

Companies Act 2006

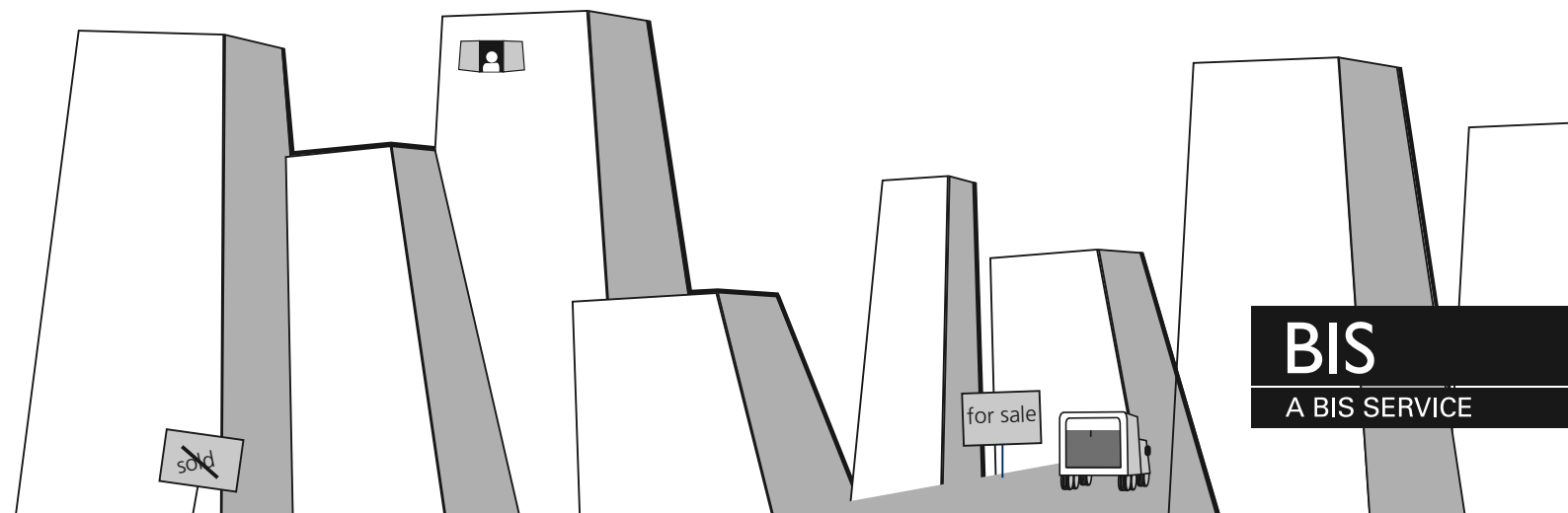


*Companies House*  
— for the record —

# life of a company

## Part 2 - Event Driven Filings

GP3 - October 2009



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

Is this guidance for you?

This guide will be relevant to you if:

- you are a director or secretary of a company
- you act as an adviser to a company

## Overview

This guidance will show you what information you have to deliver to Companies House when particular changes occur within your company. We refer to the filings described in this booklet as “event generated” because they arise as the result of a change in the company. That might include the appointment of a director, a change to your share capital, or a range of other changes. You have to tell Companies House about these changes so that they can update the public record for your company. In this way searchers will always have access to an up to date picture of your company.

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

Companies Act 2006

## Introduction

This guide explains:

- **Chapter 1 Directors and Secretaries** - the roles and responsibilities of a company director and secretary and how to notify Companies House of an appointment, termination of an appointment or change of details of a company officer.
- **Chapter 2 Registered Office** – how to change your registered office address.
- **Chapter 3 Company Records** - the types of records a company must keep and your duty to notify Companies House of their location.
- **Chapter 4 Resolutions** - the types of company resolution and examples of when companies pass them.
- **Chapter 5 Change of Company Name** – the ways in which a company can change its name.
- **Chapter 6 Change of Constitution** – the ways in which a company can change its constitution.
- **Chapter 7 Share Capital** - the basic features of the regime and the regulation of share capital, allotment and cancellation of shares, types of shares and restructuring share capital and examples of when you must notify Companies House of an event.
- **Chapter 8 Re- registration of a company** – the types of re-registration as a means of changing a company's status.
- **Chapters 9 & 10 Charge & Mortgage Registration** – the requirements for the registration and the notification of the satisfaction of mortgages or charges in England and Wales, Northern Ireland and Scotland.
- **Chapter 11 – Quality of Documents.**
- **Chapter 12 Further Information.**

This guide will not cover every event that will come along during the life of a company. However, it will give you a good idea of your responsibilities as they relate to the specific areas covered and explain the filing requirements at Companies House.

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

## **Chapter 1**

### **Directors and Secretaries**

#### **1. What responsibilities do the directors have to Companies House?**

Directors have a responsibility to prepare and deliver documents, on behalf of the company, to Companies House as and when required by the Companies Act. These include, in particular:

- the annual return (see our guidance on Annual Filings);
- the annual accounts; (see our guidance on Annual Filings)
- notification of any change in the company's officers or in their personal details;
- notification of a change to the company's registered office;
- allotment of shares; and
- registration of charges.

#### **2. What happens when there is a change in the company's directors or secretary?**

The company must keep registers that contain details of its officers. They are:

- register of directors. This will contain most details of all the company's directors whether an individual or a corporate body or firm with legal personality but will not include an individual's residential address (unless that address is also the individual's service address);
- register of directors' residential addresses; and
- register of secretaries, if appropriate.

Whenever there is a change to an officer's details, or a company appoints or terminates the appointment of an officer, it must update these registers.

The company must then file the appropriate form at Companies House within 14 days of the change. The appropriate forms are:

Appointment of director – AP01  
Appointment of corporate director – AP02.  
Appointment of secretary – AP03  
Appointment of corporate secretary – AP04

Change of director's details – CH01

Change of corporate director's details – CH02  
Change of secretary's details – CH03  
Change of corporate secretary's details – CH04  
Termination of appointment of director – TM01  
Termination of appointment of secretary – TM02

Companies House will reject your document if it does not include the required information. However, where the information is completed but does not match our records, we may choose to accept the document but mark it as inconsistent with the public register. For further information, please see our guide on 'The Registrar's Rules and Powers'.

You can notify Companies House of any of these changes online via WebFiling, using a suitable Software Filing package, or by delivering paper documents to us by post.

For the minimum number of directors a company must have and the restrictions on being a director, please see the guidance 'Incorporation and Names'.

### **3. What is the difference between the register of directors and the register of directors' residential addresses?**

The register of directors contains for each director who is an individual:

- his or her name and any former name;
- a service address (which may be stated to be "the company's registered office");
- the country or state or part of the United Kingdom where he or she is usually resident;
- nationality, business occupation (if any), and date of birth.

For directors that are companies or firms, the register of directors will include:

- its corporate or firm name;
- its registered or principal office;
- in the case of an EEA company, where it is registered and its registration number; otherwise, the legal form of the company or firm and the law by which it is governed and, if applicable, where registered and its registration number.

