

THE REGISTRAR'S (ELECTRONIC FORM) RULES 2012
REQUIREMENTS APPLICABLE TO DOCUMENTS DELIVERED TO THE
REGISTRAR IN ELECTRONIC FORM

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The registrar of companies makes the following rules in exercise of the powers conferred by the enactments specified in Schedule 1.

PART 1

GENERAL INTRODUCTORY PROVISIONS

Commencement

1. These rules come into force on 30th November 2012.

Revocation

2. The rules in Volume 1 of the Registrar's Rules 2009 (as amended) are revoked with immediate effect.

Application of these rules

3.(1) These rules apply to any document delivered to the registrar in electronic form (other than on a CD-ROM or DVD-ROM) on or after 30th November 2012 unless the document is delivered in pursuance of an obligation arising before 1 October 2009.

(2) Parts 2-5 of these rules apply only to documents delivered in respect of companies, proposed companies, LLPs and proposed LLPs, which are collectively referred to in these rules as "companies (or other bodies)".

(3) Part 6 of these rules applies to extractives reports delivered in respect of undertakings."

(4). The rules in Volumes 2, 3, 4 and 5 of the Registrar's Rules 2009 remain in force and cover the following matters-

(a) Requirements applicable to documents delivered to the registrar in paper form (Volume 2);

(b) Requirements applicable to a document or part of a document delivered to the registrar on a CD-ROM or DVD-ROM (Volume 3);

(c) Requirements applicable to instructions for the informal correction of a document delivered to the Registrar (Volume 4);

(d) Authentication of a certificate sent by the registrar by electronic means (Volume 5).

Definitions and general interpretation

4.(1) Defined terms used in these rules and their meanings are contained in Schedule 2.

(2) Unless the context otherwise requires-

(a) references to sections are to sections of the Companies Act 2006;

(b) a reference to a “rule” or “rules” is a reference to these Registrar’s (Electronic Form) Rules 2012 and a reference to a numbered rule, Chapter, Part or Schedule is to the rule, Chapter, Part or Schedule so numbered in these rules;

(c) a reference to an Act includes a reference to any subordinate legislation made under that Act;

(d) words in the singular include the plural and vice versa and a reference to a gender includes a reference to all genders.

(3) Subject to rule 4.(4), material or information referred to in these rules as being specified, described, accessible or available on or through the website is included in and forms part of these rules.

(4) A reference in these rules to material or information that is “from time to time” specified, described, accessible or available on or through the website is a reference to material or information that does not form part of these rules.

PART 2 WEBFILING

Chapter 1 General provisions

Eligible documents

Application of Part

5.(1) This Part applies only to documents delivered to the registrar using webfiling and shall be construed accordingly.

(2) The documents that may be delivered to the registrar using webfiling are specified in column 1 of the table in Schedule 3, and the legislative provision(s) under which each of those documents is delivered is or are specified in column 3 of that table.

Conditions of use

Using webfiling

6.(1) To deliver a document using webfiling the presenter must:

(a) have access to the internet;

(b) have an email account;

(c) be a registered user of webfiling (information about the registration process is available from time to time on the website);

(d) subject to rule 6.(3), be in possession of the authentication code for the company (or other body) to which the document relates (unless it is an incorporation package).

(2) In delivering a document using webfiling the presenter consents to any communication from the registrar relating to or arising out of the delivery of that document (including the issue of a certificate) being sent only in electronic form.

- (3) A presenter who delivers a charge document either as an interested person or for and on behalf of an interested person must be in possession of a lender authentication code and a presenter authentication code.
- (4) The registrar's requirements in respect of authentication codes, lender authentication codes, presenter authentication codes and personal authentication codes are specified on the website.

Chapter 2

Form of document

General requirements

Document to be in the form of a template

- 7.(1) Except for a memorandum of association (which must be in prescribed form) or a copy instrument (see rule 8) each document must be in the form of the template supplied for that purpose by the registrar.
- (2) The data input fields that make up each template are specified by the registrar on the website at:
<http://resources.companieshouse.gov.uk/about/policyDocuments/registrarsRules/volume1.pdf> save that the arrangement and order of data input fields relative to one another within a template and the shape, size, colour and general appearance of a data input field are not matters specified by the registrar for the purposes of these rules.
- (3) Column 4 of the table in Schedule 3 identifies the template(s) to be used in respect of the legislative provisions listed in column 3 of that table and where there is more than one template in respect of a legislative provision the title of the template will refer to the circumstances in which it is to be used.
- (4) The presenter must complete every data input field in a template unless the field is a non-mandatory one or there is otherwise no legal requirement or authority to provide the information requested.
- (5) Except for accounts (see rule 9) the document template must be completed on-line while the presenter is logged onto webfiling.
- (6) Subject to rule 7.(7), to facilitate the data input process the registrar may prepopulate one or more data input fields in the template but in each such instance the presenter must satisfy himself as to the veracity and adequacy of the prepopulated information and amend it as may be necessary before delivering the document to the registrar.
- (7) Rule 7.(6) does not apply to the extent that the registrar prepopulates a template in accordance with the presenter's instructions under rule 14.(4)(a).

Document specific requirements

The company incorporation package

- 8.(1) This rule applies to a company incorporation package.
- (2) The memorandum of association is viewed by selecting the "memorandum of association" link in the incorporation template.
- (3) Model articles can be viewed by selecting the "model articles" link in the incorporation template.

Accounts

9.(1) This rule applies to accounts.

(2) A company may only deliver accounts in the form of an accounts template if the company or as the case may be its accounts meet the eligibility criteria specified in respect of that template in Column 4 of the table in Schedule 3.

(3) A company must only deliver its accounts using webfiling if, having been input into the accounts template and viewed as a preview image, the form and substance of the document-

(a) is a copy of the annual accounts and reports prepared for the company (in whole or in part); and/or

(b) comprises abbreviated or dormant company accounts prepared for the company together with such additional information as may be required by any enactment to be included on the documents delivered to the registrar.

(4) Where accounts are to be delivered in the form of a downloadable accounts template-

(a) an electronic portable document format (PDF) copy of that template must be downloaded from the website and saved as a file on a computer; and

(b) information must be input into the data input fields on the locally saved copy of that template

(5) Accounts templates that are not downloadable accounts templates must be completed on-line while the presenter is logged onto the webfiling service.

Notice of change of name

10.(1) A notice of change of name by resolution may only be delivered using webfiling if-

(a) it is accompanied by a copy of the resolution for a change of name in the form of the specified combined template; and

(b) the resolution passed by the company is in the form of the resolution set out in that template.

Qualifying charge documents

11.(1) A qualifying charge document may only be delivered using webfiling if it is accompanied by-

(a) a copy instrument; and

(b) the certificate referred to in s859A(3).

(2) The copy instrument must be in the form of a compatible PDF file uploaded and electronically linked to the qualifying charge document by means of the “upload” radio button supplied as part of the template for that document.

(3) The certificate must be in the form of the template supplied for that purpose by the registrar.

(4) The data input fields that comprise the template for the certificate are specified by the registrar on the website at:

<http://resources.companieshouse.gov.uk/about/policyDocuments/registrarsRules/volume1.pdf> save that the arrangement and order of data input fields relative to one another within the template and the shape, size, colour and general appearance of a data input field are not matters specified by the registrar for the purposes of these rules.

(5) If the presenter elects to give the certificate using one of the prepopulated statements supplied by the registrar by way of example in the relevant data input field, the presenter must satisfy himself as to the veracity and adequacy of the prepopulated

statement and amend it as may be necessary before delivering the certificate to the registrar.

Chapter 3 **Authentication**

Personal authentication

Personal authentication

12.(1) The requirements of this rule are in addition to any other requirement imposed by this Chapter.

(2) A document required by these rules to be authenticated by means of a personal authentication code must in the case of a body corporate be authenticated by the provision of the personal authentication code of a natural person properly authorised to act on behalf of that body.

Incorporation packages

The company incorporation package

13.(1) Authentication for the purpose of section 8(2) is by each subscriber to the memorandum of association by means his personal authentication code.

(2) The statement of compliance delivered under section 9(1) must be authenticated by each subscriber to the memorandum of association by means of a personal authentication code or by the subscribers' agent by means of the agent's personal authentication code.

(3) In authenticating the statement of compliance each subscriber or the agent (as the case may be) instructs the registrar to electronically tag the statement of compliance by way of authentication on his behalf with his personal authentication code such that the electronic record of the statement of compliance is indelibly associated with that code.

Other documents

Authentication of documents other than accounts and charge documents

14.(1) This rule applies to any document delivered in respect of a company (or other body) except for accounts (see rule 15) and charge documents (see rule 15A).

(2) The person who authenticates the document must belong to, or act under the specific authority of a person who belongs to, a category or class of person specified by the registrar as being permitted to authenticate the document on behalf of the company (or other body) and the registrar's requirements in this respect are set out Schedule 9.

(3) The presenter may only use webfiling to deliver a document in respect of a company (or other body) if he supplies the registrar with the registered number and authentication code of that company (or other body) every time he accesses the webfiling facility on behalf of that company (or other body).

(4) In selecting a template in which to deliver a document in respect of the company (or other body) the presenter instructs the registrar to:

(a) prepopulate the relevant data input fields with

(i) the registered number of the company (or other body); and

- (ii) the name of the company (or other body) associated on the registrar's records with that registered number by way of authentication on the presenter's behalf; and
- (b) electronically tag the document by way of authentication on the presenter's behalf with the authentication code of the company (or other body) such that the electronic record of the document is indelibly associated with the authentication code.

Authentication of accounts

15 (1) This rule applies to accounts.

- (2) The presenter of a company's accounts must act under the specific authority of that company's directors in delivering accounts to the registrar.
- (3) The presenter must by way of authentication provide the registrar with the registered number and authentication code of the company in respect of which accounts are to be delivered.
- (4) The presenter instructs the registrar to electronically tag the accounts by way of authentication on the presenter's behalf with the company's authentication code, such that the electronic record of the accounts is indelibly associated with that authentication code.

