

Appendix 1.1.1

List of Submissions in response to Consultation Paper C/2004/1 on Directors' Compliance Statements

ACCA – Ireland
Arthur Cox
Audit Committee Institute Ireland
Business Software Alliance
Clery's Department Store
Deloitte
Dillon Eustace Solicitors
Enterprise Ireland
Ernst & Young
Fashion and Footwear Federation
Financial Services Ireland
Friel Stafford Chartered Accountants
Grant, J.E.C.
Holohan, Simon
IBEC
Institute of Certified Public Accountants in Ireland
Institute of Chartered Accountants in Ireland
Irish Association of Investment Managers
Irish Bankers' Federation
Irish Congress of Trade Unions
Irish Financial Services Regulatory Authority
Irish Insurance Federation
Irish Stock Exchange
Irish Taxation Institute
Irish Venture Capital Association
John M. Molloy Engineering Ltd.
Kane, Mary
Kidney, R. J. & Co., Chartered Accountants
KPMG
Lavery Kirby, John
Law Society of Ireland
Mater Misericordiae & The Children's University Hospitals Ltd.
Matheson Ormsby Prentice Solicitors
McCann Fitzgerald Solicitors
Phelan, Mervin
PWC
Rehab Group

Appendix 1.2.1

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
13/01/04	Revenue	Senior Managers Conference	Overview of ODCE to date plus ODCE/ Revenue Liaison Process	Revenue South West Region	15	Dermot Madden
20/01/04	Centre for Corporate Governance – IOD	Presentation	Role and Functions of the ODCE	UCD, Dublin	20	Ian Drennan
05/02/04	Laois Leader Group	Presentation	Company Directors' Duties	Killeshin Hotel, Portlaoise	70	Ian Drennan
09/02/04	The Dublin Bar Solicitors Association	Presentation	Corporate Health Check for Small Private Companies and ODCE	Conrad Hilton Hotel, Dublin	200	Adrian Brennan
09/03/04	An Garda Síochána	Detective Training Course	ODCE Role	Garda Depot, Phoenix Park	25	Gerry Walsh
10/02/04	ACCA, Cork	Presentation	ODCE Update	Kingsley Hotel, Cork	40	Ian Drennan
10/02/04	ACCA, Dundalk	Presentation	ODCE Update	Fairways Hotel, Dundalk	50	Ian Drennan
17/02/04	ACCA, Dublin	Presentation	ODCE Update	Burlington Hotel, Dublin	60	Ian Drennan
17/02/04	International Association of Insolvency Regulators	Annual Conference	The Regulation of Phoenix Companies	New Delhi	40	Paul Appleby
18/02/04	International Association of Insolvency Regulators	Annual Conference	Member Report for Ireland	New Delhi	40	Paul Appleby

Appendix 1.2.1 (continued)

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
19/02/04	Society of Archivists, Ireland	Presentation	Companies Acts' Documentary Requirements	Ormond Hotel, Kilkenny	50	Ian Drennan
25/02/04	IFSRA	Presentation	Role and Functions of the ODCE	IFSRA HQ, Dame Street	40	Ian Drennan
25/02/04	IFSRA	Presentation	Investigation of Fraud Offences/ Exhibit Handling	IFSRA HQ, Dame Street	50	Pat Collins
02/03/04	Monaghan Partnership Board	Presentation	Company Directors' Duties	Monaghan Road, Castleblaney	30	Ian Drennan
23/03/04	ACCA, Galway	Presentation	ODCE Update	Menlo Park Hotel, Galway	40	Ian Drennan
25/03/04	ICPAI Accountants' Update	Presentation	ODCE Update	Holiday Inn, Dublin Airport	80	Ian Drennan
26/03/04	Revenue - BMW Region	Senior Managers Conference	Overview of ODCE to date plus ODCE/ Revenue Liaison process	Athlone	15	Dermot Madden
30/03/04	Jordans Publications	Conference	Ensuring Compliance within your company	Jury's Hotel, Dublin	100	Paul Appleby
30/03/04	ICPAI Accountants' Update	Presentation	ODCE Update	Moran's Silver Springs Hotel, Cork	80	Ian Drennan
01/04/04	ICAI Practice Conference 2004	Presentation	ODCE Update	Great Southern Hotel, Killarney	120	Ian Drennan
07/04/04	ACCA, New Ross	Presentation	ODCE Update	Brandon House Hotel, New Ross	30	Ian Drennan
19/04/04	Committee of the New South Wales Parliament of Australia	Information-Sharing Meeting	Overview of the ODCE and its powers	ODCE, Dublin	8	Ian Drennan

Appendix 1.2.1 (continued)

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
20/04/04	Offaly LEADER	Presentation	Company Directors' Duties	Tullamore Court Hotel	70	Ian Drennan
22/04/04	ACCA Limerick	Presentation	ODCE Update	Clarion Hotel, Limerick	30	Ian Drennan
28/04/04	Revenue Commissioners	Staff Briefing/ Presentation	Role & Powers of the ODCE & related matters	Royal Dublin Hotel, Dublin	20	Dermot Madden; Mick Moran
29/04/04	Carlow County Enterprise Board	Presentation	Company Directors' Duties	Seven Oaks Hotel, Carlow	30	Ian Drennan
11/05/04	Irish Venture Capital Association	Seminar	The New Company Law Regime	Enterprise Ireland (Merriion Hall)	80	Paul Appleby
11/05/04	An Garda Síochána	Detective Training Course	ODCE Role	Garda Depot	25	Gerry Walsh
20/07/04	Law Society of Ireland	Presentations	The Role and Functions of the Director of Corporate Enforcement	Law Society of Ireland - Law School	60	Kevin O'Connell
07/09/04	Audit Committee Institute Ireland	Seminar	Draft Guidance on Directors' Compliance Statements	The Conrad Hotel, Dublin	200	Paul Appleby
13/09/04	Key Network Group	Presentation	ODCE Enforcement and Corporate Health Check for Company Directors	59 Lansdowne Road, Dublin	20	Adrian Brennan
21/09/04	Queen's University Belfast	International Conference	Reforming the Regulatory Environment in Ireland	Queen's University, Belfast	100	Paul Appleby
22/09/04	Revenue East-South East Region	Senior Managers Conference	Overview of ODCE to date plus ODCE/ Revenue Liaison process	Carlow	50	Dermot Madden; Mick Moran

Appendix 1.2.1 (continued)

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
30/09/04	Mid West Community Development Support Agency	Presentation	Directors' Duties & related matters	Ashbourne Business Park, Dock Rd, Limerick	20	Mick Moran
05/10/04	An Garda Síochána	Detective Training Course	ODCE Role	Garda Depot, Phoenix Park	25	Gerry Walsh
07/10/04	International Association of Insolvency Regulators	EU Accession States workshop	Insolvency Regulation in Ireland	Prague	20	Paul Appleby
13/10/04	The Institute of Chartered Secretaries and Administrators	Conference	Corporate Update '04	The Conrad Hotel, Dublin	200	Paul Appleby
20/10/04	Association of Compliance Officers in Ireland	Seminar	The ODCE and Compliance – Relevance to Financial Services	The Clarion Hotel, IFSC	120	Paul Appleby
29/10/04	Revenue Training Branch	Presentation	Overview of ODCE to date plus ODCE/ Revenue Liaison process	Dublin	20	Dermot Madden; Mick Moran
03/11/04	Chartered Institute of Management Accountants	Seminar	Company Directors' Responsibilities	The Shelbourne Hotel, Dublin	150	Paul Appleby
05/11/04	West Training Development	Presentation	Directors' Duties & related matters	Galway	25	Mick Moran
10/11/04	Public Affairs Ireland	Conference	Companies, Public Authorities and the Director of Corporate Enforcement	The Shelbourne Hotel, Dublin	200	Paul Appleby
12/11/04	Irish Council for Social Housing	Seminar	Directors' Duties & related matters	Prince of Wales Hotel, Athlone	40	Mick Moran
17/11/04	Garda Bureau of Fraud Investigation	Presentation	ODCE Role, Investigation of Company Law Offences, Sharing of Information	G.B.F.I Harcourt Square, Dublin	N/A	Pat Collins

Appendix 1.2.1 (continued)

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
17/11/04	Revenue	Presentation	Directors' Compliance Statements	Dublin	20	Dermot Madden
18/11/04	Irish Bankers Federation/ Institute of Bankers	Seminar	Directors' Compliance Statements: Feedback and Implementation	IoB Conference and Learning Centre, IFSC	150	Paul Appleby
22/11/04	Smurfit Graduate School of Business	UCD M. Acc. Class	Overview of ODCE and work to date	Dublin	80	Dermot Madden
23/11/04	MBA Association of Ireland	Seminar	The ODCE and Compliance in Ireland	The Smurfit Business School	80	Paul Appleby
23/11/04	UCC Continuing Professional Development	Lecture	ODCE Update	Cork	30	Mick Moran
23/11/04	ICPAI	ICPAI Conference	Overview of ODCE and work to date	Tullamore	50	Dermot Madden
25/11/04	Revenue - East/South East Regions	Senior Managers Conference	Overview of ODCE to date plus ODCE/ Revenue Liaison process	Blarney	50	Dermot Madden
29/11/04	Continuing Legal Training Conference	Presentation	Directors' Compliance Statements: Current Developments	Westbury Hotel, Dublin	50	Adrian Brennan
30/11/04	Cavan County Enterprise Board	Presentation	Corporate Health Check for Directors of Private Companies	Slieve Russell Hotel, Cavan	50	Adrian Brennan
30/11/04	ICPAI	ICPA CPD Conference	Overview of ODCE and work to date	Ennis	50	Dermot Madden
07/12/04	CID Course	Presentation	Role of ODCE, Investigation of Company Law offences	Garda HQ	N/A	Pat Collins

