

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

06490454

Name of Company

(a) Insert full name of company

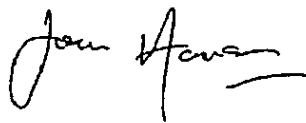
(a) Esker Commercial Limited

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

I/We (b) John Hansen
c/o KPMG
Stokes House
17-25 College Square East
Belfast
BT1 6DH

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

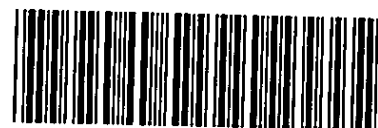


Date 11 April 2016

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

Liquidation

SATURDAY



A03

A560850A

30/04/2016

#48

COMPANIES HOUSE

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

| | |
|--|---|
| Name of company | <i>Esker Commercials Ltd</i> |
| Company's registered number | <i>06490454</i> |
| State whether members' or creditors' voluntary winding up | <i>Creditor's Voluntary Winding up</i> |
| Date of commencement of winding up | <i>6 October 2009</i> |
| Date to which this statement is brought down | <i>4 April 2016</i> |
| Name and address of liquidator | <i>John Hansen c/o KPMG Stokes House 17-25 College Square East Belfast, BT1 6DH</i> |

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 asset realised | Amount |
| 30-Dec-15 | HMRC | Balance brought forward VAT Reclaim | £ 71,544 09 1,972 59 |
| Carried forward | | | 73,516 68 |

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

Form 4 68 contd

| Disbursements | | | |
|-----------------|--------------------|-------------------------|----------------|
| Date | To whom paid | Nature of disbursements | Amount |
| | | Balance brought forward | £ 59,976 83 |
| 04-Nov-15 | HMRC | Preferential Payment | 1,696 31 |
| 11-Dec-15 | Ulster Bank | Bank Charge | 8 58 |
| 01-Mar-16 | KPMG | Liquidator's Fees | 11,737 82 |
| 11-Mar-16 | Ulster Bank | Bank Charge | 8 58 |
| 18-Mar-16 | Courts Advertising | Advertising | 88 56 |
| Carried forward | | | 73,516 68 |

Analysis of balance

Total realisations
Total disbursements

Balance £

The balance is made up as follows -

- 1 Cash in hands of liquidator
- 2 Balance at bank
- 3 Amount in Insolvency Account

- 4* Amounts invested by liquidator
Less the cost of investments realised

Balance

Total balance as shown above £

| |
|-----------|
| £ |
| 73,516 68 |
| 73 516 68 |
| 0 00 |
| Nil |
| 0 00 |
| Nil |
| £ |
| Nil |
| 0 00 |
| 0 00 |

[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 (Northern Ireland) 1991, and any such investments representing money held for six months or upwards must be realised and paid into the Insolvency account, except in the case of investments in government securities, the transfer of which to the control of the Department of Economic Development will be accepted as a sufficient compliance with the terms of the Regulations

The liquidator should also state-

- 1) The amount of the estimated assets and liabilities at the date of commencement of the winding up

Assets (after deducting amounts charged to secured
creditors - including the holders of floating charges)

Liabilities - Fixed charge creditors
Floating charge holders
Unsecured creditors

£
146,239 00
0 00
0 00
927,292 00

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

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

Nil

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

N/A all assets realised

- 4) Why the winding up cannot yet be concluded

N/A

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

N/A