Company Law Enforcement Act 2001

Guidance Notes for the completion of Liquidators’ Reports under section 56 of the Company Law Enforcement Act 2001 (CLEA)

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INTRODUCTION

One of the key features of the CLEA is the requirement, outlined in section 56, that liquidators of insolvent companies must submit reports to the Office of the Director of Corporate Enforcement (ODCE). Section 56 of the CLEA states:

(1) A liquidator of an insolvent company shall, within 6 months after his or her appointment or the commencement of this section, whichever is the later, and at intervals as required by the Director thereafter, provide to the Director a report in the prescribed form.

(2) A liquidator of an insolvent company shall, not earlier than 3 months nor later than 5 months (or such later time as the court may allow and advises the Director) after the date on which he or she has provided to the Director a report under subsection (1), apply to the court for the restriction under section 150 of the Act of 1990 of each of the directors of the company, unless the Director has relieved the liquidator of the obligation to make such an application.

(3) A liquidator who fails to comply with subsection (1) or (2) is guilty of an offence.

Section 56 was brought into effect on 1st June 2002 under the Company Law Enforcement Act 2001 (Winding-up and Insolvency Provisions) (Commencement) Order, 2002 (S.I. No. 263 of 2002), and the Report Form was prescribed under the Company Law Enforcement Act 2001 (Section 56) Regulations, 2002 (S.I. No. 324 of 2002) on 27th June 2002.

The objective of the section 56 report is to provide the Director with information on the circumstances in which the company became insolvent and the extent to which the actions of each of the directors of the company led to the insolvency. This information will assist the Director to determine whether or not he will relieve the liquidator of the obligation to make an application to the High Court for the restriction of each of the directors of the company (under section 150 of the Companies Act 1990). Unless the Director relieves him or her of this duty, the liquidator of an insolvent company is obliged to make such an application to the High Court.

The general approach will be that the ODCE will consider relieving liquidators of this obligation where the liquidator confirms that he or she is satisfied that the directors have demonstrated that they acted honestly and responsibly in relation to the affairs of the insolvent company. This should be accompanied by details of factors which support such a contention. If a report is submitted which states that a section 150 application is in order, precise details will have to be supplied to support that contention also. In the case where relief is not granted, a liquidator must apply to the High Court, not earlier than 3 months nor later than 5 months from the date that the report has been submitted to the ODCE.

When forming a view of the conduct of directors, it is not necessary to list all isolated technical failures but to form a soundly-based view about each director’s overall conduct.

Liquidator’s Obligations

Most of the details required of the liquidator in this section 56 reporting process are of a standard nature and constitute the information which requires to be gathered by a liquidator in properly discharging his or her duties. The information should be available to the liquidator on the basis of a
review of the books and records of the company and from other relevant sources such as director(s), creditor(s), bank(s), etc.

Please note that the Director has the power, under section 57 of the CLEA, to examine a liquidator’s books at any time and may question the conduct of a particular liquidation.

All books relating to the liquidation must be kept for a period of six years from the date of its conclusion in order to comply with the Act (section 57).

**COMPLETION OF THE REPORT**

The name and the registration number of the company to be entered in the box on page one should be as it appears in the Companies Registration Office (CRO) Register of Companies. Further details are required in Section 2.

Please indicate also on page one whether the report being submitted for the company is the first, second, third, etc. A liquidator’s obligation does not end with his or her first report - the CLEA states that further reports may be required from the liquidator.

This Report Form is designed to be used for the submission of all such reports. However, it should be noted that, for any second and subsequent reports, the requirement on the liquidator is to record any changes in details arising since the submission of the previous report. It is anticipated that, for the majority of liquidations, only two reports will be necessary. The first will have to be made by 1st December 2002 or within 6 months of the appointment of the liquidator (if later), while the second will have to be made on the completion of the liquidation. On receipt of the first report, ODCE will advise liquidators on the timing for the receipt of any subsequent reports.

**SECTION 1: LIQUIDATOR DETAILS**

Full details regarding the liquidator must be given here. In cases where joint-liquidators have been appointed, Section 1 should be completed in respect of each liquidator appointed.