Appendix 1.2.1 (continued)

List of ODCE Presentations in 2004

Date	Promoter	Event Type	Subject	Location	Audience (approx.)	Speaker
09/12/04	Association of Compliance Officers	Presentation to Students	ODCE Role	Institute of Bankers, Dublin	250	Adrian Brennan
20/12/04	Eastern Regional Health Authority	Seminar	Roles and Responsibilities of Company Directors under the Companies Acts	Stewart's Hospital, Palmerstown	50	Paul Appleby

Appendix 1.2.2

Subject of ODCE Articles, etc. in 2004

Date	Subject	Author
July 2004	Article entitled “Management Companies are becoming a Major Issue” published in the Irish Construction Industry Magazine – July/August 2004. The article was reproduced in an Irish Independent Property Supplement in September 2004.	Paul Appleby
September 2004	Paper entitled “Reforming the Regulatory Environment in Ireland” to the ‘Governing the Corporation Conference’, Queen’s University, Belfast	Paul Appleby
October 2004	Article on ‘Good Governance’ published by the Disabilities Federation of Ireland	Adrian Brennan
November 2004	Article entitled “Directors’ Compliance Statements – Will They Apply to You?” published in ‘Corporate Compliance Matters – Winter 2004’.	Paul Appleby
November 2004	Article on Directors’ Transactions entitled “Is Your Company Your Personal Bank?” published in ‘Corporate Compliance Matters – Winter 2004’	Paul Appleby
December 2004	Article on Directors’ Duties entitled ‘Corporate Check – Ten steps that every company director should take to help secure their compliance with Company Law’ – published in the January 2005 edition of Business Plus Magazine	Adrian Brennan

Appendix 1.2.3

Subject of ODCE Press Statements – 2004

Date	Subject
09/01/04	Publication of ODCE End-of-Year Review for 2003
08/03/04	First ODCE Restriction of a Director of an Unliquidated Insolvent Company
18/03/04	First ODCE Fraudulent Trading Conviction
01/06/04	Publication of ODCE Annual Report for 2003
22/07/04	Publication of an ODCE Consultation Paper and Draft Guidance on the Obligation of Company Directors to Prepare Compliance Policy and Annual Compliance Statements under the Companies (Auditing and Accounting) Act 2003
30/07/04	Publication of the High Court Inspectors' Report into the affairs of National Irish Bank Ltd. and National Irish Bank Financial Services Ltd.
07/09/04	Presentation to the Audit Committee Institute Ireland on Directors' Compliance Statements
20/10/04	Review of the Submissions received with respect to the Draft Guidance on Directors' Compliance Statements
10/11/04	Presentation to the Public Affairs Ireland Conference on Governance, Accountability and Financial Management in the Public Sector
15/11/04	First ODCE Disqualification and Restriction of the Directors of a Struck-off Company
16/12/04	Publication of Revised ODCE Guidance on the Directors' Compliance Statements

Appendix 2.1.1

Breakdown of New Cases in 2004 by Source

Source of New Cases	Total 2003	Total 2004
Mandatory Reports		
- Indictable Reports from Auditors	1488	1568
- Reports from the CRO	9	15
- Report from Liquidator	1	2
- Indictable Reports from Professional Bodies	8	9
Total Mandatory Reports	1506	1594
Voluntary Reports		
- Public Complaints	307	341
- Reports from State Authorities	118	2
- Reports from non-State Authorities	1	18
- Other Reports and Detections	18	1
Total Voluntary Reports	444	362
TOTAL REPORTS	1950	1956

Appendix 2.2.1

Mandatory Reports – Character of Possible Company Law Defaults

Types of Indicated Default	Total 2003	Total 2004
Non-filing of Annual Returns on a timely basis	1519	1560
Excessive Directors' Loans	271	303
Failure to Keep Proper Books of Account	48	59
Non-holding of Extraordinary General Meetings	92	30
Directors' Interests/Shares Registration Infringements	0	15
No Director Resident in the State	24	12
Non-holding of Annual General Meetings	3	6
Non-Qualification for Appointment as Auditor	5	4
Fraudulent Trading	1	2
Failure of Liquidator to call Meetings of Company/Creditors	1	2
Falsification of Documents	1	2
Failure to Comply with Accounting Principles	0	2
Other	1	10
Total Defaults in Mandatory Reports	1966	2007

Appendix 2.2.2

Voluntary and Other Reports – Character of Issues Involved

Types of Indicated Issues	Total 2003	Total 2004
External company filing defaults	117	Nil
Debt Issues	68	63
Irish Registered Company Filing Issues	44	11
Shareholder Issues	17	24
Information alleging Misconduct	17	18
Director Issues	17	16
Civil Issues	12	13
Reckless/Fraudulent/Insolvent Trading	11	53
Liquidated Companies	10	3
Failure to effect service of documents on Registered Addresses	8	2
Trading while struck off the Companies Register	8	13
Annual/Extraordinary General Meetings	8	27
Companies ceasing trading (but not placed in liquidation)	6	2
Forgery/False information	3	13
Unclear/Other Issues	98	104
Total	444	362

Appendix 2.2.3

Throughput of Cases at Detection Stage

Detection of Cases	Total 2003	Total 2004
Cases on hands at 1 January	147	406
New Cases	1950	1956
Cases Concluded	1406	1577
of which - Cases Closed	238	351
- Cases Referred to the CRO	1168	1226
Cases for Further Consideration by the ODCE	292	493
Cases on hands at 31 December	406 ⁴⁰	292

⁴⁰ Includes seven cases reopened in 2003

Appendix 2.2.4

Cases Concluded at Detection Stage by Primary Manner of Disposal

Detection Decisions	Voluntary Reports	Mandatory Reports	Total 2004
Insufficient Evidence of Default	67	-	67
Default Appropriate for Civil Action	59	-	59
Cases Closed by Remedy of Default/Warning	3	152	155
Default Referred to CRO	10	1216	1226
Other	70	-	70
Total Cases Closed	209	1368	1577
Cases Referred for Possible Enforcement	115	354	469
Cases Referred for Insolvency Examination	22	2	24
Cases Referred for Further Consideration	137	356	493

Appendix 3.1

Overview of ODCE Proceedings in 2003 and 2004

Proceedings by Case Type	2003		2004	
Investigative				
• Successful	23		11	
• Unsuccessful	-		-	
• Ongoing	2		-	
• Sub-Total		25		11
Civil Enforcement				
• Successful	15		4	
• Unsuccessful	-		1	
• Ongoing	4		7	
• Sub-Total		19		12
Criminal Enforcement				
• Successful	18		20	
• Unsuccessful	2		2	
• Ongoing	12		9	
• Sub-Total		32		31
Judicial Review and Others				
• Successful	2		4	
• Unsuccessful	-		-	
• Ongoing	-		3	
• Sub-Total		2		7
All Proceedings				
• Successful	58		39	
• Unsuccessful	2		3	
• Ongoing	18		19	
• Total		78		61

Appendix 3.2

Breakdown of Legal Proceedings in 2004 involving the Director

Type	Subject Matter	Section/Act ⁴¹	Case Nos.	Case Status/ Result
High/Supreme Courts				
Application	Access to the Inspectors' papers etc.	S. 12, 1990	1	Ongoing
Application	Compliance by liquidator with reporting obligations	S. 371, 1963	2	Compliance Order and Costs Order Granted
Application	Disqualification of company directors	S. 160(2), 1990	8	Disqualification and Restriction granted; Ongoing (7)
Application (ODCE acted as Respondent)	Relief by a disqualified director	S. 160(8), 1990	1	Conditional relief granted
Application (ODCE acted as Respondent)	Relief by a director from the disability of his rights or interests in shares being unenforceable	S. 58(3), 1990	2	Relief granted
Application	Restriction of the directors of unliquidated insolvent companies	S. 150, 1990 (as applied by S. 251, 1990)	2	Granted (1); Withdrawn (1)
Intervention	Liquidation of Irish-registered company	S. 214, 1963	1	Liquidation ordered; appeal to the Supreme Court and referred to the European Court of Justice
Intervention	Publication of Inspectors' Report	S. 11, 1990	1	Report published
Judicial Review	Commencement of company examinations	S. 20, 1990	1	Ongoing

Appendix 3.2 (continued)

