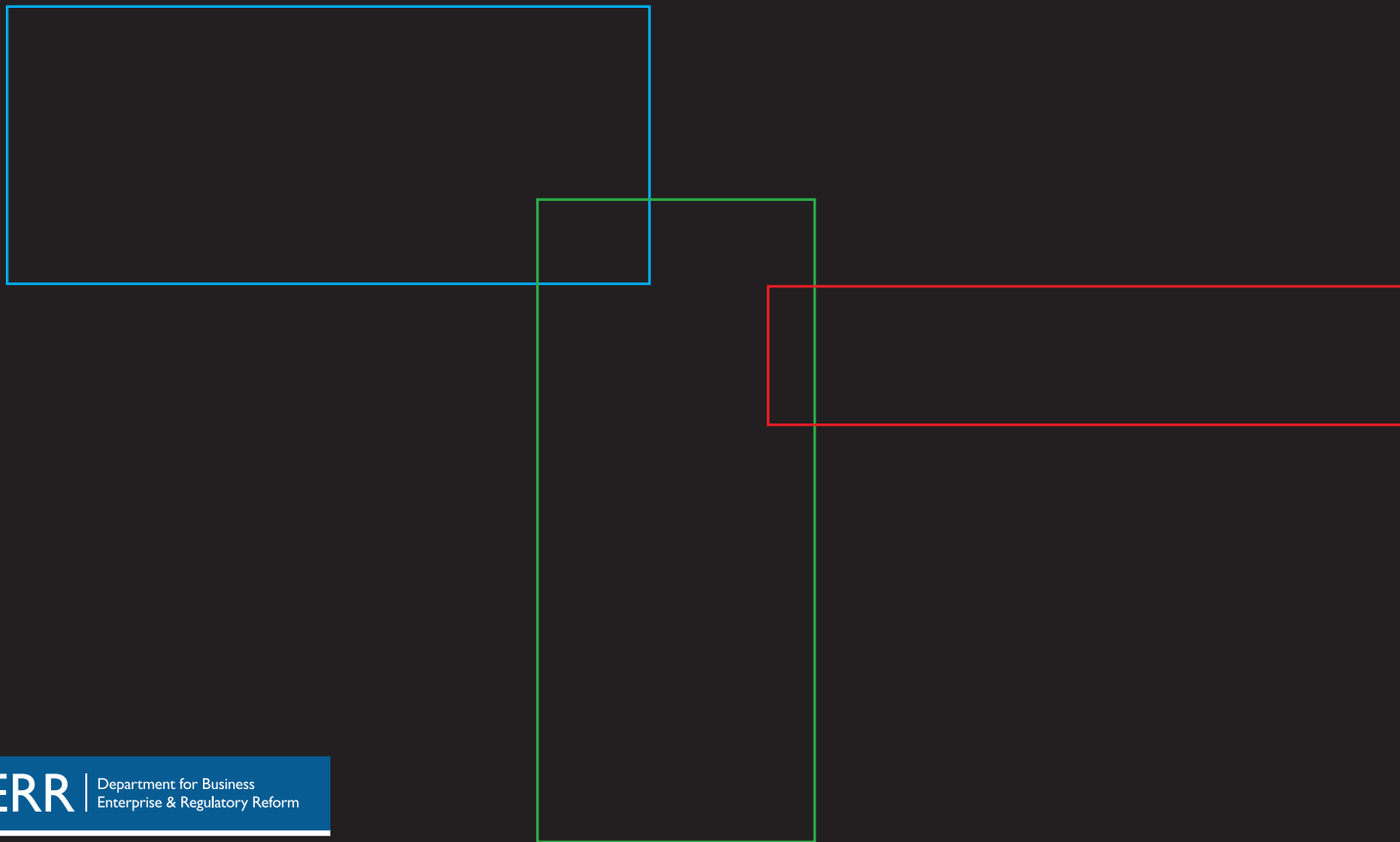


Companies House Code of Compliance



BERR | Department for Business
Enterprise & Regulatory Reform

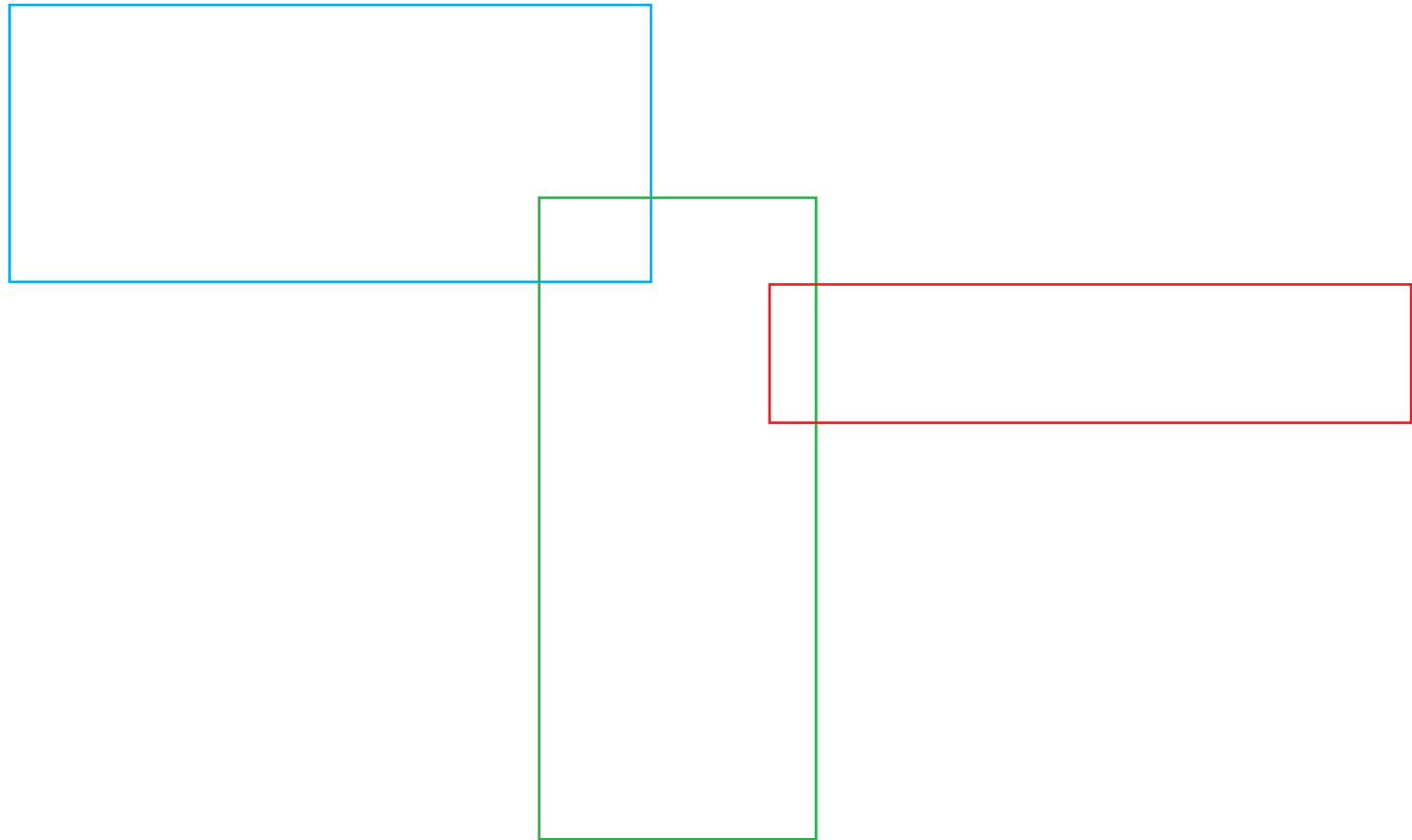
A BERR SERVICE



Companies House
— for the record —

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The aim of this brochure is to give clear information about the standard of service you can expect from Companies House, and what to do if you need to complain.