Authentication of charge documents

15A.(1) This rule applies to charge documents.

- (2) A person who authenticates a charge document for and on behalf of the company (or other body) subject to the charge must belong to, or act under the specific authority of a person who belongs to, a category or class of person specified by the registrar as being permitted to authenticate the document on behalf of the company (or other body) and the registrar's requirements in this respect are set out in Schedule 9.
- (3) The presenter of a charge document to be delivered for and on behalf of the company (or other body) subject to the charge must by way of authentication supply the registrar with the authentication code for that company (or other body) prior to accessing the relevant template.
- (4) A presenter who authenticates a charge document as an interested person or for and on behalf of an interested person must by way of authentication provide the registrar with a lender authentication code prior to accessing the relevant template.
- (5) A certificate is authenticated by the provision of-
 - (a) the personal authentication code; and
 - (b) the nameof the person giving the certificate.
- (6) The presenter instructs the registrar to electronically tag the charge document by way of authentication on the presenter's behalf with (as the case may be) the authentication code or the lender authentication code supplied by the presenter, such that the electronic record of the document is indelibly associated with that code.

Chapter 4

Delivery and receipt

Manner of delivery

Documents other than accounts in the form of a downloadable accounts template

16.(1) This rule applies to all documents except for accounts delivered in the form of a downloadable accounts template (see rule 17.)

(2) Before he can deliver a document to the registrar the presenter must be on-line and logged into webfiling.

(3) Save for when the document is a copy instrument (see rule 16.(4)) the document is delivered when the presenter selects the “submit” or “send” radio button found at the end of the template.

(4) A copy instrument is delivered by delivering the qualifying charge document to which it is electronically linked (see rule 11).

Accounts in the form of a downloadable accounts template

17.(1) This rule applies to accounts delivered in the form of a downloadable accounts template.

(2) The presenter must use a computer connected to the internet to deliver the accounts to the registrar although he need not be logged-into the webfiling service at the time.

(3) The accounts are delivered:

(a) by selecting the “submit” or “send” radio button found at the end of the locally saved electronic copy of the template (see rule 9.(4));

(b) by supplying the company’s registered number and authentication code by means of authentication when prompted (see rule 13(3)); and

(c) if the accounts are sent in the form of the CH-only shared template, by supplying when prompted the presenter’s email address.

Time of receipt**Receipt**

18.(1) A fee-bearing document delivered using webfiling and in respect of which the fee is tendered by credit card or debit card, is received when it is granted “queued” status by the registrar.

(2) Save as provided in rule 18.(1) a document delivered using webfiling is received when it is given an envelope number by the registrar.

**PART 3
SOFTWARE FILING****Chapter 1
General provisions*****Eligible documents*****Application of Part**

19.(1) This Part applies only to documents delivered to the registrar using software filing and shall be construed accordingly.

(2) The documents that may be delivered to the registrar using software filing are specified in column 1 of the table in Schedule 4, and the legislative provisions under which each of those documents is delivered are specified in column 2 of that table.

Requirements of use

Using the software filing facility

20.(1) To deliver a document (and subject to rule 20.(2)) the presenter must-

- (a) register his details with the registrar;
- (b) have an XML account with the registrar;
- (c) have access to appropriate software and hardware;
- (d) be in possession of a presenter authentication code; and
- (e) comply with the registrar's technical requirements relating to the use of the software filing facility;

and information about (a), (b), (d) and (e) is specified in more detail from time to time on the website.

(2) An incorporation package may only be delivered by a presenter who is an incorporation agent.

(3) To deliver a document other than an incorporation package and subject to rule 20.(4) the presenter must be in possession of the authentication code of the company (or other body) to which the document relates.

(4) A presenter who delivers a charge document either as an interested person or for and on behalf of an interested person must be in possession of a lender authentication code.

(5) The registrar's requirements in respect of authentication codes, lender authentication codes, presenter authentication codes and personal authentication codes are specified on the website.

(6) In delivering a document using software filing, the presenter consents to any communication from the registrar relating to that document (including the issue of a certificate) being sent only in electronic form.

Chapter 2

Form of document

Schemas

Documents to be in the form of a schema

20.A(1) Except for accounts (see rule 21.) and copy instruments (see rule 23.(3)) a document or documents delivered using software filing must-

- (a) be in the form of the XML data schema for that document or documents (and a memorandum of association must be delivered in prescribed form¹ as part of the relevant XML data schema);
- (b) incorporate the XML base schema; and
- (c) be contained in a GovTalk envelope.

(2) Column 3 of the table in Schedule 4 identifies the XML data schema to be used in respect of each document or documents listed in column 1 of that table and where there is more than one schema in respect of a document, or more than one document is

¹ SI 2008/3014

to be delivered using a single schema, the title of the schema will refer to the circumstances in which it is to be used.”

(3) The registrar’s technical requirements in respect of the XML base schema and each XML data schema identified in Column 3 of the table in Schedule 4 are specified on the website at <http://xmlgw.companieshouse.gov.uk/SchemaStatus>.

Accounts

Form of accounts

21.(1) Accounts must be-

- (a) in the form of an accounts submission; or
- (b) eligible iXBRL accounts.

(2) Accounts must incorporate the XML base schema and be contained in a GovTalk envelope.

(3) The accounts delivered must be a copy of all or part of the annual accounts and reports prepared for the company and/or comprise abbreviated accounts prepared for the company together with such additional information as may be required to be or authorised to be delivered to the registrar under an enactment.

(4) Eligible iXBRL accounts may only be delivered if the presenter is satisfied (by using the imaging service or by some other means) that the accounts when rendered into human readable form by the registrar will comply with the requirements of rule 21.(3).

Resolutions

Resolution for a change of name

22.(1) A copy of a resolution for a change of name may only be delivered using software filing if the resolution passed by the company is in the form shown in Part 1 of Schedule 6.

(2) The copy resolution must be accompanied by a notice of change of name delivered in the form of a single XML data schema in accordance with rule 20.A(1).

Qualifying charge documents

Qualifying charge documents, copy instruments and certificates

23.(1) A qualifying charge document may only be delivered using software filing if it is accompanied by-

- (a) a copy instrument; and
- (b) the certificate referred to in s859A(3).

(2) The certificate and the qualifying charge document must be delivered in the form of a single XML data schema in accordance with rule 20.A(1).

(3) The copy instrument must be in the form of a compatible PDF file uploaded and electronically linked to, and contained in the same GovTalk envelope as, the qualifying charge document to which it relates.

Chapter 3 Authentication

Personal authentication

Personal authentication

24.(1) The requirements of this rule are in addition to any other requirement imposed by this Chapter.

(2) A body corporate required by this rule to authenticate a document using a personal authentication code must act through a natural person who must authenticate the document on the corporation's behalf by means of his personal authentication code.

Incorporation packages

The incorporation package

25.(1) In respect of an incorporation package relating to a proposed company-

(a) authentication for the purposes of section 8(2) is by each subscriber to the memorandum of association by means of his personal authentication code;

(b) the statement of compliance delivered under section 9(1) must be authenticated by each subscriber to the memorandum of association by means of a personal authentication code or by the incorporation agent by means of the agent's personal authentication code;

each in accordance with the specified XML data schema for incorporation.

(2) In respect of an incorporation package relating to a proposed LLP-

(a) a document delivered under section 2(1)(b) of the LLP Act must be authenticated by each subscriber to the incorporation document by providing his personal authentication code; and

(b) a statement delivered under section 2(1)(c) of the LLP Act must be authenticated by one or more of the persons specified in that sub-section as being entitled to make such a statement by providing his personal authentication code;

each in accordance with the relevant XML data schema for incorporation.

Charge documents

25A.(1) This rule applies to charge documents.

(2) A person who authenticates a charge document for and on behalf of the company (or other body) subject to the charge must belong to, or act under the specific authority of a person who belongs to, a category or class of person specified by the registrar as being permitted to authenticate the document on behalf of the company (or other body) and the registrar's requirements in this respect are set out in Schedule 9.

(3) A charge document to be delivered for and on behalf of the company (or other body) subject to the charge must contain by way of authentication the authentication code for that company (or other body) in conformity with the XML data schema for that document.

(4) A charge document to be delivered by, or for an on behalf of, an interested person, must contain a lender authentication code by way of authentication in conformity with the XML data schema for that document.

(5) A certificate is authenticated by the provision of-

(a) the personal authentication code; and

(b) the name

of the person giving the certificate in conformity with the XML data schema for that document (see rule 23.(2)).

Other documents

Authentication by the company (or other body)

26.(1) This rule applies to any document delivered in respect of a company (or other body) using software filing except for a charge document.

(2) Other than as set out in rule 26.(3), a document must contain by way of authentication the name of the company (or other body, its registered number and its authentication code in conformity with the XML data schema for that document.

(3) Accounts must contain by way of authentication on behalf of the company's directors the company's authentication code.

(4) The person who authenticates a document delivered in respect of a company (or other body) must belong to, or act under the specific authority of a person who belongs to, a category or class of person specified by the registrar as being permitted to authenticate the document on behalf of the company (or other body) and the registrar's requirements in this respect are set out in Schedule 9.

Chapter 4 Delivery and receipt

Delivery and receipt

27.(1) To deliver a document using software filing, the presenter or incorporation agent must transmit the following through the XML Gateway as one uninterrupted complete transmission –

- (a) the authenticated document or documents (in the case of documents delivered in the form of a single XML data schema) or incorporation package in the correct form;
- (b) the XML base schema; and
- (c) the GovTalk envelope.

(2) To deliver a certificate using software filing the presenter must deliver the qualifying charge document to which it is electronically linked in accordance with rule 27.(1).

(3) A document delivered by software filing is received when it is given an envelope number by the registrar.

