

## 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

2459069

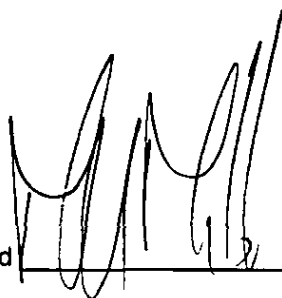
Name of Company

Aberdeen European Investment Trust PLC PLC

I / We  
Margaret Elizabeth Mills  
1 More London Place  
London  
SE1 2AF

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

18/9/12

Ernst & Young LLP  
1 More London Place  
London  
SE1 2AF

Ref LO0191/VXM/JP

For Official Use

Insolvency Sect 1 Post Room

WEDNESDAY



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19/09/2012

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COMPANIES HOUSE

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

Name of Company	Aberdeen European Investment Trust PLC PLC
Company Registered Number	2459069
State whether members' or creditors' voluntary winding up	Members
Date of commencement of winding up	26 February 1999
Date to which this statement is brought down	24 August 2012
Name and Address of Liquidator	
	Margaret Elizabeth Mills 1 More London Place London SE1 2AF

## 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	1,150,533 28
27/06/2012	HM Revenue & Customs	Interest on Corp Tax paid	73 90
09/07/2012	VAT 427 Claim to 9 7 12	Input VAT	15,664 24
24/08/2012	HM Revenue & Customs	VAT Control Account	1,380 01
Carried Forward			1,167,651 43

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	884,001 46
02/04/2012	The Insolvency Service	ISA Quarterly Charge	23 00
29/05/2012	Ernst & Young LLP	Liquidators Fee	30,674 50
29/05/2012	Ernst & Young LLP	Input VAT	6,134 90
29/05/2012	Ernst & Young LLP	Liquidators Expenses	123 50
29/05/2012	Ernst & Young LLP	Input VAT	24 70
29/05/2012	DTI Payment Fee	ISA Charges	0 15
02/07/2012	The Insolvency Service	ISA Quarterly Charge	23 00
09/07/2012	VAT 427 Claim to 9 7 12	Irrecoverable VAT	14,284 23
09/07/2012	VAT 427 Claim to 9 7 12	VAT Control Account	1,380 01
Carried Forward			936,669 45

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		£	1,167,651.43
Total disbursements			936,669.45
	Balance £		230,981.98
The balance is made up as follows			
1	Cash in hands of liquidator		0.00
2	Balance at bank		0.00
3	Amount in Insolvency Services Account		230,981.98
4	Amounts invested by liquidator	£	0.00
	Less the cost of investments realised		0.00
	Balance		0.00
	Total balance as shown above	£	230,981.98

[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**

- 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)	52,012,494.00
Liabilities	
Fixed charge creditors	0.00
Floating charge holders	0.00
Unsecured creditors	192,893.00
- The total amount of the capital paid up at the date of the commencement of the winding up
 

Paid up in cash	8,579,757.50
Issued as paid up otherwise than for cash	0.00
- The general description and estimated value of any outstanding assets (if there is insufficient space here, attach a separate sheet)
 

A first distribution of 145p per share was made on 5 March 1999. As required by the terms of the Company's warrants, the warrant holders received a distribution of 45p per warrant, being an amount equal to that per share less the subscription price of 100p. The Distribution to the shareholder was made up of an in specie distribution of marketable securities.
- Why the winding up cannot yet be concluded
 

To conclude and pay final dividend
- The period within which the winding up is expected to be completed
 

6 months