

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**

3616724

Name of Company

Contract & Facilities Management Limited

I / ~~We~~Peter C Dean  
90 St Vincent Street  
Glasgow  
G2 5UBthe 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 19 October 2000

Mazars Neville Russell  
90 St Vincent Street  
Glasgow  
G2 5UB

Ref:

7999/PCDIAT

**For Official Use**

Liquidation

Post Room

A22  
COMPANIES HOUSE

\*A038LUNY\*

0236  
20/10/00

# **LIQUIDATOR'S STATEMENT OF RECEIPTS and PAYMENTS**

## **under section 192 of the Insolvency Act 1986**

Name of Company	Contract & Facilities Management Limited
Company Registered Number	3616724
State whether members' or creditors' voluntary winding up	Creditors
Date of commencement of winding up	28 July 1999
Date to which this statement is brought down	27 July 2000
Name and Address of Liquidator	
Peter C Dean	
90 St Vincent Street	
Glasgow	
G2 5UB	

### **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 liquidators 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 amount of disbursements should contain all payments for 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 the 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 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 way 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 the statement.

### **DIVIDENDS**

(3) When dividends, instalments of composition, 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 realisation 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 court as the case may require, or is otherwise allowable under the provisions of the Insolvency Rules.

(6) This statement of receipts and payments is required in duplicate.

**LIQUIDATOR'S STATEMENT OF RECEIPTS and PAYMENTS**  
under section 192 of the Insolvency Act 1986

Realisations			
Date	Of Whom Received	Nature Of Assets Realised	Amount £
		Brought Forward	<del>6.14</del>
18/08/99	Sales of van	Motor Vehicle (M232 LYK)	2575.47
18/08/99	Chadwell	Book Debts	160.00
28/08/99	VAT receipt - Chadwell	Input VAT	28.00
28/08/99	VAT receipt - sale of van	Input VAT	450.71
31/08/99	Bank Interest (no tax dedu	Bank Interest Net of Tax	4.14
30/09/99	Receipt from Stewart MacTa	Book Debts	1116.25
30/09/99	reversal of VAT entry erro	Output VAT	478.71
06/10/99	Contract Debtor via DA Cal	Book Debts	878.00
06/10/99	misposting of VAT into boo	Output VAT	166.25
22/11/99	book debts	Book Debts	1878.83
Carried Forward			7740.50

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.

**LIQUIDATOR'S STATEMENT OF RECEIPTS and PAYMENTS**  
under section 192 of the Insolvency Act 1986

Disbursements			
Date	To Whom Paid	Nature of Disbursements	Amount £
		Brought Forward	0.00
31/08/99	Bradstone (no details)	Legal Fees	25.00
31/08/99	Mazars Neville Russell Fees	Liquidators Fees	2461.65
31/08/99	Mazars Neville Russell Fees	Input VAT	430.79
30/09/99	reversal of VAT entry error	Input VAT	478.71
06/10/99	misposting of VAT into book	Book Debts	166.25
06/10/99	misposting	Bank Interest Net of Tax	4.14
08/10/99	VAT Return (28/7/99-31/8/99)	VAT Payments	47.92
Carried Forward			3614.46

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	£	7740.50
Total Disbursements		3614.46
	Balance £	4126.04
The balance is made up as follows		
1. Cash in hands of liquidator		0.00
2. Balance at bank		4126.04
3. Amount of 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	£	4126.04

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

\* The investment or deposit of money by the liquidator does not withdraw it from the operation of the Insolvency Regulations 1986, and any such investments representing money held for six months or upwards must be realised and paid into the Insolvency Services Account, except in the case of investments in Government securities, the transfer of which to the control of the Secretary of State will be accepted as a sufficient compliance with the terms of the Regulations.

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)	4900.00
Liabilities - Fixed charge creditors	0.00
Floating charge holders	0.00
Preferential & Unsecured creditors	55114.53

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

Paid up in cash	2.00
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  
Closing Procedures

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