

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

03079587

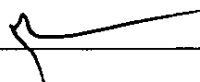
Name of Company

Highgate Brewery Limited

I / We  
Robert Gibbons  
3 Hamel House  
Calico Business Park  
Tamworth  
B77 4BF

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

14/4/14

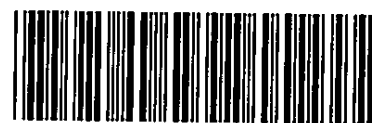
Arrans Limited  
3 Hamel House  
Calico Business Park  
Tamworth  
B77 4BF

Ref H15/RPG/BC

Insol

THURSDAY

For Official Use



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COMPANIES HOUSE

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

Name of Company Highgate Brewery Limited

Company Registered Number 03079587

State whether members' or  
creditors' voluntary winding up Creditors

Date of commencement of winding up 25 March 2010

Date to which this statement is  
brought down 24 September 2013

Name and Address of Liquidator

Robert Gibbons  
3 Hamel House  
Calico Business Park  
Tamworth  
B77 4BF

## 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	80,550 55
12/07/2013	Duplicate posting	Bookkeeping and Accountancy Fees	750 00
12/07/2013	Duplicate posting	Vat Payable	150 00
12/07/2013	HMRC	Vat Control Account	150 00
Carried Forward			81,600 55

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	61,179 75
05/04/2013	C&V	Collection and Storage of Records	48 61
05/04/2013	C&V	Vat Receivable	9 72
08/04/2013	Franking costs	Postage	44 04
23/05/2013	R Pau & Co	Bookkeeping and Accountancy Fees	800 00
23/05/2013	R Pau & Co	Vat Receivable	160 00
12/07/2013	R Pau & Co	Bookkeeping and Accountancy Fees	750 00
12/07/2013	R Pau & Co	Vat Receivable	150 00
12/07/2013	C&V	Collection and Storage of Records	33 27
12/07/2013	C&V	Vat Receivable	6 65
12/07/2013	R Pau & Co	Bookkeeping and Accountancy Fees	750 00
12/07/2013	R Pau & Co	Vat Receivable	150 00
12/07/2013	HMRC	Vat Payable	150 00
06/08/2013	Dewes LLP	Legal Fees	5,000 00
06/08/2013	Dewes LLP	Vat Receivable	1,000 00
Carried Forward			70,232 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  
Total disbursements

	£
	81,600 55
	70,232 04
Balance £	11,368 51
	0 00
	11,368 51
	0 00
£	
0 00	
0 00	
	0 00
	0 00
	11,368 51

This balance is made up as follows

- 1 Cash in hands of liquidator
- 2 Balance at bank
- 3 Amount in Insolvency Services Account

- 4 Amounts invested by liquidator
- Less The cost of investments realised
- Balance
- 5 Accrued Items

Total Balance as shown above

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)	0 00
Liabilities - Fixed charge creditors	0 00
Floating charge holders	0 00
Preferential creditors	16,438 00
Unsecured creditors	2,353,515 00

- (2) The total amount of the capital paid up at the date of the commencement of the winding up -

Paid up in cash	370,001 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)

Potential legal actions - value uncertain

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

See above

- (5) The period within which the winding up is expected to be completed

Not known