



Companies House

— for the record —

As modified by the Companies Act 2006

Flat Management Companies

GBA9

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BERR

Department for Business
Enterprise & Regulatory Reform

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/ 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 are two further stages in the implementation of the Companies Act 2006 scheduled for October 2008 and 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. Do you need a company?
2. Statutory accounts
3. Flat management companies and Companies House
4. 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 booklet is to assist people who run a company that has been formed to manage a property divided into a number of separate flats. There are a number of ways that a company can own a residential building. A company can own the freehold or it could hold a headlease instead. Under the Commonhold and Leasehold Reform Act 2002, introduced on 27 September 2004, property may be held as commonhold, where the common parts are owned and managed by a 'commonhold association', which is a company.

This booklet is aimed at providing basic guidance. It covers some of the possible questions you will need to consider such as:

- Do you need a company?
- If you have a company, what will your responsibilities be?

It also gives advice on how to keep accounting records and how to understand the accounts that are prepared from them. It does not explain the statutory framework governing the format in which you must prepare accounts, or the complex and lengthy accountancy rules. This booklet is a general source of information for companies during this transitional stage as parts of the Companies Act 1985 are repealed and parts of the Companies Act 2006 are commenced:

- it does not explain the process by which leaseholders may acquire the right to manage their own premises. Information on “right to manage” companies is available from the Leasehold Advisory Service (tel. 020 7374 5380 or visit www.lease-advice.org) or the Department for Communities and Local Government (tel. 020 7944 4400 or visit www.communities.gov.uk);
- it does not explain the law on commonhold or how to set up a commonhold association. Information on commonhold associations is available from the Leasehold Advisory Service (tel. 020 7374 5380 or visit www.lease-advice.org) or the Ministry of Justice (formerly the Department for Constitutional Affairs) (tel. 020 7210 8500 or visit www.justice.gov.uk)
Information on the law on commonhold can still be found at the department’s previous website address www.dca.gov.uk/.

However, “right to manage” companies and commonhold associations are formed under the Companies Act 1985 and the information in this booklet generally applies to them.

The booklet does not provide guidance on all cases or consider the legal complexities that can arise. If you are in any doubt about your rights and obligations you may want to seek professional advice.

Chapter 1 Do you need a company?

1. What is a limited company?

In law, a limited company is a 'person' in its own right. This means it can own property (such as a freehold or leasehold) and enter into contracts in its own name. It exists independently and separately from the people who manage or own it. There are different types of limited company: "public companies", whose shares are bought and sold by the general public, and "private companies", which are all other types of company; and it is possible to own a company without having to own shares in it, through a "private company limited by guarantee". It is unlikely that a public company would be suitable as a flat management company.

When a property is divided into a number of flats, each flat owner usually has a lease of their own flat but they may also be a member of a management company that owns the freehold (or lease) of the entire building. As members of the company, the flat owners have their say in running it. If the members own shares in the company it is common practice in the company's constitution (its "articles of association") that shareholders who sell their flats must also transfer their shares to the new owners. This ensures that, at any given time, the limited company represents the interests of all the current flat owners, and it remains a separate legal entity regardless of who holds its shares from time to time.

Some limited companies do not have shares and are instead "limited by guarantee". In England and Wales, this includes commonhold associations and "right to manage" companies. If your company is limited by guarantee, it means that the members have agreed to contribute to the assets of the company if it is wound up. In this booklet, the terms "shareholder" and "member" mean the people who own the company.

Instead of having a company, you may wish to consider two other options:

- If your organisation does not own property but simply collects money from residents for repairs and maintenance, and pays bills when they arise, then less formal arrangements may be appropriate such as a residents association.
- Residents could consider buying the freehold of their properties in their own names or as trustees.

If you are uncertain whether the options above are appropriate for your circumstances you may want to seek professional advice.

2. Why have a limited company?

There are many reasons for forming and running a limited company. Outlined below are a few reasons which relate to flat management companies. This list is not exhaustive.

One reason for residents in a block of flats to have a limited company is to own the freehold or head lease. Freehold gives outright ownership of the property to the limited company. A head lease is a lease granted directly to the limited company, which may in turn grant subleases of the property (or parts of it) to the flat owners. **For the purposes of this booklet, the difference between a company that owns a freehold and one that holds a head lease is immaterial.** However, residents often use a limited company for collecting a central pool of cash for carrying out repairs and maintenance to common parts of the property. If a limited company is used in the management of a block of flats it is often a condition of buying a flat that the buyer becomes a member or shareholder of the company. In some cases all flat owners automatically become directors. See [question 5](#) about directors' responsibilities.