“PART 4 SHARED FILING SERVICES

Chapter 1 General provisions

Application of Part

28.(1) This Part applies only to accounts delivered to the registrar in electronic form using the CATO service or the HMRC joint filing service and shall be construed accordingly.

Eligibility

29.(1) The accounts that may be delivered to the registrar using the CATO service or the HMRC joint filing service are specified in column 2 of the table in Schedule 7 in

respect of the relevant service and the legislative provisions under which those accounts are delivered are specified in column 3 of that table.

(2) The CATO service and the HMRC joint filing service must only be used to deliver the accounts of companies that meet the eligibility criteria specified in column 4 of the table in Schedule 7 in respect of the relevant service.

Using the CATO service

30.(1) To deliver accounts to the registrar using the CATO service the presenter must-

- (a) have access to the internet;
- (b) have an email account;
- (c) be a registered user of the Government Gateway;
- (d) be a registered user of the HMRC on-line filing service;
- (e) have a company authentication code for the company whose accounts are to be delivered; and
- (f) agree to the terms upon which the CATO service is provided as part of the HMRC on-line filing service

as each of these requirements is specified in more detail on the website.

(2) To use the CATO service to deliver a micro balance sheet the presenter must input the micro accounts into the CATO template.

(3) In delivering accounts using the CATO service the presenter consents to any communication from the registrar relating to or arising out of the delivery of that document being sent only in electronic form and the presenter shall provide an email address for that purpose when prompted as part of the service.

Using the HMRC joint filing service

31.(1) To deliver accounts to the registrar using the HMRC joint filing service the presenter must-

- (a) register his details with the registrar;
- (b) have access to the internet;
- (c) be a registered user of the Government Gateway;
- (d) be a registered user of the HMRC on-line filing service;
- (e) have a company authentication code for the company whose accounts are to be delivered; and
- (f) agree to the terms on upon which the HMRC joint filing service is provided

as each of these requirements is specified in more detail on the website.

(2) In delivering accounts using the HMRC joint filing service the presenter consents to any communication from the registrar relating to or arising out of the delivery of that document being sent only in electronic form and the presenter shall provide an email address for that purpose when prompted as part of the service.

Chapter 2

Form of document

Form of CATO accounts

32.(1) The presenter may only use the CATO service to deliver accounts to the registrar in the form of the CATO template.

(2) The CATO template contains data input fields each of which is associated with a descriptor indicating the information required and subject to rule 30.(2) the presenter must complete each data input field unless-

- (a) that data input field is identified in the template as being a non-mandatory one; and
 - (b) there is no legal requirement or authority to provide the information in question.
- (3) The data input fields that make up the CATO template are specified by the registrar on the website at:
http://resources.companieshouse.gov.uk/about/policyDocuments/registrarsRules/ewfCATO_registrarsRules.pdf save that the arrangement and order of data input fields relative to one another within a template and the shape, size, colour and general appearance of a data input field are not matters specified by the registrar for the purposes of these rules.
- (4) The accounts must be completed on-line while the presenter is logged into the HMRC on-line filing service.
- (5) Subject to rule 32.(6) to facilitate the data input process the registrar may prepopulate one or more data input fields in the template but in each case the presenter must satisfy himself as to the veracity and adequacy of the prepopulated information and amend it as may be necessary before delivering the accounts to the registrar.
- (6) Rule 32.(5) does not apply to the extent that the registrar prepopulates a template in accordance with the presenter's instructions under rule 34.(3).
- (7) A company may only deliver its accounts to the Registrar using the CATO service if the preview image of the accounts-
 - (a) is a copy of the annual accounts and reports prepared for the company (in whole or in part); and/or
 - (b) comprises a micro balance sheet for the company.

Form of HMRC joint filing service accounts

- 33.(1) The presenter may only use the HMRC joint filing service to deliver accounts in the form of the HMRC joint filing template to the registrar.
- (2) The HMRC joint filing template contains data input fields each of which is associated with a descriptor indicating the information required in that data input field and to use the template to deliver accounts to the registrar the presenter must complete each data input field unless-
 - (a) that data input field is identified in the template as being a non-mandatory data input field; and
 - (b) there is no legal requirement or authority to provide the information in question.
 - (3) Before any information can be input into the data input fields an electronic portable document (PDF) copy of the template must be downloaded and saved as a file on a computer.
 - (4) Information must be input into the data input fields on the locally saved copy of the template.
 - (5) Subject to rule 33.(6) where a data input field on the locally saved copy of the template is prepopulated with information, the presenter must satisfy himself as to the adequacy and veracity of that prepopulated information and amend it as necessary before delivering the document to the registrar.
 - (6) Rule 33.(5) does not apply to the extent that the registrar prepopulates a template in accordance with the presenter's instructions under rule 34.(3).

(6) A company may only deliver its accounts to the registrar using the HMRC joint filing template after it has satisfied itself that the form and substance of the preview document –

- (a) is a copy of the annual accounts and reports prepared for the company (whether in whole or in part);
- (b) comprises abbreviated accounts prepared for the company; and/or
- (c) comprises a micro balance sheet for the company.

Chapter 3

Authentication

Authentication of accounts

34.(1) The presenter must act under the specific authority of a company's directors in delivering the company's accounts to the registrar using either the CATO service or the HMRC joint filing service.

(2) The presenter must by way of authentication provide the registrar with the registered number and authentication code of the company in respect of which accounts are to be delivered using either the CATO service or the HMRC joint filing service.

(3) The presenter instructs the registrar to tag the accounts delivered using the CATO service or the HMRC joint filing service with the company's authentication code such that the electronic record of the accounts is indelibly associated with that authentication code.

Chapter 4

Delivery and receipt

Manner of delivery: CATO service

35.(1) Accounts delivered to the registrar using the CATO service must be delivered whilst the presenter is on-line and logged into the HMRC on-line filing service.

- (2) To deliver accounts using the CATO service the presenter must-
- (a) indicate that he wishes to submit accounts to the registrar using the radio button provided as part of the CATO template;
 - (b) input the company's [registered number and] authentication code by way of authentication (see rule 34(2));
 - (c) input his email address (see rule 30(3)); and
 - (d) select the "Submit to Companies House" radio button found at the end of the CATO template.

Manner of delivery: HMRC joint filing service

36.(1) Accounts delivered using the HMRC joint filing service must be delivered using a computer connected to the internet.

- (2) To deliver accounts using the HMRC joint filing service, the presenter must-
- (a) select the "submit" or "send" radio button found at the end of the locally saved copy of the HMRC joint filing template (see rule 33.(3));
 - (b) input his email address (see rule 30.(3)); and
 - (c) input the company's registered number and authentication code by way of authentication when prompted (see rule 34.(2))

Receipt: CATO service and HMRC joint filing service

37.(1) Accounts delivered using the CATO service or the HMRC joint filing service are received when they are given a submission number by the registrar.

PART 5

CHS

Chapter 1

General provisions

Eligible documents

Application of Part

38.(1) This Part applies only to documents delivered to the registrar using CHS and shall be construed accordingly.

(2) The documents that may be delivered to the registrar using CHS are specified in column 1 of the table in Schedule 5, and the legislative provision(s) under which each of those documents is delivered is or are specified in column 3 of that table.

Conditions of use

Using CHS

39.(1) To deliver a document using CHS the presenter must:

- (a) have access to the internet;
- (b) have an email account;
- (c) be a registered user of CHS (information about the registration process is available from time to time on the website);
- (d) be in possession of the authentication code for the company (or other body) to which the document relates (unless it is an incorporation package).

(2) In delivering a document using CHS the presenter consents to any communication from the registrar relating to or arising out of the delivery of that document (including the issue of a certificate) being sent only in electronic form.

(3) The registrar's requirements in respect of authentication codes, presenter authentication codes and personal authentication codes are specified on the website.

Chapter 2

Form of document

General requirements

Document to be in the form of a template

40.(1) Each document must be in the form of the template supplied for that purpose by the registrar.

(2) The data input fields that make up each template are specified by the registrar in Schedule 5, save that the arrangement and order of data input fields relative to one another within a template and the shape, size, colour and general appearance of a data input field are not matters specified by the registrar for the purposes of these rules.

(3) Column 3 of the table in Schedule 5 identifies the template(s) to be used in respect of the legislative provisions listed in column 3 of that table and where there is more than one template in respect of a legislative provision the title of the template will refer to the circumstances in which it is to be used.

- (4) The presenter must complete every data input field in a template unless the field is a non-mandatory one or there is otherwise no legal requirement or authority to provide the information requested.
- (5) The template must be completed on-line while the presenter is logged onto CHS.
- (6) Subject to rule 40(7), to facilitate the data input process the registrar may prepopulate one or more data input fields in the template but in each such instance the presenter must satisfy himself as to the veracity and adequacy of the prepopulated information and amend it as may be necessary before delivering the document to the registrar.
- (7) Rule 40(6) does not apply to the extent that the registrar prepopulates a template in accordance with the presenter's instructions under rule 41.(3)(a).

Chapter 3 **Authentication**

Authentication of documents delivered using CHS

Authentication of documents delivered using CHS

41. (1) The person who authenticates the document must belong to, or act under the specific authority of a person who belongs to, a category or class of person specified by the registrar as being permitted to authenticate the document on behalf of the company (or other body) and the registrar's requirements in this respect are set out Schedule 9.
- (2) To use CHS to deliver a document to the registrar the presenter must:
- (a) identify and select the company (or other body) to which the document relates for the purposes of supplying the registrar with its name and registered number; and
 - (b) supply the registrar with the authentication code of that company (or other body).
- (3) To use CHS to deliver a document to the registrar the presenter must:
- (a) identify and select the company (or other body) to which the document relates for the purposes of supplying the registrar with its name and registered number; and
 - (b) supply the registrar with the authentication code of that company (or other body).";
- (4) In selecting a template in which to deliver a document in respect of the company (or other body) the presenter instructs the registrar to:
- (a) prepopulate the relevant data input fields with
 - (i) the registered number of the company (or other body);
 - and
 - (ii) the name of the company (or other body) associated on the registrar's records with that registered numberby way of authentication on the presenter's behalf; and
 - (b) electronically tag the document by way of authentication on the presenter's behalf with the authentication code of the company (or other body) such that the electronic record of the document is indelibly associated with the authentication code.

