
STATUTORY INSTRUMENTS

2016 No. 1024

The Insolvency (England and Wales) Rules 2016

PART 5

MEMBERS' VOLUNTARY WINDING UP

CHAPTER 2

The liquidator

Final account prior to dissolution (section 94)

5.10.—(1) The contents of the final account which the liquidator is required to make up under section 94 must comply with the requirements of rule 18.14.

(2) When the account is delivered to the members under section 94(2) it must be accompanied by a notice which states that—

- (a) the company's affairs are fully wound up;
- (b) the liquidator having delivered copies of the account to the members must, within 14 days of the date on which the account is made up, deliver a copy of the account to the registrar of companies; and
- (c) the liquidator will vacate office and be released under section 171 on delivering the final account to the registrar of companies.

(3) The copy of the account which the liquidator must deliver to the registrar of companies under section 94(3) must be accompanied by a notice stating that the liquidator has delivered the final account of the winding up to the members in accordance with section 94(2).