Type	Subject Matter	Section/Act	Case Nos.	Case Status/ Result
District Court				
Application	Production of Banking Documentation	S. 7A, 1879/ S. 63, 1994	2	Granted
Application	Retention of Documents	S. 20, 1990	5	Granted
Application	Search Warrant	S. 20, 1990	4	Granted
Prosecution	Acting as a director while an undischarged bankrupt	S. 183, 1963	1	Conviction and disqualification
Prosecution	Acting as a director while restricted and in breach of the statutory conditions	S. 161, 1990	3	Conviction and disqualification; Ongoing (2)
Prosecution	Acting as a liquidator while disqualified	S. 300A, 1963	1	Ongoing
Prosecution	Auditing a company while disqualified	S. 187, 1990	1	Probation Act - 24 charges thought proven
Prosecution	Auditing a company while not qualified to do so	S. 187, 1990	6	Convictions (19); Ongoing (3)
Prosecution	Excessive directors' loans	S. 40, 1990	1	Ongoing
Prosecution	Failure to deliver books to a liquidator	S. 293, 1963	1	Dismissal
Prosecution	Failure to keep proper books of account	S. 202, 1990	19	Convictions (38) Dismissal (1); Withdrawal (2); Ongoing (2)
Prosecution	Failure to submit annual returns	S. 125, 1963	3	Convictions (3)
Prosecution	Fraudulent Trading	S. 297, 1963	1	Conviction
Prosecution	Furnishing false information	S. 242, 1990	3	Convictions (3); Ongoing (2)

Appendix 3.3

Details of Successful ODCE Enforcement Actions in 2004

Parties Convicted/Offence	Company Number	Penalty/ Decision	Costs/ Expenses
Acting as an auditor while unqualified			
Richard Bennett (14 convictions)	-	€4,900	€1,563
Shane Bowe (4 convictions)	-	€2,000	-
Gerard Martin	-	Suspended 3 Months' Sentence	-
Acting as a company director while an undischarged bankrupt			
Miceal McGovern, Director, Tenants First (Ireland) Limited	255182	€50 and 5 Years' Disqualification	€467.08
Acting as a company director while restricted and in breach of the statutory conditions			
William McCormack, Director, Redgewood Flooring Limited	351017	€600 and 5 Years' Disqualification	€218
Acting as a director of a company which was struck off the Register of Companies for failing to submit annual returns			
Brendan Curtis, Director, Norse Security Ltd.	326393	2 Years' Disqualification	Costs to be taxed in default of agreement
Ann Curtis, Director, Norse Security Ltd.		5 Years' Restriction	-
Acting irresponsibly and/or dishonestly as a director of an insolvent company			
Samantha Hutton, Director, At Hand Cleaning Services Ltd.	341260	5 Years' Restriction	€1,500

Appendix 3.3 (continued)

Parties Sanctioned/Reason for Sanction	Company Number	Penalty/ Decision	Costs/ Expenses
Failure to keep proper books of account			
Agriquip Limited (5 convictions)	84866	€1,750	€400
Altrux Limited	254988	€500	€423
Anthony Whelan, Director		€250	€223
Marie Whelan, Director		€250	€223
Avaya GCM Sales Limited	100712	€100	-
C.A.N.N. Security & Maintenance Limited ⁴²	328820	€200	€223
Noel McNamee, Director		-	-
Isabella Mary Barry, Director		-	-
Chadsley Company Limited	201370	€1,000	€228
Contact Papers Limited	57459	€950	€223
Francis Mulvany Limited	39060	€750	€353
Francis Mulvany, Director		€750	€353
Kazbar Limited	238691	€250	€370
National Deposit Brokers Limited ⁴³	206284	-	-
Ronnie Caraher, Director (3 convictions)		€900	€112
Douglas Farrell, Director (3 convictions)		€900	€111
Office Chat Limited	339393	€100	€223.59
Ian Fogarty, Director		€200	€223.59
Aiveen Fogarty, Director		€200	€223.59
P. Shiels Plant Hire Limited ⁴⁴	244853	€950	€465.59
Patrick Shiels, Director		€950	-
Fergus Shiels, Director		-	-
Tenants First (Ireland) Ltd. (3 convictions)	255182	€150	€690.69
Miceal McGovern, Director (3 convictions)		€150	€260.55
Inge McGovern, Director (3 convictions)		€150	€390.69
The Costume Mill Limited (2 convictions)	263921	€500	€223

⁴² A further charge against each director was taken into consideration by the Court.

⁴⁴ The charge against Fergus Shiels was taken into consideration by the Court.

⁴³ Three charges against the company were taken into consideration by the Court.

Appendix 3.3 (continued)

Parties Sanctioned/Reason for Sanction	Company Number	Penalty/Decision	Costs/ Expenses
Failure to submit Annual Returns to the CRO			
Anthony Whelan, Director, Altrux Limited ⁴⁵	254988	€250	€223
Marie Whelan, Director, Altrux Limited		€250	€134
John Ralph, Director, Coast to Coast Couriers Limited (In Liquidation)	307637	€100	-
Failure to submit a Liquidator's Report to the ODCE			
John Byrne, Liquidator, Bould Biddy's Ltd.	-	Order for Compliance	€3,392
Derek Owens, Liquidator, Uniwood Machinery Ltd.	-	Order for Costs	€1,200
Fraudulent trading/Failure to keep proper books of account			
Séan Gannon, Director, Corran Building Services Ltd. (in Liquidation) (2 Convictions) ⁴⁶	306415	Two Suspended 6 Months' Sentences	-
Furnishing False Information			
Shane Bowe (3 Convictions)	-	€1,500	€750

⁴⁵ A further charge against each director was taken into consideration by the Court.

⁴⁶ A further charge against Sean Gannon for failing to submit annual returns was taken into consideration by the Court.

Appendix 3.4

ODCE Throughput of Possible Enforcement Cases

Cases for Possible Criminal Prosecution	2003	2004
Cases on hands with ongoing criminal proceedings at 1 January	3	12
Other cases on hands for possible enforcement at 1 January	56	241
New cases received for possible enforcement	269	469
Total Number of Cases	328	722
Treatment of Cases during the year		
Cases where criminal proceedings were withdrawn	1	2
Cases where criminal proceedings were determined	19	20
Cases where criminal proceedings were adjourned	-	1
Other cases closed	51	209
Cases on hands with ongoing legal proceedings at year end <ul style="list-style-type: none"> • Criminal Enforcement • Civil Enforcement 	12 4	9 7
Cases on hands for possible enforcement at year end	241	474
Total Cases	328	722

Appendix 3.5

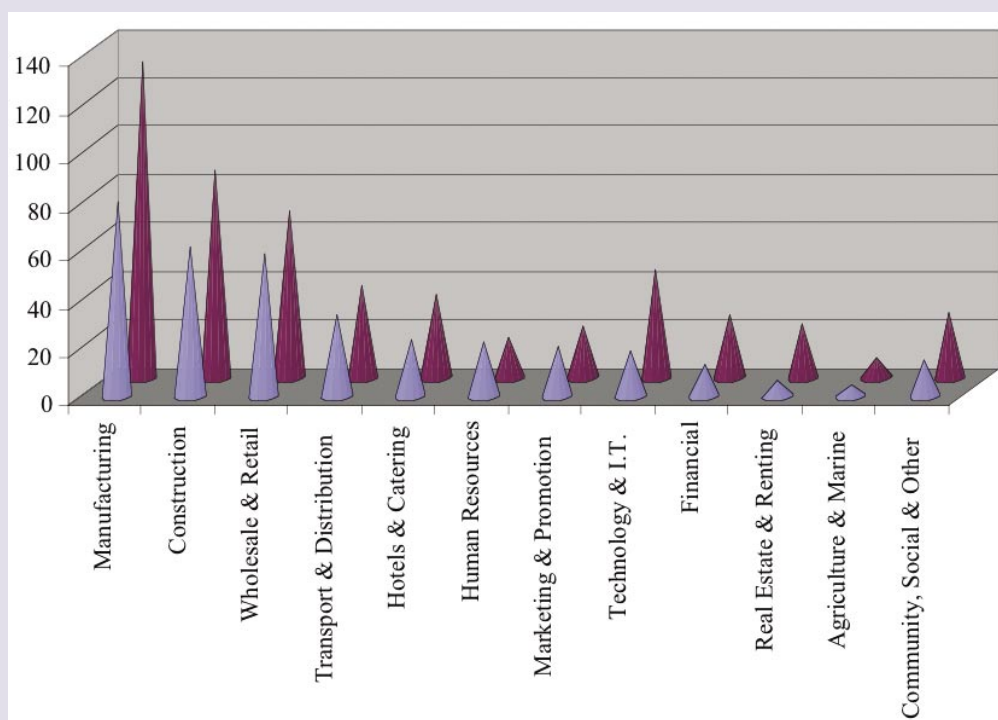
Breakdown of Cases for Possible Enforcement in 2004 by Character

