



Companies House
— for the record —

Dormant Accounts

GBA10

May 2009

Version 19

BERR

Department for Business
Enterprise & Regulatory Reform

As modified by the Companies Act 2006

This guidance is available in alternative formats which include Braille, large print and audio tape. For further details please see our website – www.companieshouse.gov.uk or email our enquiries section at enquiries@companieshouse.gov.uk or telephone our contact centre on 0303 1234 500

When reading these guidance notes, you need to be aware of the following:

Some (but not all) of the provisions in the Companies Act 2006 have come into force. Therefore, some provisions in the Companies Act 1985 remain relevant. We have tried as far as possible to make it clear throughout these notes which Act applies. If you would like to find out more you may wish to visit our website at www.companieshouse.gov.uk where you can find out which provisions in the respective Acts are in force. Our website also contains a link to the BERR (The Department for Business, Enterprise and Regulatory Reform) website www.berr.gov.uk/bbf/co-act-2006/index.html where you can find further information. Some provisions in the new Act are subject to transitional arrangements. We will as far as possible explain these in this guidance and give details on our website.

There is one further stage in the implementation of the Companies Act 2006 scheduled for October 2009. We will update any guidance notes affected by those implementations at the time. You may wish also to keep an eye on our website where we will publish more information as the implementation process continues so you can access the most up to date information.

Until October 2009, these guidance notes apply only to companies formed in Great Britain (England, Wales and Scotland). The separate system in Northern Ireland is then scheduled to merge into a single system for the whole of the United Kingdom.

Contents

Introduction

1. What is a dormant company?
2. Dormant companies and Companies House
3. Accounts and audit exemption
4. Dormant “Never Traded” Companies
5. Further information

This is a guide only and should be read with the relevant legislation.

- Companies Act 1985,
- Companies Act 2006.
- The Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007,
- The Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007.

Introduction

This guide will help you to manage a dormant company so that you submit everything that you need to keep the company on the register at Companies House. It will help you to understand the simple - but important - legal obligations that still apply to a company even when it is dormant. For more general guidance about what companies have to send to Companies House, please see the other guides in our guidance series.

[View our guidance online](#)

If after reading this guide, you are in doubt about your responsibilities, you should consider seeking advice from a solicitor or accountant.

Chapter 1

What is a dormant company?

1. What does 'dormant' mean?

A company is dormant if it has had no 'significant accounting transactions' during the accounting period. A 'significant accounting transaction' is one which the company should enter in its accounting records.

The amount paid for shares on the formation of a company and a few costs that the company may incur in order to keep the company registered at Companies House do not count as significant accounting transactions. [More information about these allowable transactions is shown below.](#)

2. What is the difference between a non-trading company and a dormant company?

A company can be non-trading in the sense that it isn't doing business. But it may still have other accounting transactions going through its books, which means that it is not dormant in a legal sense. A dormant company must not have any accounting transactions except specific allowable transactions that it can disregard.

3. Why have a dormant company?

Companies may be dormant for various reasons, for example, to protect a company name, in readiness for a future project, or to hold an asset or intellectual property. Some flat management companies whose main purpose is to own the head lease or the freehold of a property choose to become dormant by setting up a residents' association to deal with any expenses.

A company can remain dormant for as long as necessary - indefinitely if, for example, its purpose is just to prevent the name being used by another company. However, there are expenses associated with keeping a company on the register. In particular, there is an annual document-processing fee payable on delivery of an annual return. The fee is £15 when you submit it electronically (or £30 when you submit it on paper). While the company is dormant, it must still prepare and submit various other documents including annual company balance sheets to Companies House. The company will have to decide how to meet these expenses and who will run the company and be responsible for ensuring that it meets all the legal requirements.

4. Who is responsible for managing the company?

Managing a company is the responsibility of its officers. The officers are the company's directors and company secretary. All companies must have directors. From 6 April 2008 a private company does not have to have a company secretary unless the company chooses to have one, or its articles of association require it. Public companies must have at least one qualified company secretary.

