



Company filing requirements and development update 18 April 2018

The webinar will begin shortly...

Business & Management
20 minute lunch



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Neil Butler – Business Liaison Manager



Neil Butler
Business Liaison Manager
Companies House



| Companies House

Responsibilities

- Changes to People of Significant control 14 and 14
- Changes to officer, registered office details etc 14
- Confirmation statement
- Accounts
- Trading disclosures
- Email reminders



Cash Flow Statement

FOR THE YEAR ENDING 31 MARCH 2004

- Net cash inflow from op
- Returns on investment
- Interest received
- Interest paid
- Dividend paid
- Net cash outflow from investment and service
- Capital expenditure and
- Payments to acquire tan
- Net cash outflow from and financial investme
- Net cash outflow bef
- Financing
- Long term loan repaym
- Decrease in bank bal
- and cash in hand
- Opening bank balan
- Closing bank balance

Income
Fees and charges
Other operating income

Expenditure

Operating surplus

Operating surplus

Retained surplus f

All operations are

Balance Sheet
AS AT 31 MARCH 2004

	Note	As at 31 March 2003 £'000	As at 31 March 2004 £'000
Fixed assets			
Intangible assets			
Tangible fixed assets			
	5	<u>36,165</u>	36,165
	6		
			-
		27,632	27,632
		3,846	15,479
		<u>15,479</u>	19,325
	11	4,092	13,224
	12a	<u>17,316</u>	(5,394)
Current assets			13,931
Debtors			41,563
Bank balances and cash in hand			(188)
	13	(6,945)	<u>41,375</u>
		10,731	
		<u>46,536</u>	
		(116)	
		<u>46,420</u>	
Creditors			
Falling due within one year			
Net Current Assets			
Total assets less current liabilities	14		
Provisions for liabilities and charges			
	15	15,889	15,889
	17	769	1,154
	10	6,826	3,487
	15	<u>22,936</u>	<u>20,845</u>
		46,420	<u>41,375</u>
Financed by:			
Capital and reserves (Government Funds)			
Public Dividend Capital			
Long-term loans			
Revaluation reserve			
Surplus			

What we do before roll out

- Technical Interface Specification sent to software providers
- Policy
- Usability testing
<https://www.surveymonkey.com/>



[Home](#)

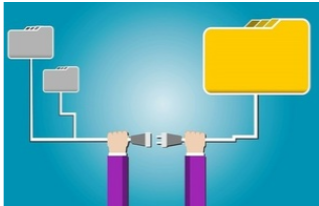
News story

English | [Cymraeg](#)

Accounts filing options for small companies

Changes to UK company law removed the option for small companies to file abbreviated accounts for accounting periods starting on or after 1 January 2016.

Published 10 April 2017
Last updated 5 December 2017 — [see all updates](#)
From: [Companies House](#)



Small companies

Related content

Published by
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Small companies

If you're a small company you have 4 options for filing your accounts:

Micro-entity accounts

You must meet at least 2 of the following:

- turnover is no more than £632,000
- balance sheet total is no more than £316,000
- average number of employees is no more than 10

Abridged accounts

You must meet at least 2 of the following:

- turnover is no more than £10.2 million
- balance sheet total is no more than £5.1 million
- average number of employees is no more than 50

Full accounts with us and HMRC

These joint accounts are suitable for small companies who are audit exempt and need to file full accounts to us and HMRC. You can also file your tax return with HMRC at the same time.

Dormant company accounts

These accounts are suitable for companies limited by shares or by guarantee that have never traded and can be filed using our WebFiling Service.

How to file your accounts

Micro-entity accounts:

To file micro-entity accounts you need to [sign-in to our WebFiling service](#) and choose the micro-entity accounts type.

Abridged accounts:

To file abridged accounts you have 3 options:

1. [Sign-in to our WebFiling service](#) and choose the abridged accounts type.
2. Use the [Companies House-HMRC joint filing service](#). You'll need a Government Gateway account and you can file your tax return to HMRC at the same time.
3. Use [third party software](#). This service benefits those who file regularly.

See our [accounts guidance](#) for more information.

Category	Channel
Full audited	Software
Small audited	Software
Group	Software
Dormant	Software, Company Accounts and Tax Online, Companies House web (not previously traded)
Interim	Not enabled
Initial	Not enabled
Full unaudited	Software, Company Accounts and Tax Online
Abbreviated unaudited (not applicable to current accounting periods)	Software, Company Accounts and Tax Online Companies House web
Audit Exemption Subsidiary	Not enabled
Micro Entity	Software, Company Accounts and Tax Online, Companies House web
Audited abridged	Software
Unaudited abridged	Software, Company Accounts and Tax Online, Companies House Service fully enabled

Advantages of e-filing of accounts

- Almost 78% filed on line
- Rejection rates electronic 1.5% paper 8.4%
- Rejection reasons
- Speed
- Acknowledgement
- Security



On line filing advantages

- Cost savings – preparation, postage
- Benefits to searchers, all users of company information
- Inbuilt validation
- Fewer defective accounts
- Preferred by accountancy bodies
- No signatures

Protecting personal data



Recent and forthcoming developments

- Abridged accounts now fully enabled and operates on our beta service
- Community Interest Company accounts and CIC 34
- Small full accounts for limited by shares limited by guarantee will follow and b



Thank you

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Free webinars

Business VAT Update
24 April 10am
icaew.com/bamaprwebinar

Brexit update
2 May 12.30pm
icaew.com/lunchmay3

Reducing the risk of supply chain fraud
10 May 12:30pm
icaew.com/lunchmay2

Economic update
23 May 10am
icaew.com/bammaywebinar

Free event

Economic Update with IEA
15 May
icaew.com/bammayevent

E-learning lecture

21st Century planning and forecasting
12 and 13 June
icaew.com/forecasting

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THANK YOU FOR ATTENDING

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