Another reason to set up a limited company is so that leaseholders of flats can exercise their right to manage the building they live in. The right to manage must be exercised through a limited company set up for that purpose. This type of company is called a right to manage (RTM) company. There are special rules about setting up and running a RTM company in England and Wales which we do not cover in this booklet. More information is available from the Department of Communities and Local Government (tel. 020 7944 4400 or visit www.communities.gov.uk)

A limited company would also be set up to own and manage the common parts of a development made up of separate units under commonhold ownership. This type of company is called a commonhold association.

There are special rules about setting up and running a commonhold association which we do not cover in this booklet. More information is available from the Ministry of Justice (tel. 020 7210 8500 or visit www.justice.gov.uk).

Information on the law on commonhold can still be found at the department's previous website address www.dca.gov.uk.

3. What does a flat management company do?

Flat management companies typically manage common parts of the building. They may have other responsibilities. Your property probably has parts common to all the flat owners living in it: boundaries, roofs, halls, drives and gardens being typical examples. These require maintenance, insurance, lighting, etc. The individual flat owners usually fund these costs, by making periodic contributions into a pooled fund.

Many flat management companies choose to account for these transactions within the company. [Chapter 2](#) gives information on the financial accounting required.

If your company just pays a few bills, perhaps for repair or maintenance, then your advisor may say that these payments need not go through the company's books. Less formal arrangements, such as collecting the money through a residents association, may be satisfactory. The company could then continue to own the freehold (or head lease) of the property, but it would conduct all accounting transactions elsewhere - the

company would then be 'dormant'. You would still have to prepare accounts, present them to members, and submit them to Companies House, but all that would mean is a simple balance sheet that does not have to be audited. You should seek professional advice before adopting this approach to ensure that you are complying with the legal requirements.

A standard dormant company balance sheet, Form DCA, is suitable for companies limited by shares that have been dormant since incorporation which can be filed online using WebFiling or a suitable Software Filing package at www.companieshouse.gov.uk. For this, and more information about dormant company accounts, see our booklet, 'Dormant Companies'.

4. Who is responsible for the liabilities of limited companies?

A primary benefit of limited companies is that the owner's liability is limited if the company fails (unless its owners choose to have unlimited liability): unlimited liability is not covered in this guidance). Limited liability means that the owners will only pay what they have already paid or agreed to pay towards settling the limited company's debts – either what they have paid or agreed to pay for their shares or the amount which they have guaranteed to pay, usually £1. In exchange for this limited liability, the law requires limited companies to make certain information available to the public.

They file this information at Companies House. The timing and presentation of the information is governed by law.

Company law legislation governs flat management companies. This does not allow flat management companies to be treated any differently to other companies.

The main legislative requirements to file information at Companies House affecting flat management companies are that they deliver:

- an annual report and accounts;
- an annual return; and
- other notifications (typically changes in directorships).

These documents and notifications must be filed at Companies House. Chapter 3 gives information about what you need to send to Companies House and when.

5. Who is responsible for managing the company?

Managing a company is the responsibility of its officers. The officers are the company's directors and sometimes the company secretary. All companies must have directors. From 6th April 2008 a private company does not have to have a company secretary: but it can choose to include in its articles of association a requirement to have one unless its articles of association require it. If you do appoint a company secretary you must notify Companies House of the appointment, any change of details or 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 paper.

Public companies must have at least one qualified company secretary. You use the same forms outlined above to notify Companies House of the appointment, change of details or termination.

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.

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

When you are appointed as an officer, you take on some very important obligations. If you don't comply with them, there could be very serious consequences. The company officers could be prosecuted because they are responsible for ensuring that the company delivers documents on time.

Your company could also be struck off the register and dissolved. In this case all company assets (such as the freehold of your property) would become "bona vacantia". This means the assets belong to the Crown. Your company would not be able to sell its freehold and you may find that you couldn't sell your flat. Therefore it is in your interests to ensure that the company complies with the law and stays on the register.

7. Do the members get a say in how to manage the company?

From 1 October 2007 private companies have not generally had to hold general meetings. However, if there is a requirement in an existing private company's memorandum or articles of association on 30 September 2007 that expressly required the company to hold an annual general meeting, this requirement still has legal effect after 1 October 2007. In addition, the company will still need to hold general meetings to dismiss a director before the expiration of his office, or remove an auditor before the end of his term of office. Private companies can make most decisions that were formerly made at meetings by written resolution proposed by members.

There is a power for members to require directors to call a general meeting of a private company. However, this power is only effective if a required percentage of the members request it.

Public companies must hold an annual general meeting.

General meetings are an opportunity for members to raise issues and take decisions regarding the running of a company. The members may elect and remove directors and pass various resolutions. For example, members may resolve that the company may send or supply documents, including accounts, to members by making them available on a website. Members are not obliged to receive communications in this way and have the right to request a hard copy.