The register of directors' residential addresses contains the usual residential address of every director who is an individual. Provided that a director's service address is not the company's registered office, then the entry may be to the effect that the usual residential address is the same as the service address.

The register of directors must be kept available for inspection; the information on the register of directors' residential addresses must not be revealed. The company can only use the information in this register to communicate with the director and to deliver information to Companies House to update the records held there. The

company cannot use this information for any other purpose unless either the director has given his consent or if so required by the court.

#### **4. What happens to the residential address supplied to Companies House?**

Residential addresses will not appear on the public record so long as you only provide them in the correct part of the appointment or change of details forms. For paper forms this will be a separate page, for electronic filings this will be additional address fields. Companies House will only provide residential address information to Credit Reference Agencies and Specified Public Authorities. See guidance on 'Restricting the disclosure of your address'.

#### **5. What is the role of a company secretary?**

Private companies do not have to appoint a secretary unless their articles of association require them to, although they may choose to do so anyway.

A Public Limited Company (PLC) must have at least one secretary. More details about the appointment of a secretary to a PLC can be found in the guidance 'Incorporation and Names'.

The legislation does not set out the role of the company secretary; this is normally contained in their contract of employment. However, the company secretary might normally undertake the following:

- maintaining the statutory registers;
- ensuring that the company files statutory information promptly;
- providing members and directors with notice of meetings;
- providing members with proposed written resolutions and auditors with any resolutions it has passed;
- delivering copies of resolutions and agreements to Companies House;
- supplying a copy of the accounts to every member of the company, every debenture holder and every person who is entitled to receive notice of general meetings;
- keeping, or arranging for the keeping of copies of all members' resolutions (passed other than at general meetings), and minutes of all proceedings and general meetings;
- ensuring that people entitled to do so can inspect company records;
- custody and use of the company seal (if the company chooses to have one);
- be a co- signator for execution of a document by a company; and

- authenticating forms for submission to Companies House (a company secretary cannot authenticate the company's annual accounts).

The secretary is an officer of the company and may be criminally liable for defaults committed by the company.

## 6. What rights does a company secretary have?

It depends on the terms of their contract and is an internal company matter between the secretary and the company.

For the qualifications required by a public company secretary please see the guidance 'Incorporation and Names'.

### **Proof is the registrar's PROOF (PROtected On-line Filing) Scheme. It provides additional security relating to the delivery of directors details and registered office address for documents delivered electronically:**

Company directors hold an important position in a company. They have power to make purchases and enter into credit arrangements on behalf of the company. Similarly, the registered office address is important because it is the address to which all official communications will be sent.

Records held at Companies House are sometimes used to check the legitimacy of a company and its directors before credit or loans are made. Therefore it is important that the records are correct. **Companies are vulnerable to fraud if the wrong people get themselves on record as company directors or a bogus registered office address is filed.**

In order to combat fraudsters posing as legitimate directors, Companies House offers companies a free, fully electronic and secure system for notifying changes of directors and changes to the registered office address. If you opt to only notify these electronically, they will be protected by electronic codes and we will not accept notices from your company delivered in any other format.

You can opt into the scheme electronically, using the company authentication code to gain access to the appropriate web pages of our WebFiling service. Before opting in you must also agree to the terms and conditions of the scheme so that any change of directors or change of registered office address are only accepted by Companies House if they are delivered by the secure electronic method and never on a paper form. The terms and conditions are available from our website or by calling 0303 123 4500. This service is voluntary; you may opt-out at any time and Companies House will revert to accepting notices from your company delivered electronically or on paper forms.

## Chapter 2 Registered Office

### 1. How do I change my registered office?

If, after registration, your company wishes to change the address of its registered office, you must notify Companies House of the new address. **Please note that your new registered office will not take effect until it we have entered it onto our database.**

Companies House uses the Post Office address database to verify addresses. To avoid delays please ensure you are using the correct address including full post code on all forms and documents sent for registration. Please remember that your registered office address must be a physical location in the same part of the United Kingdom as where the company was incorporated.

You can notify Companies House of this change online via WebFiling, using a suitable Software Filing package or by delivering a paper document to us by post.

## Chapter 3 Company Records

### 1. What company records do I need to make available for inspection?

A company, depending on its company type, may have some or all of the following records:

- register of members;
- register of directors;
- directors' service contracts;
- directors' indemnities;
- register of secretaries;
- records of resolutions and minutes of general meetings;
- contracts or memoranda relating to purchase of own shares;
- documents relating to redemption or purchase of own shares out of capital by a private company;
- register of debenture holders;

- report to members of outcome of investigation by public company into interests in its shares;
- register of interests in shares disclosed to public company; or
- instruments creating charges and a register of charges.

You need to keep these company records available for inspection.

## **2. Where can I keep these records?**

You may keep all or any of these records at the company's registered office. The company may choose an alternative location to make these records available for inspection. The company can only have one alternative location to the registered office at any given time. That location must be in the same part of the UK as the registered office, e.g. a company registered in England and Wales can have an alternative inspection location in England and Wales, but not in Scotland or Northern Ireland. The company may choose to keep some records at its registered office and some at its alternative inspection location provided that all the records of a type are kept together.

## **3. What do I need to deliver to Companies House?**

If you do not keep all your records at the company's registered office, then you need to tell us the address of your alternative inspection location and which records you hold there, on Form AD02 and any change in that address, on Form AD03. You also need to tell us when you return any of the records to the registered office, on Form AD04.

You can notify Companies House of any of these changes online via WebFiling, using a suitable Software Filing package or by delivering paper documents to us by post.

## **Chapter 4 Resolutions**

### **1. What is a resolution?**

A resolution is an agreement or decision made by the members, a class of members, or the directors of a company to carry out certain changes. This could include resolving to change the name of the company, to alter its share capital or to change its articles.

### **2. How do companies pass resolutions?**

The company's members vote on whether to pass or reject a proposed course of action. Each member's voting power will usually depend on the number of shares he or she owns. In most cases, a member who owns one share has one vote. The resolution is passed when the pre determined majority required for the passing of the

resolution is reached (e.g. 75% of the members for a special resolution changing the company's name). If the necessary majority is not obtained, then the proposed resolution fails.

### **3. Who can vote?**

The company's articles of association may state the conditions on members' voting rights, but generally a member will have one vote for each share he or she holds on a written resolution or one vote on a show of hands at a general meeting unless a poll is called. If someone validly calls for a poll at a general meeting, then each member has one vote for each share that he or she holds.

If a member is unable to be present at the meeting, he or she may appoint a proxy to vote for them. In the case of joint holders of shares it is the vote of the holder named first in the register of members that will be counted, unless the company's articles say something different.

### **4. Who must receive copies of the resolution before and after approval?**

The company must circulate notice of the intention to propose a resolution to its members. If a company has auditors, it must send copies or otherwise notify them of the contents of all proposed resolutions. The Companies Act requires that you deliver certain resolutions (for example any special resolution) to Companies House within 15 days of passing them.

