without expressly excluding opted-out creditors;
 - ii. It is a notice relating to a change in the office holder or office holder's contact details;
 - iii. It is a notice of a dividend or proposed dividend or a notice which the court orders to be sent to all creditors or all creditors of a particular category to which the creditor belongs.
2. If a creditor wishes to opt out, it should do so in writing to Michael Royce at M.R. Insolvency at the address at the top of this report.
3. Opting out will not affect the creditor's entitlement to receive dividends should any be paid to creditors.
4. Unless the Rules provide to the contrary opting-out will not affect any right the creditor may have to vote in a decision procedure or to participate in a deemed consent procedure in the proceedings, although the creditor will not receive notice of it.
5. A creditor who has opted out will be treated as having opted out in respect of any consecutive insolvency proceedings of a different kind in respect of the same company or individual.

A creditor who has opted out may at any time cease to be an opted out creditor by notice to that effect to Michael Royce at his last known address or alternatively, this can be emailed to mr@mrinsolvency.co.uk.

MEMBERS & CREDITORS

IN THE MATTER OF PD CATERING INTERNATIONAL LIMITED

AND

THE INSOLVENCY ACT 1986

OPTING OUT OF FUTURE CORRESPONDENCE

Creditor Details

Name:

Address:

.....

.....

.....

Amount of claim:

We:

Opt out of Future Correspondence ☐ Yes, I want to opt out of receiving future correspondence

☐ No, I want to continue receiving correspondence

(Please tick as appropriate)

Signed: *(duly authorised signatory)*

Please return to:

M.R. Insolvency, Suite One, Peel Mill, Commercial Street, Morley, LS27 8AG

Or email to mr@mrinsolvency.co.uk.