

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

03123443

Name of Company

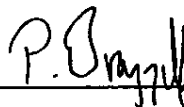
JUPITER SPLIT TRUST PLC

I / We
Patrick Joseph Brazzill
1 More London Place
London SE1 2AF

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

14/05/2010

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

Ref LO2054/RA/YG/JLA

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COMPANIES HOUSE

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

Name of Company JUPITER SPLIT TRUST PLC

Company Registered Number 03123443

State whether members' or creditors' voluntary winding up Members

Date of commencement of winding up 01 November 2004

Date to which this statement is brought down 30 April 2010

Name and Address of Liquidator

Patrick Joseph Brazzill
1 More London Place
London SE1 2AF

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	328,463,915 84
05/11/2009	Bank of Ireland	Bank Interest	0 61
03/12/2009	HM Revenue & Customs	VAT Control Account	115 89
07/12/2009	Bank of Ireland	Bank Interest	0 41
05/01/2010	Bank of Ireland	Bank Interest	0 41
12/01/2010	Reallocation of Ernst & Young LLP	Flt VAT Receivable	4,434 06
05/02/2010	Bank of Ireland	Bank Interest	0 44
09/02/2010	HM Revenue & Customs	VAT Control Account	781 84
05/03/2010	Bank of Ireland	Bank Interest	0 66
31/03/2010	Adjustment to VAT - part irrecovera	Flt VAT Receivable	84 72
01/04/2010	The Insolvency Service	ISA Interest	10,379 64
06/04/2010	Bank of Ireland	Bank Interest	0 80
13/04/2010	Bank of Ireland	Treasury Bill Gross Gain	0 17
15/04/2010	The Insolvency Service	ISA Interest	796 76
Carried Forward			328,480,512 25

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	324,274,684 76
02/12/2009	Ernst & Young LLP	Liquidators Fee	34,644 00
02/12/2009	Ernst & Young LLP	Flt VAT Receivable	5,196 60
02/12/2009	Ernst & Young LLP	Liquidators Expenses	30 95
02/12/2009	Ernst & Young LLP	Flt VAT Receivable	4 64
02/12/2009	The Insolvency Service	ISA Charges	0 15
01/01/2010	Insolvency Service	ISA Charges	23 00
12/01/2010	Reallocation of Ernst & Young LLP	Irrecoverable VAT	4,434 06
28/01/2010	Capita Registrars Limited	Registrars Fees	662 50
28/01/2010	Capita Registrars Limited	Flt VAT Receivable	99 38
28/01/2010	The Insolvency Service	ISA Charges	0 15
31/03/2010	Adjustment to VAT - part irrecovera	Irrecoverable VAT	84 72
01/04/2010	The Insolvency Service	ISA Charges	23 00
01/04/2010	The Insolvency Service	Tax on ISA Interest	2,075 93
14/04/2010	Ernst & Young LLP	Liquidators Fee	16,137 00
14/04/2010	Ernst & Young LLP	Flt VAT Receivable	2,823 98
14/04/2010	The Insolvency Service	ISA Charges	0 15
15/04/2010	The Insolvency Service	Tax on ISA Interest	159 35
Carried Forward			324,341,084 32

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	£	328,480,512 25
Total disbursements		324,341,084 32
Balance £		4,139,427 93
This balance is made up as follows		
1 Cash in hands of liquidator		0 00
2 Balance at bank		1,838 50
3 Amount in Insolvency Services Account		4,137,589 43
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		4,139,427 93

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) | 386,132,992 00 |
| Liabilities - Fixed charge creditors | 0 00 |
| Floating charge holders | 0 00 |
| Preferential creditors | 0 00 |
| Unsecured creditors | 4,518,261 00 |
- (2) The total amount of the capital paid up at the date of the commencement of the winding up -
- | | |
|---|--------------|
| Paid up in cash | 4,242,686 77 |
| 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)
- Foreign tax reclaims
- (4) Why the winding up cannot yet be concluded
- Recovery of foreign tax reclaim, distribution to shareholder and obtaining tax clearance
- (5) The period within which the winding up is expected to be completed
- 6 months