**SECTION 2: COMPANY DETAILS**

Under item 10, all business/trading names used by the company in the 12 months prior to the date of the commencement of the winding up must be entered.

Items 11, 12 and 13: Please ensure that the Registered Office of the company is as registered with the CRO. For companies that have changed their Registered Office in the 12 months prior to the date of the commencement of the winding up, please give full details. If the company is trading from premises other than the Registered Office, full details must be given.

Item 14 deals with the nature of the company’s business. Under item 14 (a), you are asked to state the most relevant NACE category applicable to the company’s business at the date of the liquidation based on NACE Rev 1 as used by the CRO in relation to companies being incorporated. NACE is the business classification system used by the Central Statistics Office. A copy of this
classification is attached as Appendix 1 to these Guidance Notes. For item 14(b), please give a description of the day-to-day activities of the company at the date of its liquidation. What is being sought here is a narrative-type summary of the company’s business, to supplement the NACE information provided under 14 (a).

Under item 15, you should record the number of employees in the company at the date of the commencement of the liquidation. If this figure is significantly different from employment numbers in the company over the past three years, you should indicate this fact and explain the variance.

Under item 16, you should show the company’s annual turnover for each of the three financial years prior to the liquidation of the company. This information should be based on the accounts as specified in item 25.

Under item 18, please state, on a separate sheet, your opinion of the reasons for the liquidation and cite the evidence to support this opinion. This information should specify the particular circumstances, including the actions of the company, its officers and senior executives, which led to the company’s liquidation. It is not sufficient to make general references to ‘poor market conditions’ or ‘loss of customer base’, etc.

Item 19 requires details of any other previous schemes of arrangement, receiverships, examinerships or liquidations (in cases where the liquidation commenced as a members’ voluntary liquidation and converted to a creditors’ voluntary liquidation or started as a voluntary liquidation and converted to an official liquidation) which the company underwent in the previous three years. These details should include the type, name and address of any office-holder and their dates of appointment/termination. Copies of all notices of appointment and reports of receivers/examiners/liquidators or other such office-holders should also be furnished under this heading.

Under item 20, please state if there has been any deficiency in the company’s tax returns or payments of tax and, if so, please specify the periods, if any, for which returns are overdue and/or the amounts due. This should include all statutory returns for PAYE/PRSI, VAT, Corporation Tax, etc.

Item 21 requires you to confirm if, during your investigation, any information/evidence came to your attention to suggest the existence of a shadow director. Please note that the expression ‘shadow director’ may include a person or another company. Please provide the name and address of the individual(s)/company(ies) concerned, and a description of their role in the company. You should confirm whether the person demonstrated to you that he or she has acted honestly and responsibly in relation to the conduct of the company’s affairs. You should provide on a separate sheet details of the factors which support your answer and any other relevant information.

Section 27 of the Companies Act 1990, dealing with a shadow director, states: ‘A person in accordance with whose directions or instructions the directors of a company are accustomed to act (in this Act referred to as a shadow director) shall be treated for the purposes of this Part as a director of the company unless the directors are accustomed so to act by reason only that they do so on advice given by him in a professional capacity’. 
SECTION 3: COMPANY DIRECTORS

In this Section, a separate sheet must be completed by you in respect of each and every director. A director includes any person occupying the position of director (by whatever name called) of the company at the date of the commencement of the winding up, and any other person who appears to you to have been a director in the 12 months prior to that date.

Under item 22 (a) to (e), please state each director’s full name (including any known abbreviated or alternative versions or aliases), their current or last known address and date of birth, as well as their PPS (Personal Public Service) number, and their period as a director.

Under item 22 (f), the role played by the director in the company’s affairs should be described. This should include whether the director in question performed an executive or non-executive role and the extent to which the director was involved in the day-to-day affairs of the company.

Under item 22 (g), you are asked to confirm or otherwise that the person has demonstrated to you that he or she has acted honestly and responsibly in relation to the conduct of the company’s affairs. This should be based on your investigation of the company’s affairs and on any information supplied to you by the individual directors. It is the liquidator’s responsibility to form an opinion on the actions of the director(s) and not merely to rely on information supplied by the directors or others.

Please also provide on a separate sheet details of the factors supporting your opinion.

