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OF CERTIFIED
BOOKKEEPERS**



Companies House

— *for the record* —

Neil Butler

**Business
Liaison
Manager**



nbutler@companieshouse.gov.uk

Companies Act 2006 – lift off



Areas to be covered

Trading disclosures

Directors/shareholders

SAIL

Compliance and penalties

Registrar's powers

Forms

Trading disclosures

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Trading disclosures



Name must be displayed

- At the registered office – dormant exempt
- Where carrying on business – unless for living
- Continuously but 6+ companies 15 seconds every 3 minutes
- Failure to comply – offence and possible fine

Directors and shareholders



Directors age limits



Must have at least one natural person

Directors' service addresses

A woman with dark hair tied back, wearing a white lab coat, is looking through a black microscope. She is focused on her work, and the background is a blurred laboratory setting.

**All directors to have
service addresses**

**Based on privacy
rather than risk of
harm**

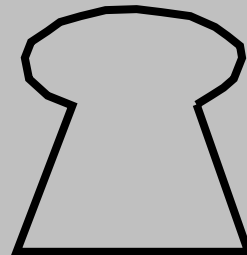


Directors may have different service addresses for different companies

Security of members' addresses



- Concerns over threats to shareholders in pharmaceutical companies
- Control of access to register of members
- Reduction of shareholder information at Companies House



S.A.I.L

Single alternative inspection location

Compliance

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Accounting periods starting 6th April 2008

- Private companies to have 9 (calendar) months to file
- Public companies to have 6 (calendar) months to file





Companies House
for the record

From the Chief Executive and Registrar of Companies

Companies House
Telephone: 0303 1234567
www.companieshouse.gov.uk
email: enquiries@companieshouse.gov.uk

Our Ref: 34
Date: 17 October 2009

Dear Director,

Congratulations on your recent appointment as a company director.

Directors have many obligations and legal responsibilities. I am writing to outline some important things to remember to help you meet your obligations to Companies House.

- Please remember to file your company's annual accounts and annual return on time. Directors are legally responsible for this and all companies that default accounts law receive a late filing penalty. Furthermore, as we display filing dates on the public record, late filing can damage your company's reputation.
- Use the **WebCheck** service on our website to check your filing deadlines. Also use this service to obtain information on your clients, suppliers, competitors and other companies.
- Make sure the details we hold on your company are up to date. Above all, advise us immediately when your registered office address changes.
- Register your details changes online. You can use our **WebFiling** service to check and amend your company's details and fulfil your filing obligations to us with the least amount of time and energy. You can also use this service to change your accounting reference date if the current date is unsuitable.

Visit www.companieshouse.gov.uk for full details of our services, advice on avoiding corporate identity theft and further guidance concerning your new responsibilities.

Good luck in your new position. Company directors play a vital role in business and I wish you and your company every success in the future.

Yours sincerely

Gareth Jones
Chief Executive



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it's not called a
deadline for
nothing



Filing your company accounts with Companies H...
...business sense.

...it also
...cuses.

publicity

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...ies will take
to help you meet your deadline; th...

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BEING LATE IS A CRIMINAL OFFENCE.

You will be penalised up to £1000 if you fail to
send us your annual accounts by the due date.
If you also late with your tax return you
could face a criminal charge.

www.companieshouse.gov.uk



Companies House
GOVERNMENT



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BEING LATE IS A CRIMINAL OFFENCE.

You will be prosecuted as to intent if you fail to
attend an event unless you notify the organiser.
If you're not late with the correct notice you
could face a criminal offence.
www.icbglobal.org



JCDigital

London Taxis - Execution 1



National Press Ads - Colour Exe 1

BEING LATE
IS A CRIMINAL
OFFENCE.