### **5. Private Companies and the passing of resolutions**

Private companies can pass resolutions:

- by a written resolution, which they must circulate to every eligible member electronically or by hard copy, or
- by taking a vote at a meeting of members.

The Companies Act has the effect that private companies no longer have to hold Annual General Meetings (AGMs). New provisions regarding written resolutions enable private companies to dispense with general meetings altogether, except for two limited purposes (see question 6 below).

### **6. Written resolutions and private companies**

Private companies can pass almost all resolutions as written resolutions, e.g. a resolution that has been circulated, either on paper or electronically, to the members without the need for a meeting.

Exceptions to this are:

- a resolution to remove a director: and
- a resolution to remove an auditor.

These resolutions need to be passed at a general meeting.

## **7. Public companies and the passing of resolutions**

Public companies have to hold AGMs within 6 months of their financial year ends in addition to any other meetings held during that period. A public company can only pass a resolution by taking a vote at a meeting of the members, which may be the AGM. It cannot pass a written resolution.

## **8. What records of resolutions and meetings does the company need to keep?**

The company must keep minutes of all proceedings at general meetings or decisions made by a sole member. They must also keep copies of all resolutions of members passed other than at general meetings. They must keep these records for 10 years and make them available for inspection by members on request.

## **9. Resolutions and meetings**

The vote on a resolution in a general meeting is by a show of hands unless the members call for a poll. A poll is a vote based on the number of shares held by people rather than on a show of hands. A declaration by the chairman that the resolution is carried on a show of hands is all that is required for a resolution to be passed, but this does not apply if the members call for a poll. You do not have to count the number of votes for or against on a show of hands.

A private company must give a minimum notice of 14 days of a general meeting. A public company must give a minimum of 21 days notice of its AGM unless the company's articles specify a longer period of notice. A company may call a general meeting at shorter notice, with a majority of 90% of the voting rights in the case of a private company and 95% in the case of a public company. This does not apply to AGMs of a public company, where all members must agree. Notices for public companies' AGMs must state that the meeting is an AGM.

Companies may give notice of a meeting:

- by electronic form;
- in hard copy form;
- by means of a website; or
- a combination of any of the above.

The notice must state the time, date and location of the meeting and any resolutions to be agreed.

## **10. Further information on resolutions**

You can find further information on resolutions and meetings in the Companies Act

## **Chapter 5 Change of Company Name**

### **1. What is a change of name?**

A change of name occurs when a company registers a name which is different to its previous registered name. For example, a company changing its name from J Smith Limited to John Smith Limited. It is not a change of name if J Smith Limited starts trading as John Smith; in which case, "John Smith" is its business name.

If the new name and documents are acceptable we will process them and issue a certificate of incorporation on change of name. The new name is only effective when we have registered all the necessary documents and issued the certificate. If possible, to speed up your application, you should deliver all the appropriate documents together.

You do not need to put the new name on your articles and/or memorandum.

### **2. How can I change my company name?**

A company can change its name by:

- special resolution (the special resolution may be conditional on the occurrence of some event);
- other means provided for by the company's articles;

Different procedures apply in the exceptional circumstance under which a company is required to change its name.

Each of these methods requires a specific notice/s and/or additional documents. Please make sure that you are using the correct notice. If you do not deliver the appropriate fee with the notice we will reject the notice.

### **3. Change of name by special resolution without conditions**

The company may change its name by passing a special resolution in a meeting, or the members (representing not less than 75% of the total voting rights of eligible shares) may agree to change the name by written resolution. In both cases the company must notify Companies House by delivering a notice of change of name, Form NM01, with the appropriate fee and a copy of the resolution.

We will only change the name when we receive Form NM01 with the fee and the copy of the resolution.

### **4. Change of name by special resolution conditional upon some event**

Where the change of name is dependant on the satisfaction of a condition, the

company can pass a special or written resolution to that effect. It must notify the registrar by delivering a notice of change of name by conditional resolution, Form NM02.

If the condition has been satisfied at the time you passed the resolution, the company must indicate this on the notice, which it must deliver with the fee and a copy of the conditional resolution. We will only change the name when we receive the notice with the fee and the resolution.

If the condition has not been satisfied at the time you pass the resolution, the company must indicate this on the notice and no fee is required at this time. When the condition has been satisfied you must deliver a notice confirming the satisfaction of the condition related to the resolution for change of name on Form NM03 and a copy of the resolution accompanied by the appropriate fee. We will only change the name when we receive either Form NM01 or NM02 and, if necessary, the NM03 with the fee and the copy of the resolution.

## **5. Change of name by means provided for by the company's articles**

A company can also change its name by any other means provided for by the articles. This is a new method of allowing the company to change its name. The articles must contain a provision specifying the way a company can change its name. You must deliver a notice of change of name by means provided for by the articles on Form NM04, accompanied by the appropriate fee.

Existing companies wishing to use this method must amend their articles to include a suitable provision before filing the change of name documents.

## **6. Change of name by resolution of directors**

The Secretary of State may direct a company to change its name so as to reinstate "limited" or "cyfyngedig" in the company name because the company is no longer exempted. In these circumstances, the company must deliver to Companies House a notice of change of name by resolution of directors on Form NM05. No fee will be payable; or

If a company is restored to the register under its registered number because the name it previously had is no longer available, then the company must change its name within 14 days. This change may be by resolution of the directors and, in these circumstances, the company must deliver to Companies House a notice of change of name by resolution of directors on Form NM05 together with the appropriate fee.

## **7. Change of name by the Company Names Tribunal or the High Court**

The Company Names Tribunal (also known as "the Adjudicator") considers complaints from any person or company about opportunistic registration. Such a complaint could arise if a company has a name which is the same as a name associated with the complainant in which he has goodwill or is so similar that it would likely to mislead by suggesting a connection between the company and the complainant.

**Please note**, Companies House cannot deal with any complaints about opportunistic registration. You must deliver objections and enquiries to the Adjudicator, who is based at the UK Intellectual Property Office. Further information and contact points are available at [www.ipo.gov.uk/cna](http://www.ipo.gov.uk/cna)

## **8. How long does it take to register a change of name?**

If all the documents are correct, Companies House will normally process the change of name within five working days of receipt.

You can also take advantage of our 'Same Day' service the fee for which is £50. If we receive the resolution before 3 pm (Monday-Friday) and accept the name and documents, we will issue a change of name certificate on that day. The service is available from any office of Companies House.

If you deliver your 'Same Day' documents by post or courier please ensure you mark the outside of the envelope clearly with 'Same Day Change of Name' and 'for the attention of New Companies'.

## **9. Can I register a change of name and re-registration together?**

Yes. You can combine a resolution for change of name and re-registration, for example, resolving to change the name from ABC Limited to XYZ PLC

Wherever possible, you should deliver all the forms together. The change of name will not take effect until Companies House has registered all the necessary documents accompanied by the fees for change of name (£10) and re-registration (£20). The combined fee for a 'Same Day' application is £ 30.

