

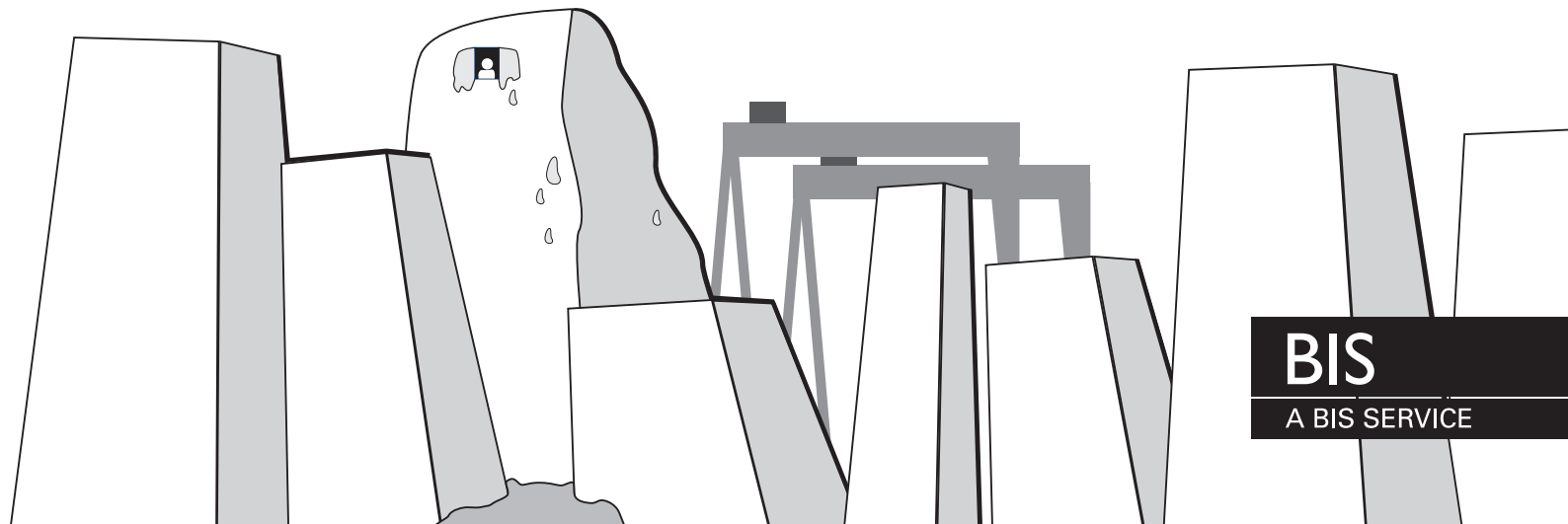
Companies Act 2006



Companies House
— for the record —

limited liability partnerships liquidation and insolvency (northern ireland)

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Is this guidance for you?

This guide will be relevant to you if:

- you are a member of a LLP; or
- you act as an adviser to a LLP

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This guide answers many frequently asked questions and provides information on the most commonly used filings relating to this area. This guide is not drafted with unusual or complex transactions in mind. Specialist professional advice may be needed in those circumstances.

Introduction

This guidance provides a basic overview of insolvency and liquidation proceedings and more detailed information about the documents that must be delivered to the Registrar of Companies. It summarizes some of the rules that apply to corporate voluntary arrangements, moratoria, administrations, receivers, voluntary liquidations and compulsory liquidations.

Companies House can assist with queries relating to the delivery of documents to the Registrar. Other queries should be addressed to the Insolvency Service Northern Ireland (see Chapter 9) in the first instance.

Because of the complexity of the requirements, this guide is not a “how to” guide that tells the reader everything he or she needs to know to wind up an insolvent LLP. We advise you to seek independent professional advice if you suspect your LLP is, or is about to become, insolvent.

As a general rule, an authorised insolvency practitioner or other professional will be appointed to manage a LLP’s affairs when insolvency proceedings are initiated.

