

**Liquidator's Statement of Proceedings
and Position of Winding Up**
Section 681(2) Companies Act 2014

CRO receipt date stamp & barcode

Company number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes

Company name

in full

| |
|--|
| |
| |

Liquidator's name

| |
|--|
| |
|--|

Liquidator's address

| |
|--|
| |
| |

Liquidator's statement

I refer to the statement of account hereunto "Part A" and I say that the particulars therein contained about the proceedings in and position of the liquidation of the said company are true and correct to the best of my knowledge and belief.

The said statement of account (including the trading account annexed, if any) contains a true and full account of all moneys received and payments made by me in the winding up of the said company, inclusive

note one

note two from Day Month Year to Day Month Year

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

note three

and I have not, nor has any other person by my order or for my use, during that period received or paid any moneys for or on account of the said company other than as disclosed in the said statement.

note three

and I have not, nor has any other person by my order or for my use, received or paid any moneys whatsoever for or on account of the said company.

And I make this declaration conscientiously believing the same to be true.

note four

_____ This _____ day of _____ 20____
Signature of Liquidator

note four

_____ This _____ day of _____ 20____
Signature of Liquidator

Presenter details

note five

Name
Address

| |
|--|
| |
| |

Telephone number

Fax number

Email

Contact Person

DX number/Exchange

Reference number

| | |
|--|--|
| | |
| | |
| | |

Declared before me *name of witness in capitals*

[]

- Commissioner for oaths Peace commissioner Notary public
- Person authorised by _____ to take and receive
 statutory declarations *insert authorising statutory provision*

Practising solicitors are authorised under section 72 Solicitors (Amendment) Act 1994 to take declarations

BY *Declarants name in bold capitals or typescript*

[]

[]

who is/are personally known to me

or

who is/are identified to me by []

who is personally known to me

or

whose identity has been established to me before the taking of this Declaration by the production to me of:

Passport no. [] issued on []

by the authorities of []

which is an authority recognised by the Irish Government

or National identity card no. [] issued on []

by the authorities of []

which is an EU Member State, the Swiss Confederation or a Contracting Party to the EEA Agreement

or Aliens Passport no. [] issued on []

(document equivalent to a passport)

by the authorities of []

which is an authority recognised by the Irish Government

or Refugee travel document no. []

issued on [] by the Minister for Justice and Equality

or Travel document *(other than refugee travel document)* []

issued on [] by the Minister for Justice and Equality

At

[]
[]
[]

This _____ day of _____ 20 _____

Signature of witness

[]

NOTE: ANY IDENTIFICATION INFORMATION SUPPLIED BY DECLARANT FOR THE PURPOSES OF MAKING THIS DECLARATION WILL BECOME A MATTER OF PUBLIC RECORD ON ITS RECEIPT IN THE CRO PURSUANT TO SECTION 891 OF THE COMPANIES ACT 2014.

Part "A"

Nature of proceedings

note three

Members' Voluntary Winding Up
 Creditors' Voluntary Winding Up
 Winding Up by Court

Date of commencement of winding up

Day Month Year

Date to which last statement (if any) was brought down

Day Month Year

Date to which this statement is brought down

Day Month Year

Realisations

General statement of account

note six
note seven

| Date | From whom received | Nature of assets realised | Amount |
|-----------------|--------------------|-------------------------------------|--------|
| | | Brought forward from last statement | € |
| Carried Forward | | | |

Disbursements

note six

| Date | To whom paid | Nature of assets disbursed | Amount |
|-----------------|--------------|-------------------------------------|--------|
| | | Brought forward from last statement | € |
| Carried Forward | | | |

**Analysis of
balance**

note eight & nine

€

| | |
|---------------------|----------------------|
| Total Realisations | <input type="text"/> |
| Total Disbursements | <input type="text"/> |
| Balance | <input type="text"/> |

The balance is made up as follows:-

€

| | |
|--|----------------------|
| 1. Cash in hands of Liquidator | <input type="text"/> |
| 2. Total payments into bank including balance at date of commencement of winding up (as per bank sheets) | <input type="text"/> |
| Total withdrawals from bank | <input type="text"/> |
| Balance at bank: | <input type="text"/> |
| 3. Amounts invested by Liquidator | <input type="text"/> |
| Less amount realised from same | <input type="text"/> |
| Balance | <input type="text"/> |
| Total balance as shown above | <input type="text"/> |

note ten

NOTE: 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 & debenture holders). | <input type="text"/> |
| | Liabilities | |
| | Secured creditors | <input type="text"/> |
| | Debenture holders | <input type="text"/> |
| | Unsecured creditors | <input type="text"/> |
| (2) The total amount of capital paid up at the date of the commencement of the winding up. | Paid up in cash | <input type="text"/> |
| | Issued as paid otherwise than for cash | <input type="text"/> |
| (3) The general description and estimated value of outstanding assets (if any). | | <input type="text"/> |
| (4) The causes which delay the termination of the winding up. | | <input type="text"/> |
| (5) The period within which the winding up may probably be completed. | | <input type="text"/> |

