

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

02716788

Name of Company

Ensas Limited

I / We
Howard Smith
1 The Embankment
Neville St
Leeds
LS1 4DW

Richard Dixon Fleming
KPMG LLP, 1 The Embankment
Neville Street
Leeds
LS1 4DW

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

18/10/10

KPMG LLP
1 The Embankment
Neville St
Leeds
LS1 4DW

Ref E782280/SPC/SB/LS

For Official Use

Insolvency Sect

Post Room

WEDNESDAY



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COMPANIES HOUSE

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

Name of Company	Ensas Limited
Company Registered Number	02716788
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	27 March 2008
Date to which this statement is brought down	26 September 2010
Name and Address of Liquidator	
Howard Smith 1 The Embankment Neville St Leeds LS1 4DW	Richard Dixon Fleming KPMG LLP, 1 The Embankment Neville Street Leeds LS1 4DW

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
19/08/2010	cheque cancelled	Brought Forward	1,155,878 59
		Trade & expense	477 09
Carried Forward			1,156,355 68

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	977,148 59
01/04/2010	ISA Banking Fee	Secretary of State fee	23 00
12/04/2010	HMRC	Corporation tax	121 27
12/04/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
01/07/2010	ISA Banking Fee	Secretary of State fee	23 00
27/07/2010	Cheque Fee Re Distribution	Cheque/Payable order fee	88 00
27/07/2010	Dividend 9 93p/£	EP(C)A bal & redundancy	4,449 16
27/07/2010	Dividend 9 93p/£	Employees	1,345 81
27/07/2010	Dividend 9 93p/£	Non-preferential VAT	7,006 11
27/07/2010	Dividend 9 93p/£	Non-preferential NIC/PAYE	21,990 25
27/07/2010	Dividend 9 93p/£	Trade & expense	56,781 05
02/09/2010	Systec POS - Technology GmbH	Trade & expense	99 80
02/09/2010	DTI Payment Fee	Cheque/Payable order fee	1 00
Carried Forward			1,069,078 04

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	£	1,156,355 68
Total disbursements		1,069,078 04
Balance £		87,277 64
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		87,277 64
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		87,277 64

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) | 569,925 57 |
| Liabilities - Fixed charge creditors | 740,022 00 |
| Floating charge holders | 0 00 |
| Preferential creditors | 8,000 00 |
| Unsecured creditors | 649,396 49 |
- (2) The total amount of the capital paid up at the date of the commencement of the winding up -
- | | |
|---|------------|
| Paid up in cash | 135,278 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)
- None
- (4) Why the winding up cannot yet be concluded
- Settle outstanding costs, closing procedures
- (5) The period within which the winding up is expected to be completed
- By December 2010

Ensas Limited
(In Liquidation)
Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 27/03/2010 To 26/09/2010	From 27/03/2008 To 26/09/2010
	FIXED CHARGE ASSETS		
1,200,000 00	Freehold land and property	NIL	1,100,000 00
		NIL	1,100,000 00
	FIXED CHARGE CREDITORS		
(590,022 00)	Royal Bank of Scotland	NIL	675,704 50
(150,000 00)	Mr P Smith	NIL	167,486 82
		NIL	(843,191 32)
	ASSET REALISATIONS		
5,000 00	Plant & machinery	NIL	NIL
1,000 00	Furniture & equipment	NIL	NIL
500 00	Stock	NIL	NIL
	Stock - work in progress	NIL	318 78
78,342 50	Book debts re sale of stock	NIL	24,071 54
7,291 85	Retentions	NIL	819 88
4,986 71	Pre MVL non factored book debts	NIL	NIL
12,826 51	Funds from members liquidator	NIL	4,938 34
		NIL	30,148 54
	OTHER REALISATIONS		
	Sundry refunds	NIL	163 58
	ISA interest gross	NIL	7,636 43
	Tax paid on ISA interest	NIL	(1,527 29)
		NIL	6,272 72
	COST OF REALISATIONS		
	Cheque/Payable order fee	90 00	100 95
	Secretary of State fee	46 00	46 00
	Liquidator's fees	NIL	50,000 00
	Liquidator's expenses	NIL	331 41
	MVL Liquidators fees	NIL	25,102 80
	Agents'/Valuers' fees	NIL	19,250 00
	Agents'/Valuers' disbursements	NIL	900 50
	Legal fees	NIL	14,475 00
	Legal disbursements	NIL	159 00
	Corporation tax	121 27	346 71
	Statutory advertising	NIL	139 21
	Locksmith	NIL	291 70
	Insurance of assets	NIL	3,306 68
	Company search	NIL	24 00
	Bank charges	NIL	149 00
		(257 27)	(114,622 96)
	PREFERENTIAL CREDITORS		
(8,000 00)	Employees' wage arrears & holiday pa	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(479,749 49)	Trade & expense	56,403 76	56,403 76
(67,000 00)	Employees	1,345 81	1,345 81
	EP(C)A bal & redundancy	4,449 16	4,449 16
(8,000 00)	Corporation tax	NIL	NIL

Ensas Limited
(In Liquidation)
Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 27/03/2010 To 26/09/2010	From 27/03/2008 To 26/09/2010
(46,208 00)	Non-preferential NIC/PAYE	21,990 25	21,990 25
(48,439 00)	Non-preferential VAT	7,006 11	7,006 11
		<u>(91,195 09)</u>	<u>(91,195 09)</u>
	DISTRIBUTIONS		
(135,278 00)	Ordinary shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(222,748 92)		<u>(91,452 36)</u>	<u>87,411 89</u>
	REPRESENTED BY		
	VAT receivable		134 25
	ISA		87,277 64
			<u>87,411 89</u>

Howard Smith
Liquidator

Ensas Limited **Supplementary Information**

Registered Office / Home Address

KPMG LLP
 1 The Embankment
 Neville Street Leeds
 NO NOT USE

Registered Number

02716788

Appointment Details

First Partner - Howard Smith
 PO Box 695
 8 Salisbury Square
 London
 EC4Y 8BB
 Appointment Date - 27/03/2008
 Second Partner - Richard Dixon Fleming
 KPMG LLP, 1 The Embankment
 Neville Street
 Leeds
 LS1 4DW
 Appointment Date - 27/03/2008

Changes to Office Holders

Court Details

Dividends / Distributions / Consigned Funds

Dividend Type	Date	Admitted	Paid	p in £
Creditor Unsecured	27/07/2010	922,537 88	91,572 38	9 9

Statement of Remuneration / Expenses **For period 27/03/2010 to 26/09/2010**

Account Account	Incurred In Period	Accrued In Period For Last	Accrued In Period	Total In Period
Cheque/Payable order fee	2 00	0 00	0 00	2 00
Secretary of State fee	46 00	0 00	0 00	46 00
Corporation tax	121 27	0 00	0 00	121 27
Trade & expense	56,880 85	0 00	0 00	56,880 85
Employees	1,345 81	0 00	0 00	1,345 81
EP(C)A bal & redundancy	4,449 16	0 00	0 00	4,449 16
Non-preferential NIC/PAYE	21,990 25	0 00	0 00	21,990 25
Non-preferential VAT	7,006 11	0 00	0 00	7,006 11
	91,841 45	0 00	0 00	91,841 45