If you do appoint a company secretary you must notify Companies House of the appointment, of any change of details or of the termination of the appointment on

the appropriate form e.g. Forms 288a, 288b or 288c. These are available for filing online at www.companieshouse.gov.uk using a suitable Software Package or you can file on paper.

The directors and secretary manage the company on behalf of the members. Among other things, they are responsible for holding meetings and ensuring that all the necessary returns, accounts and other documents reach Companies House by the due date.

To remain dormant, a company cannot have paid employees because it would have to record their wages in the accounting records.

Further information about directors' and secretaries' responsibilities for maintaining their details on the Companies House Register is available in our guide, '[Directors and Secretaries Guide](#)'.

5. What happens if I do not submit documents to Companies House?

When you are appointed as an officer, you take on some important obligations. If you don't comply with them, there could be serious consequences. The company's officers could be prosecuted because they are personally responsible for ensuring that they submit company information on time. Failing to do so is a criminal offence. In addition, there will always be an automatic civil penalty for submitting accounts late. Further information about late filing penalties is available in our booklet "[Late Filing Penalties](#)" available on the Companies House website.

The Registrar could also assume that the company is no longer carrying on business or in operation and strike it from the register. If the Registrar strikes a company off the register, it ceases to exist and its assets become Crown property.

6. What if I no longer require the company?

If you decide that you do not need your dormant company, you can arrange to have it struck off the register. There are two ways of doing this:

- if the company has no debts or other liabilities, you may be able to apply for 'voluntary striking-off and dissolution' without going through formal insolvency proceedings; or
- if the company has affairs to wind up, then the company can be put into 'voluntary liquidation'.

For more information on these subjects see our guidance on:-

[Strike-off, Dissolution and Restoration](#); [Liquidation and Insolvency](#); [Strike-off, Dissolution and Restoration \(Scotland\)](#); and [Liquidation and Insolvency \(Scotland\)](#) for companies registered in Scotland.

Chapter 2

Dormant Companies and Companies House

1. What information does Companies House need to know?

Companies House keeps up-to-date information about all limited companies on record and we make this information available to anyone who wants to know about a company. Even though a company may be dormant, it must still submit information to Companies House.

For example, we need to know:

- Where to contact the company. The company's official address is known as its 'registered office';
- Who runs the company? That is, particulars about the company officers;
- Who owns shares in the company? The shareholders (if the company has them);
- Where the company keeps certain registers, for example the register of members ;
- What rules govern the company? Its memorandum and articles of association
- What is a company's financial year-end is. A company's financial year-end is its 'accounting reference date';
- Financial information about the company's annual accounts.

You register most of this information at Companies House when you form the company and, if anything changes, you will need to tell us, usually on the appropriate form. Every company must deliver an annual return to Companies House at least once every 12 months. Also, every year, a company must prepare accounts and send those to us.

The safest and most secure way to send statutory information to Companies House is to use our online filing services. WebFiling contains inbuilt checks so that you can be sure you haven't omitted any key information. For more information on availability and registration details please visit our website www.companieshouse.gov.uk.

This chapter includes more information about when and how you need to tell us about changes to the above information.

2. What is a 'registered office'?

This is the company's official address registered at Companies House. It is also the address where we will usually send letters and reminders. The registered office address can be anywhere in England or Wales (if your company is

registered there) or in Scotland (if your company is registered there) or in Wales if you memorandum of association says that the registered office must be there. It is important that you deal with all correspondence and notices we send to this address promptly. You must notify any change of registered office address to Companies House on Form 287 – which is available for filing on line using Webfiling and many software filing packages. The new address only becomes the registered office when the form has been registered at Companies House.

All companies must have a registered office address, and the company's name must be displayed outside.

Please note: If you intend to change the registered office but do not tell us, we will continue to send all reminders and official letters to the old address. You may never receive them and the company may be dissolved without your knowledge if you fail to file accounts and annual returns as the legislation requires.