The relevant legislation can be found in the:

- The Insolvency (Northern Ireland) Order 1989 (as amended) as applied to LLPs by the Limited Liability Partnership Regulations (Northern Ireland) 2004;
- The Insolvency (Northern Ireland) Rules 1991 (as amended) as applied to LLPs by the Limited Liability Partnership Regulations (Northern Ireland) 2004;
- The Companies Act 2006 as applied to LLPs by The Limited Liability Partnership (Application of Companies Act 2006) 2009;

Chapter 1

General insolvency information

1. What are insolvency proceedings?

These are formal measures to deal with debt. Many different types of insolvency proceedings apply to LLPs. All are covered in this guidance.

2. Do all LLPs have to go through insolvency proceedings before being dissolved?

No. If the Registrar has reason to believe that a LLP is not carrying on business or is not in operation, the LLP's name may be struck off the register and the LLP dissolved without going through liquidation. A LLP that is not trading may apply to Companies House to be struck off the register. **This procedure is not an alternative to formal insolvency proceedings.**

More information about striking off and dissolution of a LLP is available in our guidance on 'Limited Liability Partnership Strike-off, Dissolution and Restoration'.

3. Can anyone supervise insolvency procedures?

All liquidators, administrators, administrative receivers and supervisors taking office on or after 1 October 1991 must be authorised insolvency practitioners.

Receiver managers, receivers and nominees appointed to manage a corporate voluntary arrangement moratorium do not have to be authorised.

Insolvency practitioners may be authorised by:

- the Chartered Association of Certified Accountants;
- the Insolvency Practitioners' Association;
- the Institute of Chartered Accountants in England and Wales;
- the Institute of Chartered Accountants in Ireland;
- the Institute of Chartered Accountants in Scotland;
- the Law Society;
- the Law Society of Northern Ireland; or
- the Department of Enterprise, Trade and Investment – “DETI”.

4. What happens to the members of an insolvent LLP?

The liquidator, administrative receiver, administrator or Official Receiver has a duty to send DETI a report on the conduct of all members who were in office in the last 3 years of the LLP's trading. DETI has to decide whether it is in the public interest to seek a disqualification order against a member.

Examples of the most commonly reported conduct might include:

- continuing to trade when the LLP was insolvent;
- failing to keep proper accounting records;
- failing to prepare and file accounts or make returns to Companies House; and
- failing to send in returns or pay to the Crown any tax that is due.

5. How do I know if a LLP is subject to insolvency proceedings?

Statutory insolvency documents submitted to the Registrar are made publicly available. The first indication that there is some form of insolvency proceeding on a LLP's record is an indication marker placed alongside the LLP's name on the Registrar's index of names.

The relevant markers are:

L – liquidations

R – receiverships, administrations and corporate voluntary arrangements.

Chapter 2

Corporate voluntary arrangements (CVA) including CVA moratoria

1. What is a corporate voluntary arrangement?

A CVA is when a LLP makes an agreement with its creditors by proposing a 'composition in satisfaction of its debt' or a 'scheme of arrangement of its affairs'. This means an arrangement, approved by the court, in which the LLP has formally agreed terms with its creditors for the settlement of its debts.

2. Who may propose a voluntary arrangement?

A voluntary arrangement may be proposed by:

- the administrator, if there is an administration order;
- the liquidator, if the LLP is being wound up; or
- the members, in other circumstances.

3. Who considers the proposal?

When the members of the LLP have proposed the arrangement, the nominee appointed to supervise its implementation reports to the court within 28 days on whether, in his or her opinion, meetings of the LLP and of its creditors should be called.

4. How is a proposed corporate voluntary arrangement approved?

The meeting summoned by the nominee decides whether to approve the arrangement which, subject to certain restrictions, may be approved with or without modifications. It is then binding on all creditors who had notice of the meeting and were entitled to vote. All creditors who had notice of the meeting are bound by the terms of the arrangement.

5. What happens when the arrangement is approved?

If the meeting of members and creditors approve the arrangement, then the nominee or his replacement becomes the supervisor of the arrangement.

6. What needs to be sent to Companies House?

The supervisor must send a copy of the chairman's report of the meeting attached to form 1.01.

At least once every 12 months, the supervisor must send an account of receipts and payments, together with a progress report attached to form 1.03, to all interested parties including the Registrar.

When the arrangement is completed or terminated, the supervisor must notify the Registrar within 28 days after final completion or termination, on form 1.04.

If the arrangement is suspended or revoked, the Registrar must be notified on form 1.02.