**Further information on re-registration can be found in chapter 8 of this booklet**

For further information on Company Names, such as rules on names which require justification or are unacceptable to Companies House, please see the guidance - Incorporation and Names.

## **CHAPTER 6**

### **Change of Constitution**

#### **1. How can I amend my company's objects?**

Companies registered under the Companies Act 2006 have unrestricted objects. However, they may choose to restrict them in their articles by passing a special resolution and completing the "statement of objects" on Form CC04. The amendment to the objects is not effective until the form has been registered by Companies House. **The company must also file a copy of the revised articles within 15 days of the date the resolution was passed or made.**

Companies registered under the 1985 or earlier Companies Acts can also amend their articles to take advantage of these provisions. Although their objects are listed in their memorandum these will be deemed to form part of the articles and they are required to send a copy of the resolution and a copy of the amended articles or the memorandum if the company has amended its memorandum.

## **2. When do I need to use the form “change of constitution by enactment” (Form CC05)?**

Legislation can alter a company’s constitution. This can be general legislation, for example a new Companies Act provision rendering void certain provisions of all company’s articles. A private Act of Parliament can also alter the constitution by amending the articles of a company established by an earlier Act.

Where this occurs, the company must notify Companies House and file the form “change of constitution by enactment”, Form CC05. If a special enactment makes the change, you must send a copy of the enactment with the Form CC05.

The company must file a copy of the altered document(s) within 15 days of the enactment taking effect only when the company’s articles, resolutions and agreements affecting the constitution are amended as a result of this enactment.

## **3. When do I need to use the form “change of constitution by order of court or other authority” (Form CC06)?**

The Charity Commission, for example, can alter by order a company’s constitution. Companies must notify Companies House and file a “change of constitution by order of court or other authority” (Form CC06), along with a copy of the order. The company must send a copy of the altered documents only when this order alters the company’s articles or a resolution or agreement affecting the company’s constitution.

You can find further information on a company’s constitution in Part 3 of the Companies Act 2006.

## **Chapter 7 Share Capital**

### **1. What is share capital?**

When people form a company, they decide whether to limit the members’ liability by shares.

On registration of a company limited by shares at Companies House, the shareholders must agree to take some, or all, of the shares. The statement of capital and initial shareholdings must show the names and addresses of the people who have agreed to take shares and the number of shares each will take. These people are called the subscribers.

## 2. What is issued capital?

Issued capital is the value of the shares issued to shareholders. This means the nominal value of the shares rather than their actual value.

A company may increase its issued capital by allotting more shares; it must make allotments under proper authority (see question 7).

- A private company may normally only issue shares to its members, to staff and their families, to debenture holders, or to others by private arrangement;
- A PLC may offer shares to the general public in a prospectus or by listing particulars.

## 3. Types of shares

A company may have as many different types of shares as it wishes, all with different conditions attached to them. Typically, share types fall into the following categories:

- **Ordinary:** These are the ordinary shares of the company with no special rights or restrictions. The company may divide them into classes of different values;
- **Preference:** These shares carry a right that the company should pay any annual dividends available for distribution on these shares before other classes;
- **Cumulative preference:** These shares normally carry a right that, if the company cannot pay the dividend in one year, it will carry it forward to successive years;
- **Redeemable:** These shares are issued by the company with an agreement that it will buy them back at the option of either the company or the shareholder after a certain period, or on a fixed date. A company cannot have only redeemable shares.

## 4. PLCs and the 'authorised minimum'

A PLC cannot conduct business or exercise borrowing powers unless and until it has obtained a trading certificate from Companies House, and Companies House will not issue a trading certificate unless satisfied that the company satisfies the 'authorised minimum' share capital requirement. In order to satisfy the requirement and obtain a trading certificate, the nominal value of the company's allotted share capital must be at least £50,000 or €65,600. The company cannot satisfy the requirement by a combination of euro and sterling shares or by shares in any other currency. To apply for a trading certificate, the company must deliver Form SH50 to Companies House

A company re-registering from a private company to a PLC does not have to apply for a trading certificate. However, in order to re-register, the nominal value of its allotted share capital must not be less than the authorised minimum and the

authorised minimum requirement must be satisfied either entirely in sterling shares or entirely in euro shares.

**Please note:** When applying for a trading certificate (or for re-registration), if the company could meet the authorised minimum in either sterling or euro shares you will need to state in your application whether you are satisfying the authorised minimum requirement in sterling or in euros.

## 5. Statement of Capital

Throughout this guidance you will see references to a statement of capital. The Companies Act 2006 introduced this for all companies with share capital.

The statement of capital is a “snapshot” of a limited company’s share capital at a given time.

Companies incorporating with share capital on or after 1 October 2009 must complete a statement of capital and initial shareholdings as part of the application to incorporate.

All companies with share capital must complete a statement of capital as part of any annual return filing made up to a date on or after 1 October 2009.

Companies must complete a statement of capital with certain forms that notify capital changes, namely:

- allotment of shares – SH01;
- notice of consolidation, sub-division of shares or re-conversion of stock into shares or redemption of redeemable shares – SH02;
- redenomination of shares – SH14;
- reduction of capital as a result of redenomination – SH15;
- cancellation of re-purchased shares or, (for PLCs), immediate cancellation of shares re-purchased into treasury - SH06;
- subsequent cancellation of shares held in treasury by a PLC – SH05;
- cancellation of shares held by or for a PLC accordance with section 662 of the Companies Act 2006 – SH07.

In all the circumstances listed above, the statement of capital will be an integral part of the appropriate form.

There will be occasions where a limited company needs to file a ‘stand-alone’ statement of capital, for example to accompany a reduction of share capital approved by the court or (in the case of a private company) supported by solvency statement, and (in some instances) when re-registering from an unlimited to a limited

company. A statement of capital Form SH19 will be available for these purposes.

The statement of capital must show the following details of the capital:

- (a) the total number of shares of the company;
- (b) the aggregate nominal value of those shares;
- (c) for each class of shares-
  - (i) prescribed particulars of the rights attached to the shares
  - (ii) the total number of shares of that class, and
  - (iii) the aggregate nominal value of shares of that class; and
- (d) the amount paid up and the amount (if any) unpaid on each share (whether on account of the nominal value of the share or by way of premium).

## **6. Allotment of shares**

A company may increase its share capital by allotting additional shares. Shares are “issued” when a person is registered as a member in the company’s register of members.

## **7. Authority to allot**

'Allotment' is the process by which a person acquires an unconditional right to be issued with shares. Directors allot shares on the company’s behalf, but either the company’s articles or a resolution of the company needs to authorise them to do so.

(An exception to this is that a private company incorporated under the 2006 Companies Act, that will only have one class of shares following the allotment, does not need any prior authorisation from the company to allot shares unless there is a specific restriction in the articles. Private companies incorporated before this date will need to pass an ordinary resolution to qualify for this exemption, provided there is no specific restriction in their articles).

## **8. Payment for shares**

Payment for shares in a private company can be in a variety of ways including cash, goods, services, property, good will, know-how, or even shares in another company.