3. Who are the company officers?

These are the company director(s) and the company secretary. All private companies must have at least one director public companies must have two. A private company does not have to have a company secretary unless it chooses to have one or its articles of association require it. Public companies must have at least one qualified company secretary. The officers are responsible for managing the company and for delivering documents to Companies House. You must enter details of who they are in the company's own register of directors and secretaries and notify them to Companies House when the company is first formed. You must record any changes in the company's register and notify them to Companies House on the correct form within 14 days of the change. The forms for notifying changes are:

appointments	<u>Form 288a</u>
terminations of appointments	<u>Form 288b</u>
change of particulars	<u>Form 288c</u>

These forms are available to file on line at www.companieshouse.gov.uk

A change of particulars for a director means any of the following: name, address, occupation, nationality and other directorships; and for a company secretary it means name or address.

4. Who are the company members?

A company member is a person who has agreed to become a member and whose name the company has entered into its register of members.

For a limited company with shares, this means a person who owns shares in the company - a shareholder. For a company limited by guarantee, it means a

person who has agreed to contribute to the assets of the company if it is wound up.

The company must keep a register of its members. Unless you keep it at the registered office, you must notify Companies House where the company keeps the register, and you must notify any change in its location to Companies House on Form 353.

If a company has shares, you must send details of the shareholders to Companies House. You must update the information every year on the Annual Return.

In addition, if the company has issued debentures, it must keep a register of debenture holders. Any member of the company or any other person has a right to inspect the register. Unless you keep the register at the registered office you must notify Companies House where the company keeps it, and of any change in its location.

5. What other statutory registers are there?

There are several other statutory registers that may apply to the company. Although there is no obligation to notify Companies House about the location of any other statutory register, the company secretary is usually responsible for maintaining all the following registers - if they apply to the company:

- the register of debenture holders;
- the register of directors and secretaries;
- the register of interests in shares (public companies only);
- the register of directors' interests in shares, or debentures, of the company (you may only keep the register at the registered office of the company);
- the register of members;
- the register of charges.

These registers must be open to inspection by any person on payment of the prescribed fee. Any external requests from outside the company to view the register of members should contain the requester's name and address, or if an organisation an individual's name, plus the purpose of the request and whether the information will be shared with anyone else and if so, to whom and for what purpose. It is an offence to make a false statement when providing the details required for disclosure. The company must, within 5 working days, either comply with the request or apply to the court to restrict the access to the Register.

6. What is an annual return?

It is a form that every company - even those that are dormant - must send to Companies House each year. It is a snapshot of key information about the company, such as directors, secretary, shareholders etc. (The annual return should not be confused with annual accounts - the two are entirely different.) You must complete the annual return accurately to a particular date known as the 'made-up date'.

This is a date not later than:

- 12 months after the date of the made-up date of the previous annual return; or
- in the case of a company's first annual return, the anniversary of the date of incorporation.

The annual return form and annual document-processing fee must reach Companies House within 28 days after its made up date. The fee is £15 when submitted electronically, or £30 when submitted on paper.

To help you meet this filing requirement, we will send a letter to the company's registered office when your annual return is due. However, you do not have to wait for us to write to you to send in an annual return. It advises on how to file the form electronically by using our Software Filing or WebFiling services as this is the easiest option.

Please note: Currently, a small proportion of companies on the register are unable to use our WebFiling Service. These include companies in compulsory liquidation or companies wishing to file in Welsh. As from June 2008 companies are able to file certain documents in Welsh, using our [WebFiling](#) service.

If you do not have the facility to file online you can request a paper copy of the annual return form from our Contact Centre on 0303 1234 500.

If you want to send an annual return to Companies House before the company's anniversary of incorporation, you can complete this and submit it online. If you do not have the facility to file online please telephone 0303 1234 500 and ask for a paper annual return.

7. What is an accounting reference date?

The accounting reference date is the date from which the financial year-end is reckoned. It is also the date that determines when accounts are due for delivery to Companies House. For all new companies the legislation sets the accounting reference date as the last day of the month in which the company was incorporated. The subsequent accounting reference dates will automatically be on the same date each year.

You can change this date, if you wish to do so but you must notify Companies House of the new date using the change of accounting reference date form ([Form 225](#)) which is available for filing on line using Webfiling and many software filing packages. You must submit an acceptable Form 225 before the filing deadline of the accounts for the period that you wish to change. Changing the accounting reference date can be complicated because of the effect it has on the related accounts. For more information on this see our guidance on, '[Accounts and Accounting Reference Dates](#)'.

