

# Accounts for Companies House

## **Do all companies have to file their accounts at Companies House?**

All private limited companies must file their accounts at Companies House.

Unlimited companies need only deliver accounts to Companies House if, at any time during the period covered by the accounts:

- the company was a subsidiary undertaking or a parent of a limited undertaking;
- the company was a banking or insurance company (or a parent company of a banking or insurance company); or
- each of the company's members was:
  - a limited company;
  - another limited company each of whose members was a limited company; or
  - a Scottish partnership each of whose members was a limited company.

## **Are the accounts filed with Companies House different to the accounts prepared for the members?**

You can simply file a copy of the accounts that you have already prepared for the members/shareholders at Companies House. However small and medium-sized companies may file an abbreviated version of those accounts which contain reduced detail.

## **Can I file the same accounts with Companies House and HMRC?**

If you are filing small audit exempt accounts you may be able to file accounts using the joint filing option which enables you to enter your accounts data once and use it to submit to both Companies House and HMRC.

To use this option you will need:

- Government Gateway credentials (which you can request from the HMRC website) and
- Companies House Company Authentication Code, if you do not already have one please refer to the WebFiling FAQs on our website for more details.

The joint filing option will allow you to submit either the full statutory small audit exempt accounts to both organizations or extract abbreviated accounts for filing only at Companies House. For further information on whether this is suitable for your company, please refer to the joint filing FAQs on our website.

Companies House and HMRC have different filing deadlines and penalties for late filing, It is the directors' responsibility to ensure that they know what the deadlines are.

## **Do I still need to file my accounts with HMRC or Charity Commission, or Office of the Scottish Charity Regulator?**

Yes. The accounts filed at Companies House are in accordance with the Companies Act 2006. You must still file with other regulatory bodies according to their requirements and filing deadlines.

## **Will Companies House give technical advice on accounts?**

No. We can only give general guidance, not technical advice on specific accounting or legal issues. Your accounts are subject to legal requirements, and we are not qualified to give specialist advice.

## **How long do I have to file my company's first accounts?**

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, whichever is longer.

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

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

If the first accounts cover a period of 12 months or less, the normal times allowed for delivering accounts apply.

## **How long do I normally have to file my accounts?**

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

- 9 months from the accounting reference date for a private company; or
- 6 months from the accounting reference date for a public company.

Please be aware of the **definition of a period of months** in connection with filing accounts.

A period of months after a given date ends on the corresponding date in the appropriate month. For example a private company with an accounting reference date of 4 April has until midnight on 4 January of the following year to deliver its accounts, not 31 January.

This does not apply if your accounting reference date is the last day of the month. In this case the period allowed for filing accounts would end with the last day of the appropriate month. For example, a private company with an accounting reference date of 30 April has until midnight on 31 January of the following year to deliver its accounts, not 30 January.

## **If I shorten my accounting reference date will I still have to file by the original deadline?**

No. When a company shortens its accounting period, the new filing deadline will be longer of the following two options:

- 9 months for a private company (or 6 months for a public company) from the new accounting reference date; or
- 3 months from the date of receipt of the notice (change of accounting reference date- AA01).

## **Can I apply for extra time to file?**

Yes. If there is a special reason for doing so, you may apply to extend the time for delivering accounts to Companies House; for example, if there has been an unforeseen event which outside the control of the company or its auditors.

You should make the application in writing and deliver it before the normal filing deadline. It must contain a full explanation of the reasons for the extension and the length of the extension requested, you can do this by emailing our enquiries section or writing to us.