Generally, people can pay for shares in a private company;

- wholly for cash;
- partly for cash and partly for a non-cash payment; or
- wholly for a non-cash payment.

Payment for shares in a public company must, in most instances, be for cash. However, if shares are allotted in a public company for a non-cash consideration, the consideration for the shares is subject to an independent valuation in most cases. You must send a copy of the individual valuation report to the proposed allottee for the share(s) and to Companies House when registering the Form SH01.

## **9. Notice of allotment**

Within one month of the allotment of shares, a limited company must deliver a return of allotment, on Form SH01, to Companies House. You must complete a statement of capital as part of this form.

If you are a limited company and the person pays for the shares in cash, you must include in the return details of the actual amount paid or unpaid.

If the company allots shares fully or partly for a non-cash element, you must show the extent to which the company has treated the shares as paid-up on the Form SH01 and you must also include a brief description of the non-cash payment for the shares.

You can notify a series of allotments on the same Form SH01, but you must send the form to Companies House no later than one month after the date of the first allotment. If you do this, the statement of capital should reflect the company's position following the 'last' allotment.

The company must notify the allotment of bonus shares to Companies House on Form SH01. It should show the amount paid on each share as 'nil' or '0.00' and the shares as paid up 'otherwise than in cash'.

An unlimited company only needs to notify Companies House if it is allotting a new class of shares (i.e. a class of shares which have rights that differ in any way to any previously allotted shares). You must complete and deliver a Form SH09.

## **10. Redenomination of share capital**

Under the Companies Act 2006 any company limited by shares can (subject to prohibition or restriction in its articles) re-denominate its share capital, or any class of its share capital, into other currencies by passing a resolution.

The company must use an appropriate "spot rate" of exchange used for the redenomination – this must either be a rate prevailing on a particular day specified in the resolution, or the average rate taken from each consecutive day of a period specified in the resolution, (and the day or period chosen must be within the period of 28 days ending on the day before the resolution is passed).

You should follow a three-step route, for each class of shares, to calculate the new nominal value of each share in the class:

- i. take the aggregate (total) of the old nominal values of all the shares of that class;

- ii. translate that amount into the new currency at the rate of exchange specified in the resolution;
- iii. divide that amount by the number of shares in the class.

You must, within one month of the redenomination taking effect, deliver Form SH14 (which includes a statement of capital) to Companies House, as well as a copy of the resolution.

## **11. Sub-division and consolidation of shares**

Unless its articles of association prohibit or restrict it, a company may pass an ordinary resolution to:

- sub-divide its shares, or any of them, into shares of smaller amounts, for example, it may divide a £1 share into 10 shares of 10p;
- consolidate and divide its share capital into shares of larger amounts than its existing shares, for example it may consolidate and divide 200 shares of £1 into 100 shares of £2;
- reconvert any stock into paid up shares of any nominal value.

In the above cases, the total share capital remains unaltered. A company must deliver notice of the change to Companies House on Form SH02 (which includes a statement of capital) within one month of the alteration.

## **12. Variation of class rights**

Rights attached to a class of shares (“class rights”) typically cover matters such as voting rights, rights to dividends and rights to a return of capital on winding up.

The articles of association may set out class rights and may contain provisions for altering (“varying”) those rights

If the articles do not contain provisions for varying the rights, the company can vary them either by obtaining consent from the holders of at least three quarters in nominal value of the issued shares of that class (excluding any treasury shares), or by the members of that class passing a special resolution at a separate general meeting.

You must deliver a copy of the special resolution to Companies House within 15 days. You must also deliver a Form SH10 (notice of particulars of variation of rights) to Companies House within one month of the date of variation.

The holders of not less than 15% of the aggregate of the issued shares of the class in question, disregarding any treasury shares in the class, are (if they did not consent to the variation) entitled to apply to the court to cancel the variation. They must make the application no later than 21 days after the consent was given, or the resolution

passed.

The court may confirm or cancel the variation and the company must deliver a copy of the court order to Companies House no more than 15 days after it is made.

### **13. New name or designation of class of shares**

A company can give a name or designation to a class of shares (or a new name or new designation). You must deliver Form SH08 to Companies House notifying this change.

### **14. Reduction of capital**

A company cannot generally reduce its share capital otherwise than as permitted by statute and confirmed by the court. However, under the Companies Act 2006, a company can reduce its capital in the following circumstances:

#### **Reduction following redenomination**

A company can reduce its capital following a redenomination of its share capital under the new procedure in the Act (see above), but this can only be done so as to obtain more suitable nominal values for the redenominated shares, e.g. if the redenomination results in nominal values that are not whole units of the new currency.

The company must pass a special resolution (within 3 months of passing the resolution to redenominate) and within 15 days deliver a copy of that, as well as Form SH15 (which includes a statement of capital) to Companies House.

You must also deliver a director's statement confirming that the reduction does not exceed 10% of the nominal value of allotted shares immediately following reduction.

#### **Reduction supported by a solvency statement**

A private limited company can reduce its capital by special resolution supported by a solvency statement (so long as the reduction does not result in only redeemable shares being held). You must deliver to Companies House:

- a copy of a special resolution authorising the capital reduction;
- a copy of the solvency statement made in accordance with sections 642(1)(a) and 643 of the Companies Act 2006;
- a statement of capital;
- a statement of compliance by the directors.

All the company directors must sign the solvency statement.

A statement of compliance by the directors confirms that the company made a copy of the solvency statement available to each of the eligible members as required and

that the directors did not make the solvency statement more than 15 days before the company's members passed the resolution. All the directors must sign this statement of compliance.

You must deliver a copy of the solvency statement and resolution, and the statement of capital and statement of compliance by the directors, to Companies House. You must deliver all of the documents to Companies House within 15 days of the passing of the resolution. Wherever possible, you should deliver all the forms together. The reduction of capital will not take effect until Companies House has registered a copy of the solvency statement, resolution and statement of capital.

### **Reduction confirmed by a court order**

A company can reduce its capital by passing a special resolution and obtaining confirmation of the reduction from the court. You must also prepare a statement of capital and get this approved by the court. You must then deliver the original and a copy of the court order to Companies House, along with the statement of capital. In most instances, the reduction will not take effect until Companies House has registered the copy of the court order and the statement of capital.

However, the "authorised minimum" requirement constrains public companies. If a capital reduction brings the nominal value of a PLC's allotted capital below the authorised minimum, it will generally need to re-register as a private company. For this purpose, however, a public company can satisfy the authorised minimum requirement by means of shares denominated in multiple currencies.

### **15. Cancellation of shares by a PLC following forfeiture or surrender**

If shares in a PLC have been forfeited, surrendered or acquired in various circumstances described in section 662 of the Companies Act 2006, the company must (unless the shares or the company's interest in them is disposed of in some other way) cancel those shares, generally within three years (in some cases within one year), and reduce its capital by the nominal value of the cancelled shares. The directors may reduce the company's capital without a special resolution approved by the court. Within one month of the cancellation you must deliver Form SH07 (which includes a statement of capital) to Companies House. If the reduction in capital results in the nominal value of the company's allotted share capital falling below the authorised minimum the company must re-register as a private company. (The time limit for re-registration is the same as that for cancellation of the shares).