We are the heart of company information in the UK, recording the life events of companies for all to see. Our vision is to be a world class information exchange; accessible, easy to use and trusted.

Companies House works very hard to provide good service to all our customers and to achieve high levels of customer satisfaction. Our success in doing this has resulted in our being awarded six successive Charter Marks and achieving customer satisfaction rates in excess of 86%.

However, we do not take any of this for granted. Ministers set us rigorous public targets to ensure improvements in the delivery of our services, and we have a strategy and roadmap setting out our plans to make it even easier for people to do business with us.

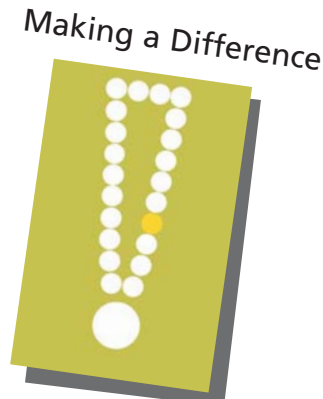
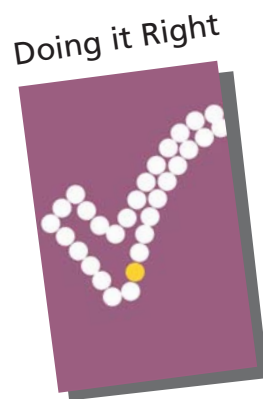
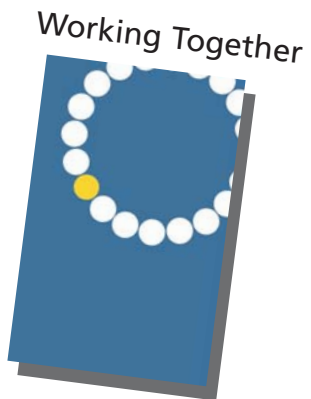
Underpinning this is the Government's expectation, expressed in the principles set out by Sir Philip Hampton, that agencies will provide readily accessible and easy to use services, with a high degree of integrity. Our intention to fulfil this expectation is reflected in the way we work and in our vision.

At the heart of our work at Companies House are values which reflect our determination to be customer focused in everything we do. The values are:

- doing it right
- making a difference
- working together

If we are not living the values then we hope you will tell us so that we can do something about it.

GARETH JONES OBE - Chief Executive



Role and service standards

The business of Companies House is the registration and provision of company information. This involves:

- the incorporation and re-registration of new companies and changes of company name
- the dissolution of companies and striking off the register of defunct companies
- ensuring that companies comply with the statutory information disclosure requirements of the Companies Acts and any other relevant legislation
- registering and retaining company information; and making the information available for public inspection and use

In carrying out these functions, the overall objective is:

To provide a high quality, economic and readily accessible service, which satisfies the needs of all our customers – both users and providers of Companies House information.

What you can expect from us

You are entitled to expect the following from Companies House:

Clear information about what we do and how well we do it by setting standards and publishing how well we do against them

An efficient service

We will achieve this by:

- providing up-to-date information promptly and accurately
- keeping to a minimum the costs of complying with the law
- keeping our costs and therefore our charges down
- continually looking at (ways of) introducing new ways of doing things which make it easier for our customers to send and receive information

Customer help and guidance

We will help by:

- providing guidance and forms which are easy to understand
- providing a telephone enquiry service
- providing an e-mail enquiries service
- consulting with our customers
- being courteous at all times
- treating everyone fairly and impartially
- working with other providers of public services such as the Insolvency Service

An easy-to-use Complaints System

We aim to resolve any problems and difficulties quickly and fairly and to have a complaints system which:

- is easily accessible and well publicised
- is simple to understand and use
- is speedy, with well established time limits for action, and keeps people informed of progress
- is fair, with full and objective investigation procedures
- maintains the confidentiality of both staff and customers
- effectively addresses all the points at issue, and provides appropriate redress
- provides information to management so that services can be improved
- provides and publicises alternative avenues if customers are not happy with the way the problem has been dealt with e.g the independent Complaints adjudicator for Companies House.