The appropriate forms are:

Form title	Number
Notice to registrar of companies of voluntary arrangement taking effect	1.01
Notice to registrar of companies of order of revocation or suspension of voluntary arrangement	1.02
Notice to registrar of companies of supervisor's abstract of receipts and payments	1.03
Notice to registrar of companies of completion or termination of voluntary arrangement	1.04

Please note: These forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on Office of Public Sector Information or from The Stationery Office (TSO).

7. Corporate voluntary arrangement (CVA) moratorium

The Insolvency (Northern Ireland) Order 2002 as applied to LLPs introduced the option of a moratorium into the existing CVA procedures.

The High Court decides whether a LLP is eligible for a moratorium. The moratorium will normally last for a period of 28 days and will be managed by a nominee, who may or may not be a registered insolvency practitioner.

The Insolvency (Amendment) Rules (Northern Ireland) 2003, as applied to LLPs, came into force on 2 February 2004 and introduced the following statutory forms that are required to be filed with the Registrar of Companies :

Form title	Number
Notice to registrar of companies of commencement of moratorium	1.11
Notice to registrar of companies of [extension] [further extension] of moratorium	1.12
Notice to registrar of companies of ending of moratorium	1.14
Notice to registrar of companies by nominee of withdrawal of consent to act.	1.16
Notice to registrar of companies of appointment of replacement nominee	1.18

Please note: These forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on www.opsi.gov.uk or from The Stationery Office (TSO).

At the end of a moratorium a LLP may (or may not) proceed to a corporate voluntary arrangement.

Chapter 3 'In administration' and 'administration orders'

The current law concerning administration, as applied to LLPs, was introduced with effect from 27 March 2006. Under this regime, a LLP will be described as being 'in administration' – under the old regime a LLP would be described as being subject to an 'administration order'.

What follows is a brief outline of the process of administration: it is not a complete statement of the law.

1. What is 'in administration'?

Administration is when a person, 'the administrator, is appointed to manage the LLP's affairs, business and property for the benefit of the creditors. The person appointed must be an insolvency practitioner and has the status of an officer of the court (whether or not he or she is appointed by the court).

The objective of administration is to:

- (a) rescue the LLP as a going concern;
- (b) achieve a better price for the LLP's assets or otherwise realise their value more favourably for the creditors as a whole than would be likely if the LLP were wound up (without first being in administration); or
- (c) in certain circumstances, realise the value of property in order to make a distribution to one or more preferential creditors.

2. How does the LLP enter administration?

The LLP enters administration when the appointment of an administrator takes effect. An administrator may be appointed by:

- (a) an administration order made by the court;
- (b) the holder of a floating charge; or
- (c) the LLP or its members.

The administrator must perform his or her functions as quickly and efficiently as reasonably practicable.

3. What are the effects on a LLP of being in administration?

When the LLP enters administration:

- any pending winding-up petitions will be dismissed or suspended;
- there will be a moratorium on insolvency and on other legal proceedings;
- if an administrative receiver has been appointed, he or she must vacate office;
- if a receiver of part of the LLP's property has been appointed, he or she must vacate office (if the administrator requires this).

4. Who must be told that the LLP is in administration?

As soon as reasonably practicable, an administrator must send a notice of his or her appointment to the LLP and each of its creditors and publish a notice of his or her appointment in the Belfast Gazette and in a newspaper in the area where the LLP has its principal place of business.

What is the Belfast Gazette?

The Belfast Gazette is the official newspaper of record which contains various statutory notices and advertisements.

Notices placed by the Registrar of Companies are included in the Belfast Gazette. You may see copies at the Companies House search rooms in Belfast. Some of the larger public libraries also have copies. Visit the Belfast Gazette for more information.

The administrator must send a notice of his or her appointment to the Registrar on form 2.12B.

While the LLP is in administration, every business document issued by or on behalf of the LLP or the administrator must state the name of the administrator and that he or she is managing the affairs, business and property of the LLP

5. What does the process of administration involve?

The administrator will request a statement of the LLP's affairs from relevant people (e.g. an officer or employee of the LLP).

No later than 8 weeks after the LLP enters administration, the administrator must make a statement setting out proposals for achieving the purpose of the administration or explaining why they cannot be achieved. The proposals may include a voluntary arrangement or a compromise or arrangement with creditors or members.