Chapter 2

Statutory accounts

1. What accounting records must a company keep?

All companies have a duty to keep accounting records, e.g. invoices, credit notes etc. These records form the basis of preparing annual accounts. For financial years starting on or after 6 April 2008 the Companies Act 2006 and Regulations made under it specify the format in which companies must prepare annual accounts, the information that needs to be disclosed, and the rules affecting the valuation and treatment of the transactions and balances appearing in company accounts. The Companies Act 1985 and its Regulations made under it apply to company accounts for financial years starting before 6 April 2008.

These requirements to produce annual accounts are long and complicated. If you are uncertain how to produce them you may wish to consider consulting a professional accountant to prepare your annual statutory accounts.

2. What if our company cannot afford a professional accountant?

Some flat management companies do not want to employ an accountant and try to prepare their accounts themselves.

Many of these attempts to produce annual accounts go badly wrong. The accounts are made without reference to, or knowledge of, the legislative requirements; yet the directors sign, for example, a statement in the accounts acknowledging that the accounts comply with the legislative requirements.

Directors should note that they can be prosecuted if their accounts fail to comply with the legislative requirements.

Some flat management companies elect one of their members to keep a record of transactions, and also expect the individual to prepare the statutory accounts. However, preparing statutory accounts can be time consuming, stressful and frustrating. All the members should carefully consider whether it is fair to impose that burden, and whether the chosen individual is confident, competent and happy with the responsibility.

You may wish to consider instructing a professional accountant to prepare the statutory accounts.

3. Our treasurer does the book-keeping and accounts - what can we do to make their job easier?

Members can make the life of the book-keeper easier by ensuring that they pay their contributions into the company bank account on time.

Being able to write up the accounting records regularly, filing and cross-referencing paperwork, and completing details on cheque stubs will all make the book-keeping task easier. If you are the treasurer but inexperienced in this role, it is worth remembering that relying on your memory doesn't work very well - you should keep proper written records and update them regularly.

4. Does Companies House give technical advice on accounts?

No. We can give general guidance, but not advice on specific accounting issues. Firstly, giving technical accountancy advice is not Companies House's role. Secondly, it is not practical: your accounts are subject to complex legal requirements, and we do not know enough about your company to be confident that we are giving you proper advice.

For more information on preparing accounts for Companies House please see our guidance booklet '[Accounts and accounting reference dates](#)' GBA3.

Chapter 3

Flat management 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.

For example, we need to know:

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

Most of this information is registered at Companies House when a company is first formed 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, which is a summary of the information held on the public record at Companies House. – [see question 6](#). 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 contain 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.

More information about when and how you need to tell us about changes to the above information is included in this chapter.

2. What is a registered office?

This is a company's official address registered at Companies House. It is also the address to which Companies House will send letters and reminders. The registered office 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 your 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 a 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, and display the company's name 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 sometimes the company secretary. All companies are required to have directors. From 6th April 2008 a private company does not have to have a company secretary; but it can choose to include in its articles of association a requirement to have one. 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 notified them to Companies House on the correct form within 14 days of the change. The forms for notifying changes are:

appointments [Form 288a](#)

terminations of appointments [Form 288b](#)

change of particulars [Form 288c](#)

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

A change of particulars for a director can be for 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 is on the company's register of members. For flat management companies, this usually means the leaseholders.

A company must keep a register of its members. Any member of a company or any other person has a right to inspect the register. Unless it is kept at the registered office, you must notify Companies House of where the register is kept, and notify any change in its location to Companies House on [Form 353](#) and [Form 353a](#).

If a company is limited by shares, the members are also shareholders. You must notify details of shareholders to Companies House in an annual return. You must update the information with any changes every year on the annual return and we will write to the registered office to remind a company shortly before it becomes due.

5. What if a member sells their flat?

If the company is limited by shares, the company's [articles of association](#) will usually require the seller to transfer the shares to the buyer.

For more information about shares and share transfers, see our booklet, '[Share Capital](#)

Do not send stock transfer forms to Companies House. Keep them with the company's own records.

If the company is limited by guarantee, then the company's articles of association may require the seller to sign a form to resign as a member (forms should be available from the company secretary) and deliver it to the company: or the change of membership might happen automatically, depending upon what the articles say.

Please note: if the seller or buyer is ALSO a director or company secretary, the relevant forms 288a or 288b must be submitted to Companies House within 14 days (see [question 3](#)).

6. What is an annual return?

It is a form that every company (even those that are not trading) must send to Companies House each year. It is snapshot on key information about the company, such as its directors, secretary, shareholders etc. You should not confuse the annual return 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 together with the 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. 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 will be able to file certain documents in Welsh, using our WebFiling service. For more information please visit our website www.companieshouse.gov.uk

7. What are the memorandum and articles of association?

These are documents which govern a company.

