

Rule 4 223 - CVL The Insolvency Act 1986

**Liquidator's Statement of
Receipts and Payments
Pursuant to Section 192 of
The Insolvency Act 1986****S.192**

To the Registrar of Companies

For Official Use

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Company Number

00295777

Name of Company

Canterbury Europe Limited

I / We
David James Costley-Wood
St James' Square
Manchester
M2 6DS

Brian Green
St James' Square
Manchester
M2 6DS

the liquidator(s) of the company attach a copy of my/our statement of receipts and
payments under section 192 of the Insolvency Act 1986

Signed



Date

KPMG LLP
St James' Square
Manchester
M2 6DS

Ref CA112A4145/HL/LS

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Statement of Receipts and Payments under section 192 of the Insolvency Act 1986

Name of Company	Canterbury Europe Limited
Company Registered Number	00295777
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	12 January 2010
Date to which this statement is brought down	11 January 2011
Name and Address of Liquidator	
David James Costley-Wood St James' Square Manchester M2 6DS	Brian Green St James' Square Manchester M2 6DS

NOTES

You should read these notes carefully before completing the forms. The notes do not form part of the return to be sent to the registrar of companies.

Form and Contents of Statement

(1) Every statement must contain a detailed account of all the liquidator's realisations and disbursements in respect of the company. The statement of realisations should contain a record of all receipts derived from assets existing at the date of the winding up resolution and subsequently realised, including balance at bank, book debts and calls collected, property sold etc., and the account of disbursements should contain all payments of costs, charges and expenses, or to creditors or contributories. Receipts derived from deposit accounts and money market deposits are to be included in the 'balance at bank'. Only actual investments are to be included in the 'amounts invested' section in the analysis of balance on page 5 of the form. Where property has been realised, the gross proceeds of sale must be entered under realisations and the necessary payments incidental to sales must be entered as disbursements. A payment into the Insolvency Services Account is not a disbursement and should not be shown as such, nor are payments into a bank, building society or any other financial institution. However, the interest received on any investment should be shown in the realisations. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one account to another without any intermediate balance, so that the gross totals represent the total amounts received and paid by the liquidator respectively.

Trading Account

(2) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the total of receipts and payments on the trading account must alone be set out in this statement.

Dividends

(3) When dividends, instalments of compositions, etc. are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend, etc. actually paid, must be entered in the statement of disbursements as one sum, and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend, etc. payable to each creditor or contributory.

(4) When unclaimed dividends, etc. are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum. The items to be paid in relation to unclaimed dividends should first be included in the realisations side of the account.

(5) Credit should not be taken in the statement of disbursements for any amount in respect of liquidator's remuneration unless it has been duly allowed by resolutions of the liquidation committee or of the creditors or of the company in general meeting, or by order of the court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules.