The statement setting out the proposals must be sent to:

- the Registrar of Companies with form 2.17B;
- every creditor of the LLP with an invitation to an initial creditors' meeting, if one is to be held; and
- every member of the company, unless the administrator publishes a notice to the effect that he will provide a copy free of charge to any member of the company who applies in writing for a copy.

The business of the initial creditors' meeting will be to approve (with or without modifications) the statement of proposals. Following the initial meeting, the administrator may;

- hold further creditors' meetings,
- form a creditors committee; or
- deal with matters in correspondence between the administrator and creditors.
-

The Administrator must notify any revisions to the proposals following the creditors' meeting to members.

Decisions taken at creditors' meetings must be reported to the Registrar of Companies on form 2.23B and to the court.

6. When does administration end?

There are several ways in which administration can come to an end.

Administration can end automatically when the administrator's term of office expires. The appointment of an administrator expires after 1 year. However, this may be extended with the consent of creditors or the court. Any extension must be notified to the Registrar on form 2.31B.

An administrator appointed under a court order may apply to the High Court to end administration if he thinks that the purpose of the administration cannot be achieved or the LLP should not have entered administration, or a creditors' meeting requires the application. The court will discharge the administration order and the administrator must notify the Registrar on form 2.33B.

An administrator appointed by the holders of a floating charge or by the LLP or its members may end administration when the purpose of administration has been sufficiently achieved. The administrator must file notice with the court and with the Registrar on form 2.32B.

The administration may end on the application of a creditor to the High Court alleging an improper motive on the part of the person who appointed the administrator or applied to the High Court for an administration order. The administrator must send a copy of the order with form 2.33B to the Registrar within 14 days of the order being made.

The administration may end when the LLP moves into creditors' voluntary winding up. This can happen where the administrator thinks that each secured creditor is likely to be paid and a distribution will be made to unsecured creditors, if there are any. The administrator must notify the Registrar on form 2.34B and send copies to the High Court and each creditor. The LLP will then be wound up as if a resolution for voluntary winding up had been passed on the day on which notice is registered at Companies House.

Administration may end and move into dissolution. This can happen if the administrator thinks that a LLP has no property with which to make a

distribution to its creditors. The administrator must send notice to the Registrar on form 2.35B and send copies to the court and each creditor.

Three months after the date that form 2.35B is registered at Companies House, the LLP will be dissolved unless, on application to the High Court, an order is made to extend or suspend the period or stop the dissolution. Notice of the order must be sent to the Registrar on form 2.36B.

7. Which forms should be used?

The Insolvency (Amendment) Rules (Northern Ireland) 2006 as applied to LLPs came into force on 27 March 2006, and introduced new statutory forms for filing with the Registrar, some of which are listed below:

Form title	Number
Notice of administrator's appointment	2.12B
Notice of statement of affairs	2.16B
Statement of administrator's proposals	2.17B
Notice of extension of time period	2.18B
Statement of administrator's revised proposals	2.22B
Notice of result of meeting of creditors	2.23B
Administrators progress report	2.24B
(Amended) certificate of constitution of creditors' committee	2.26B
Notice by administrator of a change in committee membership	2.27B
Notice of order to deal with charged property	2.28B
Notice of automatic end of administration	2.30B
Notice of extension of period of administration	2.31B
Notice of end of administration	2.32B
Notice of court order ending administration	2.33B
Notice of move from administration to creditors voluntary liquidation	2.34B
Notice of move from administration to dissolution	2.35B
Notice to registrar of companies in respect of date of dissolution	2.36B
Notice of resignation by administrator	2.38B
Notice of vacation of office by administrator	2.39B

Please note: These forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on www.opsi.gov.uk or from The Stationery Office (TSO).

Chapter 4

Receivers

1. What is a receiver?

There are many different kinds of receiver and their powers vary according to the terms of their appointment.

An administrative receiver is a receiver or manager of the whole, or substantially the whole, of a LLP's property who is appointed by or on behalf of the holders of any debentures of the LLP secured by a floating charge. He or she has the power to sell (or otherwise realise) the assets covered by the floating charge and apply the proceeds to the debt owed to the charge-holder.