### **16. Redemption of shares**

If a private company or plc has issued redeemable shares, it may redeem the shares in accordance with the terms of redemption. The directors may, if authorised either by the company's articles or by a resolution, set the terms of redemption. Otherwise, the terms must be stated in the company's articles. When shares are redeeming in a company, you must deliver Form SH02 (which includes a statement of capital) to Companies House within a month of the redemption.

## **17. Purchase of own shares**

Subject to any restriction or prohibition in the articles and the approval of its shareholders, a company can purchase its shares. But it cannot do so if this would leave only redeemable shares in issue.

You must notify the purchase to Companies House on Form SH03 within 28 days.

When a company purchases its own shares, it cancels the shares on their return. If it cancels the shares immediately (this will be the case for all private companies and most plcs), it must deliver Form SH06 (which includes a statement of capital) to Companies House.

However, a public company with qualifying shares may either cancel those shares immediately or hold them 'in treasury' for resale or transfer to an employees' shares scheme at a later date (or it may cancel them at a later date).

You must notify the initial purchase of 'treasury' shares to Companies House on Form SH03 and if you are cancelling those treasury shares immediately you must file Form SH06.

If you sell or transfer the shares from treasury, you must deliver Form SH04 and if you subsequently cancel the shares, you must deliver Form SH05 (which includes a statement of capital).

A purchase of a company's own shares may be subject to stamp duty. If the consideration for the shares is above £1000, HM Revenue & Customs (HMRC) must stamp the Form SH03 before it is delivered to Companies House,

If the consideration is £1000 or less, you need not send the form to be stamped, but you must sign the certification on the form.

You may use a single Form SH03 to notify Companies House of purchases of shares on different dates and under different contracts.

## **18. Redemption or purchase of shares out of capital**

A private company can, subject to any restriction or prohibition in the articles, pass a special resolution to finance a purchase or redemption of shares out of capital. If a private company finances a purchase by a payment out of its capital, the directors must also make a statement about the solvency of the company immediately after the purchase and in the following year. All the company directors must sign the solvency statement.

You must make a copy of the statement and auditor's report confirming the directors' opinion available to the members at or before the time you deliver the resolution to them in the case of a written resolution. Or, if the resolution is to be passed at a meeting, by making a copy of the directors' statement and auditor's report available for inspection at that meeting.

You must also deliver a copy of the directors' statement and auditors report to Companies House no later than the day on which you first publish or give notice of the proposed payment out of capital (requirements for publishing and giving notice are covered by section 719 of the Companies Act 2006).

Any member of the company who did not consent or vote in favour of the resolution or any creditor of the company can apply to court to cancel the resolution, within five weeks of the passing of the resolution.

The applicants to court must complete and deliver Form SH16 to Companies House immediately.

When a company receives notice of the application to court, it must immediately notify Companies House on Form SH17 and, within 15 days of the making of a court order, the company must deliver a copy of the order to Companies House.

For further information on share capital and its maintenance, please refer to Parts 17 and 18 of the Companies Act 2006.

## **Chapter 8**

### **Re-registration**

A company may alter its status and re-register in a number of ways;

- from a private company (limited by shares or unlimited) to a public company;
- from a public company to a private company limited by shares;
- from a private limited company to an unlimited company;
- from an unlimited private company to a limited company;
- from a public company to an unlimited private company.

On re-registration, Companies House will issue an amended certificate of incorporation to the company. The certificate will include the changed name and status of the company together with the date of re-registration.

#### **1. Re-registration from a Private Company to Public**

A private company with a share capital may re-register as a public company by passing a special resolution to do so.

You must deliver the application to re-register as a public company to Companies House on Form RR01, accompanied by;

- a copy of the special resolution;

- a printed copy of the amended articles of association;
- a copy of the relevant balance sheet;
- a copy of the auditor's written statement;
- a copy of the auditor's unqualified report.

If the company re-registering does not have a secretary, the application to re-register should include a statement of the proposed secretary. It must also include a copy of the valuation report in the event of a recent allotment of shares for a non-cash consideration.

## **2. Re-registration from a Public Company to Private**

There are four ways in which a public company can re-register as a private company;

- by passing a special resolution to do so and then making an application in accordance with section 100 Companies Act 2006;
- following a court order to reduce capital;
- following a cancellation of shares;
- following a reduction of capital due to a redenomination of shares.

## **3. Re-registration from Public to Private in accordance with section 100 Companies 2006 Act**

A public company can re-register as private by passing a special resolution to do so. You must deliver the application to re-register to Companies House on Form RR02. This should be accompanied by a copy of the special resolution and a printed copy of the amended articles of association.

If sufficient members of the company object to the passing of the resolution, they can apply to the Court to cancel the resolution within 28 days of the passing of the resolution. If they raise such an objection they must make the company aware of it. The company, in turn, must notify Companies House of the application to Court on the Form RR03. The Court may either cancel or confirm the resolution upon hearing such an application. The company must deliver a copy of the court's order to Companies House within 15 days of the order being made.

## **4. Re-registration from public to private following a court order to reduce capital.**

A public company can re-register as private if the court directs it to. Where a company has applied to the court for a reduction in share capital (as described in chapter 7) and this results in the nominal value of its allotted share capital falling

below the authorised minimum for a public company, the court can authorise the company to be re-registered as private without the need to pass a resolution.

You must deliver the application to re-register to Companies House on Form RR08 accompanied by a copy of the court order and a printed copy of the amended articles of association.

#### **5. Re-registration from public to private following a cancellation of shares.**

A public company must re-register as private following a cancellation of its shares in certain circumstances. Where the cancellation of the shares (as described in chapter 7) results in the nominal value of its allotted share capital falling below the authorised minimum for a public company, the company must re-register as a private company. The directors can pass a resolution to re-register as private.

You must deliver the application to re-register to Companies House on Form RR09 accompanied by a copy of the director's resolution and a printed copy of the amended articles of association.

#### **6. Re-registration from a Private Limited Company to Unlimited**

A private limited company may re-register as unlimited by delivering Form RR05 to Companies House, accompanied by a prescribed form of assent and a printed copy of the amended articles of association.

The form of assent is to show that all members have agreed to the re-registration, and so it must be authenticated by or on behalf of all the members of the company and is prescribed in regulations.

#### **7. Re-registration from an Unlimited Company to Private**

An unlimited company may re-register as private limited by shares or guarantee by passing a special resolution. You must deliver the application to re-register as private to Companies House on Form RR06 accompanied by a copy of the special resolution and a printed copy of the amended articles of association.

In certain circumstances, where the company is re-registering as private limited by shares, a statement of capital must accompany the application. If the company is re-registering as private company limited by guarantee, you must complete the statement of guarantee on Form RR06.