Liquidator's statement of account
under section 192 of the Insolvency Act 1986

Realisations			
Date	Of whom received	Nature of assets realised	Amount
		Brought Forward	0 00
03/02/2010	VAT refund from Admin	VAT from Administrators	330,669 34
03/02/2010	Tutus & Tries	Book debts	44 31
08/02/2010	Apex Sports	Newco receipts	1,190 16
08/02/2010	Choice Cricket	Book debts	75 20
19/02/2010	Canterbury Europe Admin Surplus	Funds from Administrators	3,810,121 33
19/02/2010	Cenpac	Book debts	9,157 15
19/02/2010	Consultancy & Marketing Ltd	Book debts	1,329 40
19/02/2010	Bolwell Sports	Book debts	1,000 00
19/02/2010	Racquet Shop	Book debts	124 20
19/02/2010	Pentland Brands	Book debts	22,027 32
19/02/2010	Proms Sports Gear	Book debts	9,068 89
19/02/2010	Trans	Sundry refunds	340 36
19/02/2010	DWF	Book debts	39 22
19/02/2010	Stockley Trading	Newco receipts	86 25
19/02/2010	Hudson & Co	Book debts	1,713 77
19/02/2010	Game On	Book debts	1,000 00
19/02/2010	RMUK	Book debts	2,031 17
19/02/2010	Canterbury Europe Admin Surplus - E	Funds from Administrators	827,792 14
19/02/2010	RMUK	Book debts	510 55
19/02/2010	BOLWELL	Book debts	1,000 00
05/03/2010	Shrewsbury School	Book debts	644 00
05/03/2010	Serious Cricket	Book debts	167 65
05/03/2010	Tusts and Tries	Book debts	27 51
05/03/2010	Rugby Kit Solutions	Book debts	1,980 02
09/03/2010	Canterbury Cricket	Book debts	1,150 00
09/03/2010	Kwi Sports	Book debts	2,861 75
09/03/2010	Tonbridge Services	Book debts	217 35
12/03/2010	RM Ltd	Book debts	1,135 53
12/03/2010	RM Ltd	Book debts	120 00
17/03/2010	Bolliwell Sports	Book debts	500 00
17/03/2010	Bolliwell Sports	Book debts	500 00
24/03/2010	Just Rugby	Book debts	2,228 82
24/03/2010	Actif Sports	Book debts	250 00
24/03/2010	Teamgear	Book debts	855 00
01/04/2010	interest ISA	ISA interest gross	2,653 64
06/04/2010	Bolliwell Sports	Book debts	500 00
07/04/2010	Elite Sports	Book debts	533 23
12/04/2010	Podium 4 Sport Ltd	Book debts	7,355 49
12/04/2010	STAG	Book debts	55,000 00
14/04/2010	Cenpac	Book debts	14,887 29
14/04/2010	TAACO Ltd	Book debts	300 00
14/04/2010	TUTUS & TRIES	Book debts	39 76
16/04/2010	Expandus	Book debts	4,373 00
22/04/2010	Bank of Ireland	Newco receipts	724 50
23/04/2010	Sail City Divs	Book debts	341,989 70
05/05/2010	The Famous (Cheltenham) Ltd	Book debts	4,003 78
05/05/2010	DFS	Book debts	2,667 59
10/05/2010	Cenpac Debtor	Book debts	1,256 41
15/05/2010	HMRC	VAT Refunds (pre Administration)	185,651 24
Carried Forward			5,653,894 02

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Liquidator's statement of account
under section 192 of the Insolvency Act 1986

Realisations			
Date	Of whom received	Nature of assets realised	Amount
		Brought Forward	5,653,894 02
25/05/2010	Stockport mbc	Sundry refunds	2,915 67
25/05/2010	Lifestyle Sports	Book debts	33,757 28
27/05/2010	Cannon Sports	Book debts	1,251 38
28/05/2010	Hampshire CC	Book debts	16,000 00
07/06/2010	Sports & Fashion	Book debts	1,893 39
07/06/2010	Sports Crest	Book debts	1,000 00
14/06/2010	Tony Pryce Sports	Book debts	20,000 00
15/06/2010	Cenpac	Book debts	25,000 00
21/06/2010	Canterbury New Zealand	Third Party Funds	31,725 00
21/06/2010	cenpac	Book debts	16,830 73
21/06/2010	St Andrews / Custom	Book debts	1,570 75
28/06/2010	First Test Sports	Book debts	500 00
12/07/2010	First Test sports	Book debts	500 00
12/07/2010	Titus and tries	Book debts	39 76
12/07/2010	Rugby Plus	Book debts	1,000 00
20/07/2010	Lzon Sports	Book debts	440 00
20/07/2010	Rugby and Skiing	Book debts	2,500 00
23/07/2010	Stewarts Sports	Book debts	513 48
27/07/2010	Multi print	Book debts	285 00
27/07/2010	Newport RFU	Book debts	6,000 00
03/08/2010	Dynamic	Book debts	1,200 00
03/08/2010	Tutus	Book debts	39 76
05/08/2010	Newport RFU	Book debts	4,000 00
10/08/2010	Admin Receipts	Book debts	97,380 60
16/08/2010	Rugby Plus Skiing	Book debts	1,500 00
24/08/2010	RMUK	Book debts	15,000 00
09/09/2010	Rugby Plus Skiing	Book debts	2,250 00
09/09/2010	Tutus & Tries	Book debts	39 76
01/10/2010	interest	ISA interest gross	8,553 90
20/10/2010	GA Boswell	Book debts	250 00
20/10/2010	Elverys	Book debts	49,048 14
27/10/2010	HMRC	Floating ch VAT control	45,131 60
29/10/2010	Sail City Limited	Book debts	113,395 81
07/11/2010	Lion Sports	Book debts	200 00
07/11/2010	TUTUS	Book debts	39 76
11/11/2010	Elverys Sports	Book debts	6,245 09
11/11/2010	Cardiff Clues	Book debts	1,000 00
17/11/2010	G Bollwell	Book debts	250 00
17/11/2010	Tutus & tries	Book debts	39 76
01/12/2010	Stenfield (NW)	Book debts	4,584 14
02/12/2010	JJB Sports	Book debts	2,000 00
03/12/2010	interest	ISA interest gross	2,160 22
20/12/2010	England touch rugby	Book debts	961 96
03/01/2011	Sail City Apparel	Book debts	17,116 17
05/01/2011	H & S Textiles - cheque ordered	Trade & expense	7,353 55
05/01/2011	VAT	VAT receivable	45,131 60
Carried Forward			6,242,488 28