New Cases by Character	Total
Excessive Directors' Loans	296
Failure to Produce Company Registers	4
Failure to Keep Proper Books of Account	66
Falsification of Books and Documents	9
Reckless/Fraudulent Trading	20
Trading as a Limited Company while not so Incorporated	4
Undesirable General Conduct by Directors, etc.	7
Unliquidated Insolvent Companies	15
Unqualified Auditors	9
Other Suspected Offences	<u>39</u>
Total Cases	469

Appendix 4.1

Liquidator Reports received in 2004 – Sectoral Analysis

Insolvency by Sector	Section 56 Reports Involved	
	2003	2004
Manufacturing	130	80
Construction	86	62
Wholesale & Retail	69	59
Transport & Distribution	38	34
Hotels & Catering	34	24
Human Resources	17	23
Marketing & Promotion	21	21
Technology & I.T.	45	19
Financial	26	13
Real Estate & Renting	22	7
Agriculture & Marine	8	5
Community, Social & Other	27	15
TOTALS	523	362



Appendix 4.1.1

Liquidator Reports at 31 December 2004 – Reports Progressed

Classification	First Reports	Further Reports	Final Reports	Total Reports
Section 56 Reports received				
Reports brought forward from 2003	261	26	30	317
Reports received in 2004	362	298	332	992
Reports due and not received in 2004	11	30	n/a	41
Compliance Rate	97%	90%	n/a	96%
Section 56 Reports – Decisions				
Decisions due in 2004	534	267	290	1091
Decisions issued in 2004	529	268	287	1084
Conclusion Rate	99%	100%	99%	99%
Decisions where full relief ⁴⁷ was granted	357	218	287	862
Decisions where partial relief ⁴⁸ was granted	21	8	0	29
Decisions where relief at this time ⁴⁹ was granted	53	21	0	74
Decisions where relief was not granted	93	21	0	114
Other Decision made	5	0	0	5
Reports carried forward to 2005	94	56	75	225
No. of Liquidators Involved in Section 56 Reports	123	n/a	n/a	123
No. of Directorships Involved in Section 56 Reports	893	n/a	n/a	893

* n/a denotes not applicable

⁴⁷ Full Relief is granted in all cases where the ODCE is satisfied, on the basis of information provided by the liquidator or otherwise, that the directors of the insolvent company had acted honestly and responsibly in the conduct of the company's affairs.

⁴⁸ No Relief / Partial relief is granted in circumstances where either the liquidator has not sought to be relieved and ODCE accords with this recommendation or where the ODCE is not fully persuaded by the reasons which the liquidator had given as to why he/she ought to be relieved from the obligation of applying to the

Court for the directors' restriction. Cases of Partial Relief are those in which such circumstances apply in respect of some, but not all, of the company's directors.

⁴⁹ Relief 'at this time' is granted in cases where the ODCE is satisfied that the liquidator needs more time to investigate the circumstances giving rise to the company's demise. The ODCE requires such liquidators to submit a further report, after which a fresh decision will be made on relief.

Appendix 4.2.1

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Acsis Technologies (Ireland) Limited	246120
Advanced Sweepers & Equipment Limited	343148
Aerospace Industries International Limited*	264165
Aerospace Industries Trading Limited*	279109
AFS Computer Supplies Limited	288460
AHB Ireland Limited	340803
Aherne Fogarty Engineering Limited	101181
AK Manufacturing Limited	307892
Allies Limited	163496
Alpha Mobile Communications Limited	273091
Alterations Xpress Limited	272906
Alu-Rail (Project Division) Limited	348570
Alva Fashion Limited	360196
An Bialann Blasta Teoranta	232264
Apollo Financial Services Limited	253187
Asgard Construction (Ireland) Limited	205250
Ast Ireland Limited	203102
Avonway Limited	116127
B.T.M. Industries Limited	81260
Ballyfair Flooring Limited	338324
Beckett Ceilings Limited	113290
Belmont Contract Haulage Limited	227433
Best Styles Limited	191986
Beverage Logistics Limited	245185
BIFE Research Ireland Limited	203101
Big Snack-Fast Foods Limited	92205
Bigback Solutions Limited	315735
Body & Sole Limited	280393

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Boo.com Ireland Limited	297782
Breenson Limited	60254
Brendan Mooney Transport Limited	288777
Briarwise International Limited	267437
Business Furniture Limited	278051
Byrne & Darley Limited	61704
Byrne Print Limited	347071
C&M Security Services Limited	167636
C.K.C. Gas Services Limited	323214
C.M.C. (Munster) Limited	314264
Callan Computer Sales Limited	97508
Cantier Construction Limited	287994
Careca Enterprises Limited	304818
Casualwear Ireland Limited	319713
Cellular Three Telecommunications Limited	302828
Celtic And Heraldic Jewellery Limited	102836
Celtic Joinery Limited	281841
Cemsip International Limited	180623
Century Dental and Medical Limited	312729
Checkout Marketing Ireland Limited	316729
Chillbrook Limited	244276
Christians of Ireland Limited	308547
Cinehub.com Limited	316743
Cladagh Sales & Distribution Limited	233883
Clane Properties Limited	298725
Clonlara Industrial Services Limited	156934
Colin Browne Construction Limited	302947
Colour Repro Limited	87562

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Columbus Financial Services Ireland Limited	253186
Comspec Limited	197797
Consumer & Business Promotions Limited	283036
Coolcotts Trading Co. Limited	175366
Copernicus Financial Services Limited	253185
Copperthwaite Decorators Limited	268679
Cortez Financial Services Limited	253184
Courtmount Hotels Limited	309233
Crofts & Son Limited	48597
Crowe Chizek (Ireland) Limited	206949
Crystal Voice and Data Limited	323068
Crystallynx Limited	320504
CSS Financial Markets Holding Limited	283358
Cunninghams (Laois) Limited	260184
D & D Direct Limited	347982
D & E Installations Limited	310283
D & K Designs Limited	259586
DAP (Press) Limited	245089
Dardis & Dunns Seeds & Cereals Limited	121365
Dardis & Dunn's Seeds Limited	12977
Delphoni Limited	233080
Delvin Management Group Limited	321533
Derrymullen Construction Limited	284152
D.E.S. Limited*	112899
Designyard Limited	209800
Discovery Financial Services Limited	253183
Distribution Services Teoranta	174652
DMG Distributors limited	183025
Document Systems Group Limited*	316222

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Doheny Transport Limited	85071
Donegal Timber Products Limited	232833
Donnelly Automation and Tooling Limited	248739
Ductex Limited	140666
E.Smart Limited	240676
E.A.S. Tagging Limited	313175
East Pier Limited	282404
Ebeon Limited	250638
Economy Insulations Limited	90779
Edgedawn Limited	324901
Edward Kavanagh (Maynooth) Limited	72186
E-Exchange PLC	287641
Electrocom Manufacturing Limited	352048
Electrocom Technical Services Limited	191841
Electronic Cash Registers Limited	67279
Elm Electronic Controls Limited	212383
Emerge (Ireland) Limited	193406
Enigma (Superclub) Limited	354063
EP Electromat Ireland Limited	138273
Eskimo Socks Limited	87931
Eventive Limited	156026
Exante Limited	354742
Excel Fire Prevention Limited	204320
Expert Edge Computer Systems Limited	117389
Express Cards Limited	340843
F. Moen Freight Limited	328614
Feltcon Limited	320188

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Fethard Holiday Homes Limited	168861
Field Construction Limited	25267
Fifth-Wheel Publishing Limited	254615
Financial Credit Options Limited	181444
Finbar O'Connor & Co. Insurances Limited	57578
Fitzgerald Packaging Limited	58363
Fitz-pack Cartons Limited	116101
Flexible Multimedia Limited	237494
Flying Giraffe Freight Limited	126381
Formus Communications Ireland Limited	304787
Francis Murray Limited	361212
Fusion Telecommunications Limited	335594
G.Net Group Limited	311321
Gainsrock Limited	286452
Galileo Financial Services Limited	253182
Ganvale Limited	109635
Gardoyle Construction Limited	243578
Garline Limited	247158
Gerard Casey Limited	55017
Gerard Molloy & Son Manufacturing Limited	169505
Glasnevin Tyre & Battery Service Limited	156663
Glenbeg Mechanical Services Limited	337549
Glenbrook Tankers Limited	280619
Global Cargo Services Limited	254970
Global Personnel Services Limited	314262
Globetrotter International (Trucking) Limited	210650
Goods Handling Services Limited	273409

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Group World Travel Limited	221755
H. & H. Metal Fabrications Limited*	126140
Halion Construction Limited	162287
Harcourt Photo Limited	348519
Helen's Cuisine Limited	219824
Heronford Fashion Limited	360195
Hibergen Limited	303332
Hibernia Foods Sales (Ireland) Limited	209856
Hillstar Properties Limited	236162
Hingehand Limited	290122
Hodges Limited	165398
Hynes Ventilation and Air Conditioning Limited	114722
I.A.F. Screen Services Limited	310294
ILCUTECH Limited*	257712
Imperial Schrade Europe Limited	147948
Imprint Lithographic Printers Limited	226579
Incept Limited	257309
Industrial Adhesive Fastenings Limited	148938
Industrial Sound & Lighting Limited	278306
Inside - Outside Limited	312321
Inspace Limited	302360
Intelligent Network Management Services	270189
Interior Dreams Concepts Limited	305171
International Fibres (Dundalk) Limited	76136
International Radio Traffic Services Limited	138110
Irelandfm Global Media Limited	315171
Irish Connections Limited	221222