This information will be used by the ODCE in determining whether to relieve the liquidator of his or her obligation to initiate a Section 150 application against any one or more of the directors.

The following is a non-exclusive list of circumstances where it is unlikely that the Director will be relieving a liquidator from applying for restriction in respect of the relevant company director(s):

- there has been a suspected breach of the Companies Acts 1963 to 2001 by a director, including any failure to keep proper books of account;
- a director has placed his or her personal interests ahead of that of the company, including a situation where liabilities to a bank to which he or she has given personal guarantees are discharged prior to liquidation;
- a director has purchased company assets below market values, particularly if the company's financial position was fragile at the time;
- there has been misapplication or retention by a director of company money or property;
- a company has continued trading while the company was insolvent and the director knew or ought to have known that the company was insolvent;
- a company has continued trading without reasonable prospect of paying creditors' claims, especially where a company accepts consumer prepayments/deposits while insolvent;
• there has been a selective discharge of company debts by the company in the period prior to liquidation and a consequent failure to discharge debts due to State Authorities;

• there has been evidence of past ‘Phoenix Syndrome’ practices (e.g. where significant assets were acquired from an earlier failed company in a similar business sector near the time of the previous failure having taken place);

• there is evidence of suspected future ‘Phoenix Syndrome’ practices, such as unexplained disposals of assets or transfers of staff to another company particularly if such a disposal/transfer occurred in the twelve months prior to the commencement of the liquidation;

• there is evidence of an undervaluing or overvaluing of transactions;

• a company director has failed to co-operate with, or has refused to give reasonable assistance to, the liquidator;

A full schedule of offences under the Companies Acts 1963 to 2001 was published by the Company Law Review Group in its first report and is available on the Group’s website (www.clrg.org).

Under item 22 (h), information on a director’s other directorships is sought. This will enable the ODCE to consider if a pattern of business failures exists with this individual.

The information sought includes details of the registered name and registration number of each company, the dates of appointment and termination as a director, and a statement indicating if any of these companies operated in a sector similar to the company in liquidation. This information should be obtained by the liquidator from the relevant director. It is not expected that the liquidator will verify this information with the CRO or other sources/registration offices.

**Inactive Directors**

Directors who are not engaged full-time in the company’s day-to-day business still have statutory and fiduciary duties. Non-executive directors may have failed to properly inform themselves of the affairs of the company and thereby failed to take appropriate action, particularly in financial matters. All such directors are therefore covered by the scope of this report.
SECTION 4: STATEMENT OF AFFAIRS, ACCOUNTS AND REPORT TO CREDITORS

Documentation sought from the liquidator under this section should normally be available as part of the liquidation process. It is not intended that the liquidator would have to procure these documents other than from sources associated with the company in liquidation. However, where documents are not available to the liquidator, this fact should be recorded in the Report Form along with an explanation as to why the documents in question are not available to the liquidator.

Item 23 requires you to attach a copy of any Statement of Affairs which has been prepared by the directors (not applicable to Official Liquidations). If it is not attached, you should state why not (e.g. was one not prepared by the directors for the creditors’ meeting?) and, in its place, attach details of the known assets and liabilities of the company.

Under item 24, please confirm if there is a material difference between the Statement of Affairs or similar document and the expected final position. If yes, please provide details on a separate sheet of the amount of and reason for the difference.

Items 25 and 26 require:

- A copy of the last two sets of audited accounts of the company, if available.
- Copies of the most recent draft or management accounts prepared after the last set of audited accounts. If the accounting records are not produced or are inadequate, and no reasonable explanation is given, this should be noted.
- If the company is exempted from audit, a copy of the accounts laid before the AGM for the same period as above and the most recent draft or management accounts.
- In the case of a Creditors’ Voluntary Liquidation, a copy of your report to creditors and the nature of your contact with them (both directly and via the Committee of Inspection). If there is no report to creditors available, please provide reasons.

Under item 27, please confirm if a committee of inspection has been appointed. If yes, please provide the names and addresses of the members.

Under item 28, please indicate if the winding up will be completed within 18 months of the date of this report.