Chapter 4 **Delivery and receipt**

Manner of delivery

Delivery

42. (1) This rule applies to all documents.
(2) Before he can deliver a document to the registrar the presenter must be on-line and logged into CHS.
(3) The document is delivered when the presenter selects the “submit changes” radio button found at the end of the template.

Time of receipt

Receipt

43. A document delivered using CHS is received when it is given an envelope number by the registrar.

PART 6

EXTRACTIVES REPORT SERVICE

Chapter 1 General provision

Eligible documents

Application of Part

- 44.(1) This Part applies only to extractives reports delivered to the registrar using the extractives service and shall be construed accordingly.

Requirements of use

Registered undertakings

- 45.(1) To deliver an extractives report in respect of a registered undertaking the presenter must-

- (a) have access to the internet;
- (b) have an email account;
- (c) be a registered user of webfiling or CHS (information about the registration process is available from time to time on the website); and
- (d) be in possession of the authentication code for the registered undertaking to which the extractives report relates.

- (2) In delivering an extractives report using the extractives service the presenter consents to any communication from the registrar relating to or arising out of the delivery of the extractives report being sent only in electronic form.

- (3) The registrar’s requirements in respect of authentication codes are specified on the website.

Unregistered undertakings

- 46.(1) To deliver an extractives report in respect of an unregistered undertaking the presenter must-

- (a) have access to the internet;

- (b) have an email account;
 - (c) be in possession of a temporary identification number and temporary authentication code for the unregistered undertaking to which the extractives report relates (see rule 42.(2)).
- (2) The presenter may obtain a temporary identification number and temporary authentication code for an unregistered undertaking by-
- (a) accessing the extractives service;
 - (b) selecting the “file for an unregistered undertaking” radio button;
 - (c) selecting the “apply for an identification number and authentication code” radio button; and
 - (d) providing an email address to which the temporary identification number, temporary authentication code and all subsequent communications relating to the extractives report may be sent by the registrar.
- (3) The presenter must apply for a temporary identification number and temporary authentication code each time an extractives report is to be delivered in respect of an unregistered undertaking.
- (4) In delivering an extractives report using the extractives service the presenter consents to any communication from the registrar relating to or arising out of the delivery of the extractives report being sent only in electronic form.

Chapter 2

Form of document

Extractives report to be in the form of the schema

- 47.(1) An extractives report delivered using the extractives service must be in the form of the extractives schema.
- (2) The registrar’s technical requirements in respect of the extractives schema are specified on the website at <http://xmlgw.companieshouse.gov.uk/SchemaStatus>.

Chapter 3

Authentication

Authentication by a registered undertaking

- 48.(1) This rule applies to extractive reports delivered in respect of registered undertakings.
- (2) An extractives report must contain by way of authentication the name of the registered undertaking and its registered number in conformity with the extractives schema.
- (3) The presenter of the extractives report must supply the registrar with the authentication code for the registered undertaking to which the report relates before delivering the report.
- (4) The presenter instructs the registrar to electronically tag the extractives report by way of authentication on the presenter’s behalf with the authentication code for the registered undertaking such that the electronic record of the extractives report is indelibly associated with the authentication code.

Authentication by an unregistered undertaking

- 49.(1) This rule applies to extractive reports delivered in respect of unregistered undertakings.

- (2) An extractive report must contain by way of authentication the name of the unregistered undertaking and its temporary identification number in conformity with the extractives schema.
- (3) The presenter of an extractives report must supply the registrar with the temporary authentication code for the unregistered undertaking to which the report relates before delivering the report
- (4) The presenter instructs the registrar to electronically tag the extractives report by way of authentication on the presenter's behalf with the temporary authentication code for the unregistered undertaking such that the electronic record of the extractives report is indelibly associated with that temporary authentication code.

Chapter 4

Delivery and receipt

Delivery and receipt

- 50.(1) To deliver an extractives report the presenter must-
- (a) be on-line in the extractives service;
 - (b) indicate the year for which the extractives report is delivered;
 - (c) have access to a locally saved copy of the extractives report to be delivered;
 - (d) supply by means of authentication when prompted the authentication code or temporary authentication code for the undertaking to which the extractives report relates; and
 - (e) select the "upload extractives report" radio button found as part of the extractives service.
- (2) An extractives report delivered using the extractives service is received when it is given a submission number by the registrar."

SCHEDULES

Schedule 1- Provisions conferring powers exercised in making these rules

Section 1068(1) to (4)

Section 1071(2)

Section 1111(1)

Section 1115(1)

Section 1117

Section 26 of the Welsh Language Act 1993

Schedule 2 - Defined terms used in this Volume of the rules and their meanings (rule 4.(1))

“abbreviated accounts” has the meaning set out in section 444(3);

“accounts” means a copy of such of a company’s annual accounts and reports and/or abbreviated accounts as are required to be or authorised to be delivered to the registrar under an enactment and which are not excluded accounts;

“accounts submission” means XBRL taxonomy in an approved format;

“accounts template” means any and all of the following-

- (a) a downloadable accounts template;
- (b) the web-DCA template;
- (c) the CATO template”

“amending report” means a document that contains amendments to a report or consolidated report previously delivered to the registrar;”

“annual accounts and reports” has the same meaning as in Part 15 of the Act (see s471 of the Act);

“annual return” means a document delivered pursuant to section 854 in respect of a company or section 854 as applied by the Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009² in respect of an LLP;

“approved format” means the requisite elements selected from Part 2 of Schedule 6 arranged to conform to one of the formats described in Part 1 of Schedule 7;

“API” means application programming interface;”

“authentication code” means a confidential code agreed by the company (or other body) and the registrar;

“CATO service” means the company accounts and taxation on-line filing facility for the delivery of accounts in electronic form to the registrar and/or financial information in electronic form to HMRC and which is hosted by HMRC as part of its on-line filing services;

“CATO template” see rule 32.(3);

“certificate” means a certificate within the meaning of s1111(1) of the Act;

“charge” means a charge eligible for registration under Part 25 of the Act or, as the case may be, Part 25 of the Act as modified to apply to LLPs;

“charge document” means a document in electronic form delivered or to be delivered pursuant to an obligation arising under Part 25 of the Act;”

² SI 2009/1804

“CH-only shared template” means the accounts template identified as “audit exempt full accounts (with abbreviated option)” in the table in Schedule 3;

“CHS” means the registrar’s API facility whereby a document in electronic form may be delivered to the registrar by accessing the on-line profile page for the company (or other entity) to which the document relates (and for the avoidance of doubt CHS does not include webfiling);

“CIC” means a community interest company within the meaning of section 26 of the Companies (Audit, Investigations and Community Enterprise) Act 2004;

“company” has the meaning given to it in section 1;

“company incorporation package” means in incorporation package in respect of a private company limited by shares-

- (a) that is to adopt relevant model articles upon registration;
- (b) that is not to be registered as a CIC; and
- (c) that is to be registered with a name that does not require a names approval;

“compatible PDF file” means a file in portable document format no greater than 15 megabytes in size;

“copy instrument” means a copy of the instrument by which a charge is created or evidenced;

“consolidated report” has the meaning set out in regulation 8 of the Extractives Regulations;”

“data input field” means-

- (a) a box or similarly delineated area visible in human readable form on a website the purpose of which is to capture information; together with
- (b) the descriptor text associated with the box the purpose of which is to signify the nature of the information required to be input into the box;

“document” means information required to be or authorised to be delivered to the registrar under an enactment;

“downloadable accounts template” means any of the templates to be used to deliver accounts to the registrar other than the web-DCA template or CATO template;

“electronic filing” means webfiling, software filing, CHS, the CATO service or the HMRC joint filing service as the case requires;”

“elements” means a piece of information which is identified in Part 2 of Schedule 7;

“eligible financial information” means financial and reporting information contained in the documents identified in Part 3 of Schedule 7;

“eligible iXBRL accounts” means accounts which contain only eligible financial information supplied using iXBRL in conformity with the UK GAAP taxonomy;

“envelope number” means a unique electronic identifier which is automatically generated by the registrar’s computer systems;

“excluded accounts” means revised accounts delivered under section 454 or section 456;

“extractives regulations” means the Reports on Payments to Government Regulations 2014 (SI 2014/3209);

“extractives report” means a report or consolidated report or amending report (as the case may be) for a specified year;

“extractives schema” means the XML data schema to be used for the purpose of delivering an extractive report;

“extractives service” means the facility of that name whereby an extractives report can be delivered to the registrar through an on-line API based gateway accessible through the website;”

“fee-bearing document” means-

- (a) a document for which a fee is payable in respect of its receipt; or
- (b) where a fee is payable in respect of the receipt of more than one document as part of a single transaction, each of those documents;

“Government Gateway” means the UK’s centralised registration facility for e-Government services which is available at www.gateway.gov.uk;

“GovTalk envelope” means an XML envelope which is a subset of the UK GovTalk message envelope details of which can be found on the website from time to time;

“HMRC” means HM Revenue & Customs;

“HMRC joint filing template” means an on-line template, in the form of the CH-only shared template, which is made available by HMRC for, among other things, the purpose of delivering accounts to the registrar;

“http” means hypertext transfer protocol which is a communications protocol used to transfer or convey information on the world wide web;

“https” is a secure http connection which involves a http interaction over an encrypted secure sockets layer or transport layer security connection;

“imaging service” means the facility made available by the registrar whereby an iXBRL instance document can be tested for the purpose of verifying that it will be an exact copy of an original when rendered into human readable form by the registrar, further details of which are made available from time to time by the registrar on the website;

“incorporation agent” means a person who has a valid presenter authentication code;