| PAYROLL | | PAYROLL | |
|---------|---------|---------|---------|
| DATE | AMOUNT | DATE | AMOUNT |
| 1/1/09 | 100.00 | 1/1/09 | 100.00 |
| 2/1/09 | 100.00 | 2/1/09 | 100.00 |
| 3/1/09 | 100.00 | 3/1/09 | 100.00 |
| 4/1/09 | 100.00 | 4/1/09 | 100.00 |
| 5/1/09 | 100.00 | 5/1/09 | 100.00 |
| 6/1/09 | 100.00 | 6/1/09 | 100.00 |
| 7/1/09 | 100.00 | 7/1/09 | 100.00 |
| 8/1/09 | 100.00 | 8/1/09 | 100.00 |
| 9/1/09 | 100.00 | 9/1/09 | 100.00 |
| 10/1/09 | 100.00 | 10/1/09 | 100.00 |
| 11/1/09 | 100.00 | 11/1/09 | 100.00 |
| 12/1/09 | 100.00 | 12/1/09 | 100.00 |
| TOTAL | 1200.00 | TOTAL | 1200.00 |

You will be penalised up to £1000 if you fail to send us your Annual Accounts by the due date, and if you are late filing your Annual Returns as well, your company could be struck off and you could face a prison sentence.

To find out more visit www.companieshouse.gov.uk
or call 0303 1234 5678



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Roadshows, exhibitions, speaking events



Default letters
Prosecution warning
letters

Prosecution action
through the Magistrates
Court

Disqualification (Courts
decide)

OR

Default letters
Company removed from
the register





**CRIMINAL
RECORD**



FINE

prosecution in Magistrates Court



loss of company?

Late filing penalties



Late filing penalties

Consultation process

- All penalties increased to account for inflation
- A faster rate of increase in penalties for companies filing more than 1 month late
- A doubling of the penalty for any company filing late but which also filed late the previous year

Late filing penalties - new levels from 1st February 2009

| How late are the accounts delivered | Penalty – Private Company | Penalty - PLC |
|---|---------------------------|---------------|
| Not more than one month | £150 | £750 |
| More than one month but not more than three months | £375 | £1500 |
| More than three months but not more than six months | £750 | £3000 |
| More than six months | £1500 | £7500 |

BEING LATE IS A CRIMINAL OFFENCE.

| Company accounting reference date | Deadline for delivery of Annual Accounts to Companies House | |
|--|---|---------------|
| | Private Co. | Public Co. |
| 31st Dec | 31st Dec | 31st Jul |
| 31st Jan | 30th Nov | 31st Aug |
| 28th/29th Feb | 28th/29th Dec | 28th/29th Sep |
| 31st Mar | 31st Mar | 31st Oct |

These rules may apply to your first accounts

| Time Scale | Scale of Fines/penalties | |
|--------------------------|--------------------------|------------|
| | Private Co. | Public Co. |
| Up to 3 months late | £100 | £200 |
| Up to 6 months late | £250 | £1000 |
| Up to 12 months late | £500 | £2000 |
| More than 12 months late | £1000 | £2000 |

You will be penalised up to £5000 if you fail to send us your Annual Accounts by the due date. And if you are late filing your Annual Return as well, your company could be struck off and you could face a criminal charge.

To find out more visit www.companieshouse.gov.uk
or call 0870 33 33 636

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dti

A DTI SERVICE



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96 sheet poster & Taxi livery

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Administrative Restoration

New provision – only available when:

- **Company was carrying on business/ in operation at time of dissolution**
- **Crown has signified consent (bona vacantia issue) Duchy of Cornwall/Duchy of Lancaster**
- **Company must deliver documents necessary to bring record up to date**

Registrars powers



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Government response to the consultation 'Working with Companies House – A consultation document on the registrar's rules and related provisions which will apply under the Companies Act 2006'

The Companies Act 2006 ('the Act') changes the way in which the registrar of companies will operate in future. Rather than set out certain requirements in secondary legislation, the Act provides the registrar with a power to make rules. This approach offers greater flexibility and a less administratively complex procedure when future changes are required.

