

LBCA Chartered Accountants Companies House Accounts Deadlines

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File accounts at Companies House

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File accounts at Companies House

Introduction

Every company, whether it is trading or not, is legally obliged to keep accounting records.

If you are a trading or dormant limited company or limited liability partnership, you need to send a copy of your annual accounts to the Registrar at Companies House.

This guide explains when and how your annual accounts must be filed, including any exceptions to the rules.

Accounting reference dates

Every company and limited liability partnership (LLP) must prepare annual accounts that report on the performance and activities of their company or LLP. The accounting period reported in the accounts is called the financial year. This starts on the day immediately after the previous financial year ended. In the case of a new company or new LLP, the financial year starts on the day of incorporation. The first set of accounts may cover a period of over 12 months.

A more precise term for a financial year is an **accounting reference period** (ARP).

The ARP ends on the **accounting reference date** (ARD) or within seven days either side of the ARD, if this is more convenient.

Changing your ARD

The ARD can be changed by sending form AA01 - or form LL AA01 for LLPs - to Companies House. This must be done before the current - or previous - set of accounts is due at Companies House. You can file the forms electronically with Companies House or use the links below.

[Download form AA01 from the Companies House website \(PDF, 723K\) - Opens in a new window.](#)

[Download form LL AA01 from the Companies House website \(PDF, 726K\) - Opens in a new window.](#)

Companies and LLPs can shorten their ARPs as often as they like, and by as many months as they wish.

Companies and LLPs can also extend their ARPs. But, you cannot extend an ARP to more than 18 months beyond the start date of the ARP. The ARP can only be extended once in five years, unless:

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- it is subject to an administration order
- it receives direction to do this by the Secretary of State
- it is co-ordinating the ARD with a parent company or subsidiary established within the European Economic Area

You should note that when you extend your first accounting period to the maximum 18 months, you must count the **date of incorporation** as the first day of the period. Many limited companies and LLPs make the mistake of simply adding six months to the end of the period, which can in some cases extend the period beyond 18 months.

First year accounts

In its first year, a company or LLP's ARP starts on the day of its incorporation. The company or LLP's first ARD is a year after the last day in the month of its incorporation. So, if a company or LLP is incorporated on 15 July 2009, its financial year starts on that day and its first ARD is 31 July 2010.

Accounting timetables

Companies and limited liability partnerships (LLPs) are automatically fined if they submit their accounts to Companies House late. The table below will help you find out when your accounts are due.

When are your accounts due?

What kind of company?	When must accounts be filed by?
Public company filing its first accounts	Within 18 months from the date of incorporation (19 months for accounts starting before 6 April 2008)
Private company filing its first accounts	Within 21 months of the date of incorporation (22 months for accounts starting before 6 April 2008)
Public company	Within six months of the company's accounting reference date (ARD) or seven months for accounts starting before 6 April 2008
Private company	Within nine months of the company's ARD (ten months for accounts starting before 6 April 2008)
LLP	Within nine months of the ARD (ten months for accounts starting before 6 April 2008)

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Company which is currently dormant	Within nine months of the ARD (ten months for accounts starting before 6 April 2008)
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If the company changes its ARD by shortening the period, the time allowed for filing accounts may change. For further information, see the page in this guide on [accounting reference dates](#).

Private companies and LLPs have **nine** months to submit their accounts to Companies House after the end of each accounting reference period. The period allowed for submitting a company's first accounts and for changing its ARD is different. If you are filing your company's first accounts and those accounts cover a period of more than 12 months, you must deliver them to Companies House within 21 months of the date of incorporation for private companies and LLPs, or **three** months from the ARD, whichever is longer.

The deadline for delivery to Companies House is calculated to the exact day.

For example, a private company or LLP incorporated on **1 January 2009** with an ARD of 31 January has until midnight on **1 October 2010** (21 months from the date of incorporation) to deliver its accounts, not 31 October.

Find guidance on accounts and ARDs in our guides on [preparing accounts for Companies House](#) and [accounting and audit exemptions for small companies](#).

Although you are responsible for meeting the deadline, Companies House sends a reminder to the company's registered office about six weeks before accounts are due to be filed.

You can [get regular reminders of important tax dates with our Tax deadline email alerts](#).

Deadline extensions and penalties

In special circumstances companies or limited liability partnerships (LLPs) may make an application to Companies House for an extension for filing their accounts - for example, if there has been an unforeseen event which was outside the control of the company and its auditors. A full, written explanation of the circumstances for needing an extension, and how long is needed, must be filed before the normal filing deadline.