“incorporation package” means-

(a) in the case of a company, the memorandum of association together with the application for registration, the statement of compliance, and the other documents that section 9 requires to be delivered to the registrar as registration documents; and

(b) in the case of an LLP, the documents that section 2 of the LLP Act requires to be delivered to the registrar for an LLP to be incorporated;

“incorporation template” means the template to be used to deliver a company incorporation package in electronic form to the registrar using webfiling;

“interested person” means any person interested in a charge other than the company (or other body) against which the charge is or is to be registered;

“iXBRL” means inline XBRL;

“lender authentication code” means a confidential code known to the interested person and the registrar;

“LLP” means a body corporate incorporated as a limited liability partnership under the LLP Act;

“memorandum of association” has the meaning given in section 8;

“micro-accounts” means the annual accounts and reports of a company that qualifies as a micro-entity in relation to a financial year (see s384A and s384B) and which accounts are prepared for that year in accordance with any of the micro-entity provisions;

“micro-entity” means a company that qualifies as a micro-entity in relation to a particular financial year;

“micro-entity provisions” means any provisions of Part 15 or Part 16 of the Act or regulations under Part 15 relating specifically to the individual accounts of a company which qualifies as a micro-entity;

“micro-accounts” means the annual accounts and reports of a company that qualifies as a micro-entity in relation to a financial year (see s384A and s384B) and which accounts are prepared for that year in accordance with any of the micro-entity provisions;

“micro-entity” means a company that qualifies as a micro-entity in relation to a particular financial year;

“micro-entity provisions” means any provisions of Part 15 or Part 16 of the Act or regulations under Part 15 relating specifically to the individual accounts of a company which qualifies as a micro-entity;

“names approval” means an approval under section 54 or section 55 of a consent to the registration of a proposed name under regulation 8 of the Company and Business Names (Miscellaneous Provisions) Regulations 2008³;

“personal authentication code” means a code that is personal to a living individual generated in accordance with the specifications of the registrar;

“presenter” means a person using electronic filing to deliver a document to the registrar;

“presenter authentication code” means a confidential code unique to the presenter which is known to the registrar and the presenter;

“preview image” means a human readable image of a document created by a template with imaging functionality;

“qualifying charge document” means a document in electronic form delivered or to be delivered pursuant to an obligation arising under s859A or s859C of the Act;

“registered email address” means a current email address registered with the registrar as a contact address for the purpose of communications about electronic filing;

“report” has the meaning set out in regulation 4 of the Extractives Regulations;

“registrar” has the meaning given in section 1060(3);

“relevant model articles” has the meaning given in section 20;

“registered undertaking” means a company or LLP;

“registrable person” has –

- (a) in relation to a company the meaning given to it in section 790C(4); and
- (b) in relation to an LLP the meaning given to it in section 790C(4) as applied to LLPs by regulation 31B in Schedule 1 of the Limited Liability Partnerships (Register of People with Significant Control) Regulations 2016;”

“resolution” means an unconditional special resolution for a change of name;

“restricted document” means a document in electronic form where at the time of delivery to the registrar one or both of the following apply-

- (a) in relation to one or more of the current or proposed registrable persons of the company (or other body) restrictions on using or disclosing the particulars of that person or persons in relation to that company (or other body) are in force under regulations under section 790ZG or (as the case may be) section 790ZG as applied to LLPs by regulation 31L in Schedule 1 of the Limited

³ SI 2009/1085

Liability Partnerships (Register of People with Significant Control) Regulations 2016⁴); and/or

(b) in relation to one or more of the past registrable persons of the company or LLP restrictions on using or disclosing the particulars of that person or persons in relation to that company or LLP are in force under regulations under section 790ZG or (as the case may be) section 790ZG as applied to LLPs by regulation 31L in Schedule 1 of the Limited Liability Partnerships (Register of People with Significant Control) Regulations 2016 and the fact that the person has ceased to be a registrable person in relation to that company or LLP has not yet been registered by the registrar.”

“software filing” means the facility whereby a document can be delivered to the registrar by using XML to transmit it through the XML gateway but excluding any facility or transmission to the extent that it involves the delivery of accounts using the HMRC joint filing service;

“submission number” means the unique electronic identifier automatically generated as part of the extractives service when an extractives report is successfully uploaded through the API gateway;

“template” means all of the individual data input fields needed to deliver a single specified document to the registrar;”

“temporary identification number” means a unique number obtained in accordance with rule 42.(2);

“temporary authentication code” means a unique code obtained in accordance with rule 42.(2);

“undertaking” has the meaning set out in regulation 2 of the Extractives Regulations;

“UK GAAP taxonomy” means UK GAAP taxonomy 2009-09-01 which is made available under that name by XBRL UK limited (see www.xbrl.org/uk/taxonomies for further information);

“unregistered undertaking” means an undertaking other than a company or LLP;”.

“web DCA template” means the non-downloadable template identified as AA02 (see http://resources.companieshouse.gov.uk/about/policyDocuments/registrarsRules/ewfAA02_registrarsRules.pdf)

“webfiling” means the registrar’s non-API website filing service of that name whereby a document in electronic form can be delivered on-line to the registrar;

“website” means –

- (a) www.companieshouse.gov.uk;

⁴ SI 2016/340

- (b) www.gov.uk and any websites or web pages relating to HMRC's online filing services or Companies House which are accessed through www.gov.uk;
- (c) www.online.hmrc.gov.uk.

“Welsh company” has the meaning set out in section 88;

“XBRL” means extensible business reporting language;

“XML” means extensible markup language;

“XML account” means a credit account required to be maintained with the registrar as a condition of using software filing;

“XML base schema” means the XML data schema identified as the XML base schema in Schedule 7;

“XML data schema” means any of the registrar's XML data schemata developed for the purposes of facilitating software filing;

“XML gateway” means the registrar's https service which allows for the exchange of data using XML.

Schedule 3 – table specifying the documents that may be delivered to the registrar using WebFiling, the legislative provisions under which each is delivered, the templates that must be used in respect of them and whether personal authentication is required

Documents which may be delivered to the registrar using WebFiling	Legislative provision(s) requiring or authorising the delivery of the document under the Companies Act 2006	Template to be used for WebFiling
Appointment of corporate director	Section 167 or 167D of the Companies Act 2006	Appointment of corporate director – AP02
Appointment of corporate secretary	Section 276 or 279D of the Companies Act 2006	Appointment of corporate secretary – AP04
Appointment of natural person as director	Section 167 or 167D of the Companies Act 2006	Appointment of director – AP01
Appointment of natural person as secretary	Section 276 or 279D of the Companies Act 2006	Appointment of secretary – AP03
Change of corporate director's details	Section 167 or 167D of the Companies Act 2006	Change of corporate director's details – CH02
Change of corporate secretary's details	Section 276 or 279D of the Companies Act 2006	Change of corporate secretary's details – CH04
Change of natural person director's details	Section 167 or 167D of the Companies Act 2006	Change of director's details – CH01
Change of natural person secretary's details	Section 276 or 279D of the Companies Act 2006	Change of secretary's details – CH03
Termination of appointment of director – corporate and natural person	Section 167 or 167D of the Companies Act 2006	Termination of appointment of director – TM01
Termination of appointment secretary – corporate and natural person	Section 276 or 279D of the Companies Act 2006	Termination of appointment of secretary – TM02
Election to keep directors information on the central register	Section 167A Companies Act 2006	Election to keep information from the register of directors on the central (public) register – EH01
Withdrawal of an election to keep directors information	Section 167E Companies Act 2006	Withdrawal of election to keep information from the register of

on the central register		directors on the central (public) register – EW01
Election to keep directors usual residential address information on the central register	Section 167A Companies Act 2006	Election to keep information from the register of directors usual residential addresses on the central (public) register – EH02
Withdrawal of an election to keep directors usual residential address information on the central register	Section 167E Companies Act 2006	Withdrawal of election to keep information from the register of directors usual residential addresses register on the central (public) register – EW02
Election to keep information from secretaries information on the central register	Section 279A Companies Act 2006	Election to keep information from the register of secretaries the central (public) register – EH03
Withdrawal of election to keep secretaries information on the central register	Section 279E Companies Act 2006	Withdrawal of election to keep information from the register of secretaries on the central (public) register – EW03

Web Incorporation	Section 9 of the Companies Act 2006	<p><u>Application to register a company – IN01</u></p> <p>Eligibility Criteria:</p> <p><u>This web form can only be used to incorporate:</u></p> <ul style="list-style-type: none"> • private companies limited by shares • companies that intend to adopt model articles in their entirety <p>except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.</p> <p><u>This web form cannot be used to incorporate:</u></p> <ul style="list-style-type: none"> • companies whose names contain any sensitive words or are the "same as" an existing name on the register • private companies limited by guarantee • public limited companies • companies that wish to adopt bespoke articles • Limited Liability Partnerships (LLPs), Limited Partnerships (LPs) Societa Europea (SE), Overseas companies, Community Interest Companies (CICs), or European Economic Interest Groupings (EEIGs) <p>Personal authentication</p> <p>Personal authentication is required several times in this template:</p> <ul style="list-style-type: none"> - a subscriber must authenticate both the memorandum and (when the application is sent to Companies House by the subscriber) the statement of compliance, a check box has been provided to enable this information to be provided once but used for both purposes
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		<p>- when the application is delivered to Companies House by an agent then the agent must authenticate the statement of compliance</p>
Audit exempt abbreviated accounts - web filing template	Section 444 of the Companies Act 2006	<p><u>Abbreviated accounts – ABBRV</u></p> <p>Eligibility Criteria:</p> <p><u>This accounts format is only suitable for companies that:</u></p> <ul style="list-style-type: none"> • qualify as a small company in relation to that year <p><u>This template cannot be used for:</u></p> <ul style="list-style-type: none"> • Companies excluded from the small companies regime • Limited Liability Partnerships (LLPs) • Community Interest Companies (CICs)
WebFiling AA02	Section 444 of the Companies Act 2006	<p><u>Dormant Company Accounts (DCA) – AA02</u></p> <p>Eligibility Criteria:</p> <p><u>This accounts format is only suitable for companies that:</u></p> <ul style="list-style-type: none"> • have never traded • are not a subsidiary • the only transaction entered in the accounting records of the company is the issue of subscriber shares <p><u>DO NOT use this form if (at the balance sheet date):</u></p> <ul style="list-style-type: none"> • preparing accounts in accordance with International Accounting Standards (IAS) • For a Limited Liability Partnership (LLP) • For a Community Interest Company (CIC)
Audit exempt full accounts (with abbreviated option)	Section 444 of the Companies Act 2006	<p><u>Audit exempt full accounts (with abbreviated option)</u></p> <p>Eligibility Criteria:</p> <p><u>This accounts format is only</u></p>