We have a number of standards covering

- an up to date and accurate registry
- the way we provide company information
- value for money
- how we deal with requests for information and complaints

Our performance against our standards is displayed in all our Information Centres, and is published quarterly in our customer magazine, Register, which is available free by request and is shown on our website **www.companieshouse.gov.uk**.

Our standards are developed through consultation with Focus Groups and key stakeholders. We also make use of customer questionnaires and informal discussions to help formulate priorities for users of our services for inclusion in targets. Support from our Steering Board for public targets is sought before submission to Ministers. These public targets and our performance against them are set out in our Annual Report which is laid before Parliament after being independently audited.

O penness

To help us make sure that we are maintaining our standards and to highlight areas for improvement, we have set up an Index of Customer Satisfaction. This is based on customers' perceptions of our performance in relation to specific factors of their choosing and is tested by quarterly Customer Satisfaction Surveys.

We currently measure our performance against the following criteria, which customers have suggested are most important to them:

- the quality of information supplied
- how quickly we deliver information requested
- how well we respond to problems
- value for money of our products and services
- staff knowledge
- accessibility
- ease of filing documents with us

The surveys are reported quarterly and can be completed online at **www.companieshouse.gov.uk**. The results are published in our customer magazine, Register, and are also made available on our website.

The results are fed back to managers and staff in Companies House to allow us to identify areas for improvement and meet customer needs. Information from our research is used on training courses to offer our staff a closer understanding of customer needs and perceptions.

If you would like to take part in the survey please contact:

Ian Smith
Customer Service Manager
ismith@companieshouse.gov.uk

C onsultation

Where we are planning major changes, which might have a significant impact on our relations with customers and the ways in which they transact with us, we run formal consultation exercises.

Steering Board

Our main board which is made up of experienced business people as well as senior BERR civil servants and the Companies House Board of Directors, provides support and challenge to our policies, performance and plans. It also brings a valuable source of external advice to the executive team.

Focus Groups

Regionally based Focus Groups help Companies House look in a structured way at issues affecting the quality of our services, to gain a deeper understanding of customer requirements and to seek their views generally.

Over twenty Focus Groups are held twice a year in locations across the UK. If you would like to attend please contact:

Marie Connors
Focus Group Co-ordinator
mconnors@companieshouse.gov.uk

Website

Our website is the major medium for our communications to customers and for customers who wish to access our services. It includes a wealth of information on our services to customers and our operations, and it includes full text of our Guidance Publications, helping companies to comply with their legal obligations.



Customer care

Responding to your comments

We welcome any views you may have regarding our performance, which may help us improve our levels of service. Please send your comments to:

Ian Smith

Customer Services Manager

ismith@companieshouse.gov.uk

What you should do if you have a problem or difficulty

Our complaints procedures cover all aspects of our services including:

- the registration and provision of information
- our products and sales
- advice on company legislative issues; and
- our general support of customers

Our complaints procedure is detailed in our publication 'Complaints and Difficulties'.

Please contact our Contact Centre on **0303 1234 500** for a copy, or visit our website.

If you are not happy with a specific aspect of our service, please tell the member of staff you are dealing with. They will do all they can to resolve the difficulty. If you are still not happy ask to speak to the Manager. If this does not satisfy your concern then please contact our Customer Services Centre, at our Cardiff headquarters: All Companies house contact addresses are available at the end of this document.