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Irish Ispat Limited	11960
Irish Screen Holdings Limited	231634
Irish Uniques Limited	303445
Island Holiday Hostel Limited	224868
J & M Engineering Limited	139352
J. Fagan & Sons Limited	257548
J.F. Menton Limited	37843
James Hughes Haulage Limited	124507
JDM Computer Training Limited	271627
Jim Brady Metals Limited	73627
John Casey Formwork Limited	327922
Jour Research Ireland Limited	308718
K.A. Smyth & Co. Limited*	151698
Kavanagh Holdings Limited	44573
Kel Electronics Limited	60732
Kershaw Enterprises Limited	210559
Key Tech Enclosures Limited	91838
Kilcoran Developments Limited	341113
Kilcormac Farms Limited	73815
Kingmoore Limited	230996
Kiribati Limited	266231
Knightmarsh Limited	320811
Kutz'R Us Limited	324384
LA FORME Limited	324607
Labels & Decals Limited	302425
Lavake Limited	266607
Lawlor Formwork Limited	270434

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Liffeydale Limited	291344
Lighthouse Industries Limited	336965
Limerick Bacon Retail Company Limited	77474
Lissadell Towels Limited	30219
Local Ireland Limited	296801
Logic Engineering Limited	327053
LSA Travel Limited	46936
M & S Furniture Limited	294153
M.C. Computer Consulting Limited	309134
Machines Limited	8665
Madulen Limited	325769
Maher's Decorating Limited	342234
Management Freight Distribution Limited	272748
Marcon Homes Limited	233090
Market Innovators (Europe) Limited	233191
Marlin Construction Management (Ireland) Limited	298641
Marsal PC International Limited	275368
Martello Taverns Limited	136722
Maura Bracken Limited	318142
Maypark Printers Limited	221340
McGowan Asphalt Roofing Services Limited	195434
McMillian Video Ireland Limited	318671
MC's Plastering Limited	308717
MDR Leictreonach Teoranta	127297
Mechanical & Processing Manufacturing Limited	272872
Mercier Bookshops Limited	12874
Mercury Glass Limited	342974
Mettvane Limited	186889
MFS Group Limited	52526

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Midlands Meats Limited	111953
Millstreet Electrical Supplies Limited	135165
Motogen Holdings Limited*	280775
Motogen Services Limited*	123952
Motor Ace Limited	292618
Moyle Salad Time Limited	135780
Murphy Floods Hotel Limited	343598
Myler Stainless & Engineering Supply Limited	58546
National Frames Limited	302500
National Institute For Occupational Health Limited	259370
Navan Carpets Limited	20333
Navan Resources Limited	119653
Nessbase Limited	326750
Netnote International Limited	277078
Network Next Limited	266229
New Media CV Limited	291340
New World Concept Limited	290858
Nizzie Limited	201018
Norrismount Investments Limited	213258
Norvale Developments Limited	291685
Noted Marketing & Design Limited	257905
Old Mill Manufacturing Limited	186572
O'Melia & Curran Limited	127877
OSIM Ireland Limited	350506
Otech Solutions (Ireland) Limited	264494
P C Heating Limited	276009

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
P J Mushrooms Limited	267202
Paint 'N' Paper Limited	97631
Pat Droney (Formworks) Limited	287647
Pembroke Electrical Limited	121845
Pentacolour International Limited	118214
Phoenix Recruitment Services (IRL) Limited	275922
Planit Cable Limited	317496
Poole's Tools and Tyres Accessories Limited	348659
Poundland Limited	245519
Powerstation Limited	259633
Premier Bar Refurbishers Limited	170914
Premier Vacations (IRL) Limited*	290659
Prestige Contract Services Limited	301909
Product Recovery Systems Limited	222808
Production Automation Limited	238341
Professional Tiling Services Limited	273600
Quest Surveyor Services Limited	323684
R. & D. Graphics Limited	167536
Radisson Limited	224638
Redgewood Trading Limited	130141
Redshot Limited	300829
Reflex Action Limited	282155
Richer Sounds Limited	167478
Ridgeway Trading Limited	204152
RMC Design & Advertising Limited	156461
Rocha Rentals Limited*	184384
Rochline International Limited	299945

Appendix 4.2.1 (continued)

Cases Granted ‘Full Relief’ by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Roscosah Limited	318476
Ruane Conservatories and Windows Limited	252664
S.I.R.T. Restaurant Limited	361243
Saints & Scholars Limited	189332
Samuel Davis Limited	46161
San Magno Limited	300163
Sareo Healthcare Limited	298216
Saturn Fulfilment Services Limited	216041
Savana Peanuts Limited	138522
Schauenberg International Limited	87158
Sean Kelly Tiles Limited	127452
Search Enquiries “Talk to the Web” Limited	346145
Securit Limited	305621
Security Extra Services Limited	221407
Select Fashions Limited*	300555
Sheehy McBride Plastering Limited	290561
Shemac Limited	308393
Siesta Bedding Sales Limited	200019
Silkdale Limited	261137
SKS Builders Limited	341044
Slattery P & P & Sons Limited	98157
Slatterys’ Farm Machinery Limited	93887
Smartmart Ireland Limited	353511
Solepark Limited	242239
Solv Group Limited	331746
Sonas Design Limited	235193
Southern Excavations Limited	240525
Southern Sales (Retail Systems) Limited	137518

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Spelmond Limited	288654
Stepian Limited	333770
Streamline Accountancy Services Limited	346374
Sullivan Bros. Eng. Limited	337562
Sunrise Motors Limited	305708
Superior Blinds Limited	334760
Supermarket Supplies Limited	190731
Sure Catering Limited	235115
Surelife Security Limited	73949
Suzbri Limited	236128
Syntech Electrical Limited	296087
T.I.F. Trans International Freight (Europe) Limited	234398
Taps Limited	286572
Teamworks Regional Support Agency Limited	335694
Tecnum Manufacturing Services Limited	301259
Tedcastles Development Capital Limited*	257233
Tenalo Limited	258979
Textured Masonry Systems (Ireland) Limited	240952
The Beauty Bar Ireland Limited	174066
The Commons Restaurant Limited	162567
The Complete Fit Out Company Limited	231025
The Dublin Daily News	361347
The Flower Store Limited	353757
The Gingerbread House Limited	163781
The Leader Newspaper Group Limited	244423
The Mystique Boat Limited	285960
The Peppercorn Restaurant Limited	306976
The Retail Stock Exchange Limited	314435
The Spring Valley Nursing Home Limited	265889

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
The Stonehouse Collection Limited	337765
The Ventilation Centre Limited	338787
Thermo-Technic Limited	223189
Thomson Hydraulics Limited	199081
Thomson Industrial Maintenance Products Limited*	107356
Thornhill Regasketing Ireland Limited	298792
Tierney Management International Limited	312100
Tobin Timbers Limited	320636
Tony Cousins Flooring	310545
Tony Woods Construction Limited	223280
Toska Fashion Limited	228321
Transaer International Airlines Limited	167674
Trinity Group Limited	158942
TRP Limited	339311
Tuskar Resources PLC	84820
TVC Advance Learning Limited	303307
Tylord Limited	364590
Uniwood Machinery Limited	91052
Urbana Limited	307058
Videsti Limited	305362
Vigilant Security Company Limited	66011
Vistech Software Limited	239726
Voldare Trading Limited	250488
Wall Data Limited	207897
Waterford Design Limited	240870
Weldon Plastic Fabrication Limited	156789
Wexford Steel Fabrication Limited	265273

Appendix 4.2.1 (continued)

Cases Granted 'Full Relief' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Whartons Coach Tours Limited	152773
White Brothers (Electrical Contractors) Limited	300433
White Swan Products Limited	187018
Wilson Transport & Logistics Limited	107803
Wind River Energy Limited	340646
Wixford Limited	308834
Wolff Tower Cranes Limited	264736
World Telecom (Phone Cards) Ireland Limited	304493
Xedos Limited	217812
Xonen (Holdings) Limited	335107
Xonen Technologies Limited	339336
Zebra Packaging Limited	302046

Note: '*' denotes that 'full relief' was granted during 2004 following receipt of a further report from the liquidator of the company where 'relief at this time' had previously been given to the liquidator.