		<p><u>suitable for companies that:</u></p> <ul style="list-style-type: none"> • qualify as a small company in relation to that year <p><u>DO NOT use this form if:</u></p> <ul style="list-style-type: none"> • the accounts were prepared under the Companies Act 1985 • the accounts require an audit • you are filing for a company limited by guarantee • you are filing for a Limited Liability Partnership (LLPs) • you are filing for a Community Interest Company (CICs) • your company is excluded from the small companies regime <p><u>Or if you need to report:</u></p> <ul style="list-style-type: none"> • capital investments • cash flow statements • contingent asset investments • defined benefit pension scheme • exceptional items • financial instruments • fixed asset investments • foreign income and currency transactions group accounts (whether you prepare group accounts or are a member of a group) • other reserves • prior year adjustments • profit or loss on disposal of fixed assets of a material nature • share based premiums • share payments • turnover over 6.5 million
Audit Exempt Micro-entity accounts	Section 444 of the Companies Act 2006	<p><u>Micro-entity accounts – MICE</u></p> <p>Eligibility Criteria:</p> <p><u>This accounts format is only suitable for companies that:</u></p> <ul style="list-style-type: none"> • qualify as a microentity for that financial year. <p><u>This template cannot be used for:</u></p> <ul style="list-style-type: none"> • a company that forms part of a group (either as a parent or as a subsidiary) • Companies excluded from the small companies regime • Public limited companies (PLCs)

		<ul style="list-style-type: none"> • Limited Liability Partnerships (LLPs) • Community Interest Companies (CICs) • Charitable companies • Overseas companies
Change of accounting reference date	Section 392 of the Companies Act 2006	Change of accounting reference date – AA01
Confirmation Statement	In accordance with Section 853A of the Companies Act 2006	<p>Confirmation Statement – CS01</p> <p>Eligibility Criteria: This template may be used by companies except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.</p>
Annual return	Section 854 of the Companies Act 2006	Annual return – AR01
Change of registered office address	Section 87 of the Companies Act 2006	Change of registered office address – AD01
Change of location of company records to the registered office	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809, 877, 892 of the Companies Act 2006	Change of location of company records to the registered office (SAIL) – AD04
Notification of single alternative inspection location	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809, 877, 892 of the Companies Act 2006	Notification of single alternative inspection location (SAIL) – AD02
Change of location of the records to the single alternative inspection location (SAIL) of company	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809, 877, 892 of the Companies Act 2006	Change of location of the records to the single alternative inspection location (SAIL) of a company - AD03
Notice of change of name by special resolution	In accordance with Sections 77(1)(a) & 78(1) of the Companies Act 2006, excluding any change of name made pursuant to	Notice of change of name by special resolution – NM01

	S37(1)(a)(iii) of the CIC act form the purpose of becoming a CIC	
Copy of special resolution agreed and passed by the members to change a company's name	In accordance with Section 30 of the Companies Act 2006	Copy of special resolution
Return of allotment of shares	Section 555 of the Companies Act 2006	Return of allotment of shares – SH01
Withdrawal of striking off application by a company	Section 1010 of the Companies Act 2006	Withdrawal of striking off application by company – DS02
Confirmation Statement of an LLP	In accordance with Section 853A of the Companies Act 2006 as applied by Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009	Confirmation Statement of an LLP – LL CS01 Eligibility Criteria: This template may be used by companies except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.
Annual return (LLP)	In accordance with Section 854 of the Companies Act 2006 as applied by Limited Liability Partnerships (Application of Companies Act 2006) Regulations 2009	Annual return – LL AR01
Appointment of member of a Limited Liability Partnership	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships (Application of the Companies Act 2006) Regulations 2009	Appointment of a Limited Liability Partnership member – LL AP01
Appointment of corporate member of a Limited Liability Partnership	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited	Appointment of corporate member of a Limited Liability Partnership – LL AP02

	Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	
Change of member's details of a Limited Liability Partnership	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of member's details of a Limited Liability Partnership – LL CH01
Change of corporate member's details of a Limited Liability Partnership	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of corporate member's details of a Limited Liability Partnership – LL CH02
Termination of appointment of member of a Limited Liability Partnership	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Termination of appointment of member of a Limited Liability Partnership – LL TM01
Election to keep LLP members information on the central register	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167A of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Election to keep LLP members information on the central register EH01
Withdrawal of an election to keep LLP members information on the central register	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167E of the Companies Act 2006 as applied by the Limited	Withdrawal of an election to keep LLP members information on the central register EW01

	Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	
Election to keep LLP members URA information on the central register	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167A of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Election to keep LLP members URA information on the central register EH02
Withdrawal of an election to keep LLP members URA information on the central register	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167E of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Withdrawal of an election to keep LLP members URA information on the central register EW02
Change of accounting reference date	In accordance with Section 392 of the Companies Act 2006 as applied by Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008	<u>Change of accounting reference date of a Limited Liability Partnership – LL AA01</u>
Change of registered office address of a Limited Liability Partnership	In accordance with Section 87 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	<u>Change of registered office address of a Limited Liability Partnership – LL AD01</u>
Notification of single alternative inspection location (SAIL) of a Limited Liability Partnership (LLP)	In accordance with Sections 162,167D,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	<u>Notification of single alternative inspection location (SAIL) of a Limited Liability Partnership (LLP)– LL AD02</u>
Change of location of the records to the single alternative	In accordance with Sections 162, 167D,743,877 & 892 of the Companies Act 2006	<u>Change of location of the records to the single alternative inspection</u>

inspection location (SAIL) of an LLP (Limited Liability Partnership)	as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	location (SAIL) of an LLP (Limited Liability Partnership - LL AD03
Change of location of the records to the registered office of an LLP (Limited Liability Partnership)	In accordance with Sections 162,167D,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of location of the records to the registered office of an LLP (Limited Liability Partnership - LL AD04
Particulars of a charge and certified copy of the instrument	In accordance with Section 859A and 859J of the Companies Act 2006	Particulars of a charge – MR01 Personal authentication Yes but only the certified copy of the instrument
Particulars of a charge subject to which property of undertaking has been acquired and certified copy of the instrument	In accordance with Section 859C and 859J of the Companies Act 2006	Particulars of a charge subject to which property of undertaking has been acquired – MR02 Personal authentication Yes but only the certified copy of the instrument
Statement of satisfaction in full or in part of a charge	In accordance with Section 859L the Companies Act 2006	Statement of satisfaction in full or in part of a charge - MR04
Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the company's property	In accordance with Section 859L the Companies Act 2006	Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the company's property – MR05
Particulars of a charge created by a Limited Liability Partnership (LLP) and certified copy of the instrument	In accordance with Section 859A and 859J of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Particulars of a charge created by a Limited Liability Partnership – LL MR01 Personal authentication Yes but only the certified copy of the instrument
Particulars of a charge subject to which property of	In accordance with Section 859C and 859J of the Companies Act 2006 as	Particulars of a charge subject to which property of undertaking

undertaking has been acquired by a Limited Liability Partnership (LLP) and certified copy of the instrument	applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	has been acquired by a Limited Liability Partnership (LLP) – LL MR02 Personal authentication Yes but only the certified copy of the instrument
Statement of satisfaction in full or in part of a charge by a Limited Liability Partnership (LLP)	In accordance with Section 859L the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Statement of satisfaction in full or in part of a charge by a Limited Liability Partnership (LLP) - LL MR04
Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the Limited Liability Partnership's (LLP's) property	In accordance with Section 859L the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the Limited Liability Partnership's (LLP's) property – LL MR05
Withdrawal of striking off application by a Limited Liability Partnership (LLP)	Section 1010 of the Companies Act 2006	Withdrawal of striking off application by company – LL DS02

Schedule 4 – table specifying the documents that may be delivered to the registrar using software filing , the legislative provisions under which is each is delivered, the schema that must be used in respect of them and whether personal authentication is required.