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	0 00
03/02/2010	Tutus & Tries	Irrecoverable VAT	0 78
03/02/2010	Tutus & Tries	Debt collection costs	4 43
03/02/2010	RMUK	Debt collection costs	712 20
03/02/2010	RMUK	Debt collection costs	122 18
10/02/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
10/02/2010	PAYE/NIC	Costs of Administration	3,609 77
19/02/2010	Bank charges Euro	Bank charges	77 89
19/02/2010	Bank Charges	Bank charges	137 26
19/02/2010	Bank Charges USD	Bank charges	22 50
19/02/2010	RMUK	Debt collection costs	443 96
19/02/2010	RMUK	VAT receivable	66 59
19/02/2010	Storage of Books	Costs of Administration	600 30
04/03/2010	Ico debt review	Debt Recovery Review	13,298 57
04/03/2010	DTI Payment Fee	Cheque/Payable order fee	10 00
05/03/2010	RMUK	VAT receivable	124 64
08/03/2010	Prof Creditors distribution	Employees' wage arrears	13,572 60
08/03/2010	Prof Creditors distribution	PAYE & income tax	3,934 09
08/03/2010	Prof Creditors distribution	Nat ins contributions	2,163 74
08/03/2010	Prof Creditors distribution	Subrogated EP(C)A claim	22,164 82
08/03/2010	Addleshaw Goddard	Legal fees	1,600 00
08/03/2010	The Legal and Public Notices Advert	Statutory advertising	135 00
08/03/2010	The Legal and Public Notices Advert	Statutory advertising	67 50
08/03/2010	The Legal and Public Notices Advert	VAT receivable	35 43
08/03/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
08/03/2010	Cheque Fee Re Distribution	Cheque/Payable order fee	58 00
08/03/2010	Addleshaw Goddard	VAT receivable	280 00
08/03/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
09/03/2010	Tonbridge Services	Debt collection costs	422 92
09/03/2010	Tonbridge Services	VAT receivable	63 44
11/03/2010	Lockton Companies	Costs of Administration	5,833 99
11/03/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
12/03/2010	RM Ltd	Debt collection costs	659 88
12/03/2010	RM Ltd	VAT receivable	115 48
17/03/2010	Add Goddard re-issue fee	Cheque/Payable order fee	1 00
17/03/2010	The Legal and Public Notices Advert	Statutory advertising	98 75
17/03/2010	The Legal and Public Notices Advert	VAT receivable	17 28
17/03/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
24/03/2010	RMUK	Debt collection costs	978 38
24/03/2010	RMUK	VAT receivable	171 22
01/04/2010	Canterbury New Zealand	Balances to Newco	66,702 52
01/04/2010	Canterbury New Zealand	Debt collection costs	99 07
01/04/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
01/04/2010	Canterbury New Zealand	Newco receipts	86 25
01/04/2010	interest ISA	Tax paid on ISA interest	530 73
01/04/2010	bank charges	Bank charges	23 00
12/04/2010	Iron Mountain	Storage costs	59 93
12/04/2010	Iron Mountain	VAT receivable	9 76
12/04/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
15/04/2010	Canterbury New Zealand	Newco receipts	724 50
Carried Forward			139,846 50