When you contact us

- your confidentiality will be assured
- we will acknowledge your correspondence
- we will review the issue thoroughly and give you a full response within 5 working days
- if we need more time because the problem is complex we will tell you within 5 working days
- we will talk it over with you if your complaint needs special action
- we will deal with you in a polite and courteous manner
- we will always give you a contact point, name and telephone number
- we will consider the appropriate form of redress whenever necessary

If you are not happy with the way we have handled your problem

We have an Independent Adjudicator, whose role is to act as an impartial referee between Companies House and our customers. The Adjudicator will keep you fully informed about progress and will try to settle the complaint as quickly as possible. However, the Adjudicator can only take on a case if the complaints process within Companies House has been exhausted. In addition, there are certain matters on which the Adjudicator is unable to comment. These are:

- questions about company law
- complaints which have been or are being investigated by the Ombudsman
- any case involving criminal proceedings
- cases involving the exercise of discretion by the Secretary of State

We will avoid lengthy correspondence when dealing with complaints. Once the Registrar has expressed his final view in a case complainants still wishing to challenge him may go to Court or may ask their MP to refer their complaint to the Ombudsman.

Companies House cannot deal with:

- Internal disputes within companies; where there is disagreement among the directors and/or shareholders for resolution the company needs to seek independent legal advice.
- Matters of criminal fraud, which are the subject of police or BERR investigation. Companies House works closely with a number of law enforcement agencies and will pass details of any potential fraud to those agencies for possible investigation.

For further information please contact:

Jane Walters

Customer Services

jwalters@companieshouse.gov.uk

Courtesy and helpfulness

Communicating with you, our customers

Companies House will provide you with general information regarding the obligations of companies as well as news on developments at Companies House, changes in company law and revisions to our charges.

How you can help us

We are keen to involve you in delivering our services and to develop a sense of partnership.

To help us provide a high quality service to all our customers and to meet the requirements of the Companies Act, please bear in mind the need to:

- make sure you understand your legal obligations, if you are a company director
- meet the filing requirements of the Companies Act within statutory deadlines
- inform us at an early stage if you are experiencing difficulties in meeting statutory obligations
- understand that we operate within a statutory framework, which sometimes limits the actions we can take
- understand that we deal with over 2.5 million companies and that each day we receive about 20,000 documents. Please use any reference we give you in correspondence.

Initial contact by letter

Our staff are trained to produce letters in an easily accessible style and in plain English. Our letters contain the name of the person dealing with your case and a telephone number for direct dialling.

Customer enquiries

When enquiries are received we will take full details and if appropriate we will follow up with a letter of confirmation within 10 working days. An interim reply will be issued within 5 working days if we are unable to resolve the matter immediately, or if further investigation is necessary.

When an enquiry is received directly by phone, it is important that we fully understand the issue.

We will abide by the following guidelines:

- we will identify ourselves by name
- calls will always be answered in a courteous and professional manner
- all of the facts will be recorded and read back to you to reassure you that we have understood the complaint
- we will reply to you and check if you are content
- we will not pass a call on unless we are completely sure that the person taking the call is competent to deal with the matter
- a member of staff taking a call that is appropriate to another area will take the details, identify themselves, apologise, explain that they are transferring the call to the correct person and why. Details of the person to whom they are transferring your call will be given before the transfer. If you have already been transferred then we will apologise and offer to get the person to call you back
- we will always ensure that a full name and telephone number is given so that you know who to contact if you have any further problems
- we will not deal with customer concerns by saying, "I'm sorry this is our policy" unless we can fully explain why

- if you are not satisfied with a response, you will be offered the opportunity to speak to a manager. If the issue is not resolved, we will let you know what further action will be taken
- details of all complaints will be passed to the Customer Services team immediately

Email enquiries to our Contact Centre

Customers can expect an Automatic acknowledgement and a reply within 4 hours or 2 working days if the enquiry needs a more detailed response.