Companies and LLPs incorporated in England and Wales should write to:

Companies House

Crown Way

Cardiff

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CF14 3UZ

DX 33050 Cardiff

Companies and LLPs incorporated in Scotland should write to:

Companies House

4th Floor

Edinburgh Quay 2

139 Fountainbridge

Edinburgh EH3 9FF

DX ED235 Edinburgh 1

LP 4 Edinburgh 2

Companies and LLPs incorporated in Northern Ireland should write to:

Companies House

Second Floor, The Linenhall

32-38 Linenhall Street

Belfast

BT2 8BG

Late filing penalties

Failure to deliver accounts on time is a criminal offence. In addition, the law imposes a civil penalty for late filing of accounts on the company or LLP. The amount of the penalty depends on how late the accounts arrive and whether the company is private or public at the date of the balance sheet.

Automatic fines for accounts which are filed after 1 February 2009

Length of delay	Private Company/LLP	Public Company
Not more than one month	£150	£750
More than one month but not more than three months	£375	£1,500

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More than three months but not more than six months	£750	£3,000
More than six months	£1,500	£7,500

These penalties are doubled if accounts for financial years beginning on or after 6 April 2008 are filed late in two successive years, or in the case of LLPs, with financial years beginning on or after 1 October 2008.

For more information see our guide on [Companies House late filing penalties](#).

Please note that filing dates on Sundays or Bank Holidays are still valid. If your filing date is on a Sunday or a Bank Holiday, you must ensure your accounts are filed before the date to avoid a fine.

To avoid missing deadlines, [get regular reminders of important tax dates with our Tax deadline email alerts](#).

Find further information on preparing and filing accounts in our guides on [company secretaries' responsibilities](#), [company directors' responsibilities](#) and [company administration: the basics](#).

Checklist: preparing accounts and setting out documents to send to Companies House

The documents that you include in the accounts that you submit to Companies House will depend on your company. For example, a dormant company or dormant limited liability partnership (LLP) that has never traded will only need to submit a balance sheet.

In particular, accounting records must contain:

- entries showing all money received and expended by the company or LLP
- a record of the assets and liabilities of the company or LLP

Also, where the company or LLP's business involves dealing in goods, the records must contain:

- statements of stock held by the company or LLP at the end of each financial year
- all statements of stock takings from which you have taken or prepared any statements of stock
- a statement of all goods sold and purchased, other than by ordinary retail trade, listing the goods, the buyers and the sellers

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Parent companies and parent LLPs must ensure that any subsidiary undertaking keeps accounting records so that the directors of the parent company or members of the LLP can prepare accounts that comply with the Companies Act or International Accounting Standards.

Accounts generally include:

- A profit and loss account - or income and expenditure account if the company is not-for-profit.
- A balance sheet signed by a company director or designated member of an LLP. The copy of the balance sheet must also state the name of the director or designated member of an LLP who signed it on behalf of the board.
- An auditor's report, unless your company or LLP qualifies as small companies' audit exempt. If your accounts have been audited, you must disclose the amount of remuneration paid to the auditor (including any benefits in kind) in your notes to the accounts. The copy of the auditor's report must state the auditor's name. Where the auditor is a firm, the auditor's report must state the name of the auditor and the name of the person who signed it as senior statutory auditor on behalf of the firm. See our guide on [accounting and audit exemptions for small companies](#).
- A directors' report - this is a report signed by a director or the company secretary that usually describes the company's principal activities, a review of the business and an indication of future developments. The Companies House copy does not need to be signed but must state the name of the officer that signed it. For accounts starting on or after 1 October 2007, the directors' report requires a business review. The review must provide information on the company's performance and future prospects. This applies to all companies, except small companies and LLPs.

You should also make sure that you:

- Include in the directors' report the names of the directors and any share interests or share options in the company, details of dividends and details of research and development as well as political and charitable gifts during the year.
- Attach notes to the accounts, but only if the balance sheet quotes a reference to notes. If the balance sheet has no reference to notes then Companies House would not expect to see any notes.
- Send group accounts if applicable.
- Remember that the documents sent to Companies House are scanned and an electronic version is then used to display the accounts publicly. The originals must be clearly laid out, so that Companies House can scan them.
- Avoid sending glossy, colour accounts, ie for shareholders. A typed, unbound, signed version of a printers' proof is ideal.
- Use plain, white, matt-finish A4 paper, between 80 grams per square metre (gsm) and 100gsm in weight.
- Use black ink or black type.
- Use bold lettering - avoid thin typefaces and pens.

