

Mr. Charles John Stewart has been appointed by the Board of Trade, as from this date, to be the Official Receiver attached to the High Court for all the purposes of the Companies (Winding Up) Act, 1890.

Mr. Christopher Jenkins Dibb has been appointed to be the Official Receiver attached to the Chancery Court of the County Palatine of Lancaster, for all the purposes of the said Act.

Mr. Frank Lowson Clark, the Official Receiver attached to the County Court of Northumberland, holden at Newcastle-upon-Tyne, has been so appointed to be the Official Receiver attached to the Chancery Court of the County Palatine of Durham, for all the purposes of the said Act.

Mr. Frederick Marshall, the Registrar of the Stannaries Court, has been appointed to be the Official Receiver attached to the Stannaries Court, for all the purposes of the said Act.

In the County Courts named in the first column of the following Schedule, being the County Courts to which more than one Official Receiver is attached, the Official Receivers named in the second column of the said Schedule have been so appointed to be the respective Official Receivers attached to the respective Courts for all the purposes of the said Act:—

The SCHEDULE referred to—

No.	County.	Court.	Name of Official Receiver.
1	Bedford ...	Bedford ...	Mr. Cecil Mercer
2	Bedford ...	Luton ...	"
3	Northampton ...	Northampton ...	"
4	Essex ...	Colchester ...	"
5	Suffolk ...	Ipswich ...	"
6	Suffolk ...	Bury St. Edmunds	"
7	Sussex ...	Brighton ...	Mr. Alexander Mackintosh
8	Sussex ...	Hastings ...	"
9	Sussex ...	Lewes and Eastbourne	"

In all the other County Courts to which jurisdiction under the said Act, and the Orders made thereunder, has been given by and in pursuance of the said Act, the respective Official Receivers attached to such Courts respectively, shall, in pursuance of section 4 (2) of the said Act, be the respective Official Receivers attached to the said Courts respectively for all the purposes of the said Act.

Dated this 1st day of January, 1891.

M. E. Hicks Beach,
President of the Board of Trade.

COMPANIES (WINDING UP) ACT, 1890.

Statements by Liquidators in Pending Liquidations to the Registrar of Joint Stock Companies.

GENERAL ORDER BY THE BOARD OF TRADE
(UNDER RULE 175 OF THE COMPANIES
(WINDING UP) RULES, 1890).

IT is hereby ordered by the Board of Trade as follows in regard to the matters referred to in section 15 of the Companies (Winding Up) Act, 1890, and Rules 126 and 127 of the Companies (Winding Up) Rules, 1890.

Transmission of Accounts.

The statement of account required by subsection 1 of section 15 of the Act and by Rule 127 to be transmitted in duplicate to the Registrar of Joint Stock Companies shall be in the Form No. 1 annexed hereto, with such variations as circumstances may require, and shall be on sheets 13 inches by 16 inches, and shall be verified by an affidavit in the Form No. 2 annexed hereto.

Receipts and Payments.

The statement shall contain a detailed statement of all the Liquidator's receipts and payments on account of the Company, but bank transactions as between the Liquidator and the bank, and payments or receipts on account of investments made by or on behalf of the Liquidator, should be inserted in the columns provided for that purpose, and not in the columns for "other receipts and payments." Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments should severally be added up at the foot of each sheet, and the totals carried forward to the next sheet, without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the Liquidator respectively.

Trading Account.

When the Liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement. The trading account shall be in the Form No. 3 annexed hereto, shall be on sheets 13 inches by 16 inches, and shall be sent in duplicate.

Petty Expenses.

Petty expenses must be entered in the statement or trading account in sufficient detail to show that no estimated charges are made.

Realizations.

Where property has been realized, the gross proceeds of sale must be entered under receipts in the statement, and the necessary disbursements and charges incidental to sales must be entered as payments.

Dividends, &c.

Where dividends or instalments of composition 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 payment to a contributory must be entered in the Liquidator's statement as one sum, and the Liquidator must forward with his statement separate accounts in duplicate, in the Forms Nos. 4 and 5 annexed hereto, showing the amount of the claim and the amount of dividend or composition payable to each creditor or contributory, distinguishing in such list the dividends or instalments of composition paid and those remaining unclaimed. Such list shall be on sheets 13 inches by 8 inches.

Affidavit of no Receipts or Payments.

Where a Liquidator has not during the period comprised in the account received or paid any money on account of the Company, he shall, at the period when he is required to transmit his statement to the Registrar of Joint Stock Companies, forward to the Registrar an affidavit of no receipts or payments in the Form No. 2 annexed hereto.

M. E. Hicks Beach,
President of the Board of Trade.

Dated the 31st December, 1890.