8. What annual accounts must I file?

All limited companies - including dormant companies or those that have not traded - must file annual accounts at Companies House. For dormant companies, this means a balance sheet giving details of assets and liabilities and any relevant notes. The balance sheet and notes must comply with the statutory requirements of the Companies Act 1985 (for financial years beginning before 6 April 2008) or Companies Act 2006 (for financial years beginning on or after 6 April 2008) accordingly, as explained in [chapter 3](#) of this guidance.

You must file accounts even if the company has remained dormant from one year to the next - even if it has never traded - and, if the accounts are late, the company will incur a penalty. There is no special treatment for dormant companies. Being dormant does not mean that your company does not have to file accounts or file them on time.

To make this easier for companies that have **never traded** they can submit dormant company accounts on-line by downloading a document template which has in-built checks. Please visit www.companieshouse.gov.uk to access our WebFiling service.

9. When must I file the annual accounts?

For financial years starting on or after 6 April 2008 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; or
- within 18 months of the date of incorporation for public companies

or 3 months from the accounting reference date (ARD), whichever is longer. The deadline for delivery to Companies House is calculated to the exact day.

Unless you are filing your company's first accounts the time normally allowed for delivering accounts to Companies House is:

- 9 months from the ARD for a private company; or

- 6 months from the ARD for a public company.

For financial years that start before 6 April 2008 you must normally deliver annual accounts to Companies House within 10 months of a company's accounting reference for a private company, and 7 months for a public company. However, if a company's first accounts cover a period longer than 12 months, the maximum time allowed is 22 months from the date of incorporation (19 months for a public company) or 3 months from the ARD, whichever is longer.

We recommend that you send us your accounts promptly to ensure they arrive before the filing deadline. To help you file accounts on time, we send a reminder to the company's registered office 6 to 8 weeks before the accounts are due. Where a filing deadline expires on a Sunday or Bank Holiday the law still requires you to file acceptable accounts by that date. So you should ensure that you send them in time to arrive **before** such a deadline. If you need to know your filing deadline, contact us on 0303 1234 500.

If the company files the accounts with Companies House outside the time allowed for filing, the company will be subject to a late filing penalty. The company's officers could also be prosecuted because they are personally responsible for ensuring that they deliver documents on time. Further information about late filing penalties is available in our booklet "[Late Filing Penalties](#)" available on the Companies House website.

If your company has never traded, you can file dormant company accounts on-line. Please visit our [website](#) to access our WebFiling service.

10. Who is responsible for preparing the accounts?

The directors of every company must prepare accounts for each of its financial years. The company's board of directors must approve the accounts and have them signed on their behalf before they send them to Companies House within the time allowed for filing.

11. Does a company have to lay its accounts before a general meeting?

A public company must continue to lay its accounts before its members at an Annual General Meeting. There is no longer a statutory requirement for private companies to lay their accounts before its members at a general meeting.

If a private company's articles currently specify that the company must present its accounts to its members at a general meeting, they may pass a resolution to remove that provision.

12. What are the memorandum and articles of association?

These documents govern the company.

The memorandum sets out:

- the company name;
- where the registered office is situated (in England and Wales (i.e. anywhere in either), in Wales only, or Scotland);
- what it will do (its objects);
- details of the type of company it is;
- its share capital, if the company has shares.

The articles set out the rules for running the company's internal affairs.

From time to time, it may be necessary to change these documents. You make these changes by special or written resolution (that is proposed as a special resolution). For example, if a company wishes to change its name, it does so by passing a special resolution. Companies House charges a fee of £10 to register the change and issues a change of name certificate. You must register resolutions changing the memorandum and articles of association at Companies House.

For more information about resolutions to change the memorandum and articles of association see our guides on '[Resolutions](#)', and for company names see our guide on '[Company Names](#)'.

