

The Insolvency Act 1986

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

To the Registrar of Companies

For official use

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Company Number

02303498

Name of Company

(a) Insert full
name of company

(a)	RATNER MACKENZIE
	Limited

(b) Insert full
name(s) and
address(es)

I/we (b)

BRIAN TUIE OF BROUGHTON TUIE TAN. L.M. WONG & Co
BENTIMA HOUSE
168-172 OLD STREET, LONDON EC1V 9B7
 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

15 JUNE 2012

Presenter's name,
address and
reference
(if any)

BROUGHTON TUIE TAN L.M. WONG & Co
BENTIMA HOUSE
168-172 OLD STREET
LONDON EC1V 9B7

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SATURDAY



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23/06/2012

#271

COMPANIES HOUSE

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

Name of company **RATNER MACKENZIE LIMITED**
 Company's registered number **02303498**
 State whether members' or creditors' voluntary winding up **MEMBERS**
 Date of commencement of winding up **20 MAY 2011**
 Date to which this statement is brought down **19 MAY 2012**
 Name and address of liquidator **ATUITE OF BROUGHTON TUITE TAN L.M. WONG & Co**
BENTIMA HOUSE, 163-172 OLD STREET
LONDON EC1Y 9BP

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 represents 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 totals 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	£
15.05.12	HM REVENUE & CUSTOMS	TAX REFUND	21563.42
		Carried forward	21563.42

Note: No balance should be shown on this account but only the total realisations and

Analysis of balance

Total realisations	£	21563.42
Total disbursements		NIL
	Balance £	21563.42
The balance is made up as follows –		
1. Cash in hands of liquidator		
2. Balance at bank		21563.42
3. Amount in Insolvency Services Account		
4. Amounts invested by liquidator	£	
Less: the cost of investments realised		
Balance		
Total balance as shown above	£	21563.42

[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)	0005
Liabilities-Fixed charge creditors	6038
Floating charge holders	
Unsecured creditors	

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

Paid up in cash	£ 3750
Issued as paid up otherwise than for cash	

- (3) The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet).

INTER COMPANY DEBT

6038

- (4) Why the winding up cannot yet be concluded Awaiting AGREEMENT OF TAX POSITION
- (5) The period within which the winding up is expected to be completed. 3 MONTHS

Registered Auditors**Bentima House
2nd Floor
168-172 Old Street
London EC1V 9BP
Telephone 020 7251 4388
Fax 020 7253 3569**15th June 2012**PROGRESS REPORT TO MEMBERS**

Dear Sir/ Madam

**Rattner Mackenzie Limited
(Members' Voluntary Liquidation)**

The above noted company proceeded into liquidation on 20 May 2011 and I enclose a summary of my receipts and payments for the period 20 May 2011 to 19 May 2012

Receipts

A tax refund of £21563 42 was received in the period. However the final tax position remains in the process of being resolved.

Payments

There were no payments made during the period.

Liquidator's remuneration

No remuneration was paid/payable in the period

Other

There are no known external creditors in this matter and it is expected that any surplus assets will be distributed *in specie* to the members after offsetting inter-company balances. It is anticipated that this matter will be concluded within the next few months once the taxation position has been finalised. In the meantime should you require further information, please do not hesitate to contact me

Yours faithfully,


B Tuite**(Liquidator)****Insolvency Practitioner licensed by the
Association of Chartered Certified Accountants**

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RATTNER MACKENZIE LIMITED
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD
20 MAY 2011 TO 19 MAY 2012

	£
RECEIPTS	
Tax refund	21563.42
 PAYMENTS	 <u>NIL</u>
 BALANCE (in ISA)	 21563.42