On 20 July 2007, Companies House published a consultation document which sought views on the proposed application of the registrar's rules under the Act. The consultation invited respondents to comment on questions concerning such matters as:

- Authentication of paper and electronic documents
- The layout of forms
- The application of rules to other company types
- Transitional arrangements for forms
- The delivery of documents to the registrar
- Companies House Protected On-line Filing system (PROOF)

The consultation period closed on 12 October 2007. Companies House received 26 responses from various stakeholders including practitioners, companies, software providers and representative bodies:

| | |
|--------------------|---|
| Ward Hadaway | Nockels Hornsey Chartered Accountants |
| Chettieburgh's Ltd | The Law Society |
| Abell Morliss | CFAS |
| Travis Perkins Plc | The Institute of Credit Management |
| Barclays | The Company Centre Limited |
| Rothschild | The Institute of Chartered Accountants of Scotland |
| Prudential | The Association of Chartered Certified Accountants |
| UK Plc | Shell International Limited |
| Jordans | Dudley Miles Company Service Limited |
| JCSA Software | Waterlow Legal and Company Services |
| Dun and Bradstreet | Capita Company Secretarial Services |
| Iris | Data-care |
| IOC | The Institute of Chartered Secretaries and Administrators |

A summary of the responses to questions, and an explanation of how Companies House will proceed in light of these responses, is outlined below.

- **E-communication with Companies House**
- **Government gateway**
- **Paper forms descriptions, standardisation of requirements**
- **Where and how documents should be sent**
- **Authentication**
- **Statutory declarations**
- **Signatures**
- **Resolutions and amended articles**
- **Fees**
- **Coverage of rules**
- **Other business types**
- **Transitional arrangements**
- **Other rules properly delivered documents**
- **Combating fraud**
- **Mandation of e-filing**

Registrar's Powers - C.A. Part 35

**Delivery of information – form,
authentication how submitted, signatures
fees etc**

**Powers to amend the register – removal,
annotation**

Registrar's Powers - C.A. Part 35

Inconsistency and rectification

Informal correction



Other powers

- **PROtected On line Filing (PROOF)**
- **Retention of documents**
- **Dissolved company records**
- **Making information unavailable**



proof

PROtected Online Filing

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Corporate identity thieves can disguise themselves as a director of your company.

Protect yourself with our 3-point plan. Thieves are about. They can change your company details and use your business identity to make a purchase – which you're left to pay for. We have 3 ways to help stop them.