13. What other documents must I file at Companies House?

Other notices that you may have to file include:

- notice of an increase or change in share capital - use [Form 123](#) or [122](#) as appropriate;
- details of mortgages and charges - use [Form 395](#) ([Form 410](#) for companies registered in Scotland);
- various company resolutions - see our guides on, 'Resolutions'; ([Companies Act 1985](#) and [Companies Act 2006](#)); and
- notice of the company's liquidation, receivership, administration or a voluntary arrangement - see our guide, '[Liquidation and Insolvency](#)' (or '[Liquidation and Insolvency \(Scotland\)](#)' for companies registered in Scotland).

Whenever you complete a document, always quote the company number. It is the company's unique identifier. The number is shown on the company's incorporation certificate or you can find it free of charge using the [WebCheck](#) service on our website.

Chapter 3

Accounts and audit exemption

1. What does 'no significant accounting transactions' mean?

As mentioned in [chapter 1](#), a company is dormant if it has had no 'significant accounting transactions' during the accounting period. A 'significant accounting transaction' is one which the company should enter in its accounting records. When considering whether a company is dormant you can disregard the following financial transactions:

- payment for shares taken by subscribers to the memorandum of association;
- fees paid to the Registrar of Companies for a change of company name, the re-registration of a company and filing annual returns; and
- payment of a civil penalty for late filing of accounts.

2. What are the conditions that a dormant company must meet to be exempt from audit?

A dormant company is exempt from having an audit for that financial year if:

- it has been dormant since its formation or
- it has been dormant since the end of the previous financial year and it meets the following conditions;
 - the company is entitled to prepare individual accounts in accordance with the small companies regime.
 - the company is not required to prepare group accounts.
 - it qualifies as a 'small company' in relation to that year , or would have qualified as small but for the fact that it is a public company or is a member of an ineligible group.

A company may not take advantage of dormant company audit exemption if it was at any time in the financial year in question a company that:

- is an authorised insurance company, a banking company, an e-money issuer, a MiFID investment firm or a UCITS management company;
- carries on an insurance market activity; or

- A company where an audit is required by a member or members holding at least 10% of the nominal value of issued share capital or holding 10% of any class of shares; or - in the case of a company limited by guarantee - 10% of its members in number. The demand for the accounts to be audited should be in the form of a notice to the company, deposited at the registered office at least one month before the end of the financial year in question. The notice may not be given before the financial year to which it relates.

A company is not entitled to the dormant company audit exemption unless its balance sheet contains the necessary statements, see our [‘Accounts and Accounting reference dates’](#) guidance for full details.

3. What qualifies a company as a small company?

In order to take advantage of the audit exemption, the company must be both dormant and qualify as 'small'. If the company has traded in the past, then in order to qualify as small in a particular financial year it must meet the qualifying conditions in that year and in the preceding financial year.

To qualify the company must meet at least two of the following conditions:

- the annual turnover must be not more than £5.6 million;
- the balance sheet total must be not more than £2.8 million;
- the average number of employees must be not more than 50.

Please note: For financial years starting on or after 6th April 2006, a small company must meet at least 2 of the following conditions :

- annual turnover must be not more than £6.5 million;
- the balance sheet total must be not more than £3.26 million;
- the average number of employees must be not more than 50

4. What exemption is available?

Dormant companies that are eligible and wish to take advantage of it can claim exemption from audit.

Private companies that are dormant need only prepare and deliver to Companies House an abbreviated balance sheet and notes. You do not have to include a profit and loss account and directors' report in dormant company accounts filed at Companies House; but you must provide a directors' report and possibly a profit and loss to members if the company traded in the previous financial year.

Public companies that are dormant must prepare and deliver to Companies House a balance sheet and notes, directors' report and possibly a profit-and-loss account, if the company has traded in the previous financial year.

Provided you prepare the accounts so that they comply with the requirements, they do not have to be drawn up by a professional accountant. However, if you are in any doubt about how to prepare a set of accounts, you may wish to consider consulting a professional accountant before preparing the accounts.

NOTE: For accounting periods starting on or after 6th April 2008 the time allowed for filing accounts reduces. Accounts must be submitted to Companies House within;

- for private companies 9 months from the accounting reference date or within 21 months of the date of incorporation for first accounts
- for public companies 6 months from the accounting reference date or within 18 months of the date of incorporation for first accounts.

