



COMPANIES ACT 2006

COMPANIES (FORMS) (LIQUIDATION AND RECEIVERSHIP) REGULATIONS 2006

Coming into operation 1st November 2006

In exercise of the powers conferred on the Registrar of Companies by section 216(1) of the Companies Act 2006 ^(a), and all other powers enabling it in that behalf, and after consultation with the Treasury, the following Regulations are hereby made:-

Citation and Commencement

1. These Regulations may be cited as the Companies (Forms) (Liquidation and Receivership) Regulations 2006 and shall come into operation on the 1st November 2006.

Interpretation

2. In these Regulations:
 - (1) "The 31 Act" means the Companies Act 1931 (as amended).
 - (3) "Rules" mean the Rules made under the Companies (Winding-up) Rules 1934.

Prescribed Forms

3.
 - (1) The form of the notice of appointment of liquidator pursuant to section 180 of the 31 Act shall be in the form set out in Schedule 1.
 - (2) The form of the declaration of solvency pursuant to section 218 (as amended) of the 31 Act shall be in the form set out in Schedule 2.
 - (3) The form of the return of final winding-up meeting in a members' voluntary winding-up pursuant to section 224 of the 31 Act shall be in the form set out in Schedule 3.
 - (4) The form of the return of final winding-up meeting in a creditors' voluntary winding-up pursuant to section 233 of the 31 Act shall be in the form set out in Schedule 4.

- (5) The form of the notice of appointment of liquidator in a members' voluntary winding-up pursuant to section 238 of the 31 Act shall be in the form set out in Schedule 5.
- (6) The form of the notice of appointment of liquidator in a creditors' voluntary winding-up pursuant to section 238 of the 31 Act shall be in the form set out in Schedule 6.
- (7) The form of the receiver or managers' abstract of receipts and payments pursuant to section 281 of the 31 Act shall be in the form set out in Schedule 7.
- (8) The form of the liquidators' statement of receipts and payments pursuant to rules 171, 172 & 175 shall be in the form set out in Schedule 8.
- (9) The form of the affidavit verifying the statement of liquidators' account pursuant to rules 171, 172 & 175 shall be in the form set out in Schedule 9.
- (10) The form of the liquidators' trading account pursuant to rules 171 & 175 shall be in the form set out in Schedule 10.
- (11) The form of the list of dividends or composition pursuant to rules 171 & 175 shall be in the form set out in Schedule 11.
- (12) The form of the list of amounts paid or payable to contributories pursuant to rules 171 & 175 shall be in the form set out in Schedule 12.

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Form IM39

THE COMPANIES ACT 2006

WINDING UP BY THE COURT

NOTICE OF APPOINTMENT OF LIQUIDATOR

Pursuant to section 180 of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name:	
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I/we

of

hereby give Notice that, by an Order dated the day of20....., I/we have been

appointed Liquidator(s) of

Signature(s)

(a).....

Dated the day of 20.....

(a) to be signed by each Liquidator if more than one.

Presented by:	Official use only:
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Co No

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THE COMPANIES ACT 2006

MEMBERS' VOLUNTARY WINDING UP

DECLARATION OF SOLVENCY

Pursuant to section 218 (as amended) of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name: []

We

of

being* Directors of the above Company do solemnly and sincerely declare that we have made a full enquiry into the affairs of this Company, and that, having done so, we have formed the opinion that this Company will be able to pay its debts in full within a period, not exceeding twelve months, from the commencement of the winding up, and we make this solemn Declaration conscientiously believing the same to be true, and by virtue of the Evidence Act 1871.

Declared at:

Signature of Declarants:

Before me:

Date:

[]
____ / ____ / ____
(dd)(mm) (yyyy)

Commissioner of Oaths/Notary Public/Justice of the Peace**

* "all of the" or "the majority of the" as the case may be.