Documents which may be delivered to the registrar using Software filing	Requirement to be authenticated by means of personal authentication by a natural person in accordance with rule 24	Legislative provision(s) requiring or authorising the delivery of the document	Format to be used
Memorandum	No	In accordance with Section 8 of the Companies Act 2006	Memorandum
Articles (where applicable)	No	In accordance with Section 9 of the Companies Act 2006	Articles
Application for incorporation	Yes	In accordance with Section 9 of the Companies Act 2006	<p>Application for incorporation - IN01</p> <p>Eligibility Criteria:</p> <p>This form can only be used to incorporate companies except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.</p>
Appointment of corporate director	No	In accordance with Section 167 or 167D of the Companies Act 2006	Appointment of corporate director – AP02
Appointment of corporate secretary	No	In accordance with Section 276 or 279D of the Companies Act 2006	Appointment of corporate secretary – AP04
Appointment of director	No	In accordance with Section 167 or 167D of the Companies Act 2006	Appointment of director – AP01
Appointment of secretary	No	In accordance with Section 276 or 279D of the Companies Act 2006	Appointment of secretary – AP03

Change of corporate director's details	No	In accordance with Section 167 or 167D of the Companies Act 2006	Change of corporate director's details – CH02
Change of corporate secretary's details	No	In accordance with Section 167 or 167D of the Companies Act 2006	Change of corporate secretary's details – CH04
Change of director's details	No	In accordance with Section 167 or 167D of the Companies Act 2006	Change of director's details – CH01
Change of secretary's details	No	In accordance with Section 276 or 279D of the Companies Act 2006	Change of secretary's details – CH03
Termination of appointment of director	No	In accordance with Section 167 or 167D of the Companies Act 2006	Termination of appointment of director – TM01
Termination of appointment of secretary	No	In accordance with Section 276 or 279D of the Companies Act 2006	Termination of appointment of secretary – TM02
Notice of individual Person with Significant control (PSC)	No	In accordance with Section 790ZA of the Companies Act 2006	Notice of individual Person with Significant control (PSC) – PS01
Notice of relevant legal entity (RLE) person with significant control (PSC)	No	In accordance with Section 790ZA of the Companies Act 2006	Notice of relevant legal entity (RLE) person with significant control (PSC) – PS02
Notice of other registrable person with significant control (PSC)	No	In accordance with Section 790ZA of the Companies Act 2006	Notice of other registrable person with significant control (PSC) – PS03
Change of details of individual person with significant control (PSC)	No	In accordance with Section 790ZA of the Companies Act 2006	Change of details of individual person with significant control (PSC) – PS04
Change of details of a relevant legal entity (RLE) with significant control	No	In accordance with Section 790ZA of the Companies Act 2006	Change of details of a relevant legal

			entity (RLE) with significant control – PS05
Change of details of other registrable person	No	In accordance with Section 790ZA of the Companies Act 2006	Change of details of other registrable person – PS06
Notice of ceasing to be an individual person with significant control (PSC), relevant legal entity (RLE), or other registrable person (ORP)	No	In accordance with Section 790ZA of the Companies Act 2006	Notice of ceasing to be an individual person with significant control (PSC), relevant legal entity (RLE), or other registrable person (ORP) – PS07
Notification of PSC statements	No	In accordance with Section 790 of the Companies Act 2006	Notification of PSC statements – PS08
Update to PSC statements	No	In accordance with Section 790 of the Companies Act 2006	Update to PSC statements – PS09
Election to keep directors information on the central register	No	In accordance with Section 167A Companies Act 2006	Election to keep information from the register of directors on the central (public) register – EH01
Withdrawal of an election to keep directors information on the central register	No	In accordance with Section 167E Companies Act 2006	Withdrawal of election to keep information from the register of directors on the central (public) register – EW01
Election to keep directors usual residential address information on the central register	No	In accordance with Section 167A Companies Act 2006	Election to keep information from the register of directors usual residential addresses on the central (public) register – EH02
Withdrawal of an election to keep directors usual residential addresses information on the central register	No	In accordance with Section 167E Companies Act 2006	Withdrawal of election to keep information from the register of directors on the

			central (public) register – EW02
Election to keep information from secretaries information on the central register	No	In accordance with Section 279A Companies Act 2006	Election to keep information from the register of secretaries on the central (public) register – EW03
Withdrawal of election to keep secretaries information on the central register	No	In accordance with Section 279E Companies Act 2006	Withdrawal of election to keep information from the register of secretaries on the central (public) register – EW03
Election to keep information from PSC register on the central register	No	In accordance with Section 790X Companies Act 2006	Election to keep information from PSC register on the central register – EH04
Withdrawal of election to keep PSC information on the central register	No	In accordance with Section 790ZD Companies Act 2006	Withdrawal of election to keep information from PSC register on the central register – EW04
Election to keep information from members register on the central register	No	In accordance with Section 128B Companies Act 2006	Election to keep information from members register on the central register – EH05
Withdrawal of election to keep members information on the central register	No	In accordance with Section 128J Companies Act 2006	Withdrawal of election to keep information from members register on the central register – EW05
Update of members register information	No	In accordance with Section 128E Companies Act 206	Update of members register information - EH06
Eligible Financial Information for Audit exempt abbreviated accounts	No	In accordance with Sections 444 of the Companies Act 2006	iXBRL in conformity with the UK GAAP taxonomy
Eligible Financial Information for Dormant company accounts	No	In accordance with Sections 444 of the Companies Act 2006	iXBRL in conformity with the UK GAAP

			taxonomy
Eligible Financial Information for Small (Full) Accounts Unaudited	No	In accordance with Section 444 of the Companies Act 2006	iXBRL in conformity with the UK GAAP taxonomy
Eligible Financial Information for Audited (Full) Accounts	No	In accordance with Section 444 and 446 of the Companies Act 2006	iXBRL in conformity with the UK GAAP taxonomy
Audit Exempt Micro-entity accounts	No	In accordance with Section 444 of the Companies Act 2006	iXBRL in conformity with the UK GAAP taxonomy
Change of accounting reference date	No	In accordance with Section 392 of the Companies Act 2006	Change of accounting reference date – AA01
Confirmation statement	No	In accordance with Section 853A of the Companies Act 2006	Confirmation statement – CS01 Eligibility Criteria: This template may be used by companies except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.
Annual Return	No	In accordance with Section 854 of the Companies Act 2006	Annual Return – AR01
Change of registered office address	No	In accordance with Section 87 of the Companies Act 2006	Change of registered office address – AD01
Change of location of company records to the registered office (SAIL)	No	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809, 877, 892 of the Companies Act 2006	Change of location of company records to the registered office (SAIL) – AD04
Change of location of the records to the single alternative inspection location (SAIL)	No	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809,	Change of location of the records to the

		877, 892 of the Companies Act 2006	single alternative inspection location (SAIL)- AD03
Notification of single alternative inspection location (SAIL)	No	In accordance with sections 114, 128D, 162, 228, 237, 275, 358, 702, 720, 743, 790M, 790Z, 805, 809, 877, 892 of the Companies Act 2006	Notification of single alternative inspection location (SAIL) – AD02
Return of allotment of shares	No	Section 555 of the Companies Act 2006 as amended by schedule 6 of the Small Business Enterprise and Employment Act 2015	Return of allotment of shares – SH01
Special Resolution on Change of Name	Yes	In accordance with Section 78 of the Companies Act 2006	Special Resolution on Change of Name - RES 15
Change of Name by resolution	No	In accordance with Section 78 of the Companies Act 2006	Change of Name by resolution- NM01
Notice of change of name by means provided for in the articles	No	In accordance with Section 79 of the Companies Act 2006	Notice of change of name by means provided for in the articles - NM04
LLP Incorporation	Yes	In accordance with Section 2 of the Limited Liability Partnership Act 2000 and the relevant provisions of the Companies Act 2006 as applied to Limited Liability Partnerships	<p>Application for the incorporation of a Limited Liability Partnership – LL IN01</p> <p>This form can only be used to incorporate LLPs except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.</p>
Confirmation statement of a Limited Liability Partnership	No	In accordance with Section 853A of the Companies Act 2006 as applied by the Limited Liability Partnerships (Application of the Companies Act 2006) Regulations	Confirmation statement of a Limited Liability Partnership – LL CS01

		2009	Eligibility Criteria: This template may be used by LLPs except where the document is a restricted document. A document which is a restricted document must not be delivered in electronic form to the registrar. The Registrar's (Paper Form) Rules contain the registrar's requirements for the delivery of restricted documents.
Appointment of member of a Limited Liability Partnership	No	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Appointment of a Limited Liability Partnership member – LL AP01
Appointment of corporate member of a Limited Liability Partnership	No	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Appointment of corporate member of a Limited Liability Partnership – LL AP02
Change of member's details of a Limited Liability Partnership	No	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of member's details of a Limited Liability Partnership – LL CH01
Change of corporate member's details of a Limited Liability Partnership	No	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of corporate member's details of a Limited Liability Partnership – LL CH02
Termination of appointment of member of a Limited Liability Partnership	No	In accordance with Section 9 of the Limited Liability Partnership Act 2000 or section 167D of the Companies Act 2006 as applied by	Termination of appointment of member of a Limited Liability

		the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Partnership – LL TM01
Notice of individual Person with Significant control (PSC) of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Notice of individual Person with Significant control (PSC) of an LLP – LL PS01
Notice of relevant legal entity (RLE) person with significant control (PSC) of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Notice of relevant legal entity (RLE) person with significant control (PSC) of an LLP – LL PS02
Notice of other registrable person with significant control (PSC) of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Notice of other registrable person with significant control (PSC) of an LLP – LL PS03
Change of details of individual person with significant control (PSC) of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of details of individual person with significant control (PSC) of an LLP – LL PS04
Change of details of a relevant legal entity (RLE) with significant control of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of details of a relevant legal entity (RLE) with significant control of an LLP – LL PS05
Change of details of other registrable person of an LLP	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of details of other registrable person of an LLP – LL PS06
Notice of ceasing to be an individual person with significant control (PSC), relevant legal	No	In accordance with Section 790ZA of the Companies Act 2006 as applied by the Limited Liability	Notice of ceasing to be an individual

entity (RLE), or other registrable person (ORP) of an LLP		Partnerships(Application of the Companies Act 2006) Regulations 2009	person with significant control (PSC), relevant legal entity (RLE), or other registrable person (ORP) of an LLP – LL PS07
Notification of PSC statements for an LLP	No	In accordance with Section 790 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Notification of PSC statements for an LLP – LL PS08
Update to PSC statements for an LLP	No	In accordance with Section 790 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Update to PSC statements for an LLP – LL PS09
Election to keep LLP members information on the central register	No	In accordance with Section 167A Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Election to keep LLP members information on the central register – LL EH01
Withdrawal of an election to keep LLP members information on the central register	No	In accordance with Section 167E Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Withdrawal of an election to keep LLP members information on the central register – LL EW01
Election to keep LLP members URA information on the central register	No	In accordance with Section 167A Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Election to keep LLP members URA information on the central register – LL EH02
Withdrawal of an election to keep LLP members URA information on the central register	No	In accordance with Section 167E Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Withdrawal of an election to keep LLP members URA information on the central register – LL EW02