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	139,846 50
15/04/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
11/05/2010	Addleshaw Goddard	Legal fees	1,115 00
11/05/2010	Addleshaw Goddard	VAT receivable	195 13
11/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
14/05/2010	Iron Mountain	Storage costs	21 57
14/05/2010	Iron Mountain	VAT receivable	3 73
14/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
19/05/2010	Apex Sports	Newco receipts	1,190 16
19/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
19/05/2010	Lorna McDonald-Smith	Subrogated EP(C)A claim	124 73
19/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
19/05/2010	HMRC	PAYE & income tax	36 15
19/05/2010	HMRC	Nat ins contributions	19 88
19/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
19/05/2010	Iron Mountain	Storage costs	9 72
19/05/2010	Iron Mountain	VAT receivable	1 68
19/05/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
20/05/2010	Distribution	Trade & expense	2,986,082 03
20/05/2010	Cheque Fee Re Distribution	Cheque/Payable order fee	276 00
28/05/2010	Hampshire CC	VAT receivable	650 13
23/06/2010	KPMG LLP	Liquidator's fees	178,359 50
23/06/2010	KPMG LLP	VAT receivable	31,212 91
23/06/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
23/06/2010	KPMG LLP	Outstanding Administration Fees	58,417 00
23/06/2010	KPMG LLP	VAT receivable	10,222 98
23/06/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
23/06/2010	Iron Mountain	Storage costs	87 97
23/06/2010	Iron Mountain	VAT receivable	15 39
23/06/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
23/06/2010	TS Design EU Ltd	Trade & expense	1,141 37
23/06/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
23/06/2010	DTI Payment Fee - reissue chq	Cheque/Payable order fee	1 00
28/06/2010	RMUK	Debt collection costs	50 00
28/06/2010	RMUK	VAT receivable	8 75
01/07/2010	bank charges	Bank charges	23 00
12/07/2010	Rugby Plus	Debt collection costs	153 98
12/07/2010	Rugby Plus	VAT receivable	26 95
16/07/2010	Canterbury New Zealand	Book debts	1,388 62
16/07/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
20/07/2010	Iron Mountain (UK) Ltd	Storage costs	58 59
20/07/2010	Iron Mountain (UK) Ltd	VAT receivable	10 25
20/07/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
20/07/2010	RMUK	Debt collection costs	294 00
20/07/2010	RMUK	VAT receivable	51 45
20/07/2010	Iron Mountain (UK) Ltd	Storage costs	(58 59)
20/07/2010	Iron Mountain (UK) Ltd	VAT receivable	(10 25)
20/07/2010	DTI Payment Fee	Cheque/Payable order fee	(1 00)
22/07/2010	Iron Mountain	Storage costs	58 59
22/07/2010	Iron Mountain	VAT receivable	10 25
Carried Forward			3,411,105 57

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
		Brought Forward	3,411,105 57
22/07/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
22/07/2010	KPMG LLP	Professional Fees - VAT	9,109 69
22/07/2010	KPMG LLP	VAT receivable	1,594 20
22/07/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
27/07/2010	Multi print	Debt collection costs	28 50
27/07/2010	Multi print	VAT payable	4 99
27/07/2010	Newport RFU	Debt collection costs	950 00
27/07/2010	Newport RFU	VAT receivable	166 25
03/08/2010	RMUK	Debt collection costs	123 98
03/08/2010	RMUK	VAT receivable	21 70
05/08/2010	RMUK	Debt collection costs	400 00
05/08/2010	RMUK	VAT receivable	70 00
16/08/2010	Rugby Plus Skiing	VAT receivable	26 25
18/08/2010	fee	Cheque/Payable order fee	9 00
24/08/2010	RMUK	VAT receivable	357 00
26/08/2010	Canterbury of New Zealand Limited	Third Party Funds	31,725 00
26/08/2010	DTI Payment Fee	Cheque/Payable order fee	0 15
26/08/2010	RH Property Management	Costs of Administration	25,000 00
26/08/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
09/09/2010	RMUK	VAT receivable	40 07
01/10/2010	ISA Banking Fee	Bank charges	23 00
01/10/2010	Tax on Interest	Tax paid on ISA interest	1,710 78
05/10/2010	H & S Textiles Co Ltd	Trade & expense	7,353 55
05/10/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
20/10/2010	RMUK	VAT receivable	4 38
20/10/2010	RMUK	VAT receivable	958 97
29/10/2010	Kingfisher Gym	Costs of Administration	84 00
29/10/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
29/10/2010	H & S Textiles	Trade & expense	7,353 55
29/10/2010	H & S Textiles TT	Cheque/Payable order fee	10 00
07/11/2010	TUTUS	VAT receivable	4 20
09/11/2010	Iron Mountain	Storage costs	17 84
09/11/2010	Iron Mountain	VAT receivable	3 12
09/11/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
11/11/2010	RMUK	VAT receivable	142 94
11/11/2010	RMUK	VAT receivable	61 25
16/11/2010	re-issue chq fee	Cheque/Payable order fee	1 00
17/11/2010	RMUK	VAT receivable	5 07
23/11/2010	Iron Mountain	Storage costs	45 06
23/11/2010	Iron Mountain	VAT receivable	7 89
23/11/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
02/12/2010	RMUK	VAT receivable	65 63
03/12/2010	interest	Tax paid on ISA interest	432 04
20/12/2010	RMUK	VAT receivable	55 13
20/12/2010	legal Fees	Debt collection costs	13,548 54
01/01/2011	ISA Banking Fee	Bank charges	23 00
05/01/2011	VAT	Floating ch VAT control	45,131 60
09/01/2011	Iron Mountain	Storage costs	357 35
09/01/2011	Iron Mountain	VAT receivable	62 54
Carried Forward			3,558,200 93