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- Avoid sending a carbon copy or photocopy of the accounts.
- Use a laser printer rather than a dot matrix printer to make sure the accounts are legible.

The company or LLP name and number should appear on one of the composite documents of the accounts such as the director's report or balance sheet. The name and number may also be shown on any cover sheet delivered with the accounts.

Where must a company or LLP keep its accounting records?

A company or LLP must keep its accounting records at its registered office address or a place that the directors think suitable. The records must be open to inspection by the company's officers at all times.

If the company or LLP holds the records at a place outside of the UK, it must send accounts and returns at least every six months and keep them in the UK. Those accounts and returns must disclose the financial position and enable the directors to prepare accounts that comply with the requirements of the Companies Act, including where the accounts are prepared using International Accounting Standards.

How long must a company or LLP keep its records?

Private companies and LLPs must keep accounting records for three years from the date they were made. Public companies must keep them for six years.

Exemptions, abbreviated accounts and dormant companies

Some small and medium-sized companies and limited liability partnerships (LLPs) are eligible for exemptions to the statutory annual accounting documents they must send to Companies House. Also, some companies and LLPs can prepare abbreviated accounts. See our guide on [accounting and audit exemptions for small companies](#).

Any company that has had no significant accounting transactions during its accounting reference period is a dormant company.

This entitles the company to submit abbreviated balance sheets and notes to Companies House. A profit and loss account is not required by Companies House, nor is a directors' report. But one must be provided for company members.

This does not remove the company's obligation of preparing full accounts for its members.

For a full explanation of dormant companies' annual accounts submission requirements, [read the guidance for dormant companies on the Companies House website - Opens in a new window](#). This includes template documents to help with the preparation of accounts.

The auditor's report

An important element of your company's accounts is an auditor's report. An auditor is a qualified accountant appointed by a company to report on its accounts. The auditor checks the accounts have been compiled, prepared and presented in accordance with the Companies Act 1985 for accounting periods before 6 April 2008 or the Companies Act 2006 for accounting periods beginning on or after 6 April 2008. The auditor's report also states whether the accounts are a true and fair representation of the company's affairs.

Accounts for limited liability partnerships (LLPs) must be presented in accordance with the Companies Act 1985 as applied to LLPs for accounting periods prior to 1 October 2008. For accounting periods beginning on or after 1 October 2008, they must be in accordance with the Companies Act 2006 as applied to LLPs.

The Auditing Practices Board has issued ethical standards which require all accountants to ensure their clients can make an informed decision when being offered audit and non-audit services. Therefore, an accountant must give you the opportunity to make the final decision on matters regarding the auditing of company accounts.

Some small or dormant companies are exempt from having to submit an auditor's report. However, if your accounts have been audited you must disclose the amount of remuneration paid to the accountant and state whether there is a liability limitation agreement in place in your notes to the accounts. See our guide on [accounting and audit exemptions for small companies](#).

For more information on auditing reports, see our guide on how to [choose and manage auditors](#).

Partnership accounts

Ordinary or general partnerships do not have to file accounts at Companies House. However, there are different rules for qualifying partnerships and for limited liability partnerships (LLPs).

Qualifying partnerships

A partnership is a qualifying partnership if each of the partners in the partnership is either:

- a limited company
- an unlimited company - or a Scottish firm - where each member is a limited company

A qualifying partnership must prepare audited accounts. Each company that is a partner in a qualifying partnership must attach partnership accounts to their own accounts.

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The accounts of the partnership should be prepared in accordance with the usual accounting deadlines and reference dates. For more information, see the pages in this guide on [accounting reference dates](#) and [accounting timetables](#).

You can also see our guide on [preparing accounts for Companies House](#).

LLPs

LLPs are structured in the same way as a normal partnership, while limiting the liability of each member. See our guide on how to [set up and register a limited liability partnership \(LLP\)](#).

A business set up as an LLP must deliver a set of annual accounts to Companies House, just as a limited company would. [Read the guide on administration of LLPs on the Companies House website - Opens in a new window](#).

Helplines

Companies House Contact Centre

0303 1234 500

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[Accounts and accounting reference dates guidance from Companies House - Opens in a new window](#)

[Late filing penalties information from Companies House - Opens in a new window](#)

[Dormant companies information from Companies House - Opens in a new window](#)

[LLP administration guidance from Companies House - Opens in a new window](#)