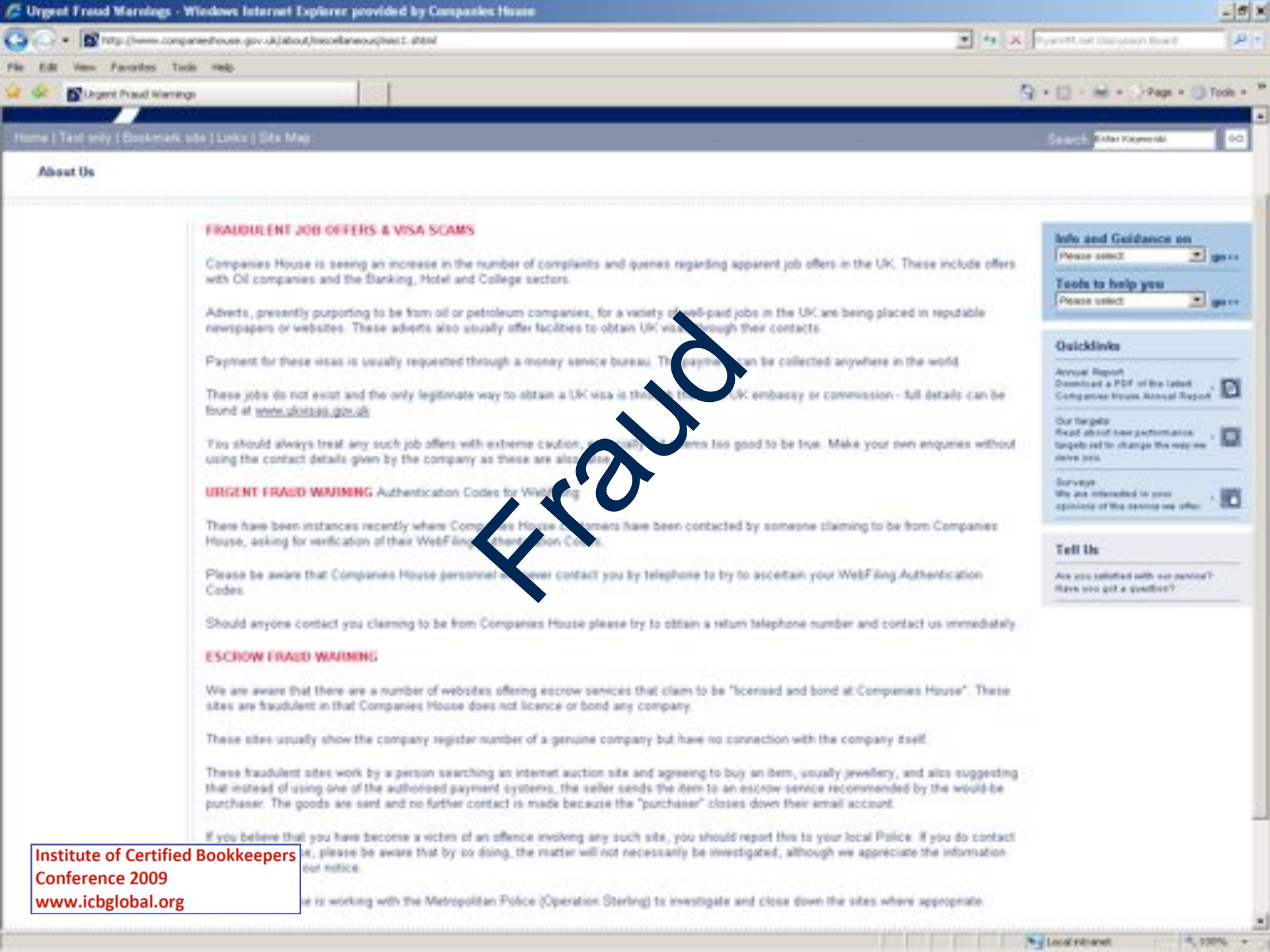
1. **WebFiling** is our online filing system where you can send information to us.
2. **PROOF** safeguards company details by only accepting documents sent from you electronically.
3. **MONITOR** keeps an eye out for any of your company documents filed with us.

Together, they help you to keep your company's identity safe against fraud and theft. Find out more at www.companieshouse.gov.uk



Offences under the Companies Act





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FRAUDULENT JOB OFFERS & VISA SCAMS

Companies House is seeing an increase in the number of complaints and queries regarding apparent job offers in the UK. These include offers with Oil companies and the Banking, Hotel and College sectors.

Adverts, presently purporting to be from oil or petroleum companies, for a variety of well-paid jobs in the UK are being placed in reputable newspapers or websites. These adverts also usually offer facilities to obtain UK visas through their contacts.

Payment for these visas is usually requested through a money service bureau. The payment can be collected anywhere in the world.

These jobs do not exist and the only legitimate way to obtain a UK visa is through the UK embassy or commission - full details can be found at www.ukvisa.gov.uk

You should always treat any such job offers with extreme caution, especially if the terms seem too good to be true. Make your own enquiries without using the contact details given by the company as these are also false.

URGENT FRAUD WARNING Authentication Codes for WebFiling

There have been instances recently where Companies House customers have been contacted by someone claiming to be from Companies House, asking for verification of their WebFiling Authentication Codes.

Please be aware that Companies House personnel will never contact you by telephone to try to ascertain your WebFiling Authentication Codes.

Should anyone contact you claiming to be from Companies House please try to obtain a return telephone number and contact us immediately.

ESCROW FRAUD WARNING

We are aware that there are a number of websites offering escrow services that claim to be "licensed and bonded at Companies House". These sites are fraudulent in that Companies House does not licence or bond any company.

These sites usually show the company register number of a genuine company but have no connection with the company itself.

These fraudulent sites work by a person searching an internet auction site and agreeing to buy an item, usually jewellery, and also suggesting that instead of using one of the authorised payment systems, the seller sends the item to an escrow service recommended by the would-be purchaser. The goods are sent and no further contact is made because the "purchaser" closes down their email account.