Contact Centre: 0303 1234 500

Our Contact Centre staff have extensive experience of Companies House and the way it works. They can normally provide you with an immediate answer to your query. If they are unable to answer your query they will transfer you to someone who can. Companies House staff cannot give you formal legal advice. This should be obtained from a qualified Legal Advisor. If you have a query or are in any doubt about what we require from you please call us. If your query concerns a Scottish registered company please also ring **0303 1234 500**. Our Contact Centre lines are open between 8.30am and 6pm Monday to Friday. If however this is not convenient and you wish a written response our Contact Centre provide an email service, you can contact them on **enquiries@companieshouse.gov.uk** where a response will be issued within two working days.

Guidance

We publish a series of easy-to-understand publications. These explain in detail aspects of the Companies Act as it relates to companies, give the time limits associated with filing statutory documents, inform you of the charges and where appropriate, show you how to complete the form and also what to do if your company’s circumstances change. All the publications are available from our website. Alternatively you can request copies by ringing our Contact Centre on **0303 1234 500**.

Statutory forms

All registered companies are required to submit a variety of information on their business activities. All our statutory forms are available to download from our website and many can be filed online. You can also submit our forms by post.

The following forms are available for online delivery:

88(2)	Return of allotment of shares
123	Notice of increase in nominal capital
190	Location of register of debenture holders
190a	Location of register of debenture holders in a non legible form
225	Change of accounting reference date
287	Change of situation or address of registered office
288a	Appointment of Director or Secretary
288b	Terminating appointment as Director or Secretary
288c	Change of particulars for Director or Secretary
353	Location of register of members
353a	Location of register of members in a non legible form
Annual Return	Annual Return (£15 charge)
Annual Accounts	Audit Exempt Abbreviated Accounts
DCA	Dormant Company Accounts

You can obtain more information about online filing or download paper forms at www.companieshouse.gov.uk. or you can obtain a single copy of any of our forms by calling our Contact Centre on **0303 1234 500**

How you can protect your company

Companies House has introduced measures to help companies protect themselves from company hi-jack. It's called our Three Point Plan.

We recommend that companies should:

- register for **WebFiling**, which has in-built security features that help prevent unauthorised persons from filing documents on your company's record;
- join the **Protected Online Filing Scheme (PROOF)**. This service is free and adds an extra level of security to WebFiling. Under the scheme, you will authorise us to reject certain documents unless they are filed electronically using secure passwords;
- sign up to the Companies House **Monitor Service**. This alerts companies to changes made to their records via an email each time a document is filed. Information about these options can be found on our website www.companieshouse.gov.uk

'Register' magazine

We publish information on Companies House in our customer magazine, Register. The magazine provides information about current topics of interest as well as details of new procedures, legal requirements and our performance against targets. Register is available at all our offices and appears on our website.

Products and services

We issue free products and services information. This can be obtained from our website www.companieshouse.gov.uk or by ringing our Contact Centre on **0303 1234 500**

Information Days

To help keep companies on the right side of the law we arrange several regional Information Days throughout the year.

The aim of these Days is to help you:

- ensure that company officers and their advisors are familiar with the filing requirements of the Companies Act
- provide advice on recent changes in legislation and the impact they may have on companies and their officers
- explain future developments and changes
- provide information on our products and services
- understand your filing obligations

You will also get the opportunity to:

- speak to Companies House managers about issues affecting the conduct of your business
- understand recent developments in the Companies Act
- decide which Companies House services best meet your needs

**For booking information please contact
Philip Fox, Marketing
Pfox@companieshouse.gov.uk**

Exhibitions:

We attend and support a variety of exhibitions throughout the year. Attending exhibitions allows us to:

- raise awareness of Companies House, our functions and our services
- meet and help our existing users and introduce ourselves to new customers
- answer company legislation queries including compliance issues
- provide a platform for presenting and demonstrating our online information services

Our exhibitions team will be on the stand, ready to offer guidance on compliance and to provide demonstrations of our online information services whenever you need them

