

## The Insolvency Act 1986

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

For Official Use

To the Registrar of Companies

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Company Number

02204367

Name of Company

Sella Office Seating Limited

I / We  
Christopher Ratten  
Arkwright House  
Parsonage Gardens  
Manchester  
M3 2LFJeremy Woodside  
Arkwright House  
Parsonage Gardens  
Manchester  
M3 2LFthe 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

13/9/11

RSM Tenon Recovery  
Arkwright House  
Parsonage Gardens  
Manchester  
M3 2LF

Ref SELLASEATCVL/JR/PY

WEDNESDAY



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14/09/2011

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COMPANIES HOUSE

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

Name of Company Sella Office Seating Limited

Company Registered Number 02204367

State whether members' or  
creditors' voluntary winding up Creditors

Date of commencement of winding up 16 August 2010

Date to which this statement is  
brought down 15 August 2011

Name and Address of Liquidator

Christopher Ratten  
Arkwright House  
Parsonage Gardens  
Manchester  
M3 2LF

Jeremy Woodside  
Arkwright House  
Parsonage Gardens  
Manchester  
M3 2LF

## 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
01/09/2010	Funds from Administration	Administration surplus	2,310 11
16/09/2010	Sella Office Seating	Administration surplus	2,310 11
24/09/2010	H M Revenue & Customs	Administration surplus	3,549 30
10/11/2010	Bermans LLP	Plant & Machinery	11,000 00
15/12/2010	H M Revenue & Customs	Tax Refund	3 09
23/12/2010	Bermans LLP	Plant & Machinery	5,500 00
05/01/2011	Sella Office Seating & Furniture Li	Plant & Machinery	5,500 00
10/01/2011	Sella Office Furniture	Legal Fees (1)	2,160 00
10/01/2011	Sella Office Furniture	Vat Receivable	378 00
10/01/2011	Sella Office Furniture Ltd	Plant & Machinery	1,980 00
10/01/2011	Sella Office Seating Ltd	Plant & Machinery	3,520 00
10/03/2011	Bermans LLP	Plant & Machinery	11,000 00
30/03/2011	Royal Bank of Scotland	Bank Interest Gross	20 81
01/04/2011	Sella Office Furniture	Legal Fees (1)	400 00
01/04/2011	Sella Office Furniture	Vat Payable	80 00
09/05/2011	Bermans	Plant & Machinery	5,500 00
19/05/2011	Sella Seating	Plant & Machinery	3,520 00
09/06/2011	Bermans LLP	Plant & Machinery	5,500 00
Carried Forward			64,231 42

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
01/09/2010	Funds from admin	Administration surplus	2,310 11
10/11/2010	Bermans LLP	Legal Fees (1)	6,000 00
10/11/2010	Bermans LLP	Vat Receivable	1,050 00
17/12/2010	RSM Tenon	Professional Fees - Tax	510 00
17/12/2010	RSM Tenon	Vat Receivable	89 25
07/01/2011	Courts Advertising Ltd	Statutory Advertising	75 60
07/01/2011	Courts Advertising Ltd	Vat Receivable	13 23
07/01/2011	Sella Office Furniture Ltd	Plant & Machinery	3,520 00
07/01/2011	Sella Office Furniture Ltd	Plant & Machinery	7,040 00
07/01/2011	Sella Office Furniture Ltd	Legal Fees (1)	1,499 40
07/01/2011	Sella Office Furniture Ltd	Vat Receivable	254 21
07/01/2011	Sella Office Furniture Limited	Plant & Machinery	3,520 00
10/01/2011	Credit Processed to incorrect accou	Plant & Machinery	3,520 00
10/03/2011	Bermans LLP	Legal Fees (1)	625 00
10/03/2011	Bermans LLP	Vat Receivable	125 00
05/04/2011	Sella Office Furniture	Plant & Machinery	7,040 00
16/05/2011	TFR to Sella Office Furniture	Plant & Machinery	3,520 00
19/05/2011	Sella Seating	Plant & Machinery	3,520 00
17/06/2011	RSM Tenon	Professional Fees - Tax	500 00
17/06/2011	RSM Tenon	Vat Receivable	100 00
17/06/2011	Sella Office Furniture	Plant & Machinery	3,520 00
Carried Forward			48,351 80

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	£	64,231 42
Total disbursements		48,351 80
Balance £		15,879 62
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		15,879 62
3 Amount in Insolvency Services Account		0 00
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		15,879 62

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)		Nil
Liabilities - Fixed charge creditors		345,651 00
Floating charge holders		55,651 00
Preferential creditors		19,000 00
Unsecured creditors		807,286 00
- (2) The total amount of the capital paid up at the date of the commencement of the winding up -
 

Paid up in cash		50,000 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)
 

Nil
- (4) Why the winding up cannot yet be concluded
 

Payment of dividend to preferential creditors
- (5) The period within which the winding up is expected to be completed
 

6 months