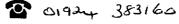


V. J. Black

KSVIN BURKE LG 81A STANLEY ROAD WAKENSUD WILL 4LH



GUIDANCE TO PREPARING DORMANT COMPANY ACCOUNTS WHERE THE COMPANY'S ONLY TRANSACTION IS THE ISSUE OF SUBSCRIBER SHARES, AND THE COMPANY IS NOT A SUBSIDIARY: FOR FINANCIAL YEARS ENDING ON OR AFTER 26 JULY 2000.

- a. The attached template for dormant company accounts is only suitable for those companies which have never traded and where the only transaction entered into the accounting records of the company is the issue of subscriber shares.
- **b.** Shares may be fully paid, partly paid or unpaid: any paid element should be shown as "Cash at Bank and in hand", any unpaid element shown as "Called up share capital not paid".
- **c.** The first year's accounts should include note 1 (required by paragraph 39 of Schedule 4 to the Companies Act 1985), thereafter this note should be deleted.
- d. Dormant companies acting as an agent for any person must state that they have so acted in the notes to the accounts.
- **e.** A fee or penalty raised on the company for the payment of an annual return (form 363) fee, change of name fee, reregistration fee, or late filing penalty may be omitted from the company records and this DCA form if the payment was made by a third party without any right of reimbursement.
- f. The company directors are responsible for preparing and filing accounts at Companies House that comply with the requirements of the Companies Act and failure to do so may result in prosecution. Should you have any doubt about the company's entitlement to file dormant accounts, or the preparation of those accounts, you should seek professional advice.
- **g.** This guidance only advises on the preparation of abbreviated dormant accounts which can be filed at Companies House. It does not advise on the preparation of full accounts for the members.

Companies House		USE THIS FORM FOR FINANCIAL YEARS ENDING ON OR AFTER 26 JULY 2000.		
CHFP000	Company Number	00123456		
	Company Name in full	all A Company Limited		
Balance Sheet as at		30 July 2000		
			Current Year	Previous Yea
			2000	
Catled up Share Capital not paid (See note b. above) £			100	
Cash at Bai	nk and in Hand <i>(See note</i>	b. above) £		
NET ASSE	rs		£ 100	£
Authorised .	share capital:			
1000	ordinary shares of	£ 1.00 each		
Issued shar	e capital:			
100	ordinary shares of	£ 1.00 each		
SHAREHOLDERS' FUNDS £			£ 100	£
consideration	year the company allotted10 on received by the company w	as £ 100	** -	
2. During the ) Statements:	ear the company acted as an	agent for a person - If thi	is applies please tick the b	ox
(a) For the section (b) Member Compa (c) The direction is ensured in the compa (c) The direction in the compa (c) The direction in the compa (c) The compa (	year ended	Act 1985. ompany to obtain an a consibility for: ounting records which co true and fair view of the d loss for the financial ye	udit in accordance with s mply with section 221, and state of affairs of the compa ear, in accordance with the f the Companies Act relating	ection 249B(2) of the any as at the end of the requirements of section to accounts, so far a
These accounts were approved by the Board of Directors on			Please give the name, a and, if available, a DX: the person Companies there is any query.  Contact details:	number and Exchange
	A Director			

## An example:

On 1 July 1999 "A Company" Limited was incorporated with authorised share capital of 1,000 ordinary shares of which 100 shares were issued to its sole director. The director paid cash for the shares. The first year accounts are made up to 30 July 2000.

## Note:

The total of Net Assets should equal the total of Shareholders' Funds.

## **Please Note:**

This form is only suitable for dormant companies where the company's only transaction is one mentioned in 'a' above and the company is not a subsidiary.

When you have completed and signed the form please send it to the Registrar of Companies at:

Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff

for companies registered in England and Wales

or

Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB DX 235 Edinburgh

for companies registered in Scotland