Under item 29, you should confirm whether there was any material transfer of the assets of the company to any person during the period commencing 12 months prior to the date of the commencement of its winding up and ending on the date of this report. For the purposes of this Report Form, a ‘material transfer of assets’ shall mean any arrangement or series of arrangements by which any assets of the Company are transferred to, or held for the benefit of, any party where the value of such assets is greater than 10% of the called up share capital of the Company or 10% of the net assets of the company. Net assets are total assets minus total liabilities. Where such transfers took place, you should provide full details on a separate sheet for information.

In item 30, you should state the date on which it appears to you that, based on the company’s financial situation, it was unable to trade out of its financial difficulties (which may be some time in advance of the winding up).
SECTION 5: PROCEEDINGS

Item 31 deals with the liquidator’s obligation under section 56 of the CLEA to apply for restriction orders pursuant to section 150 of the Companies Act 1990 unless relieved of that obligation by the Director.

Confirmation is required as to whether the liquidator is seeking to be relieved from the requirement to apply for such a restriction order and, if so, whether relief is being sought for all directors or certain named directors.

In either case, you should name each director for which relief is sought and state the grounds upon which you consider that an application for restriction should not now be taken against each individual.

In the case of any remaining directors, you should name them and indicate the grounds upon which the application for restriction will be made in each case.

Item 32 asks whether you will be applying to the High Court to disqualify, pursuant to section 160 of the Companies Act 1990, any person in connection with the company. Section 160 applications arise where the liquidator has identified sufficient grounds for a disqualification order against any person from acting as a company director or auditor or from managing companies. Where such an application is intended, you should name the person(s) in question and indicate the grounds upon which the application to disqualify will be taken.

Under item 33, if you have commenced or contemplated proceedings against officers of the company, you should confirm this and specify the nature of the proceedings, the person(s) against whom the proceedings are being or may be taken and the date/expected date of commencement of the proceedings. If proceedings have commenced, you should state whether they are in the High Court or Circuit Court and cite the court record number of each case.

Under item 34, please confirm whether civil or criminal proceedings are being undertaken or contemplated by any other person against the company or any of its officers. If yes, specify the nature of the proceedings, the person(s) against whom the proceedings are being taken and the date/expected date of commencement of the proceedings. If proceedings have commenced, you should state whether they are in the High Court the Circuit Court or the District Court and cite the court record number of each case.

SECTION 6: FINAL REPORT

Section 56 of the CLEA envisages that more than one report may be filed by liquidators during the liquidation process and this Section of the Report Form is intended for use in the context of follow-up and final reports. Items 36 and 37 are designed to take account of the outcomes of any legal proceedings, especially any court applications made under section 150, and other proceedings covered by items 32, 33 and 34. Where the liquidation has been completed, a copy of Form 14 (as required to be submitted to the CRO) is required to be attached to a final report.
SECTION 7: LIQUIDATOR’S STATEMENT

Please note that the liquidator is required to state that the details and particulars contained in the Report Form and all associated documentation prepared by the liquidator are true, correct and complete, to the best of his or her knowledge and belief. Clearly, this does not extend to any documentation submitted by you but which originated with third parties (e.g. the directors’ Statement of Affairs).

CHECKLIST

The final page of the Report Form is a checklist of all documents which may need to be attached to, or associated with, the Form.

FINAL NOTE

These Notes will be kept under review and amended as necessary in the light of experience. Officials of the ODCE Insolvency Unit are available to answer liquidators’ queries in relation to the completion of the Form.

Contact Details:

Telephone: (+353) 01 477 3139
Facsimile: (+353) 01 477 3330
Lo-call: 1890 315 015
Email: insolvency@odce.ie
Appendix 1: Classifications NACE Rev.1

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<td>Tanning and dressing of leather</td>
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<td>Manufacture of luggage, handbags, the like, saddlery and harness</td>
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<td>Manufacture of luggage, handbags and the like, saddlery and harness</td>
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<td>Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards</td>
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<td>Manufacture of builders’ carpentry and joinery</td>
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<td>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</td>
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<td>Manufacture of articles of cork, straw and plaiting materials</td>
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<td>Subsection DE</td>
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\(^1\) ECSC: European Coal and Steel Community.
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**Section G**

**Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods**

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