Receivers who are not administrative receivers may be appointed in other circumstances. For example, under powers contained in an instrument or document creating a charge over a LLP's property, a receiver or manager may be appointed until the debt is recovered.

2. Who gives notice of the receiver's appointment?

The person who appoints the administrative receiver, receiver or manager, or has them appointed under the powers contained in an instrument, is responsible for informing the Registrar within 7 days of the appointment. A form LL LQ01 is required for each separate charge registered at Companies House over which the receiver is appointed, whether the appointment is over part of the property or all the LLP's assets. An administrative receiver must also publish notice of his or her appointment in the Belfast Gazette and in an appropriate newspaper.

When the administrative receiver, receiver or manager ceases to act they must notify the Registrar with a form LL LQ02

Please Note: Separate Forms LL LQ01 and LL LQ02 must be filed for each separate charge registered at Companies House over which a receiver is appointed and/or ceases to act, whether the appointment is over part of the property or all the LLP's assets

3. What must the receiver send to Companies House?

Within three months of appointment, an administrative receiver must make a report to all of the following:

- the Registrar;

- the LLP's creditors;
- the holders of a floating charge; and
- any trustees for secured creditors of the LLP.

The report must explain the circumstances of the appointment and the action the administrative receiver is taking.

The report must also include a summary of any 'statement of affairs' prepared for the receiver by the officers or employees of the LLP.

Statement of affairs

This is a summary of the LLP's assets, liabilities and creditors. The administrative receiver decides whether it is required and who should prepare it.

Receipts and payments

All receivers must send an account of receipts and payments for the first 12 months of receivership to the Registrar, and:

- for administrative receivers, at 12-monthly intervals thereafter;
- for receivers and managers, 12 months after the date of appointment and every subsequent 6 months.

4. Which forms should be used?

The appropriate forms are:

Form title	Number
Notice of the appointment of receiver or manager	LL LQ01
Notice of ceasing to act as receiver or manager	LL LQ02
Statement of affairs in administrative receivership following report to creditors	3.05
Certificate of constitution (amended certificate) of creditors' committee	3.06
Administrative receiver's report as to change in membership of creditors' committee	3.07
Receiver or manager or administrative receiver's abstract of receipts and payments	3.08
Notice of administrative receiver's death	3.09
Notice of order to dispose of charged property	3.10
Administrative receiver's report	3.12

Please note: With the exception of forms LL LQ01 and LL LQ02, these forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on www.opsi.gov.uk or from The Stationery Office (TSO).

Chapter 5

Voluntary liquidation

There are two kinds of voluntary liquidation:

- members' voluntary liquidation (MVL) - which means the designated members have made a statutory declaration of solvency; and
- creditors' voluntary liquidation (CVL) - which means the designated members have not made such a declaration.

1. When can a LLP go into MVL?

This can take place when the designated members believe that the LLP is solvent.

A majority of the LLP's designated members must make a statutory declaration of solvency in the 5 weeks before the date when the LLP determined that it would be wound up.

2. What is in the declaration?

The statutory declaration will state that the designated members have made a full inquiry into the LLP's affairs and that, having done so, they believe that it will be able to pay its debts in full within 12 months from the start of the winding-up. The declaration will include a statement of the LLP's assets and liabilities as at the latest practicable date before making the declaration.

3. When does MVL actually start?

The liquidation starts when the members determine to wind up the LLP. The means of making such a determination will usually be provided for in the partnership agreement. In the absence of any provision, the determination will be made by a decision of the majority of members.

4. Must notice of MVL be given to anyone?

Yes. Notice of the determination for voluntary winding-up of the LLP must be published in the Belfast Gazette within 14 days of the making of the determination. The LLP must also send a copy of the declaration of solvency (form 4.71) and the determination to the Registrar within 15 days of the date when the LLP determined that it would be wound up.

5. When may a CVL be appropriate?

A LLP may go into CVL when it cannot pay its debts.

6. What must the LLP do?

Its members determine that the LLP cannot continue in business because of its liabilities and that it is advisable to wind up.

The determination must be:

- advertised in the Belfast Gazette within 14 days; and
- sent to the Registrar within 15 days.

A meeting of creditors must be held in the next 14 days after the determination to wind up has been made. Notice of the meeting must be sent to the creditors at least 7 days before the meeting. Also, the designated members must prepare a statement of affairs for consideration at the meeting, and appoint one of them to attend and preside over the meeting.