Appendix 4.2.2

Cases Granted 'Relief at this time' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
A.G.M. Construction Management Limited	286656
Aerospace Industries International Limited**	264165
Aerospace Industries Trading Limited**	279109
Alden Developments Limited**	209196
Ashgrove Parasols Limited	195214
BP - Alucolour Limited	41475
Cantier Services Limited**	344354
Centrepont Business Furniture Limited	316460
Cherby Limited**	181659
Cooke's Events Co. Limited**	355424
Croftpark Homes Limited**	255898
Crystal of Ireland (New Ross) Limited	192820
D.E.S. Limited**	112899
D.K. Displays Limited**	266834
D.R.H. Limited	353325
Diamond Engineering Company Limited	105717
Document Systems Group Limited**	316222
Doonsheen Enterprises Limited	207979
Draintec Plumbing Limited	239900
E & R Construction Limited**	289413
Elwinbrook Limited**	324678
Energy Saving Homes Limited**	115177
Enniscorthy Courier Services Limited**	294055
Eurofood IFSC Limited	274990

Appendix 4.2.2 (continued)

Cases Granted 'Relief at this time' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
H. & H. Metal Fabrications Limited**	126140
Hammonette Enterprises Limited	273576
ILCUTECH Limited**	257712
Insulation Centres Limited	325113
Javerton Limited	270574
Jerry O'Driscoll and Company Limited**	107938
Jerry O'Driscoll Contracts Limited**	228937
Joseph McArdle (Exporting) Limited**	82045
Judith Carroll Network Archaeology Limited	355762
K.A. Smyth & Co. Limited**	151698
K9 Control Security Services Limited**	331502
Laserform (Ireland) Limited**	98065
Laserform Limited**	42790
Motogen (Electric) Limited**	109900
Motogen Holdings Limited**	280775
Motogen Services Limited**	123952
NAFTA Products Operators Limited **	230804
Premier Vacations (IRL) Limited**	290659
Redline Entertainments Limited	262401
Rocha Rentals Limited**	184384

Appendix 4.2.2 (continued)

Cases Granted 'Relief at this time' by the ODCE in 2004 pursuant to Section 56

Company Name	Company Number
Sadow Developments Limited	186527
Select Fashions Limited**	300555
Star Line Logistics Limited	270161
Sunworth Limited**	285253
Tedcastles Development Capital Limited**	257233
The Communications Interactive Agency Limited	300153
The Dublin Sports Café Limited	275236
Thomson Industrial Maintenance Products Limited**	107356
Time Trading Limited	232760

Note: '**' denotes that a further decision issued in 2004 following receipt of a further report from the liquidator of the company where 'relief at this time' had previously been given to the liquidator. In relation to these further decisions 14 were 'full relief', six were 'partial relief' or 'no relief', and 13 were for a further granting of 'relief at this time'.

Appendix 4.2.3

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
		Surname	First Name		
306307	360atlantic (Ireland) Limited	Coughlan	Patrick	21/12/2004	Full Restriction
		Heiss	Herbert	21/12/2004	Full Restriction
		Hoar	George	21/12/2004	Full Restriction
		Lede	David	21/12/2004	Full Restriction
323179	360networks (Ireland) Limited	Coughlan	Patrick	21/12/2004	Full Restriction
		Lake	Steven	21/12/2004	Full Restriction
248948	A & D Controls Limited	Anderson	Colum	05/07/2004	Full Restriction
		Dunne	Daniel	05/07/2004	Full Restriction
342714	Africa One Services Limited	Heather	Charles	24/05/2004	Full Restriction
		Roy	Joseph	24/05/2004	Full Restriction
238289	Allat Limited	Canavan	John	10/12/2004	Partial Restriction
		Quinn	Oliver Pascal	10/12/2004	Partial Restriction
325552	Alt Cove Limited	Moore	Martin	26/04/2004	Full Restriction
		Moore	Leona	26/04/2004	Full Restriction
320055	Ashford Food & Wines Limited	O'Loughlin	Deborah	01/11/2004	Full Restriction
		O'Loughlin	Darragh	01/11/2004	Full Restriction
263781	Atlas Mechanical Handling Limited	Mackle	John	23/03/2004	Full Restriction
		Seaver	Lorna	23/03/2004	Full Restriction
		Seaver	John	23/03/2004	Full Restriction
255396	Bastion Security Limited	Pierce	James	13/12/2004	Full Restriction
		Pierce	Anthony	13/12/2004	Full Restriction
290542	Belgrove Cleaning Services Limited	Lynch	David	29/01/2004	Partial Restriction
149839	BGN Services Limited	Connolly	Sheila	05/07/2004	Full Restriction
		Connolly	Brendan	05/07/2004	Full Restriction
331813	Brenmar Publications Limited	Lambert	Aisling	13/12/2004	Partial Restriction
		McPadden	Brenda Mary	13/12/2004	Partial Restriction
238003	Brooklord Limited	O'Reilly	Eamonn	24/05/2004	Full Restriction

Appendix 4.2.3 (continued)

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
268208	Built In Stone Limited	Casey	Colm	29/03/2004	Full Restriction
		Casey	Bridget	29/03/2004	Full Restriction
178712	Burke Doors Limited	Burke	Colm	24/05/2004	Full Restriction
		Burke	Helen	24/05/2004	Full Restriction
296572	Cable And Utilities Limited	Fallon	Francis	22/10/2004	Partial Restriction
		Fallon	Mary	22/10/2004	Partial Restriction
341377	Cahill Brothers Security & Cleaning Contractors Limited	Cahill	James	14/06/2004	Full Restriction
350533	Cahill Property Management Company Ltd	Cahill	James	14/06/2004	Full Restriction
161560	Careca Investments Limited	Farrell	Peter	08/11/2004	Partial Restriction
156557	Clou-East Limited	Mullins	Lorna	17/05/2004	Full Restriction
		Mullins	Owen	17/05/2004	Full Restriction
353795	Club Tivoli Limited	May	Peter	01/11/2004	Partial Restriction
307637	Coast To Coast Couriers Limited	Ralph	John	22/03/2004	Full Restriction
176712	Cork Potato and Vegetable Producers Ltd	Aherne	John	07/12/2004	Full Restriction
		Day	Liam	07/12/2004	Full Restriction
		Griffin	James	07/12/2004	Full Restriction
206873	Countryside Tours Limited	Becker	Nicholas	07/12/2004	Full Restriction
		Becker (nee Garde)	Rosie	07/12/2004	Full Restriction
172620	Courtown Limited	Roche	Olive	19/07/2004	Full Restriction
		Roche	John	19/07/2004	Full Restriction
		Roche	Adrian	19/07/2004	Full Restriction
		Roche	Philip	19/07/2004	Full Restriction
249219	Cristeeg Catering Limited	Daly	Charles	18/10/2004	Full Restriction
		Gross	Kent	18/10/2004	Full Restriction
327050	CTS Electrical Limited	Dunne	Susan	08/11/2004	Full Restriction
		Dunne	Colm	08/11/2004	Full Restriction
274968	DGD Property Services Limited	Doyle	Catherine	21/06/2004	Full Restriction
		Doyle	David	21/06/2004	Full Restriction
		Gardner	David	21/06/2004	Full Restriction
266834	D.K. Displays Limited	Kelly	Dermot	11/10/2004	Partial Restriction
290065	Direct Link Security Limited	Caffrey	Sandra	07/07/2004	Partial Restriction

Appendix 4.2.3 (continued)

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
341141	Disque Ireland Records Limited	Davis	Edmund	21/06/2004	Full Restriction
		Winder	Ben Ambrose	21/06/2004	Full Restriction
298631	EPPA Investments Public Limited	Hamilton	Malcolm	22/04/2004	Partial Restriction
		Spencer	Elizabeth	22/04/2004	Partial Restriction
		Spiteri	Patrick	22/04/2004	Partial Restriction
		Utterback	Per	22/04/2004	Partial Restriction
253869	Fabric Finders Galway Limited	Dale	Henry	12/02/2004	Full Restriction
		Marshall	Harry	12/02/2004	Full Restriction
259075	Fabric Finders Limerick Limited	Dale	Henry	12/02/2004	Full Restriction
		Marshall	Harry	12/02/2004	Full Restriction
245200	Fabric Finders Limited	Dale	Henry	12/02/2004	Full Restriction
		Marshall	Harry	12/02/2004	Full Restriction
352266	Fergal Walsh Building Contractors Ltd	Walsh	Fergal	15/12/2004	Full Restriction
		Walsh	Paula	15/12/2004	Full Restriction
233304	Fluskey Freight Limited	Fluskey	Arthur	21/06/2004	Full Restriction
		Fluskey	Maria	21/06/2004	Full Restriction
340973	Freightaway Limited	Rice (Junior)	Richard	08/12/2004	Partial Restriction
304022	Galmark Interactive (Ireland) Limited	Looby	Alan	12/02/2004	Partial Restriction
265443	GL Transport Limited	Cahill	Joy	08/12/2004	Partial Restriction
		Cahill	Hugh	08/12/2004	Partial Restriction
213793	Glen Agricultural Services Limited	Fitzgerald	Mary	13/02/2004	Full Restriction
		Fitzgerald	Sean	13/02/2004	Full Restriction
330956	Glenshee Linehaul Services Limited	Cody	Donnacha	05/07/2004	Full Restriction
		Cody	Marcelline	05/07/2004	Full Restriction
47910	Grand (Gorey) Limited	Redmond	John	22/10/2004	Full Restriction
		Redmond (Hammel)	Margaret	22/10/2004	Full Restriction
215638	Greenlodge Limited	Fitzgerald	James	10/12/2004	Full Restriction
		O'Brien	Michael	10/12/2004	Full Restriction
		O'Brien	Sheelagh	10/12/2004	Full Restriction
265859	Harmar Stoneworks Limited	Bennett	Mark Gerard	21/06/2004	Full Restriction
		Bennett	Harold Patrick	21/06/2004	Full Restriction