** Delete whichever does not apply

Presented by: [] Official use only: []

Co No

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Form IM15A

THE COMPANIES ACT 2006

MEMBERS' VOLUNTARY WINDING UP

RETURN OF FINAL WINDING UP MEETING

Pursuant to section 224 of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name: □

I/we

of

being the Liquidator(s) of

have to inform you that a General Meeting of the Company was duly (a) held on/summoned for the day of 20..... pursuant to Section 224 of the Companies Act 1931, for the purpose of having an Account (of which a copy is attached hereto) (b) laid before it showing how the Winding-up of the Company has been conducted, and the Property of the Company has been disposed of, and that (a) the same was done accordingly/no quorum was present at the Meeting.

Signature (c)

.....

Dated the day of 20.....

(a) Strike out that which does not apply.

(b) The copy account accompanying this Return must be authenticated by the written signature of the Liquidator(s).

(c) To be signed by each Liquidator if more than one.

Presented by:	Official use only:
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THE COMPANIES ACT 2006

CREDITORS' VOLUNTARY WINDING UP

RETURN OF THE FINAL WINDING UP MEETING OF MEMBERS AND CREDITORS

Pursuant to section 233 of the Companies Act 1931 as applied by section 182 of the Companies Act 2006

Company Name: □

I/we

of

being the Liquidator(s) of have to inform you

(1) that a General Meeting of this Company was duly (a) held on/summoned for the day of 20..... pursuant to Section 233 of the Companies Act 1931, for the purpose of having an Account (of which a copy is attached hereto) (b) laid before it showing how the Winding-up of the Company has been conducted, and the Property of the Company has been disposed of, and that (a) the same was done accordingly/no quorum was present at the Meeting.

(2) that a Meeting of the Creditors of this Company was duly (a) held on/summoned for the day of 20..... pursuant to Section 233 of the Companies Act 1931, for the purpose of having the said Account laid before it showing how the Winding-up of the Company has been conducted, and the Property of the Company has been disposed of, and that (a) the same was done accordingly/no quorum was present at the Meeting.

Signature (c)

.....

Dated the day of 20.....

- (a) Strike out that which does not apply.
(b) The copy account accompanying this Return must be authenticated by the written signature of the Liquidator(s).
(c) To be signed by each Liquidator if more than one.

Presented by: Official use only: □

Co No

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THE COMPANIES ACT 2006

MEMBERS' VOLUNTARY WINDING UP

NOTICE OF APPOINTMENT OF LIQUIDATOR

Pursuant to section 238 of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name:	
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I/we

of

hereby give Notice that I/we have been appointed Liquidator(s) of
.....

by (a) Resolution of the Company dated the day of 20.....

Signature(s)

(b).....

Dated the day of 20.....

(a) state how appointed, whether by Resolution of the Company, or how otherwise, and adapt if necessary.

(b) to be signed by each Liquidator if more than one.

Presented by:	Official use only:
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Co No

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Form IM39D

THE COMPANIES ACT 2006

CREDITORS' VOLUNTARY WINDING UP

NOTICE OF APPOINTMENT OF LIQUIDATOR

Pursuant to section 238 of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name:	
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I/we

of

hereby give Notice that I/we have been appointed Liquidator(s) of
.....

by (a)

Signature(s)

(b).....

Dated the day of 20.....

*(a) state how appointed, whether by the Creditors of the Company or how otherwise.
(b) to be signed by each Liquidator if more than one.*

Presented by:	Official use only:
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Co No

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Form IM57

THE COMPANIES ACT 2006

**RECEIVER OR MANAGERS' ABSTRACT
OF RECEIPTS AND PAYMENTS**

Pursuant to section 281 of the Companies Act 1931
as applied by section 182 of the Companies Act 2006

Company Name:	
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Name and Address of Receiver or Manager.	
Date and description of security containing the powers under which the Receiver or Manager is appointed.	
Period covered by the Abstract.	From: To:

Signature

Dated the day of 20.....

Presented by:	Official use only:

ABSTRACT			ABSTRACT		
Receipts			Payments		
	£	p		£	p
... Brought forward			Brought forward ...		
			The receipts and payments must severally be added up at the foot of each sheet and the totals carried forward from one abstract to another without any intermediate balance so that the gross totals shall represent the total amounts received and paid by the Receiver or Manager since the date of appointment.		
... Carried forward			Carried forward ...		

Schedule 8

Co No

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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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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.

DISBURSEMENTS				
DATE	TO WHOM PAID	NATURE OF DISBURSEMENTS	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.