If you believe that you have become a victim of an offence involving any such site, you should report this to your local Police. If you do contact us, please be aware that by so doing, the matter will not necessarily be investigated, although we appreciate the information on your notice.

We are working with the Metropolitan Police (Operation Sterling) to investigate and close down the sites where appropriate.

Info and Guidance on
Please select [dropdown] go >>

Tools to help you
Please select [dropdown] go >>

Quicklinks

- Annual Report
Download a PDF of the latest Companies House Annual Report
- Our targets
Read about our performance targets set to change the way we serve you.
- Surveys
We are interested in your opinions of the services we offer.

Tell Us
Are you satisfied with our service?
Have you got a question?

New forms



AD01

Change of registered office address



You can use the WebFiling service to file this form online.
Please go to www.companieshouse.gov.uk

What this form is for
You may use this form to change
a company's registered office
address.

What this form is NOT for
You cannot use this form to change
the registered office address of a
Limited Liability Partnership (LLP). To
do this, please use form LL AD01's
Change of registered office address of
a limited liability partnership (LLP).

For further information, please
refer to our guidance at
www.companieshouse.gov.uk

1 Company details

Company number

Company name in full

1 **Filing in this form**
Most companies register it in
their home system.
All fields are mandatory unless
specified in red text only.

2 New registered office address*

The change in registered office address does not take effect until the Registrar
has registered this notice.

A person may validly serve any document on the company at its previous
registered office for 14 days from the date that a change of registered office is
registered.

Building name/number
Street
Post town
County/Region
Postcode

2 **Change of registered office**
For England and Wales companies,
the address provided can either be
in England or Wales.

For those companies, the address
provided must be in Wales.

For companies registered in Scotland
or Northern Ireland, the address
provided must be in Scotland or
Northern Ireland respectively.

