

Legal obligations of registered companies

Once registered there are a number of legal requirements companies must follow. The details vary depending on the company type, but the following is a general outline of those obligations.

Company stationery

Companies are obliged to clearly identify themselves to the public and those they have contact with in the course of business: The company name must be clearly and legibly stated on:

- the outside of all places in which business is pursued
- all the company's business letters
- all its notices and other official publications
- all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by, or on behalf of, the company
- all its bills of parcels, invoices, receipts and letters of credit.

Additionally the company must also state its place of registration, its registered number and the address of the registered office on business letters and order forms.

Company directors

Company directors have a personal responsibility for making information about the company available to the company and the general public, including:

- the capital structure
- management
- activities of the company.

Company accounts

Directors of companies with limited liability (and unlimited ones in certain circumstances) are also responsible for the submission of accounts to Companies House.

The first set of accounts must start on date of incorporation, and will run for just over twelve months, until the end of the month in which the first anniversary of incorporation falls. It is possible to change the date on which accounts are due if required.

Annual return

Each year a statement must be returned to Companies House to certify that the information held about the company is correct, or to make amendments to that information.

Additional information

Companies House must also be informed of any of the following:

- changes of director(s) and secretary
- details of new shares being allotted
- any special or extraordinary resolutions and certain types of ordinary resolution, and copies of any altered memorandum or articles of association resulting from such a resolution
- details of any mortgage or charge created by the company
- a change of registered office

For more information

Companies House www.companieshouse.gov.uk

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