

Companies House Dormant Companies

A Dormant Company has a legal term to describe it:

“No significant accounting transactions during a financial year” - i.e. no entries in the company’s accounting records.

The amount paid for shares and any costs incurred to keep the company registered are not counted. (Filing fees and penalties imposed by Companies House)

A company may be dormant for a number of reasons, and may remain dormant for as long as required. A dormant company must have at least one Director (two for a PLC) and a Company Secretary.

A dormant company must still file certain documents, including annual returns and a balance sheet. Failure to return these documents will attract a penalty (up to £1000 for a private and £5000 for a PLC). Companies House may also strike the company off the Register, with all assets becoming Crown Property.

Annual Returns (form AR01) are required for Dormant Companies, and can now be filed electronically (fee £15) or via paper (Fee £30)

The Inland Revenue must also be informed that a company is dormant, either by telephone or via a letter [Dormant Company Inland Revenue CT600 Letter](#).

In addition to the annual return and the balance sheet Companies House also need to know about

- Changes in share capital
- Details of mortgages or charges
- Various company resolutions
- Notice of the company’s liquidation, receivership, administration etc

The Balance Sheet or DCA must be filed 10 months after the accounting reference date (ARD), which is automatically set as the last date of the month of incorporation.

The ARD can be reset, but both Companies House (AA01) and the Inland Revenue MUST be informed of the new date. There is no automatic link to update both sets of data.

DCAs can be filed online via Companies House website.

To be able to take part in this trial Companies House must be contacted by phone (0870 33 33 636) and a password is given.

The system requires a minimum of Adobe 7.05 as the **WRITER** and if the user does not have this, or access to an Adobe writer the DCA will have to be completed and filed as a paper copy.

The helpline are aware of issues with this form when filed online, and will transfer any queries to a specialist department.