



Rule 4.223 – CVL

The Insolvency Act 1986

Form 4.68

# S.192

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

To the Registrar of Companies

**For Official Use**

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Name of Company  
**Capital Ideas plc**

Company Number

**04258732**

I,  
Mark Bowen  
Aston House  
5 Aston Road North  
Birmingham B6 4DS

the Liquidator of the company, attach a copy of my statement of receipts and payments under section 192 of the Insolvency Act 1986

Signed

  
Mark Bowen

Dated

MB Insolvency  
Aston House, 5 Aston Road North, Birmingham B6 4DS  
Ref MBJM

**For Official Use**

Insolvency Sect

Post Room

TUESDAY



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A20

24/04/2012

#44

COMPANIES HOUSE

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

Name of Company Capital Ideas plc

Company Registered Number 04258732

State whether members' or creditors' voluntary winding up Creditors Voluntary Liquidation

Date of commencement of winding up 18 March 2010

Date to which this statement is brought down 17 March 2012

### Name and Address of Liquidators

Name	Mark Bowen
At the office of	MB Insolvency
Address	Aston House 5 Aston Road North Birmingham B6 4DS

#### (1) Form and Contents of Statement

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 in bank, book debts and calls collected, property sold etc. and the account of disbursements should contain all payments for costs and charges, or to creditors or contributories. 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. These accounts should not contain payments into the Insolvency Services Account (except unclaimed dividends – see Para 5) or payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realised, which should be shown separately.

(a) By means of the bank pass book.

(b) By a separate detailed statement of monies invested by the liquidator, and investments realised.

Interest allowed or charged by the bank, bank commission, etc., and profit or loss upon the realisation of temporary investments, should, however, be inserted in the accounts of realisations or disbursements as the case may be. 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 shall represent the total amounts received and paid by the liquidator respectively.

#### (2) Trading Account

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 the statement.

#### (3) Dividends, &c

When dividends or instalments of compositions are paid to creditors or a return of surplus assets is made to contributories, the total amount of each dividend or instalment of composition or return to contributories, 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 or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed.

(4) When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Insolvency Services Account, the total amount so paid in should be entered in the statement of disbursements as one sum.

(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.

**REALISATIONS**

<b>Date</b>	<b>Receipts From</b>	<b>Nature of receipts or payments/explanation</b>	<b>Total £</b>
18/09/11		Balance brought forward from previous abstract	7,025 18
05/10/11	Bank of Ireland	Bank Interest Gross	0 66
07/11/11	Bank of Ireland	Bank Interest Gross	0 72
05/12/11	Bank of Ireland	Bank Interest Gross	0 61
05/01/12	Bank of Ireland	Bank Interest Gross	0 68
07/02/12	Bank of Ireland	Bank Interest Gross	0 72
05/03/12	Bank of Ireland	Bank Interest Gross	0 59
<b>Total realisations carried forward to next abstract:</b>			<b>7,029.16</b>

**DISBURSEMENTS**

Date	Payments To	Nature of receipts or payments/explanation	Total £
18/09/11		Balance brought forward from previous abstract	(4,721 78)
		Irrecoverable VAT	
		<b>Total disbursements carried forward to next abstract:</b>	<b>(4,721.78)</b>

## Analysis of balance

	£	£
Total realisations	7,029 16	
Total disbursements	<u>(4 721 78)</u>	
Net Realisations		2,307 38
Post Appointment Sales	0 00	
Post Appointment Expenditure	<u>0 00</u>	
Trading Surplus (Deficit)		0 00
Balance held		<u>2,307 38</u>
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		2,307 38
3 Amount in Insolvency Services Account		0 00
4 Amounts invested by liquidator	0 00	
Less The cost of investments realised	<u>0 00</u>	
Balance		0 00
5 Accrued Items		0 00
Total Balance as shown above		<u>2,307 38</u>

**Statements by Liquidator**

<b>The amount of the estimated assets and liabilities at the date of the commencement of the winding up.</b>	£	
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		0 00
Unsecured creditors		0 00

<b>The total amount of the capital paid up at the date of the commencement of the winding up.</b>	£	
Paid up in cash		1,461,453 00
Issued as paid up otherwise than for cash		0 00

**The general description and estimated value of any outstanding assets.**

Asset Type	Estimated To Realise

**Reasons why the winding up cannot yet be concluded**  
Possible Share Realisations - ongoing investigation

**The period within which the winding up is expected to be completed**  
6 month(s)