3 Signature

I am signing this form on behalf of the company

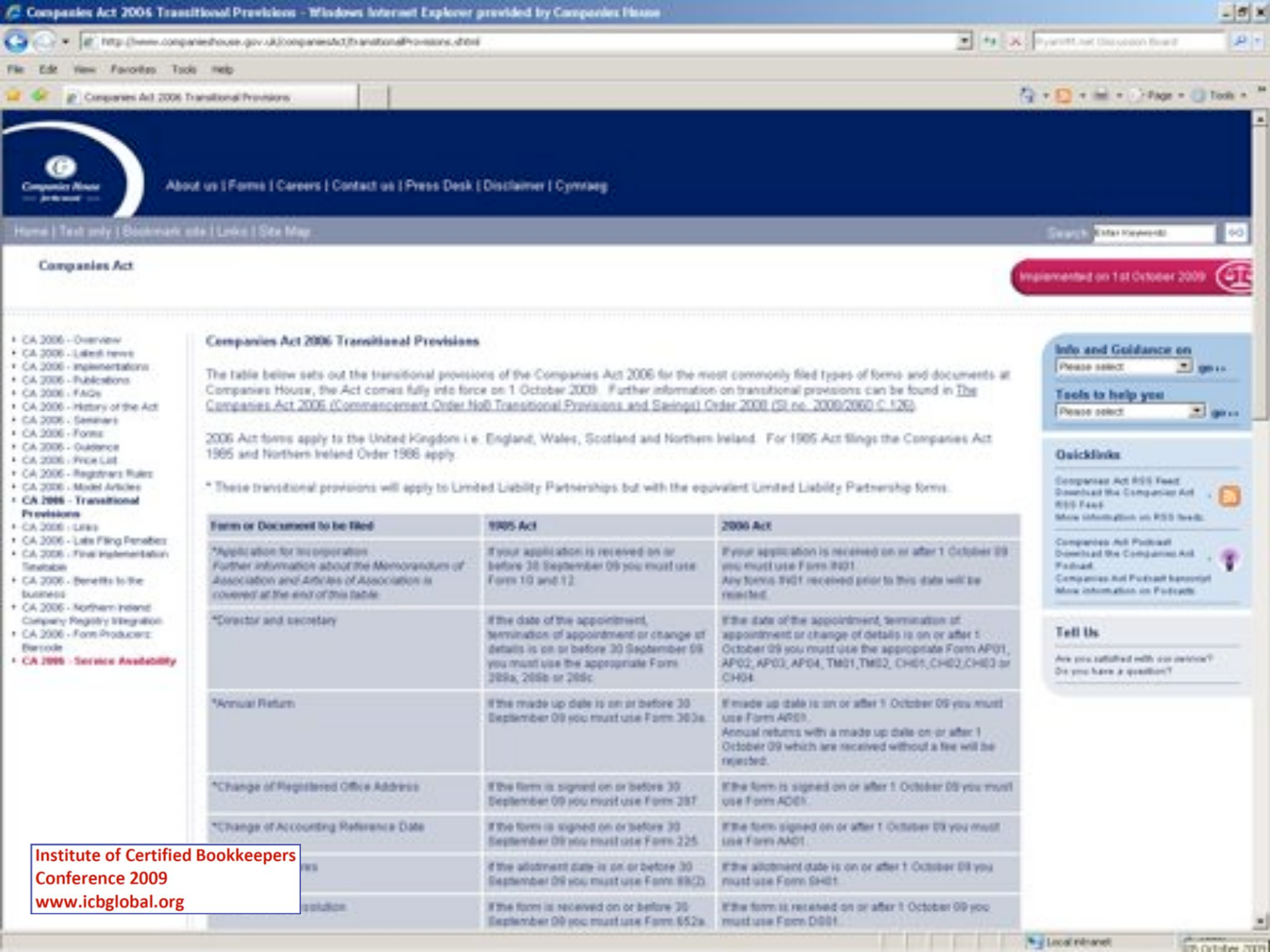
Signature

3 **Individual Signatures**
If this form is being filed on behalf
of a limited liability partnership (LLP), please
specify "limited" and insert details
of what role in law 31 the person
signing has within the LLP.

This form may be signed by:
Director(s), Secretary, Business Administrator(s), Liquidator, Administrator,
Administrative receiver, Receiver, Receiver manager, Charity administrator receiver
and manager (if manager, judicial factor)

3 **Person authorised**
Under information 2.12 or 2.14 of
the Companies Act 2006.





Companies House
 About us | Forms | Careers | Contact us | Press Desk | Disclaimer | Cymraeg

Companies Act

Implemented on 1st October 2009

- CA 2006 - Overview
- CA 2006 - Latest news
- CA 2006 - Implementations
- CA 2006 - Publications
- CA 2006 - FAQs
- CA 2006 - History of the Act
- CA 2006 - Seminars
- CA 2006 - Forms
- CA 2006 - Guidance
- CA 2006 - Price List
- CA 2006 - Registrars Rules
- CA 2006 - Model Articles
- CA 2006 - Transitional Provisions**
- CA 2006 - Links
- CA 2006 - Late Filing Penalties
- CA 2006 - Final Implementation Schedule
- CA 2006 - Benefits to the business
- CA 2006 - Northern Ireland Company Registry Integration
- CA 2006 - Form Producers Barcode
- CA 2006 - Service Availability**

Companies Act 2006 Transitional Provisions

The table below sets out the transitional provisions of the Companies Act 2006 for the most commonly filed types of forms and documents at Companies House, the Act comes fully into force on 1 October 2009. Further information on transitional provisions can be found in [The Companies Act 2006 \(Commencement Order No\) Transitional Provisions and Savings Order 2009 \(SI no. 2009/2060 C.126\)](#)

2006 Act forms apply to the United Kingdom i.e. England, Wales, Scotland and Northern Ireland. For 1985 Act filings the Companies Act 1985 and Northern Ireland Order 1986 apply.