Appendix 4.2.3 (continued)

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
332612	HCS IT Solutions (Irl) Limited	Cullen	Graham	24/03/2004	Full Restriction
		Hamill	Bernard	24/03/2004	Full Restriction
154456	Hi-Tech Refrigeration Limited	Keith	David	08/12/2004	Full Restriction
		Reilly	Mary	08/12/2004	Full Restriction
316168	Hollyford Wood & Sawmills Limited	O'Grady	Eileen	22/11/2004	Full Restriction
		O'Grady	Sean	22/11/2004	Full Restriction
90273	Home and Design Limited	Eckhardt	Hildegard	14/06/2004	Full Restriction
		Eckhardt	Dietrich	14/06/2004	Full Restriction
151042	I.C. Marketing Limited	Gilmore	Siobhan	25/03/2004	Full Restriction
		Gilmore	Michael	25/03/2004	Full Restriction
154669	I.C. Manufacturing Limited	Gilmore	Siobhan	25/03/2004	Full Restriction
		Gilmore	Michael	25/03/2004	Full Restriction
243732	Irish Joinery Company Limited	Dennehy	Patrick	22/11/2004	Full Restriction
		Dennehy	Tim	22/11/2004	Full Restriction
		Dennehy	Maurice	22/11/2004	Full Restriction
		Dennehy	Noel	22/11/2004	Full Restriction
236750	J & M Marshbrook Limited	Donoghue	Marie	22/10/2004	Full Restriction
		Donoghue	John	22/10/2004	Full Restriction
331502	K9 Control Security Services Limited	Blake	Joe	29/11/2004	Full Restriction
267241	Kimmist Limited	Kelly	Anthony	19/01/2004	Full Restriction
262407	Lacethorn Limited	Heuston	Robert	22/11/2004	Full Restriction
		Lane	Denis	22/11/2004	Full Restriction
234272	Lynwood Publications Limited	Kelly	Dermot	11/10/2004	Full Restriction
326384	Mandalow Construction Limited	Fleming	John	29/03/2004	Full Restriction
		Fleming	Elaine Carol	29/03/2004	Full Restriction
292584	Marnoch Ventures Limited	Hawkes	David	21/06/2004	Full Restriction
		Hawkes	Zara-Jane	21/06/2004	Full Restriction
232489	Market Asia Limited	Balfe	Anne	30/01/2004	Partial Restriction
162926	Meckfield Construction Limited	Murphy	Brendan	19/10/2004	Disqualified
		Murphy	Mary	19/10/2004	Restricted

Appendix 4.2.3 (continued)

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		aDate Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
253229	Millenium Solutions 400 Limited	Bray	Manus	23/08/2004	Full Restriction
		Chisholm	Bill	23/08/2004	Full Restriction
333389	Morrissey Haulage Limited	Morrissey	Tony	08/11/2004	Full Restriction
		Morrissey	Veronica	08/11/2004	Full Restriction
261241	Old Church Company Limited	Jackson	Julien Charles	22/11/2004	Full Restriction
		O'Donovan	Sally (Sarah)	22/11/2004	Full Restriction
		Rennie	Peter William	22/11/2004	Full Restriction
237889	O.N.C. Contract Personell Limited	Collie	Russell	13/12/2004	Full Restriction
256792	Oska Moore Ireland Limited	Martin	Michael	21/06/2004	Full Restriction
113367	Pagos Limited	Guilfoyle	Georgina	22/11/2004	Full Restriction
		Guilfoyle	Padraig Gerard	22/11/2004	Full Restriction
277791	Park West Security Limited	Behan	Brian	19/01/2004	Full Restriction
		Behan	Jonathan	19/01/2004	Full Restriction
		O'Reilly	Christopher	19/01/2004	Full Restriction
193061	Pericom Limited	Hartung	Erwin	16/02/2004	Partial Restriction
		Hartung	Dieter	16/02/2004	Partial Restriction
254739	Peter Downey Construction Limited	Treacy	Stephen	27/01/2004	Partial Restriction
325071	Pirahna Construction Limited	McAleer	Frank	22/03/2004	Full Restriction
107214	PMG Steel & Engineering Supplies Ltd	McGonigle	Patrick	26/04/2004	Full Restriction
		McGonigle	Margaret	26/04/2004	Full Restriction
187908	PMG Steel & Engineering Supplies (Cork) Limited	Cummins	David	14/06/2004	Full Restriction
		McGonigle	Patrick	26/04/2004	Full Restriction
83377	Portlaoise Refrigeration Limited	Hutton	Jennifer	17/05/2004	Full Restriction
		Hutton	Chris	17/05/2004	Full Restriction
314284	Power and Civil Engineering International Limited	Desmond	Sean	20/07/2004	Full Restriction
		Desmond	Cornelius	20/07/2004	Full Restriction
245204	Progressive Promotions Limited	Keane	Frank	19/10/2004	Partial Restriction
		Travers	Stephen	19/10/2004	Partial Restriction
309096	Proline Plastering Limited	Keyes	Olive	18/10/2004	Full Restriction
		Keyes	Michael	18/10/2004	Full Restriction

Appendix 4.2.3 (continued)

Cases where 'Restriction Orders' were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
82620	R.M.F. (Ireland) Limited	Bushe	Ray	28/01/2004	Partial Restriction
		Riedler	Joseph	28/01/2004	Partial Restriction
		Weissmann	Jurgan	28/01/2004	Partial Restriction
249018	Railalong Limited	Casserly	Mary	01/11/2004	Full Restriction
		Casserly	Eamon	01/11/2004	Full Restriction
198646	Redken Limited	Redmond	John	22/10/2004	Full Restriction
		Redmond (Hammel)	Margaret	22/10/2004	Full Restriction
279869	Reynolds Industrial & Commercial Roofing Limited	Reynolds	Harold	07/12/2004	Full Restriction
		Reynolds	Sean	07/12/2004	Full Restriction
312937	S. Mc Gahon Limited	McGahon	Shane	08/11/2004	Full Restriction
167568	Sealion Services Limited	Farrell	Frank	08/11/2004	Full Restriction
		Matthews	Shane	08/11/2004	Full Restriction
216425	Selwyn Limited	Birmingham	James	21/06/2004	Full Restriction
		Birmingham	John	21/06/2004	Full Restriction
345746	Shamrock Language School Limited	Hoang	Soi Ming	08/11/2004	Full Restriction
		Liu	Hui	08/11/2004	Full Restriction
123552	Silken Construction Limited	O'Donoghue	Donal	22/06/2004	Full Restriction
		O'Donoghue	Mary	22/06/2004	Full Restriction
352868	T & A Walls and Ceilings Limited	Arten	Jean	26/07/2004	Full Restriction
		Arten	Varten (Anthony)	26/07/2004	Full Restriction
211820	Tailor Made Kitchen Limited	McGonagle	Deirdre	16/02/2004	Full Restriction
		McGonagle	Charles	16/02/2004	Full Restriction
300551	Teenwear Limited	Callan	Liam	26/07/2004	Full Restriction
		Callan	Jaqueline	26/07/2004	Full Restriction
313275	Teroni Restaurants Limited	Macari	Fiore	22/04/2004	Full Restriction
		Macari	Anna	22/04/2004	Full Restriction
245118	The Kitchen Factory Limited	Foley	Barry	18/10/2004	Full Restriction
		Maycock	Nicholas	18/10/2004	Full Restriction
287320	The Premium Printing Company Limited	Saunders	Robert	01/03/2004	Partial Restriction
		Saunders	Bernard	01/03/2004	Partial Restriction
281178	Thompson Contracts Limited	Thompson	Laurence	12/01/2004	Full Restriction
312601	Tile Xtra Limited	Kavanagh	Alan	18/10/2004	Partial Restriction

Appendix 4.2.3 (continued)

Cases where ‘Restriction Orders’ were made against Directors by the High Court in 2004 pursuant to Section 56

