

CVL documents checklist: what your insolvency practitioner will ask for

From LTD Turnaround (ltdturnaround.co.uk). Free to use and adapt. General information, not legal or insolvency advice. Every firm's list differs slightly; this is the common core, so you can gather it before the first meeting and keep the process (and the fee clock) moving.

WHY THE PAPERWORK MATTERS

In a creditors' voluntary liquidation the directors must prepare a statement of the company's affairs showing its assets, debts and liabilities, the names and addresses of its creditors and any securities they hold, and send it to creditors within 7 days beginning with the day after the winding-up resolution (Insolvency Act 1986, s.99). Almost everything below feeds that statement or the liquidator's investigations.

Source: <https://www.legislation.gov.uk/ukpga/1986/45/section/99> (accessed 27 July 2026)

COMPANY AND STATUTORY

- ☐ Certificate of incorporation and company number
- ☐ Articles of association (if amended from model articles)
- ☐ Statutory registers / minute book, including recent board minutes
- ☐ Details of any group structure, subsidiaries or related companies

BOOKS AND RECORDS

- ☐ Last filed accounts and any later management accounts
- ☐ Accounting records (software login or export: ledgers, trial balance)
- ☐ Bank statements for all accounts (commonly the last 2 to 3 years; your IP will confirm the period)
- ☐ VAT returns and HMRC correspondence (VAT, PAYE, Corporation Tax)
- ☐ Payroll records (RTI submissions, payslips)

ASSETS

- ☐ List of assets: vehicles, plant, equipment, stock, fixtures, with locations
- ☐ Debtor book: who owes the company money, how much, how old
- ☐ Property leases or titles; hire purchase and finance agreements
- ☐ Details of any assets sold or transferred in the last 2 years (the liquidator will ask; disclose rather than let them find it)
- ☐ Cash at bank and petty cash

CREDITORS

☐ Full creditor list with names, addresses and amounts (required for the s.99 statement of affairs)

☐ Secured creditors: any fixed or floating charges, and the lender's details.

Note: before the winding-up resolution is passed, written notice must go to the holder of any qualifying floating charge (Insolvency Act 1986, s.84(2A)).

☐ HMRC balances by tax

☐ Personal guarantees given by directors (bring the agreements)

☐ Any county court judgments, statutory demands or winding-up petitions received

EMPLOYEES (needed for RPS claims)

☐ Employee list: names, start dates, dates of birth, pay rates, hours

☐ Contracts of employment; accrued holiday and any arrears of wages

☐ Pension scheme details and any arrears

These feed employees' claims to the Redundancy Payments Service via

<https://www.gov.uk/claim-redundancy> (employees need the CN case number the practitioner issues). Source: <https://www.gov.uk/your-rights-if-your-employer-is-insolvent> (accessed 27 July 2026)

DIRECTORS

☐ Director loan account position (overdrawn or in credit)

☐ Directors' own payroll/contract details (for any director redundancy claim:

<https://ltdturnaround.co.uk/tools/director-redundancy-calculator/>)

Related tool: <https://ltdturnaround.co.uk/tools/liquidation-cost-calculator/>

Guides: <https://ltdturnaround.co.uk/creditors-voluntary-liquidation/> and

<https://ltdturnaround.co.uk/how-to-choose-an-insolvency-practitioner/>