

Co No

V

Form IM92

THE COMPANIES ACT 2006

THE COMPANIES (WINDING-UP) RULES 1934 (Rules 171, 172 & 175)

This is the Exhibit marked B referred to in the affidavit of
 Sworn before me this day of 20

..... Commissioner for Oaths/Notary Public/ Justice of the Peace

STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS

Company Name:	
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- (1) Every statement must be on sheets 11 2/3 inches by 16 1/2 inches.
- (2) Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the company. The statement of realizations should contain a record of all the receipts derived from assets existing at the date of the winding-up resolution and subsequently realized, including balance in bank, book debts and calls collected, property sold, &c., and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into the companies liquidation account (except unclaimed dividends – *see par. 5*) or payments into or out of bank, or temporary investments by the liquidator, or the proceeds of such investments when realized, which should be shown separately:-
 - (a) by means of the bank pass book;
 - (b) by a separate detailed statement of moneys invested by the liquidator, and investments realised.
 Interest allowed or charged by the bank, bank commission, &c., and profit or loss upon the realization of temporary investment, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. 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 shall represent the total amounts received and paid by the liquidator respectively*
- (3) 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 the statement.
- (4) When dividends or instalments of compositions are paid to creditors, or a return of surplus assets is made to contributories, the total amount of each dividend, or instalment of composition, or return to contributories, 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 or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed. Each list must be on sheets 11 2/3 inches by 16 1/2 inches.
- (5) When unclaimed dividends, instalments of composition or return of surplus assets are paid into the companies liquidation account, the total amount so paid in should be entered in the statement of disbursements as one sum.
- (6) 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 resolution of the Committee of inspection or of the creditors or of the company in general meeting, or by order of court as the case may require.

LIQUIDATOR'S STATEMENT OF ACCOUNT Pursuant to Section 267 of the Companies Act 1931

Nature of proceedings (whether a members' or creditors' voluntary winding-up or a winding-up order under the supervision of the Court)	
Date of Commencement of winding-up	
Date to which statement is brought down	
Name and address of liquidator	

Presented by:	Official use only:

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THE COMPANIES ACT 2006**LIQUIDATOR'S STATEMENT OF ACCOUNT**

Pursuant to Section 267 of the Companies Act 1931

THIS STATEMENT IS REQUIRED IN DUPLICATE.

REALISATIONS			
DATE	OF WHOM RECEIVED	NATURE OF ASSETS REALISED	AMOUNT
		Brought forward.....	£ p
		Carried forward.....	

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

			£	p
Total Realisations				
Total Disbursements				
Balance				
The Balance is made up as follows:-				
1 Cash in hands of Liquidator				
2	Total payments into Bank, including balance at date of commencement of winding up (as per Bank Book)	£		
	Total withdrawals from Bank	£		
Balance at Bank				
3 Amount in Companies Liquidation Account				
4	Amounts invested by Liquidator	£		
5	LESS Amounts realised from same	£		
Balance				
Total Balance as shown above				

NOTE: - Full details of stocks purchased for investment and realisation thereof should be given in a separate statement.

* The investment or deposit of money by the Liquidator does not withdraw it from the operation of Section 268 of the Companies Act 1931, and any such investments representing money held for six months or upwards must be realised and paid into Court.

NOTE – The Liquidator should also state:				
1	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 and debenture holders)	£	p
		Liabilities: Secured creditors		
		Debenture holders		
		Unsecured creditors		
2	The total amount of the capital paid up at the date of the commencement of the winding up	Paid up in cash		
		Issued as paid up otherwise than for cash		
3	The general description and estimated value of outstanding assets (if any)			
4	The causes which delay the termination of the winding up			
5	The period within which the winding up may probably be completed			