The memorandum sets out:

- the company name;
- whether the registered office is situated in England and Wales (i.e., anywhere in either), in Wales only, or in 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 can make these changes by a special resolution or a written resolution (that is proposed as a special resolution). The nature of the change may be subject to other statutory procedures and requirements. 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 a memorandum and articles of association at Companies House.

For more information about resolutions to change the memorandum and articles of association see our booklets, 'Resolutions' ([CA 1985](#) or [CA 2006](#)); and for company names see our booklet, '[Company Names](#)'.

8. What is an accounting reference date?

The **accounting reference date** (ARD) 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. When a company is formed, the legislation automatically sets its accounting reference date (ARD) as the last day of the month in which the anniversary of its incorporation falls. The company can change the ARD if it wishes to do so. You must tell Companies House if you change the accounting reference date (ARD). You must notify a change using a [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 (ARD) can be complicated because of the effect it has on the related accounts. For more information on this see our booklet, ['Accounts and Accounting Reference Dates'](#).

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;
- 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 (ARD) 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 accounting reference date (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 0870 33 33 636.

If a company files the accounts with Companies House outside the time allowed for filing late, 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 documents are delivered on time. Further information about civil penalties is available in our booklet, '[Late Filing Penalties](#)'.

There is no special treatment for flat management companies. You still have to file accounts on time.

A public company must lay its accounts before an AGM. There is no longer a statutory requirement for private companies to lay their accounts before a general meeting. If a private company's articles currently specify that the company must present its accounts to members at a general meeting, they may pass a resolution to remove that provision.

10. Can I apply for more time for filing accounts?

Yes, but only if there is a special reason - for example, an unforeseen event outside the control of the company and only if the period normally allowed for filing the accounts has not already expired. The company may write to Companies House and ask for an extension of time for delivering the accounts. The application must be received before the period allowed for filing the accounts has expired.

To apply for an extension write to:

For companies formed in England and Wales:	For companies formed in Scotland:
Companies House Appeals and Breaches Section Companies House Crown Way Cardiff CF14 3UZ DX33050 Cardiff 1	Companies House 37 Castle Terrace Edinburgh EH1 2EB DX ED235 Edinburgh 1 LP – 4 Edinburgh 2

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

Other notices that you have to file if they apply to you 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 booklets, 'Resolutions' ([CA1985](#) or [CA2006](#));

- notice of the company's liquidation, receivership, administration or a voluntary arrangement - see our booklet, '[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 ring us on 0870 33 33 636.

Chapter 4 Further information

1. How do I send information to the Registrar?

You can submit the majority of documents online at www.companieshouse.gov.uk or using a suitable Software Package.

You may deliver paper 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, by the Document Exchange Service (DX) or by Legal Post (LP) in Scotland. If you send documents, please address them to:

For companies formed in England & Wales:	For companies formed in Scotland:
The Registrar of Companies Companies House Crown Way Cardiff CF14 3UZ DX33050 Cardiff 1	The Registrar of Companies Companies House 37 Castle Terrace Edinburgh EH1 2EB DX ED235 Edinburgh 1 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. This receipt does not mean that a document has been accepted for registration.

Please note: 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. Can I file documents in other languages?

Usually, you must file documents sent to Companies House in English. There are exceptions as detailed below.

You can draw up and deliver documents relating to Welsh companies in Welsh.

Companies can deliver the following documents in other languages if the document is accompanied by a certified translation into English:

- Resolutions and agreements affecting a company's constitution;
- Contracts relating to the allotment of shares for a consideration other than cash;
- For companies included in accounts of larger EEA or non-EEA groups, the group accounts and parent undertaking annual report; and
- Charge instruments (or copy charge instruments).

In addition companies may also file voluntary certified translations of any document subject to the First Company Law Directive disclosure requirements. These are:

- Constitutional documents such as the memorandum and articles of association;
- Directors appointments, changes in particulars or terminations;
- Accounts, reports and annual returns;
- Notification of any change in a company's registered office;
- Winding up documents;
- Share capital documents (public companies only);
- Documents relating to mergers and divisions (public companies only); and
- Documents relating to overseas companies.

The voluntary translation must relate to a document delivered to Companies House on or after 1 January 2007. Voluntary translations can only be filed in an official language of the European Union and must be accompanied by Form 1106.

3. Where do I get forms and guidance booklets?

Many forms can be submitted to Companies House online via our Software Filing or WebFiling services. The service provides a secure system for presenters to submit company information. (www.companieshouse.gov.uk)

Statutory forms and guidance are available, free of charge from Companies House. The quickest way to get them is through this website our website at www.companieshouse.gov.uk or by telephoning 0870 33 33 636.

Forms can also be obtained from legal stationers, accountants, solicitors and company formation agents. You can find their addresses in business phone books.

how to contact us

Contact Centre: 0870 3333 636*
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
37 Castle Terrace, Edinburgh EH1 2EB
Fax: 0131 535 5820

London:

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