The accounts you submit to Companies House will not be returned to you - take any copies that you may need before you submit them.

Accounts submitted online have inbuilt checks which will prevent common errors and omissions. If you choose to submit your accounts to Companies House on paper, you must check that you have:

- quoted the correct company number and company name;
- dated the balance sheet;
- included all the relevant figures for the current and the previous year;
- included all the dormant company exemption from audit statements;
- stated when the accounts were approved; and
- had the balance sheet signed by a director below all the statements.

A director must sign the balance sheet below all the statements. We reject more paper accounts because a director has not signed them than for any other reason.

5. What happens if my company starts trading again?

The company will cease to be exempt from audit as a dormant company if it:

- begins commercial or trading activities during the financial period; or
- would no longer qualify for some other reason.

If either of these happened, you might have to submit full accounts for the financial year in which the company ceased to be exempt, and the directors may need to appoint auditors for the company. However, it may be that the company would qualify for exemptions as a medium-sized or small company.

More information about company audit requirements and audit exemption for small companies is covered in our guidance ['Accounts and Accounting Reference Dates'](#).

Companies House cannot know your company's circumstances and financial arrangements, so we cannot help you prepare a set of accounts.

Chapter 4

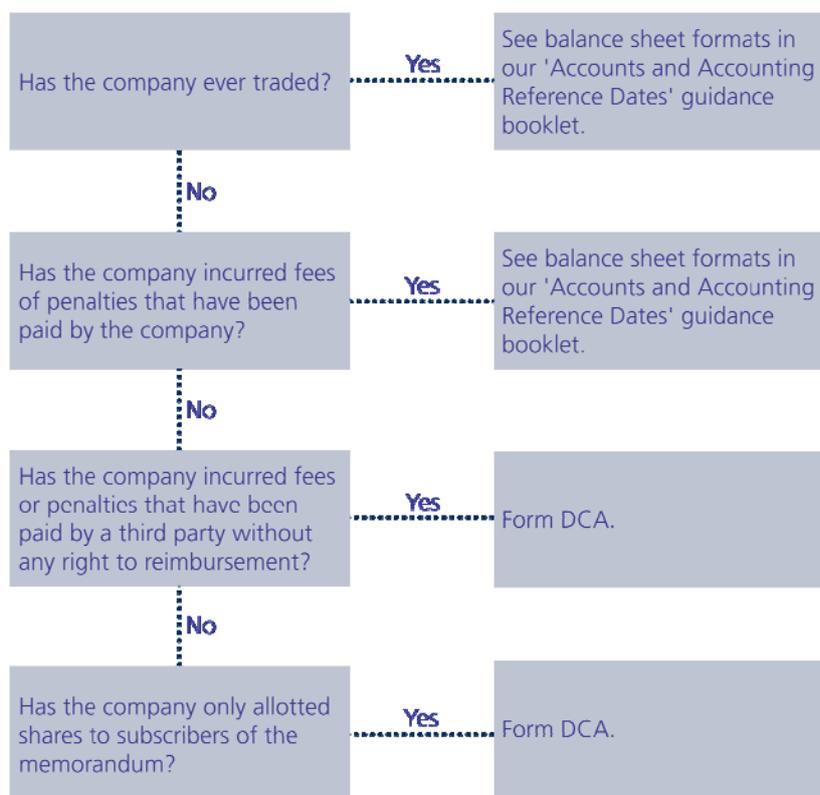
Dormant “Never Traded” Companies

1. Can I obtain a standard form for dormant accounts from Companies House?

We provide an online [Form DCA \(Dormant Company Accounts\)](#) which you can complete - it is suitable for dormant companies that have never traded. However, if you do not have the facility to file online you can download a DCA form from our website or order a paper form via our Contact Centre on 0303 1234 500. For simplicity, we have designed the form to reflect only the issue of shares to subscribers who agreed to take such shares under the memorandum. You cannot use the form to record other transactions. The flowchart below shows when you can use a Form DCA and when you need a more detailed balance sheet format.