If you would like details or tickets to any of the exhibitions, please contact

Tanya Lang
Marketing
tlang@companieshouse.gov.uk



Communications in Welsh

We have Welsh-speaking staff to deal with enquires from people who wish to use the Welsh language. Companies House has a Welsh language policy, which is available on our website. For more information on the use of Welsh, please contact:

Anne Davies
Customer Services
adavies@companieshouse.gov.uk

Documents in Welsh

If a company's memorandum and articles say that its registered office is to be in England and Wales we normally accept Welsh accounts and memorandum and articles and the certified English copy of that document. Companies House will also provide bilingual English/Welsh versions of some of our most commonly used forms: 363 (Annual Return); 287 (registered office); 288a, 288b and 288c (particulars of directors and secretaries); 225 (change of accounting reference date); 10 and 12 (incorporation); 30(5)(a) (exemption from the use of Welsh word for "limited"); 652a and 652c (striking off); and the DCA (dormant company accounts proforma). Some forms can be filed online (see Statutory Forms above) and others can be printed from our website.

C communicating with us

Company directors have a personal obligation to make information about capital, structure, management and activities of their companies available both to members of the company and to the public.

Specifically, every company must deliver an Annual Return to the Registrar at least once every 12 months – the most popular and cost effective way of filing this document is via our on-line services, access to these services can be achieved via the Companies House homepage www.companieshouse.gov.uk. If you are unable to file on-line and require a paper version of the Annual Return it can be ordered via our Contact Centre. All limited and unlimited companies whether trading or not must keep accounting records. All limited companies are required to send their audited accounts to the Registrar within the prescribed time for delivery based on their “accounting reference date”. Certain categories of small companies can claim exemption from audit provided they meet certain conditions, but must still submit accounts. For further guidance please see our booklet ‘Accounts and Accounting Reference dates’.

The Registrar also requires information on:

- Appointments and resignations of the company’s directors and secretary
- Changes to the company’s registered office
- Changes in particulars of directors and secretary
- Details of shareholders
- Details of mortgages, charges and share capital
- Resolutions to change the memorandum and articles of association; and
- The company going into liquidation or receivership

If you fail to comply with your legal obligation

The absence of legally required information prevents the business community from making properly informed commercial decisions and denies everyone the protection they are entitled to by law when dealing with a limited company. If you fail to comply with your legal obligations, it may lead the Registrar to believe that the company is no longer in business or operation. This could result in the company being dissolved.

In the case of late accounts, Companies House applies a system of Late Filing Penalties. They are imposed whenever accounts are delivered to the Registrar outside the statutory period.

The late filing penalty regime changed from 1 February 2009. The table below outlines the new regime:

Table of penalties for companies that file late from 1 February 2009		
Length of delay (measured from the date The accounts are due)	Public Company	Private Company
1 month Or less	£ 750	£ 150
1 month one day to 3 months	£ 1500	£ 375
3 months one day to 6 months	£ 3000	£ 750
More than 6 months	£ 7500	£ 1500

For companies with an accounts commencement date on or after 6 April 2008 a new double penalty will apply for repeat late filing. This means that companies that file late in the first year will receive a penalty as described above. If, however, the company files late in the following year, a penalty that is double the amount imposed in the first year will be levied.

The new double penalty is designed to apply proportionate penalties to the few companies that persistently break regulations.

The Registrar has very limited discretion not to collect a penalty, it may be applied when an unforeseen catastrophe has prevented accounts being filed on time. The Registrar cannot exercise discretion:

- where accounts are delayed or lost in the post
- where directors are let down by professional advisers
- where company officers are too busy to file accounts
- where company officers are unaware of their responsibilities
- where the company has not received Companies House reminder letters
- where the company is dormant with no assets
- where the company is a residents' association

In addition, company directors failing to comply with the Companies Act may:

- be prosecuted
- end up with a criminal record; and
- be fined up to £5,000 for each and every offence