* These transitional provisions will apply to Limited Liability Partnerships but with the equivalent Limited Liability Partnership forms.

| Form or Document to be filed | 1985 Act | 2006 Act |
|---|--|--|
| *Application for incorporation Further information about the Memorandum of Association and Articles of Association is covered at the end of this table | If your application is received on or before 30 September 09 you must use Form 10 and 12 | If your application is received on or after 1 October 09 you must use Form 1001 Any forms 1001 received prior to this date will be rejected. |
| *Director and secretary | If the date of the appointment, termination of appointment or change of details is on or before 30 September 09 you must use the appropriate Form 289a, 289b or 289c | If the date of the appointment, termination of appointment or change of details is on or after 1 October 09 you must use the appropriate Form AP01, AP02, AP03, AP04, TM01, TM02, CH01, CH02, CH03 or CH04 |
| *Annual Return | If the made up date is on or before 30 September 09 you must use Form 363a | If made up date is on or after 1 October 09 you must use Form A001. Annual returns with a made up date on or after 1 October 09 which are received without a fee will be rejected. |
| *Change of Registered Office Address | If the form is signed on or before 30 September 09 you must use Form 287 | If the form is signed on or after 1 October 09 you must use Form A061 |
| *Change of Accounting Reference Date | If the form is signed on or before 30 September 09 you must use Form 225 | If the form signed on or after 1 October 09 you must use Form A401 |
| *Change of company name | If the allotment date is on or before 30 September 09 you must use Form 89CD | If the allotment date is on or after 1 October 09 you must use Form SH01 |
| *Change of company constitution | If the form is received on or before 30 September 09 you must use Form 652a | If the form is received on or after 1 October 09 you must use Form D001 |

Info and Guidance on
 Please select [dropdown] go >>

Tools to help you
 Please select [dropdown] go >>

Quicklinks

Companies Act RSS Feed
 Download the Companies Act RSS Feed
 More information on RSS feeds

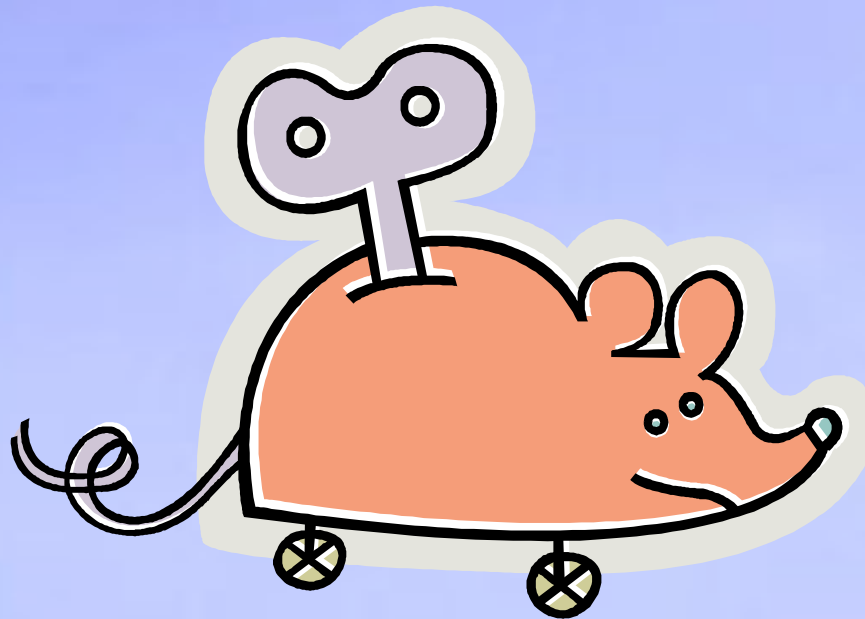
Companies Act Podcast
 Download the Companies Act Podcast
 Companies Act Podcast transcript
 More information on Podcasts

Tell Us

Are you satisfied with our service?
 Do you have a question?

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Mouse to House – Companies House



The

FINAL ACT

OPENS OCT. 1

BIS

Department of Business
Innovation & Skills

A BIL SERVICE

New company law will affect your business.
Find out how at www.companylaw.gov.uk

TITAN

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How company law will affect your business. Find out how at www.companiesforum.gov.uk

ICB
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2 2

Departures

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