Do not use this form if preparing accounts in accordance with International Accounting Standards (IAS).

When to use Form DCA



2. Companies dormant since incorporation

By definition, these companies can only have entered into the following financial transactions:

- the issue of shares to subscribers who agreed to take such shares under the memorandum;
- fees paid to the Registrar of Companies for a change of company name, the re-registration of a company and filing annual returns; and
- payment of a civil penalty for late filing of accounts.

These companies may be able to file their statutory accounts at Companies House by completing Form DCA. You can complete a form each year for as long as the company remains dormant and meets the above conditions.

3. Companies that have become dormant

These companies must be dormant for the current financial year, but will have entered into transactions in earlier periods. These transactions may have resulted in residual balances appearing on the balance sheet in the current year. If so, Form DCA is not suitable as it has no provision for these balances. If there are no residual balances, other than those relating to the issue of subscriber shares, Form DCA may still be suitable.

Otherwise, the reporting and disclosure requirements for these companies can be diverse and complex. If you cannot use Form DCA, either because the company has traded in the past and there are residual assets to be shown on the balance sheet, please see our guidance on 'Accounts and accounting reference dates' which contains model balance sheet formats.

To fill in Form DCA you need to know about the company's share capital. The items mentioned on Form DCA are explained below and more information is in our guide, '[Share Capital](#)'.

Authorised share capital - the maximum number and nominal (or face) value of shares the company is allowed to create under the terms of its memorandum.

Issued share capital - the number and nominal value of shares actually issued to shareholders.

Called-up share capital not paid - the value of shares (generally that means the nominal value) that the company has issued without receiving payment.

Shares allotted during the year - the number of new shares allocated to members in the financial year.

Aggregate nominal value - the total face value of all the shares allotted.

Consideration received - the actual amount received for the shares.

Chapter 5

Further information

1. How do I send information to the Registrar?

The safest and most secure way to send statutory information to Companies House is to use our online filing services. For more information and registration details please visit our website www.companieshouse.gov.uk

You may deliver documents to the Registrar by hand (personally or by courier), including outside office hours, bank holidays and weekends to Cardiff, London and Edinburgh.

You may also send documents by post or by the Document Exchange Service (DX). If you send documents, please address them to:

For companies incorporated in England & Wales:

Companies House
Crown Way
Cardiff
CF14 3UZ

DX33050 Cardiff 1

For companies incorporated in Scotland:

Companies House
4th Floor
Edinburgh Quay 2
139 Fountainbridge
Edinburgh
EH3 9FF

DX ED235 Edinburgh 1
or
LP 4 – Edinburgh 2

If you are sending documents by post, courier or Document Exchange Service (DX) and would like a receipt, Companies House will provide an acknowledgement if you enclose a copy of your covering letter with a pre-paid addressed return envelope. We will barcode your copy letter with the date of receipt and return it to you in the envelope provided.

Please note: an acknowledgement of receipt does not mean that Companies House has accepted a document for registration.

Companies House sends an automatic e-mail acknowledgement for every submission made via WebFiling and an additional e-mail indicating whether the submission has been accepted or rejected.

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

2. Where do I get forms and guidance?

You can submit many forms to Companies House online via our Software Filing or WebFiling services. The service provides a secure system for presenters to submit company information.

Alternatively, [statutory forms and guidance](#) are available, free of charge from Companies House. The quickest way to get them is through our website or by telephoning 0303 1234 500.

You can also obtain forms from company law stationers, accountants, solicitors and company formation agents - addresses in business phone books.

how to contact us

Contact Centre: 0303 1234 500*
Mini-com: 029 2038 1245
enquiries@companieshouse.gov.uk
www.companieshouse.gov.uk

*For training and quality purposes
your call may be monitored

Cardiff:

Companies House
Crown Way, Cardiff CF14 3UZ
Fax: 029 2038 0900

Edinburgh:

Companies House
4th Floor
Edinburgh Quay 2
139 Fountainbridge
Edinburgh EH3 9FF
Fax: 0131 535 5820

London:

Companies House
21 Bloomsbury Street, London WC1B 3XD
Fax: 029 2038 0900