When the liquidator is appointed, the designated members must provide him or her with a statement of affairs and otherwise co-operate with the liquidator.

7. Does the LLP have to advertise notice of the meeting?

Yes. The meeting must be advertised in the Belfast Gazette and in two newspapers in the area where the LLP has its principal place of business.

8. What are the main duties of a liquidator?

The liquidator is appointed to wind up the LLP's affairs. The liquidator does this by calling in all the LLP's assets and distributing them to its creditors. If anything is left over, the liquidator distributes it among the members of the LLP.

9. Does a liquidator need to notify anyone of his or her appointment?

Yes. Within 14 days of being appointed, a liquidator must publish a notice of appointment in the Belfast Gazette and notify the Registrar on form VL1.

If the liquidation is voluntary, the liquidator must also give notice in a newspaper in the area where the LLP has its principal place of business.

10. What does the liquidator have to send to Companies House?

The liquidator in a CVL must send a statement of affairs (form 4.20) and form 4.21 to the Registrar within 7 days of the creditors' meeting.

The liquidator must also send a statement of receipts and payments (form 4.69) at 12 monthly intervals until the liquidation is concluded.

11. Can an MVL be converted into a CVL?

Yes. If the liquidator decides that the LLP will not be able to pay its debts in full in the period stated in the designated members' statutory declaration of solvency, then he or she must call a meeting of the creditors which must be held within 28 days. The liquidation becomes a CVL from the date of the meeting.

12. What are the requirements for giving notice in such a case?

The liquidator must:

- post a notice of the meeting to each creditor at least seven days before the date of the meeting;
- advertise the date of the meeting in the Belfast Gazette and in 2 newspapers in the area where the LLP has its principal place of business; and
- prepare a statement of affairs for consideration at the meeting. A copy of the statement must be sent to the Registrar within seven days of the meeting (form 4.19 and 4.21).

13. What happens when the LLP's affairs are fully wound up?

The liquidator presents an account to a final meeting of creditors of the LLP. He or she must advertise the meeting in the Belfast Gazette at least one month before.

Within one week of the meeting having taken place, the liquidator must send the account to the Registrar in the form of a return of final meeting.

Unless the court makes an order deferring the dissolution of the LLP, it is dissolved three months after the return and account are registered at Companies House.

14. Which forms should be used?

The appropriate forms are:

Form title	Number
Notice of appointment of liquidator voluntary winding-up (members or creditors)	VL1
Statement of affairs in conversion from a members' voluntary to a creditors' voluntary liquidation	4.19 & 4.21
Statement of affairs in a creditors' voluntary liquidation	4.20 & 4.21

Notice of resignation as voluntary liquidator under Article 145(5) of the Insolvency (Northern Ireland) Order 1989	4.34
Notice of order of court granting liquidator leave to resign	4.36
Certificate of removal of voluntary liquidator	4.39
Notice of ceasing to act as voluntary liquidator	4.41
Notice of death of voluntary liquidator	4.45
Notice of vacation of office by voluntary liquidator	4.47
Notice of constitution of liquidation committee	4.49
Certificate that creditors have been paid in full	4.52
Liquidator's statement of receipts and payments	4.69
Order of court on appeal against Department of Enterprise, Trade and Investment's Decision under Article 168(4) or 169(3) of the Insolvency (Northern Ireland) Order 1989	4.70
Members' voluntary winding-up declaration of solvency embodying a statement of assets and liabilities	4.71
Return of final meeting in a members' voluntary winding-up	4.72
Return of final meeting in a creditors' voluntary winding-up	4.73

Please note: These forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on www.opsi.gov.uk or from The Stationery Office (TSO).

Chapter 6 Compulsory liquidation

1. What is 'compulsory liquidation'?

Compulsory liquidation of a LLP is when the LLP is ordered by a court to be wound up.

2. Which courts can order a compulsory liquidation?

The High Court, may order the winding-up of a LLP. This may be, for example, on the petition of a creditor or creditors on the grounds that the LLP cannot pay its debts.

A LLP is regarded as unable to pay its debts if, for example, a creditor:

- is owed more than £750;

- presents a written demand in the prescribed form (known as a statutory demand) to the LLP; and
- the LLP fails to pay, secure or agree a settlement of the debt to the creditor's reasonable satisfaction.