#### **8. Re-registration from a public to private unlimited**

A public company may re-register as unlimited by delivering Form RR07 to Companies House accompanied by a prescribed form of assent and a printed copy of the amended articles of association.

The form of assent is prescribed in regulations and is to show that all members have agreed to the re-registration, and so all the members of the company must authenticate it.

Further information on re-registration can be found in Part 7 of the Companies Act 2006.

## **Chapter 9**

### **Charges and Mortgages (England and Wales and Northern Ireland)**

A charge (or mortgage) is the security a company gives for a loan. Most charges must be registered at Companies House. The registration need not be by the company itself - in most cases, registration is by the lender or the lender's agent. To register a charge, the details of the charge together with the original document creating or evidencing the charge, must be delivered to Companies House within the specified time limit.

You must deliver your application to register a charge within **21 days** of the creation of the charge to ensure its security in the event of liquidation. You will need a court order to register it outside the 21- day limit.

#### **Registration of Charges**

##### **1. Charges you must register at Companies House.**

For companies incorporated in England and Wales, Wales and in Northern Ireland, the charges that must be registered are:

- A charge on land or any interest in land, other than a charge for any rent or other periodical sum issuing out of land;
- A charge created or evidenced by an instrument which, if executed by an individual, would require registration as a bill of sale;
- A charge for the purposes of securing any issue of debentures;
- A charge on uncalled share capital of the company;
- A charge on calls made but not paid;
- A charge on book debts of the company;
- A floating charge on the company's property or undertaking;
- A charge on a ship or aircraft, or any share in a ship;
- A charge on goodwill or on any intellectual property;

## **2. Which form should I use?**

Purpose and Form Number

Particulars of a Charge - MG01

Particulars for the registration of a charge to secure a series of debentures - MG07

Particulars of an issue of secured debentures in a series - MG08

Certificate of registration of a charge comprising property in another UK jurisdiction - MG09

Particulars of a charge subject to which property has been acquired - MG06

Statement of satisfaction in full or in part of a mortgage or charge - MG02

Application for registration of a memorandum of satisfaction - MG04

That part [or the whole] of the property charged

(a) has been released from the charge;

(b) no longer forms part of the company's property

Notice of appointment of administrative receiver, receiver or manager - LQ01

Notice of ceasing to act as an administrative receiver, receiver or manager - LQ02

## **3. Things to remember when filing a Form MG01**

The Form MG01 is the most commonly filed charge form at Companies House. You must deliver the prescribed particulars of the charge, together with the original instrument (if any) by which the charge is created or evidenced, to Companies House within 21 days of the date of creation of the charge. It is important to act as quickly as possible and, when delivering the form to Companies House, remember to;

- (i) complete the correct form and deliver it to the correct registration office while also following any relevant notes on the form;
- (ii) deliver the original Instrument (if there is one) creating or evidencing the charge with the form;
- (iii) check that the details on the form are correct and match the information given in the instrument; and
- (iv) enclose the correct registration fee.

#### **4. What if I do not register a charge within the 21 day filing deadline?**

If you do not register the charge in time, then in the event of the company's insolvency, the charge will be void against the liquidator or administrator and any creditor of the company. This means that the debt for which the charge was given will remain payable, but it will be unsecured. Only the court can grant an extension of time for registration of a charge that Companies House did not receive in time.

If a registrable charge is not registered in time, then the company that created the charge and every officer of the company who is in default are liable to a fine.

#### **5. Acquisition of property which is already charged.**

If you acquire property that is already subject to a charge, and the charge is of a type which the company would have had to register if it had created the charge itself, you must register this charge. The company must complete and deliver Form MG06 to Companies House, accompanied by a certified copy of any instrument that creates or evidences the charge.

You must do this within 21 days after the company completed the acquisition of the property.

#### **6. What rights has the chargee?**

If the company does not deliver a charge for registration at Companies House, the chargee (the person to whom the property is charged) can register the required documents. In certain circumstances a chargee can appoint an administrative receiver, receiver or manager (or ask the court to appoint one) over the property charged. Any person interested in the charge may notify the appointment to Companies House within 7 days, using the Form LQ01

On ceasing to act the receiver or manager must notify Companies House using Form LQ02.

### **Satisfaction of Charges**

#### **7. What should I do when the company pays off the charge?**

The company does not need to inform Companies House that it has fully or partly paid off a charge. However, it is in the company's own interests that potential investors and lenders are aware that it has paid off all or part of the debt. You should deliver Form MG02 to Companies House as notification that the company has partly or fully paid off a charge.

#### **8. What if the charged property ceases to be charged or to belong to the company?**

As with partly or fully paid-off charges, there is no requirement for a company to

inform Companies House that its property has been released from a charge or that the property no longer belongs to the company. However, it is the company own interests that potential investors and lenders are aware of this. You should deliver Form MG04 to Companies House to notify us when the charged property ceases to be charged or to belong to the company.

Further information on the Registration of Charges can be found in Part 25 of the Companies Act 2006.

## **Chapter 10**

### **Charges and Mortgages (Scotland)**

A charge (or mortgage) is the security a company gives for a loan. Most charges must be registered at Companies House. The registration need not be by the company itself – in most cases, registration is by the lender or the lender's agent. To register a charge, the details of the charge together with a certified copy of the document creating or evidencing the charge, must be delivered to Companies House within the specified time limit.

You must deliver your application to register a charge within **21 days** after the creation of the charge to ensure its security in the event of liquidation. You will need a court order to register it outside the 21- day limit.

### **Registration of Charges**

#### **1. Charges to be registered at Companies House, Scotland.**

For companies incorporated in Scotland, the charges that must be registered are;

- A charge on land or any interest in such land, other than a charge for any rent or other periodical sum payable in respect of the land;
- A security over incorporeal moveable property of any of the following categories;
  - (i) goodwill;
  - (ii) a patent or a licence under a patent;
  - (iii) a trademark;
  - (iv) a copyright or a licence under a copyright;
  - (v) a registered design or a licence in respect of such a design;
  - (vi) a design right or a licence under a design right;
  - (vii) the book debts (whether book debts of the company or assigned to it), and

(viii) uncalled share capital of the company or calls made but not paid;

- A security over a ship or aircraft or any share in a ship;
- A floating charge.

## 2. Which forms should I use?

Purpose and Form Number

Particulars of a charge created by a company registered in Scotland - MG01s

Particulars for the registration of a charge to secure a series of debentures by a company registered in Scotland – MG07s

Particulars of an issue of secured debentures in a series by a company registered in Scotland - MG08s

Particulars of a charge subject to which property has been acquired by a company registered in Scotland - MG06s

Statement of satisfaction in full or in part of a **fixed** charge by a company registered in Scotland - MG02s

Statement of satisfaction in full or in part of a **floating** charge by a company registered in Scotland - MG03s

Application for registration of a memorandum of satisfaction - MG04s  
That part [or the whole] of the property charged

- (a) has been released from the **fixed** charge;
- (b) no longer forms part of the company's property.