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				
Balance as shown above			Total	

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			

Schedule 9

Co No

□ V

Form IM93
No filing fee payable

THE COMPANIES ACT 2006

**AFFIDAVIT VERIFYING STATEMENT OF LIQUIDATOR'S ACCOUNT
UNDER SECTION 267 OF THE COMPANIES ACT 1931**

Pursuant to Rules 171, 172 and 175 of The Companies (Winding-up) Rules 1934

Company Name: □

I

of

the liquidator of the above-named Company, make oath and say:- That **the account hereunto annexed marked B, contains a full and true account of my receipts and payments in the winding-up of the above-named Company, from the day of 20, to the day of 20, inclusive, *and that I have not, nor has any other person by my order or for my use during such period received or paid any moneys on account of the said Company *other than and except the items mentioned and specified in the said account.*

I further say that the particulars given in the annexed Form IM92, marked B, with respect to the proceedings in and position of the liquidation, are true to the best of my knowledge and belief.

Sworn at: □

Signature of Deponent: □

Before me:

Date:

□
____ / ____ / ____
(dd)(mm) (yyyy)

Commissioner of Oaths/Notary Public/Justice of the Peace**

* If no receipts or payments, strike out the words in italics.

** Delete whichever does not apply.

The affidavit is **not** required in Duplicate, but it must in every case be accompanied by a statement on Form IM92 in duplicate.

Presented by: □ Official use only: □

Co No

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Form IM94

THE COMPANIES ACT 2006

LIQUIDATOR'S TRADING ACCOUNT UNDER SECTION 267 OF THE COMPANIES ACT 1931

Pursuant to Rules 171 and 175 of The Companies (Winding-up) Rules 1934

Company Name:

* the Liquidator of the above-named company in account with the Estate.

* Insert name of Liquidator

This Account is required in Duplicate in addition to Form IM92.

Date	Receipts	£	p	Date	Payments	£	p
	Total				Total		

Signature Liquidator.

Dated the day of 20.....

Presented by:	Official use only:
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Schedule 11

Co No

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Form IM95

THE COMPANIES ACT 2006

LIST OF DIVIDENDS OR COMPOSITION

Pursuant to Rules 171 and 175 of The Companies (Winding-up) Rules 1934

This List is required in duplicate.

Company Name:	
---------------	--

I hereby certify that a Dividend (or Composition) of in the £ was declared payable on and after the day of 20, and that the Creditors whose names are set forth below are entitled to the amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Surname.	Forenames.	Amount of Proof.		Amount of Dividend (or Composition).			
				Paid.		Unclaimed.	
		£	p	£	p	£	p
	Total						

Signature Liquidator.

Dated the day of 20.....

Presented by:	Official use only:
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Schedule 12

Co No V

Form IM96

THE COMPANIES ACT 2006

LIST OF AMOUNTS PAID OR PAYABLE TO CONTRIBUTORIES

Pursuant to Rules 171 and 175 of The Companies (Winding-up) Rules 1934

This List is required in duplicate.

Company Name:	
---------------	--

I hereby certify that a return of surplus assets was declared payable to Contributories on and after the day of 20, at the rate of per Share, and that the Contributories whose names are set forth below are entitled to the Amounts set opposite their respective names, and have been paid such amounts except in the cases specified as unclaimed.

Surname	Forenames	No. of Shares	Amount returned on Shares			
			Paid		Unclaimed	
			£	p	£	p
	Total					

Signature Liquidator.

Dated the day of 20.....

Presented by:	Official use only:
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Made this 17th day of October 2006.

Tony Barber

..... *Commissioner*

John Aspden

..... *Commissioner*

Financial Supervision Commission
Registrar of Companies

EXPLANATORY NOTE
(This note is not part of the Regulations)

Section 182 of the Companies Act 2006 provides that sections 155 to 272 (inclusive) and 277 to 282 (inclusive) of the Companies Act 1931 shall apply to a company incorporated under the Companies Act 2006 as if it were a company incorporated under the Companies Acts 1931 to 2004. These Regulations prescribe forms for use with the above provisions of the Companies Act 1931.