

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

3676175

Name of Company

Epoch Software Holdings Plc - In Liquidation


I / We

David Rubin F.C.A.
Pearl Assurance House
319 Ballards Lane
London
N12 8LY

Antony Supperstone
8 Baker Street
London
W1U 3LL

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 September 2002

David Rubin & Partners
Pearl Assurance House
319 Ballards Lane
London
N12 8LY
E785/DRS

Ref:

For Official Use

Liquidation

Post Room



A23
COMPANIES HOUSE

0327
20/09/02

LIQUIDATOR'S STATEMENT OF RECEIPTS and PAYMENTS

under section 192 of the Insolvency Act 1986

Name of Company Epoch Software Holdings Plc - In Liquidation

Company Registered Number 3676175

State whether members' or
creditors' voluntary winding up Creditors

Date of commencement of winding up 30 August 2001

Date to which this statement is
brought down 29 August 2002

Name and Address of Liquidator

David Rubin F.C.A.	Antony Supperstone
Pearl Assurance House	8 Baker Street
319 Ballards Lane	London
London	W1U 3LL
N12 8LY	

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 amount of disbursements should contain all payments for 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 the 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 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 way 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 the statement.

DIVIDENDS

(3) When dividends, instalments of composition, 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 realisation 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 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 RECEIPTS and PAYMENTS
under section 192 of the Insolvency Act 1986

Realisations			
Date	Of Whom Received	Nature of Assets Realised	Amount £
		Brought Forward	0.00
30/08/2001	Epoch	Cash held on Appointment	6,000.00
30/08/2001	Epoch	Cash held on Appointment	1,050.00
25/09/2001	Barclays Bank plc	Cash at Bank	2,129.87
15/10/2001	Edwin Coe	Stock	10,003.00
15/10/2001	Edwin Coe	Bank Interest Gross	21.79
02/11/2001	BDO	Other Assets	46,562.50
06/12/2001	E S Dev - Epoch Software	Other Assets	4,288.98
28/12/2001	Royal Bank of Scotland	Bank Interest Gross	144.19
07/01/2002	E S Dev	Other Assets	4,288.98
16/01/2002	Walker Crips Weddle Beck	Shares & Investments	11,287.32
07/02/2002	E S Dev	Other Assets	4,288.98
08/03/2002	E S Dev	Other Assets	4,288.98
28/03/2002	Royal Bank of Scotland	Bank Interest Gross	90.09
08/04/2002	E S Dev	Other Assets	4,288.98
08/05/2002	Epoch Software	Other Assets	4,288.98
07/06/2002	E S Dev	Other Assets	4,288.98
27/06/2002	The Royal Bank of Scotland	Bank Interest Gross	117.51
08/07/2002	E S Dev	Other Assets	4,288.98
07/08/2002	E S Dev	Other Assets	4,288.98
Carried Forward			116,007.09

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.

LIQUIDATOR'S STATEMENT OF RECEIPTS and PAYMENTS
under section 192 of the Insolvency Act 1986

Disbursements			
Date	To Whom Paid	Nature of Disbursements	Amount £
		Brought Forward	0.00
26/09/2001	Rabbow & Co	Agents/Valuers Fees (1)	5,000.00
26/09/2001	Courts	Statutory Advertising	250.02
26/09/2001	Courts	Vat Receivable	43.76
26/09/2001	Rabbow & Co	Vat Receivable	875.00
15/10/2001	Edwin Coe	Legal Fees	10,105.20
15/10/2001	Edwin Coe	Vat Receivable	1,764.91
05/11/2001	David Rubin & Partners	Preparation of S. of A.	14,165.00
05/11/2001	BDO Stoy Hayward	Office Holders Fees	20,187.50
05/11/2001	David Rubin & Partners	Office Holders Fees	6,267.31
05/11/2001	BDO Stoy Hayward	Vat Receivable	3,532.81
05/11/2001	David Rubin & Partners	Vat Receivable	3,575.65
06/12/2001	Gouldens	Professional Fees	2,998.39
06/12/2001	Alexnader Forbes	Insurance of Assets	89.25
06/12/2001	Gouldens	Vat Receivable	524.72
24/01/2002	David Rubin & Partners	Office Holders Fees	3,732.70
24/01/2002	David Rubin & Partners	Vat Receivable	653.22
26/02/2002	WC	Specific Bond	210.00
26/02/2002	David Rubin & Partners	Office Holders Expenses	316.56
26/02/2002	David Rubin & Partners	Meeting Costs	100.00
26/02/2002	David Rubin & Partners	Vat Receivable	17.50
26/02/2002	David Rubin & Partners	Vat Receivable	55.40
18/03/2002	Edwin Coe	Legal Fees	10,052.27
18/03/2002	Edwin Coe	Vat Receivable	1,759.15
24/07/2002	BDO Stoy Hayward	Professional Fees	11,673.01
24/07/2002	BDO Stoy Hayward	Vat Receivable	2,042.78
29/08/2002	Gouldens Solicitors	Legal Fees	6,000.00
29/08/2002	Gouldens Solicitors	Vat Receivable	1,050.00
Carried Forward			107,042.11

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		116,007.09
Total Disbursements		107,042.11
	Balance £	8,964.98
The balance is made up as follows		
1. Cash in hands of liquidator		0.00
2. Balance at bank		8,964.98
3. Amount of Insolvency Services Account		0.00
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		8,964.98

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 -

- (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)	122,958.00
Liabilities - Fixed charge creditors	0.00
Floating charge holders	0.00
Preferential & Unsecured creditors	2,199,020.00

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

Paid up in cash	7,144,742.00
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)

Royalty agreement based on turnover for 5 years.

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

As above. ISA transfer of £8,700 has been made.

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

5 years.