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Disbursements			
Date	To whom paid	Nature of disbursements	Amount
09/01/2011	DTI Payment Fee	Brought Forward	3,558,200 93
		Cheque/Payable order fee	1 00
Carried Forward			3,558,201 93

NOTE No balance should be shown on this account but only the total realisations and disbursements which should be carried forward to the next account

Analysis of balance

Total realisations		£	6,242,488 28
Total disbursements			3,558,201 93
	Balance £		2,684,286 35
This balance is made up as follows			
1	Cash in hands of liquidator		0 00
2	Balance at bank		0 00
3	Amount in Insolvency Services Account		2,684,286 35
4	Amounts invested by liquidator	£	0 00
	Less The cost of investments realised		0 00
	Balance		0 00
5	Accrued Items		0 00
	Total Balance as shown above		2,684,286 35

NOTE - Full details of stocks purchased for investment and any realisation of them should be given in a separate statement

The Liquidator should also state -

- (1) The amount of the estimated assets and liabilities at the date of the commencement of the winding up

	£
Assets (after deducting amounts charged to secured creditors including the holders of floating charges)	5,335,890 00
Liabilities - Fixed charge creditors	0 00
Floating charge holders	0 00
Preferential creditors	0 00
Unsecured creditors	0 00
- (2) The total amount of the capital paid up at the date of the commencement of the winding up -

Paid up in cash	0 00
Issued as paid up otherwise than for cash	0 00
- (3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet)

20,000
- (4) Why the winding up cannot yet be concluded

realise asset and pay expenses
- (5) The period within which the winding up is expected to be completed

12 months

CA112A4145 - Canterbury Europe Limited
Trial Balance from 12 January 2010 to 11 January 2011 (R&P Basis)

A/C	Account Name	Debit	Credit
109	Book debts		938,899 16
112	VAT Refunds (pre Administration)		185,651 24
115	VAT from Administrators		330,669 34
119	Funds from Administrators		4,637,913 47
124	Sundry refunds		3,256 03
128	ISA interest gross		13,367 76
129	Tax paid on ISA interest	2,673 55	
132	Costs of Administration	35,128 06	
133	Balances to Newco	66,702 52	
135	Cheque/Payable order fee	388 90	
140	Professional Fees - VAT	9,109 69	
142	Outstanding Administration Fees	58,417 00	
143	Liquidator's fees	178,359 50	
146	Irrecoverable VAT	0 78	
147	Debt collection costs	18,992 02	
150	Legal fees	2,715 00	
154	Debt Recovery Review	13,298 57	
159	Storage costs	658 03	
161	Statutory advertising	301 25	
168	Bank charges	329 65	
171	PAYE & income tax	3,970 24	
172	Nat ins contributions	2,183 62	
174	Subrogated EP(C)A claim	22,289 55	
175	Employees' wage arrears	13,572 60	
184	Trade & expense	2,994,576 95	
211	VAT receivable	1,798 18	
218	ISA	2,684,286 35	
231	VAT payable	4 99	
Totals		6,109,757 00	6,109,757.00