

stituted Form shall be the Form No. 75 referred to in Rule 2 (127A) of the said Rules.

Dated this 8th day of January, 1892.

By order of the Board of Trade,  
*John Smith*, Inspector-General in Companies Liquidation, authorized in that behalf by the President of the Board of Trade.

No. 75.

No. of } \_\_\_\_\_  
 Company }

FORM OF STATEMENT OF RECEIPTS AND PAYMENTS AND GENERAL DIRECTIONS AS TO STATEMENTS.

*Size of Sheets.*

(1.) Every statement must be on sheets 13 inches by 16 inches.

*Form and contents of Statement.*

(2.) Every statement must contain a detailed account of all the liquidator's realizations and disbursements in respect of the Company. The statement of realizations should contain a record of all receipts derived from assets existing at the date of the winding up order or resolution and subsequently realized, including balance in Bank, Book Debts and Calls Collected, Property Sold, &c.; and the account of disbursements should contain all payments for costs and charges, or to creditors, or contributories. Where property has been realized, the gross proceeds of sale must be entered under realizations, and the necessary payments incidental to sales must be entered as disbursements. These accounts should not contain payments into or out of Bank, or temporary investments by the liquidator, or the proceeds of such investments when realized, which should be shown separately:—

- (a.) by means of the Bank Pass Book ;
- (b.) by a separate detailed statement of moneys invested, and investments realized.

Interest allowed or charged by the Bank, Bank Commission, &c., and profit or loss upon the realization of temporary investments, should, however, be inserted in the accounts of realizations or disbursements, as the case may be. Each receipt and payment must be entered in the account in such a manner as sufficiently to explain its nature. The receipts and payments must severally be added up at the foot of each sheet, and the totals carried forward from one account to another without any intermediate balance, so that the gross totals shall represent the total amounts received and paid by the liquidator respectively.

*Trading Account.*

(3.) When the liquidator carries on a business, a trading account must be forwarded as a distinct account, and the totals of receipts and payments on the trading account must alone be set out in the statement.

*Dividends, &c.*

(4.) When 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 contributories, must be entered in the statement of disbursements as one sum ; and the liquidator must forward separate accounts showing in lists the amount of the claim of each creditor, and the amount of dividend or composition payable to each creditor, and of surplus assets payable to each contributory, distinguishing in each list the dividends or instalments of composition and shares of surplus assets actually paid and those remaining unclaimed. Each list must be on sheets 13 inches by 8 inches.

LIQUIDATOR'S STATEMENT OF ACCOUNT

pursuant to Section 15 of the Companies (Winding-up) Act, 1890.

Name of Company \_\_\_\_\_

Nature of proceedings (whether wound up by the Court, or under the supervision of the Court, or voluntarily) ... ..

Date of commencement of winding up \_\_\_\_\_

Date to which Statement is brought down \_\_\_\_\_

Name and Address of Liquidator \_\_\_\_\_

LIQUIDATOR'S Statement of Account pursuant to s. 15 of the Companies (Winding-up) Act, 1890.

REALIZATIONS.

Date.	Of whom Received.	Nature of Assets Realized.	Amount.
			£ s. d.

(On last page).—Total Realizations to be carried to next Account ... ..