C

ustomers with special needs

If you have a special need we will do all we can to help you when we respond. Among the special services that we provide are:

- minicom
- the use of large print to write letters, audio copies of our published material
- facilities for disabled customers to use our information centres
- contact with representatives where customers' first language is not English
- guidance publications or letters in Braille

C

ost of compliance & value for money

Value for money

As a public sector organisation we are committed to the efficient and economical delivery of services. Companies House targets cover:

- efficiency
- quality of service
- value for money

The careful management of our resources is reflected in meeting our value for money targets. Our Annual Report and Accounts show that we continue to better our financial targets, achieving reductions in the real costs of processing documents, against our targets.

As our fees are based on recovering costs, the financial efficiencies we make have a direct benefit for the customer. The development of our electronic services to date has helped to reduce fees in some areas.

When companies don't comply

There are over 2.5 million live companies on the register. We pursue companies that fail to deliver annual returns and accounts within the statutory periods. It is our practice to try and encourage companies to file and to take all necessary actions to achieve compliance.

Failing to comply is a criminal offence. For those companies which do not deliver documents on time, the threat of criminal proceedings against the directors often proves successful. It should be emphasised that we do not prosecute directors simply to punish them; the procedure is intended as an incentive to comply when other methods have been unsuccessful.

C onsistency

The Registrar must ensure that our funds are used prudently and in accordance with procedures. Prosecutions are subject to financial constraints and must meet the criteria in the Code for Crown Prosecutors before we can issue criminal proceedings.

Nevertheless, in Great Britain, each year we convict around 1,800 directors of companies for failing to deliver annual returns and/or accounts.

Our policy is to minimise the cost to businesses of complying with the regulations. Therefore, we will continue our commitment to the rigorous monitoring of our expenditure and sound financial management, at all levels.

We aim to carry out our duties in a fair, equitable and consistent way.

Most of our staff are engaged in document examination and handling or in making information available to the public. Others are involved in developing new products to meet customer expectations for access to information on companies.

We make this information available in a variety of formats, which reflects the diversity of our customer base.

The Companies Act defines what information must be registered and gives the Registrar the power to prescribe the necessary forms on which the information must be delivered. Therefore, although our staff are expected to exercise judgement in many cases, the legal requirements promote consistency.



All the Guidance listed below together with all our published information is available on the Companies House website:

www.companieshouse.gov.uk

Guidance

Formation and Registration

Company Formation	GBF1
Company Names	GBF2
Business Names	GBF3

Administration and Management

Directors and Secretaries Guide	GBA1
Annual Return	GBA2
Accounts and Accounting Reference Dates	GBA3
Auditors	GBA4
Late Filing Penalties	GBA5
Share Capital and Prospectuses	GBA6
Resolutions	GBA7
Company Charges and Mortgages	GBA8
Company Charges (Scotland)	GBA8(S)
Flat Management Companies	GBA9
Dormant Companies	GBA10
Late Filing Penalties: Appeals	GBA11

Winding-Up

Liquidation and Insolvency	GBW1
Liquidation and Insolvency (Scotland)	GBW1(S)
Strike-off, Dissolution and Restoration	GBW2
Strike-off, Dissolution and Restoration (Scotland)	GBW2(S)



Contact Centre: 0303 1234 500*

Mini-com: 029 2038 1245
 enquiries@companieshouse.gov.uk
 www.companieshouse.gov.uk

Cardiff:

Companies House
 Crown Way,
 Cardiff CF14 3UZ
 DX 33050 Cardiff

Edinburgh:

The Registrar of Companies, Companies House
 4th Floor, Edinburgh Quay 2,
 139 Fountainbridge, Edinburgh, Scotland, EH3 9FF
 DX ED235Edinburgh 1
 or LP - 4Edinburgh 2 (Legal Post)

London:

Companies House
 21 Bloomsbury Street,
 London WC1B 3XD

*For training and quality purposes your call may be monitored