

# What is an Annual Return?

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An annual return is a snapshot of certain company information at the made-up date. It is a separate document from a company's annual accounts. An annual return must contain the following information:

- the name of the company;
- its registered number;
- the date to which the annual return is made-up (the made-up date);
- the principal business activities of the company
- the type of company it is, for example, private or public;
- the registered office address of the company;
- the address (single alternate inspection location - SAIL) where the company keeps certain company records if not at the registered office, and those records held there;
- the details of the company secretary (corporate or individual), where applicable; and
- the details of all the company's directors (corporate or individual).

If the company has share capital, the annual return must also contain:

- a marker to indicate whether the company was a 'Traded company' at any time during the return period;
- a statement of capital; and details of the shareholders.

## What is the made-up date

This is the date at which all the information in an annual return must be correct. The made-up date is usually the anniversary of:

- the incorporation of the company; or
- the made-up date of the previous annual return registered at Companies House.

## Which companies must send an annual return to Companies House?

Every company must deliver an annual return to Companies House at least once every 12 months. The company's director(s) and the secretary (where applicable), are responsible for ensuring that they deliver the annual return to Companies House within 28 days after the anniversary of incorporation of a company or of the anniversary of the made-up date of the last annual return.

If you do not deliver the company's annual return, the Registrar might assume that the company is no longer carrying on business or in operation and take steps to strike it from the register.

### Remember:

It is a criminal offence not to deliver the company's annual return within 28 days of the made-up date, for which Companies House may prosecute the company and its officers.

## Where can I get an annual return?

Companies House will send a letter to your company's registered office to remind you 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 and cheapest option.

However, if you do not have the facility to file online you can download a blank form AR01 of the annual return or order a blank paper copy form via our Contact Centre on **0303 1234 500**.

## **Completing the annual return Form AR01**

Generally, the details on the annual return should confirm the company information already held on the Companies House public record at the made-up date. However the annual return must include details of any transfers of shares which have taken place during the year. You can also update your company's principal business activities.

To change any other information, you must deliver the relevant document along with your annual return:

- change of registered office address—AD01;
- appointment of company director or secretary—AP01, AP02, AP03 or APO4;
- change of details, for example, the address of a company director or secretary—CH01, CH02, CH03 or CH04;
- termination of appointment of a company director or secretary—TM01 or TMO2;
- notification or change of address where the company records are kept available for inspection—AD02;
- notification of company records held at alternate address or their returning to the registered office address—ADO3 or AD04;
- allotment of new shares—SH01;
- change to the company's total share capital.

You can do this via our Software Filing or WebFiling services or by sending the relevant paper forms.

Companies House will reject your annual return 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 annual return but mark it as inconsistent with the public register.

## **Is there any other information that may be filed together with the annual return?**

Some companies must deliver information about their related undertakings with their annual return. This is only where the information, required in the accounts would result in excessive notes to the accounts. The company accounts must state that the full information will be delivered with the next annual return.

## **Is there a fee for filing the annual return?**

Yes. There is an annual document-processing fee of f40 for paper documents or £13 for users of our Software Filing or WebFiling services which is payable when you file the annual return. Companies that file a paper annual return should make the cheque payable to 'Companies House' and write the company number on the reverse.