Application for registration of a memorandum of satisfaction – MG05s  
That part [or the whole] of the property charged

- (a) has been released from the **floating** charge;
- (b) no longer forms part of the company's property.

Particulars of an instrument of alteration to a floating charge - 466

## 3. Particulars of a Charge and Things to Remember

The Form MG01s is the most commonly filed charge form at Companies House Scotland. You must deliver the prescribed particulars of the charge, together with a certified copy of the instrument (if any) by which the charge is created or evidenced, to Companies House within 21 days of the date of creation of the charge. It is important to act as quickly as possible and, when delivering the form to Companies

House, remember to:

- (i) complete the correct form and deliver it to the correct registration office while also following any relevant notes on the form;
- (ii) deliver a certified copy of the Instrument (if there is one) creating or evidencing the charge with the form;
- (iii) check that the details on the form are correct and match the information given in the instrument; and
- (iv) enclose the correct registration fee.

#### **4. What if I do not register a charge within the 21 day filing deadline?**

If you do not register the charge in time, then in the event of the company's insolvency the charge will be void against the liquidator or administrator and any creditor of the company. This means that the debt for which the charge was given will remain payable, but it will be unsecured. Only the court can grant an extension of time for registration of a charge that Companies House did not receive in time.

If a registrable charge is not registered in time, then the company that created the charge and every officer of the company who is in default are liable to a fine.

#### **5. Acquisition of property which is already charged.**

If you acquire property that is already subject to a charge, and the charge is of a type which the company would have had to register if it had created the charge itself, then it must notify the fact that it has acquired this property. To do this the company must complete and deliver Form MG06s to Companies House, together with a certified copy of any instrument that created or evidenced the charge.

You must do this within 21 days after the company completed the acquisition of the property.

#### **Satisfaction of Charges**

#### **6. What should I do when the company pays off the charge?**

The company does not need to inform Companies House that it has fully or partly paid off a charge. However, it is in the company's own interests that potential investors and lenders are aware that it has paid off all or part of the debt. You should either deliver the Form MG02s or MG03s (dependant on whether the satisfaction is of a fixed or floating charge) to Companies House as notification that the company has partly or fully paid off a charge

#### **7. What if the charged property ceases to be charged or to belong to the company?**

As with partly or fully paid-off charges, there is no requirement for a company to

inform Companies House that its property has been released from a charge or that the property no longer belongs to the company. However, it is in the company's own interests that potential investors and lenders are aware of this. You should either deliver the Form MG04s or MG05s (dependant on whether it is a fixed or floating charge) to Companies House to notify us when the charged property ceases to be charged or to belong to the company.

Further information on the Registration of Charges can be found in Part 25 of the Companies Act 2006.

## **Chapter 11**

### **Quality of documents**

#### **1. What happens to the documents I send to Companies House?**

We scan the documents and forms you deliver to us to produce an electronic image. We then store the original, paper documents and use the electronic image as the working document.

When a customer searches the company record, they see the electronic image reproduced on-line. So it is important not only that the original is legible, but that it can also produce a clear copy.

When you file a document electronically, we automatically create an electronic image from the data you have provided us with.

This chapter sets out some guidelines to follow when preparing a document for filing at Companies House.

#### **2. How should I set out documents?**

##### **Documents filed electronically**

Documents filed electronically must comply with the specifications set out by the registrar in his rules on electronic filing. The formats for software filing are contained in the rules published on the website, and our website contains all the formats you will need to file via that method.

##### **Paper documents**

Generally, every paper document sent to Companies House must state in a prominent position the registered name and number of the company. There are a few exceptions to this rule, which are set out in the published registrar's rules. Paper documents should be on A4 size, plain white paper with a matt finish. The text should be black, clear, legible, and of uniform density. Letters and numbers must be clear and legible so that we can make an acceptable copy of the document. The following guidelines may help. Failure to follow these guidelines is likely to result in the document being rejected:

### **When you fill in a form please:**

- use black ink or black type;
- use bold lettering (some elegant thin typefaces and pens give poor quality copies);
- don't send a carbon copy;
- don't use a dot matrix printer; and
- remember - photocopies can result in a grey shade that will not scan well.

### **When you complete other documents, please remember:**

- the points already made relating to completing forms;
- to use A4 size paper with a good margin;
- to supply them in portrait format (that is with the shorter edge across the top); and
- to include the company number and name.

### **3. Where can I find out more about this?**

For further guidance on print requirements please see our website or telephone 0303 1234 500

## **Chapter 12 Further Information**

### **1. How do I deliver information to Companies House?**

For full details of all the ways of delivering documents to Companies House, electronically or on paper, please refer to the registrar's rules which appear on our website. The safest and most secure way to deliver statutory information to Companies House is to use our online filing services. For more information and registration details please visit our website.

If you are delivering documents by post, courier, Document Exchange Service (DX) or Legal Post (in Scotland) 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 a document has

been accepted for registration at Companies House.

**Please Note:** Companies House does not accept any statutory documents by fax, PDF or by email.

## 2. Do I have to pay to file documents at Companies House?

You do not have to pay a fee for many of the documents that you have to send to Companies House, **but some do require a fee and we will not accept them for registration without it.** For full details you should refer to our website.

## 3. Can I file documents in other languages?

As a general rule the law requires that you deliver documents to Companies House in English, however there are exceptions which are detailed below. Companies can deliver the following documents in languages other than English if the document is accompanied by a certified translation into English:

- Resolutions and agreements affecting a company's constitution delivered under Chapter 3 of Part 3 of the Act;
- accounts of larger EEA (European Economic Area) groups, the group accounts and parent undertaking's annual report;
- accounts of larger non-EEA groups, the group accounts and, where appropriate, the consolidated annual report;
- a charge instrument or copy charge instrument;
- valuation report required to be delivered to the registrar under section 94(2)(d) of the Act;
- articles of association; Memorandum of association; and
- court orders.

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 VT01, which will link the translation to the original document.

There are different exceptions for Welsh companies (those complying with section 88 of the Act) who are entitled to draw up and deliver certain documents in Welsh without the need of an accompanying certified translation in English. A full list of the excepted documents can be found in our guidance entitled 'Conducting business in Welsh (GP05)' available on our website.

#### **4. Where do I get forms and guides?**

This is one in a series of Companies House publications which provides a simple guide to the Companies Act.

All statutory forms and guides are available, free of charge from Companies House. The quickest way to get them is on our website or by telephoning 0303 1234 500.

You can also obtain forms from company law stationers, accountants, solicitors and company formation agents.

# how to contact us

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contact centre: **0303 1234 500**

(For training and quality purposes your call may be monitored)

mini-com: 029 2038 1245

enquiries@companieshouse.gov.uk

**www.companieshouse.gov.uk**

- 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
- Belfast:** Companies House,  
1st Floor, Waterfront Plaza,  
8 Laganbank Road, Belfast, BT1 3BS.  
Fax: 028 9090 5291

For the most up to date version of this booklet please visit our website at:

**www.companieshouse.gov.uk**



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