

Rule 4 223-CVL

**The Insolvency Act 1986  
Liquidators' Receipts  
and Payments Account**

**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

04258732

Name of Company

(a) Insert full name  
of company

(a) Capital Ideas plc

(b) Insert full name(s) ~~I/we~~ (b) Mark Elijah Thomas Bowen  
and address(es)

MB Insolvency  
Aston House  
5 Aston Road North  
Birmingham  
B6 4DS

the liquidator~~s~~ of the company attach a copy of my/our receipts  
and payments account under section 192 of the Insolvency Act 1986

Signed



Date 19.9.12

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

Mark Elijah Thomas Bowen  
MB Insolvency  
Aston House  
5 Aston Road North  
Birmingham  
B6 4DS

CAP01

For Official Use

Post Room

SATURDAY



A48

22/09/2012  
COMPANIES HOUSE

#294

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

Name of company	<b>Capital Ideas plc</b>
Company's registered number	<b>04258732</b>
State whether members' or creditors' voluntary winding up	<b>Creditors</b>
Date of commencement of winding up	<b>18/03/2010</b>
Date to which this statement is brought down	<b>17/09/2012</b>
Name and address of liquidator	<b>Mark Elijah Thomas Bowen MB Insolvency, Aston House, 5 Aston Road North, Birmingham, B6 4DS.</b>

**NOTES**

You should read these notes carefully before completing the forms. The notes do not form part of the return sent to the registrar of companies.

**Form and Content 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 amount of disbursements should contain all payments for costs, charges and expenses, or to creditors or contributories. Where property has been realised, the gross proceeds of the 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 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 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 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.

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

Liquidator's statement of account  
under section 192 of the Insolvency Act 1986

Realisations			
Date	Received from	Nature of asset realised	Amount
	Brought forward		7,029 16
10/04/2012	Bank of Ireland	Bank Interest Gross	0 79
08/05/2012	Bank of Ireland	Bank Interest Gross	0 61
06/06/2012	Bank of Ireland	Bank Interest Gross	0 64
05/07/2012	Bank of Ireland	Bank Interest Gross	0 64
06/08/2012	Bank of Ireland	Bank Interest Gross	0 70
05/09/2012	Bank of Ireland	Bank Interest Gross	0 66
Carried forward			7,033 20

Liquidator's statement of account  
under section 192 of the Insolvency Act 1986

Payments			
Date	Paid to	Nature of payment	Amount
	Brought forward		4,721 78
Carried forward			4,721 78

CAP01

last trans no 35

## Analysis of balance

Total realisations		£	7,033 20
Total disbursements			4,721 78
	Balance £		2,311 42
The balance is made up as follows-			
1 Cash in hands of liquidator			0 00
2 Balance at bank			2,311 42
3 Amount in Insolvency Services Account			0 00
4 *Amounts invested by liquidator	0 00		
Less the cost of investments realised	0 00		
Balance			0 00
Total balance as shown above	£		2,311 42

[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-

(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)	7,000 00
Liabilities - Fixed charge holders	0 00
Floating charge holders	0 00
Unsecured creditors	0 00

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

Paid up in cash	0 00
Issued as paid up otherwise than for cash	0

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

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

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