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STATUTORY INSTRUMENTS

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**2016 No. 1024**

**The Insolvency (England and Wales) Rules 2016**

**PART 2**

**COMPANY VOLUNTARY ARRANGEMENTS (CVA)**

**CHAPTER 3**

**Procedure for a CVA without a moratorium**

**Statement of affairs (section 2(3))**

**2.6.—**(1) The statement of the company's affairs required by section 2(3) must contain the following—

- (a) a list of the company's assets, divided into such categories as are appropriate for easy identification, and with each category given an estimated value;
- (b) in the case of any property on which a claim against the company is wholly or partly secured, particulars of the claim, and of how and when the security was created;
- (c) the names and addresses of the preferential creditors, with the amounts of their respective claims;
- (d) the names and addresses of the unsecured creditors with the amounts of their respective claims;
- (e) particulars of any debts owed by the company to persons connected with it;
- (f) particulars of any debts owed to the company by persons connected with it;
- (g) the names and addresses of the company's members, with details of their respective shareholdings; and
- (h) any other particulars that the nominee in writing requires to be provided for the purposes of making the nominee's report on the proposal to the court.

(2) The statement must be made up to a date not earlier than two weeks before the date of the proposal.

(3) However the nominee may allow the statement to be made up to an earlier date (but not more than two months before the date of the proposal) where that is more practicable.

(4) Where the statement is made up to an earlier date, the nominee's report to the court on the proposal must explain why.

(5) The statement of affairs must be verified by a statement of truth made by the proposer.

(6) Where the proposal is made by the directors, only one director need make the statement of truth.