Company Number	Company Name	Restricted Directors		Date Restricted From	Court Outcome (See Explanatory Note at the end of this Table)
136751	Tipperary Fresh Foods Limited	O'Connor	Joseph C.	11/10/2004	Partial Restriction
		O'Connor	Donal	11/10/2004	Partial Restriction
71286	Torose Construction Limited	Keegan	Laurence	29/01/2004	Partial Restriction
254355	Tralee Beef and Lamb Limited	Delany	Patricia	27/07/2004	Full Restriction
		Delany	John	01/11/2004	Full Restriction
		Dunne	Terry	27/07/2004	Full Restriction
57367	United Transport Services Limited	Martin	Glen	15/03/2004	Full Restriction
		Whelton	David	15/03/2004	Full Restriction
303173	Vickers Ikon Limited	Tipper	Rebecca	29/01/2004	Full Restriction
		Vickers	Robert	29/01/2004	Full Restriction
205223	Vintenna Trading Limited	Harding	Joan	12/07/2004	Full Restriction
		Harding	Kevin	12/07/2004	Full Restriction
64290	Wexford Weaving Of Ireland Limited	Nehlsen	Jim	05/07/2004	Full Restriction
		Nehlsen	Karen	05/07/2004	Full Restriction
		Strange	Gerry	05/07/2004	Full Restriction
311880	Whiteglen Taverns Limited	Egan	Gregory	30/01/2004	Full Restriction
		Egan	Mark	30/01/2004	Full Restriction
290934	Wokstation Limited	Kelly	Liam (William)	05/07/2004	Full Restriction
		O'Donohoe	Kieran	05/07/2004	Full Restriction
327788	Worldlink Information Technology Systems (Ireland) Limitedv	Gorman	Niall	20/04/2004	Full Restriction
		Kotonou	Angelos	20/04/2004	Full Restriction
		Riches	Neil	20/04/2004	Full Restriction
202159	Wycliffe Limited	Boyle	Norma	26/04/2004	Full Restriction
		Boyle	David	26/04/2004	Full Restriction
121066	Wyndecroft Investments Limited	Redmond	John	22/10/2004	Full Restriction
		Redmond (Hammel)	Margaret	22/10/2004	Full Restriction
241210	Xnet Information Systems Limited	Higgins	Aidan	06/05/2004	Partial Restriction
		Moore	Kevin	06/05/2004	Partial Restriction
279364	Yates Steel Erection Limited	Yates	Simon	08/03/2004	Full Restriction
		Yates	Gina	08/03/2004	Full Restriction
264408	Zelfi Limited	Woods (McGowan)	Eileen	11/10/2004	Full Restriction
		Woods	Noel	11/10/2004	Full Restriction

*Note: The terms “Full Restriction” and “Partial Restriction” used in this Appendix 4.2.3 are solely meant to relate to the following:

“Full Restriction” relates to a court outcome where the Court restricted all the directors against whom restriction applications were taken by the liquidator of the company pursuant to section 150 of the Companies Act 1990 where the liquidator had not been relieved by the ODCE pursuant to section 56 of the Company Law Enforcement Act 2001.

“Partial Restriction” relates to a court outcome where the Court restricted one or more but not all the directors against whom restriction applications were taken by the liquidator of the company pursuant to section 150 of the Companies Act 1990 where the liquidator had not been relieved by the ODCE pursuant to section 56 of the Company Law Enforcement Act 2001.

Appendix 4.2.4

Cases where 'Restriction Orders' were not made against any Director in 2004 pursuant to Section 56

Company Name	Company Number
Active Data Limited	287045
Asia IT Limited	313836
Ballintubber Heights Limited	324647
Belldene Construction Services	322867
Colm O'Neill Engineering Services	49421
Durapak International Limited	174201
E Host Europe Limited	311845
E Host Group Limited	315327
First Class Toy Traders Limited	333335
First Fonetics Limited	224725
Flooring Excellence Limited	300573
Gaelic Seafoods (Ireland) Limited	118389
Gig Guard Limited	260200
I S I Interact Services Ireland Limited	241382
Intel Limited	110846
Irish Box Print & Packaging Limited	70012
Irish Slate & Roofing Systems Limited	252533
Jim O'Connell Aluminium & P.V.C.	119079
McAnenly Transport Limited	306386
Midland Quarries Limited	196448
O'Hagan Packaging Limited	225262
Olvedo Limited	284336

Appendix 4.2.4 (continued)

Cases where 'Restriction Orders' were not made against any Director in 2004 pursuant to Section 56

Company Name	Company Number
Paparazzi Catering Limited	292849
PD Marketing Limited	235151
Rainelle Services Limited	238229
Reynor Services (Ireland) Limited	292915
Shawville Company Limited	317686
Soloist Limited	313581
Telecommunications Broker	318100
The Computer Learning Centre	176486
Titan Transport and Logistics Limited	264462
V. Keary Construction Company Limited	316118

Appendix 5.1.1

Approved versus Actual Staffing Complement by Grade at end-2004

Grade	Approved	Actual
Accountant Grade I ⁵⁰	2	3
Accountant Grade III	1	0
Assistant Principal ⁵¹	4	3.8
Clerical Officer ⁵²	5	6.1
Corporate Compliance Manager	1	0
Detective Garda	4	4
Detective Inspector	1	1
Detective Sergeant	2	2
Director	1	1
Executive Officer	4	4
Higher Executive Officer/Systems Analyst	4	3.1
Legal Adviser	3	3
Principal Officer	2	2
Principal Solicitor	1	1
Solicitor	2	2
Totals	37	36

⁵⁰ An Accountant is employed on a contract basis.

⁵¹ One Assistant Principal on work-sharing. The fractional figures here and elsewhere in this table are due to work-sharing arrangements.

⁵² A Legal Secretary is employed on a contract basis.






Appendix 5.1.2

Breakdown of Expenditure against Allocation in 2004

Source of Allocation/Expenditure	€000s	€000s
Allocation		
Exchequer Grant	<u>4,250.00</u>	
Total Allocation		4,250.00
Expenditure		
Salaries, Wages and Allowances	1,682.5	
Advertising and Publicity	168.8	
Office Premises	236.2	
Legal Expenses	135.7	
Consultancy Services	374.3	
Computerisation	95.3	
Printing	103.1	
Incidental Expenses	24.4	
Travel and Subsistence	34.6	
Telecommunications	27.1	
Postal/Courier Services	59.5	
Photocopying	5.7	
Human Resource Development	<u>119.8</u>	
Total Expenditure		<u>3,067.00</u>
Amount Surrendered		1,183.00

Appendix 5.2.1

Principal Relationships between ODCE Staff and Functional Areas

Director – Personal Assistant				
Administrative Staff 	Legal Advisers 	Accountants 	Garda Síochána 	Solicitors 
Compliance	Compliance	Compliance		
Detection	Detection	Detection	Detection	
Enforcement	Enforcement	Enforcement	Enforcement	Enforcement
Insolvency	Insolvency	Insolvency	Insolvency	Insolvency
Corporate Services				

Appendix 5.3.1

Most Popular Document Downloads from the ODCE Website in 2004 (relative to 2003 where relevant)	2003	2004
Inspectors' Report into NIB/NIBFS (in whole or in part)	-	7,783
Information Book 2 (Company Directors)	2,120	2,454
Draft Guidance on Directors' Compliance Statement Obligations	-	2,112
Guide to Transactions involving Directors	983	1,637
Information Book 1 (Companies)	1,503	1,598
Consultation Paper C/2004/1 - Directors' Compliance Statements	-	1,467
Press Statement – First Disqualification/Restriction of the Directors of a 'Struck-Off' Company	-	1,310
Composite List of Insolvent Companies in Liquidation for 2002	1,872	1,019
Information Book 3 (Company Secretaries)	833	1,018
Information Book 5 (Auditors)	1,051	1,000
Revised Guidance on Directors' Compliance Statements	-	952
Information Book 4 (Members/Shareholders)	800	932
Information Note on the Companies (Auditing and Accounting) Act 2003	-	916
Composite List of Insolvent Companies in Liquidation for 2003	-	784
Companies (Auditing and Accounting) Act 2003	-	739
Consultation Paper C/2003/2 - Transactions involving Directors	418	739
Complaint Form	829	700
Press Statement – Consultation Paper C/2004/1 on Directors' Compliance Statement Obligations	-	682
List of Insolvent Companies in Liquidation, Jan./Feb. 2004	-	682
List of Insolvent Companies in Liquidation, March/April 2004	-	640
List of Insolvent Companies in Liquidation, July 2002	2,626	629
Press Statement – NIB/NIBFS Report	-	622
Information Book 7 (Examiners, Liquidators and Receivers)	778	607
Press Statement – First Fraudulent Trading Conviction	-	545
List of Insolvent Companies in Liquidation, Jan./Feb. 2003	1,514	544
Companies Registration Office – B1 Form	-	537
Press Statement - Revised ODCE Guidance on Directors' Compliance Statements	-	535
Duties of Auditors to Report to the Director of Corporate Enforcement	2,410	508
Indictable Offences Report Form	226	504
Press Statement – ODCE Annual Report for 2003	-	492
Liquidator's Report Form	734	488
Press Statement – End-of-Year Statement by the Director of Corporate Enforcement on 2003	-	465
Press Statement – First Restriction of a Director of an Unliquidated Insolvent Company	-	457
High Court Judgement in the matter of Eurofood IFSC Ltd.	-	451
Information Book 6 (Creditors)	405	420
List of Insolvent Companies in Liquidation, Sep./Oct. 2003	128	404
Greenbury Recommendations	-	400