Signature of Liquidator

This _____ day of _____ 20 ____

Trading account

note one

I, _____
 being the Liquidator of _____

From

| | |
|-----|--|
| Day | |
|-----|--|

| | |
|-------|--|
| Month | |
|-------|--|

| | | | |
|------|--|--|--|
| Year | | | |
|------|--|--|--|

 To

| | |
|-----|--|
| Day | |
|-----|--|

| | |
|-------|--|
| Month | |
|-------|--|

| | | | |
|------|--|--|--|
| Year | | | |
|------|--|--|--|

Receipts

| Date | | € | |
|--------------|--|---|--|
| | | | |
| Total | | | |

Payments

| Date | | € | |
|--------------|--|---|--|
| | | | |
| Total | | | |

Disclosure Section 650 Companies Act 2014

note three

- At the date of this return, **no past or present director or other officer or any member of the company, is a person** in respect of whom a declaration has been made under any provision of the Companies Act that he or she should be personally liable for all or any part of the debts of a company or who is deemed to be subject to a disqualification order under Part 14 of the Companies Act 2014 or a declaration of restriction under Chapter 3 of Part 14 Companies Act 2014.
- I have provided below details of, **a past or present director or other officer, or any member of the company that is a person** in respect of whom a declaration has been made under any provision of the Companies Act that he or she should be personally liable for all or any part of the debts of a company or who is deemed to be subject to a disqualification order under Part 14 of the Companies Act 2014 or a declaration of restriction under Chapter 3 of Part 14 Companies Act 2014.

Details of person(s) referenced:

| <i>NAME</i> | <i>ADDRESS</i> | <i>SECTION OF ACT</i> |
|-------------|----------------|-----------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

note eleven

NOTES ON COMPLETION OF FORM E4

These notes should be read in conjunction with the relevant legislation.

General This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where the space provided on Form E4 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section and also noted on the relevant continuation sheet.

note one The Trading account should be completed when the Liquidator carries on a business and should be forwarded as a distinct account.

note two In a voluntary winding up, the initial Form E4 is completed to cover the first twelve month period of the liquidation. Subsequent Forms E4 cover six-month periods, or any greater period as may be prescribed, following on from that first anniversary. Dependent on the court instruction, the end date of a court liquidation is either the date of the final creditors meeting, the date of the final court order to dissolve the company or if specified in the order, the date of the final Examiners Certificate.

note three Tick the relevant box(es).

note four This form **must** be certified by the liquidator of the company or by each liquidator if more than one is appointed. This form is a sworn declaration of compliance with all the legal requirements relating to a liquidator's account under section 681 of the Companies Act 2014. It is a criminal offence pursuant to section 876 of the Companies Act 2014 for a person to knowingly or recklessly deliver a document to the CRO which is false in a material particular.

note five This section must be completed by the person who is presenting Form E4 to the CRO. This may be either the applicant or a person on his/her behalf.

note six No balance should be shown on this account but the total realisations and disbursements only, which should be carried forward to the next account. These figures are also the amounts used on the Analysis of Balance page.

note seven The totals of receipts and payments on the trading account should alone be set out in the general statement of account.

The Statement should 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 order or realisation and subsequently realised, including balance in bank, book debts and calls collected, property sold etc. and the account of disbursements should contain all payments for costs and charges to creditors or contributories. Where property has been realised, the gross proceeds of sale should be entered under realisations, and the necessary payments incidental to sales should be entered as disbursements. These accounts should not contain payments into or out of bank or temporary investments by the Liquidator or the proceeds of such investments when realised which should be shown separately by a separate detailed statement of monies invested by the Liquidator and investments realised. Interest allowed or charged by the bank, bank charges and commission, and profit or loss upon the realisation or temporary investments, should, however, be inserted in the accounts of realisations or disbursements, as the case may be. Each receipt and payment should be entered in the account in such a manner as to sufficiently explain its nature. The receipts and payments should 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.

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, should be entered in the statement of disbursements as one sum; and the Liquidator should forward separate accounts showing in lists the amounts 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 should be on sheets 13 inches by 8 inches.

When unclaimed dividends, instalments of composition or returns of surplus assets are paid into the Account prescribed under section 623(1) of the Companies Act 2014, the total amount so paid in should be entered in the statement of disbursements as one sum.

Credit should not be taken in the statement of disbursements for any amount in respect of the 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.

- note eight** The figures for Total Realisations and Total Disbursements are the figures carried forward on the General Statement of Account.
- note nine** Full details of stocks purchased for investment and realisation thereof should be given in a separate statement.
- note ten** The investment of deposit of money by the Liquidator does not withdraw it from the operation of Section 623 Companies Act 2014.
- note eleven** Include details of any person(s) referenced under the disclosure requirement of section 650 Companies Act 2014

Further information

CRO address When you have completed and signed the form, please file with the CRO. The Public Office is at Bloom House, Gloucester Place Lower, Dublin 1.

If submitting by post, please send with the prescribed fee to the Registrar of Companies at

The Companies Registration Office, O'Brien Road, Carlow
DX number: 271004 DX Exchange: Carlow 2.

Payment If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland.

**FURTHER INFORMATION ON THE COMPLETION OF FORM E4, INCLUDING THE PRESCRIBED FEE,
IS AVAILABLE FROM WWW.CRO.IE OR BY EMAIL AT INFO@CRO.IE**