There are other situations where a LLP is deemed unable to pay its debts. Please read the relevant legislation.

The court may also order the LLP to be wound up on the petition of:

- the LLP itself;
- one or more of the LLP's members;
- DETI;
- the Official Receiver.

3. Must the petition be advertised?

Unless the court directs otherwise, the petition must be advertised in the Belfast Gazette.

4. What appears on the LLP record held by Companies House?

If the petition is successful, the Official Receiver must send the winding-up order to the Registrar straightaway and it will be placed on the LLP's public record.

The petition is not presented to the Registrar and does not appear on the public record.

5. Who acts as the liquidator when an order is made to wind up the LLP?

The Official Receiver becomes liquidator on the making of a winding-up order against a LLP, unless the court orders otherwise.

6. What are the duties of the Official Receiver as liquidator?

The Official Receiver has a duty to investigate the LLP's affairs and the causes of its failure.

He also decides whether to call meetings of the creditors and contributories (that is, those people liable to contribute to the assets of the LLP if it is wound up) for the purpose of appointing a liquidator in his place. The liquidator must then notify the registrar of his or her appointment immediately (form 4.32).

If he decides not to call a meeting, he must notify the creditors, contributories and the court of his decision.

If the position of liquidator becomes vacant at any time, the Official Receiver becomes the liquidator for the duration of the vacancy.

7. What happens when the winding-up is complete?

When the Registrar receives notice from the liquidator of the final meeting of creditors (form 4.44) or notice from the Official Receiver that winding-up is complete, the Registrar will register it and publish its receipt in the Belfast Gazette

Unless DETI directs otherwise, the LLP is dissolved three months after the notice is registered at Companies House.

If the Official Receiver, acting as liquidator, is satisfied that the LLP's realisable assets (that is, assets which could be sold or disposed of to raise money) will not cover the expenses of winding-up and that no further investigation of the LLP's affairs is necessary, he may apply to the Registrar for early dissolution of the LLP. The LLP is dissolved three months after the application is registered at Companies House.

8. Which forms should be used?

Where a liquidator has been appointed in place of an Official Receiver, the appropriate forms to file are:

Form title	Number
Notice of appointment of liquidator in winding up by the court	4.32
Notice of final meeting of creditors	4.44

Please note: These forms are not available from Companies House. They can be viewed by obtaining the relevant legislation on www.opsi.gov.uk or from The Stationery Office (TSO).

Chapter 7 Frequently Asked Questions

Liquidation and other insolvency procedures can be lengthy and complex. This guide cannot answer every query but these are some of the most frequently asked questions.

1. Do I need to send the Court Order appointing a provisional liquidator to Companies House?

In order to notify the Registrar of an appointment of provisional liquidator the court order must be sent to the Registrar of Companies with form 4.16A.

2. How do I defer the date of dissolution of a LLP that was subject to liquidation proceedings?

When the Registrar receives a liquidator's final documentation under Article 166 and 169 of the Insolvency (Northern Ireland) Order 1989 as applied to LLPs, it must be registered immediately.

After a period of three months, from the date of registration of the final documentation, the LLP is dissolved. However, it may be possible to defer the date at which the dissolution is to take effect.

In order to do so, the Registrar must receive either a direction to defer from DETI (Article 169 in compulsory liquidation or Article 166 for an order of court to defer in voluntary cases). You should immediately apply for whichever is appropriate. Please note that whilst it may be possible to extend the deferment period by making a further application, it is not possible to shorten it. You should, therefore, select the period of the deferment with care.

We must receive the document in time to allow us to examine and register it before the LLP is dissolved.

3. Do the members of a LLP subject to a liquidation need to file annual accounts and annual returns (form LL AR01)?

Once a LLP goes into liquidation and the statutory liquidation documents are registered at Companies House, there is no need to file annual accounts and annual returns. However, until Companies House receives notification that the liquidation has commenced the annual accounts and annual returns will still be deemed to be due.

If the LLP comes out of Liquidation, via a court order to sist (see Question 5) and is returned to the live companies register, then annual accounts and annual returns should then be filed up to date. Failure to comply could result in the LLP being struck off the register.

Any other queries relating to filing annual accounts and annual returns should be referred to the contact centre at Companies House on 0303 1234 500.

4. Will Companies House accept notification of the resignation of a member (form LL TM01) once a LLP has gone into liquidation?

Companies House will accept correctly completed forms LL TM01 relating to the resignation of members even if the LLP has gone into liquidation.

Any other queries relating to filing forms LL TM01 should be referred to the contact centre at Companies House on 0303 1234 500.

5. What happens when I file an Order to stay a liquidation?

The High Court may make an Order staying, or sisting (meaning, stopping) winding up proceedings, either altogether or for a limited period of time, pursuant to Article 96 and Article 125 of the Insolvency (Northern Ireland) Order 1989 as applied to LLPs.

The Order is to be sent to the Registrar for entry onto the records relating to the LLP.

The Registrar records the Order onto the public records in the following ways:

- (i) The Order itself is placed on the public record for the LLP. It is listed as a 'miscellaneous' document on the list of documents received by the Registrar.
- (ii) The Liquidation status flag is removed from the LLP's public record. A searcher will still be able to obtain a copy of the winding up order. In addition, the insolvency details can still be obtained from the insolvency history of the electronic search products.
- (iii) Once the stay Order has been recorded, any outstanding accounts and annual returns must be filed, as for any other live and active LLP. Failure to comply may result in the LLP being struck off the register.

6. How can I find out the name of the liquidator of a certain LLP?

This information is provided free on the Companies House WebCheck service..

Chapter 8

Quality of documents

1. What happens to documents sent to Companies House?

The documents and forms you deliver to Companies House are scanned to produce an electronic image. The original documents are then stored, and the electronic image is used as the working document.

When your business contacts view the LLP record, they see the electronic image reproduced on-line. So it is important not only that the original is legible, but that it can also produce a clear copy.

Chapter 9

Further information

1. Where can I go for help?

Staff at Companies House in Belfast will be able to advise you on general matters, but if you are considering liquidation or insolvency proceedings you should seek the advice of an insolvency practitioner. You can also contact the Insolvency Service at:

Fermanagh House
Ormeau Avenue
Belfast
BT2 6NJ
Tel: 028 9025 1441
Email: insolvency@detini.gov.uk

Information about complaints against the conduct of a licensed insolvency practitioner can be found on DETI's website.

2. Where do I get forms and guidance?

Companies House provides guidance on other documents and procedures under the Companies Act and related legislation, on its website..

The following forms (mentioned in this guide) are available from Companies House.

- LL LQ01 notice of appointment of receiver or manager;
- LL LQ02 notice of ceasing to act as receiver or manager;

All the other forms mentioned in this guide are insolvency forms and can only be obtained from law stationers, not Companies House. A list of law stationers can usually be found online.

Other statutory forms are available, free of charge from Companies House. The quickest way to access them is through our website.

3. How do I send information to the Registrar?

- Documents, including court orders, should display the correct LLP name and registration number, where appropriate.
- Companies House will only acknowledge receipt if you provide a stamped addressed envelope.
- You should supply documents in portrait format (that is, with the shorter edge across the top)

Documents may be delivered by hand (personally or by courier), during office hours (Monday to Friday, 9am-5pm) to Companies House Belfast.

You may also send documents by post or by the Document Exchange Service.

If you send insolvency documents, you should address them to:

The Liquidation Department
Companies House
Second Floor, The Linenhall
32-38 Linenhall Street
Belfast BT2 8BG
DX 481 N.R. Belfast 1

Please note: Companies House does not accept accounts or any other statutory documents by fax.

how to contact us

Version 1 (09/10)

contact centre: **0303 1234 500**

(For training and quality purposes your call may be monitored)

mini-com: 029 2038 1245

enquiries@companieshouse.gov.uk

www.companieshouse.gov.uk

Cardiff: Companies House
Crown Way, Cardiff CF14 3UZ

Edinburgh: Companies House
Fourth Floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, EH3 9FF

London: Companies House
21 Bloomsbury Street, London, WC1B 3XD

Belfast: Companies House,
Second Floor, The Linenhall,
32-38 Linenhall Street, Belfast, BT2 8BG

For the most up to date version of this booklet please visit our website at:

www.companieshouse.gov.uk



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