Election to hold information from the LLPs persons of significant control (PSC) register on the public record	No	In accordance with Section 128B Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Election to hold information from the LLPs persons of significant control register on the public record – LL EH04
Withdrawal of an election to keep LLP PSC information on the public register	No	In accordance with Section 128B Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Withdrawal of an election to keep LLP PSC information on the public register - LL EW04
Change of accounting reference date	No	In accordance with Section 392 of the Companies Act 2006 as applied by Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008	Change of accounting reference date of a Limited Liability Partnership – LL AA01
Change of registered office address of a Limited Liability Partnership	No	In accordance with Section 87 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Change of registered office address of a Limited Liability Partnership – LL AD01
Notification of single alternative inspection location (SAIL) of a Limited Liability Partnership (LLP)	No	In accordance with Sections 162,167D,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009 In accordance with Sections 162,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Notification of single alternative inspection location (SAIL) of a Limited Liability Partnership (LLP)– LL AD02
Change of location of the records to the single alternative inspection location (SAIL) of an LLP (Limited Liability Partnership)	No	In accordance with Sections 162, 167D,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations	Change of location of the records to the single alternative inspection location (SAIL)

		2009 In accordance with Sections 162,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	of an LLP (Limited Liability Partnership - LL AD03
Change of location of the records to the registered office of an LLP (Limited Liability Partnership)	No	In accordance with Sections 162,167D,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009 In accordance with Sections 162,743,877 & 892 of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the No Companies Act 2006) Regulations 2009	Change of location of the records to the registered office of an LLP (Limited Liability Partnership - LL AD04
Notice of change of name of an LLP (Limited Liability Partnership)	No	In accordance with Schedule 5 of the schedule to the Limited Liability Partnership Act 2000	Notice of change of name of an LLP (Limited Liability Partnership) - LL NM01
Particulars of a charge	Yes	In accordance with Section 859A and 859J of the Companies Act 2006	Particulars of a charge – MR01
Particulars of a charge subject to which property of undertaking has been acquired	Yes	In accordance with Section 859C and 859J of the Companies Act 2006	Particulars of a charge subject to which property of undertaking has been acquired – MR02
Statement of satisfaction in full or in part of a charge	No	In accordance with Section 859L the Companies Act 2006	Statement of satisfaction in full or in part of a charge - MR04
Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the company's property	No	In accordance with Section 859L the Companies Act 2006	Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the company's

			property – MR05
Particulars of a charge created by a Limited Liability Partnership (LLP)	Yes	In accordance with Section 859A and 859J of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Particulars of a charge created by a Limited Liability Partnership – LL MR01
Particulars of a charge subject to which property of undertaking has been acquired by a Limited Liability Partnership (LLP)	Yes	In accordance with Section 859C and 859J of the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Particulars of a charge subject to which property of undertaking has been acquired by a Limited Liability Partnership (LLP) – LL MR02
Statement of satisfaction in full or in part of a charge by a Limited Liability Partnership (LLP)	No	In accordance with Section 859L the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Statement of satisfaction in full or in part of a charge by a Limited Liability Partnership (LLP) - LL MR04
Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the Limited Liability Partnership's (LLP's) property	No	In accordance with Section 859L the Companies Act 2006 as applied by the Limited Liability Partnerships(Application of the Companies Act 2006) Regulations 2009	Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the Limited Liability Partnership's (LLP's) property – LL MR05

Schedule 5 – Table specifying the documents that may be delivered to the registrar using CHS, the legislative provisions under which each is delivered, and the templates that must be used in respect of them

Documents which may be delivered to the registrar using CHS	Legislative provision(s) requiring or authorising the delivery of the document under the Companies Act 2006	Template to be used for CHS
Change of registered office address	Section 87 of the Companies Act 2006	<u>Change of registered office address – AD01</u>

Schedule 6 – Resolutions

Form of resolutions that may be delivered to the registrar using software filing

COMPANIES ACT 2006 SPECIAL RESOLUTION ON CHANGE OF NAME

Company number:

Company name:

The following special resolution to change the name of the company was agreed and passed by members

On *day month year*

That the name of the company be changed to: ”

Schedule 7 – table specifying the documents that may be delivered to the registrar using the CATO service or the HMRC joint filing service, the legislative provisions under which each is delivered, the templates that must be used in respect of them and the eligibility criteria to use these templates

Electronic filing service	Documents which may be delivered to the registrar using this service	Legislative provision(s) requiring or authorising the delivery of the document under the Companies Act 2006	Eligibility Criteria
CATO Service	Full, audit exempt micro-entity accounts Micro-entity audit exempt balance sheet	Section 444 of the Companies Act 2006	<p>Eligibility Criteria for micro-entity accounts:</p> <p><u>This accounts format is only suitable for companies that:</u></p> <ul style="list-style-type: none"> • qualify as a micro-entity for that financial year. <p><u>This template cannot be used for:</u></p> <ul style="list-style-type: none"> • a company that forms part of a group (either as a parent or as a subsidiary) • Companies excluded from the small companies regime • Public limited companies (PLCs) • Limited Liability Partnerships (LLPs) • Community Interest Companies (CICs) • Charitable companies • Overseas companies
HMRC Joint Filing Service (Adobe Template)	Small full audit exempt accounts. Small abbreviated audit exempt accounts. Micro-entity audit exempt accounts	Section 444 of the Companies Act 2006	<p>Eligibility Criteria for small full and small abbreviated accounts:</p> <p><u>This accounts format is only suitable for companies that:</u></p> <ul style="list-style-type: none"> • qualify as a small company in relation to that year • companies limited by shares and where the total issued share capital amounts to 50p or more <p><u>This template cannot be used for:</u></p> <ul style="list-style-type: none"> • Companies excluded from the small companies regime • Companies limited by guarantee • Limited Liability Partnerships (LLPs) • Community Interest Companies (CICs) <p>Eligibility Criteria for micro-entity accounts:</p> <p><u>This accounts format is only suitable for companies that:</u></p>

			<ul style="list-style-type: none"> • qualify as a microentity for that financial year. <p><u>This template cannot be used for:</u></p> <ul style="list-style-type: none"> • a company that forms part of a group (either as a parent or as a subsidiary) • Companies excluded from the small companies regime • Public limited companies (PLCs) • Limited Liability Partnerships (LLPs) • Community Interest Companies (CICs) • Charitable companies • Overseas companies
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Schedule 8

Part 1: Approved formats for accounts

FORMAT A ACCOUNTS

In this Part:

- **(I)*, **(II)* etc are used to indicate that the content is determinable as provided for in the explanatory note at the end of this Part.
- **a*, **b* etc are used to indicate that some associated Format A wording is identified in the relevant explanatory note at the end of this Part.

Thus, the indicators **(I)*, **(II)* etc and **a*, **b* etc are not in the Eligible Accounts Document.

Registered Number 1
2

Dormant Accounts
3

Registered Number 2

Balance Sheet as at 3

	<i>*(II)</i>	<i>*(III)</i>
	<i>*(IV)</i>	<i>*(IV)</i>
Called up share capital not paid	300	300
Current assets		
Cash at bank and in hand	324	324
Net assets	341	341
 <i>*a</i> Authorised share capital		
503 504 shares of <i>*(V)</i> 505 each		
 <i>*b</i> Issued share capital		
511 512 shares of <i>*(V)</i> 513 each		
	514	514
Total shareholders funds	347	347

**c* NOTES

(I)* **d* During the year the company allotted **519 ordinary shares with an aggregate nominal value of **(V)* **522**, the consideration received by the company was **(V)* **523**

(I)* **540

**(I)* Exchange rate
423

STATEMENTS

348.1

349

350

351.2

349

350

351

Approved by the board on: **352**

**e* And signed on their behalf by:

353 Director

354, 355

EXPLANATORY NOTES

****(I)*** Numbering of Notes

If the note on allotted share capital (see 519 522 523) is present it must⁵ be numbered “1” with the following consequences:

- if the agency note is present (see **540**) then it must be numbered “2” and
- if the exchange rate note is present (see **423**) it must be numbered “3” if the agency note is present and “2” if the agency note is not present.

If the note on allotted share capital is not present but the agency note is present then it must be numbered “1” with the exchange rate note (if present) then having to be numbered “2”.

If only the exchange rate note is present then it must be numbered “1”.

****(II)*** and ****(III)*** year heading(s) on columns

The relevant year must be given as a heading to the relevant columns.

At ****(II)*** the current year must be stated.

At ****(III)*** the previous year must be stated if elements are set out in that column.

****(IV)*** and ****(V)*** currency

The relevant currency symbol must be given at ****(IV)*** and ****(V)***.

The currency in the Eligible Accounts Document for the elements for the current year could be different to that for the elements for the previous year but the same currency must be used for all elements for a particular financial year.

The currency used for elements at ****(V)*** must be that used in the Eligible Accounts Document for the current year figures and that determines the currency symbol which must be used at ****(V)***.

associated Format A wording

****a***

“Authorised share capital”, “of” and “each” are associated with elements numbered **503, 504 or 505**.

****b***

The words “Issued share capital”, “of” and “each” are associated with elements numbered **511, 512 or 513**.

****c***

The heading “NOTES” is associated with elements numbered **523 or 540**.

****d***

“During the year the company allotted”, “ordinary shares with an aggregate nominal value of” and “the consideration received by the company was” are associated with element numbered **519**.

****e***

The words “And signed on their behalf by” are associated with elements numbered **353, 355 or 354**.

COMPANY INFORMATION SHEET, DIRECTORS' REPORT AND FORMAT B ACCOUNTS

In this Part:

- “[*Part 2a*]” etc is inserted for ease of cross-reference in other provisions in this Schedule.
- **(i)*, **(ii)* etc are used to indicate that the content is determinable as provided for in the relevant explanatory note at the end of this Part.
- **A*, **B* etc are used to indicate that some associated Format B wording is identified in the relevant explanatory note at the end of this Part.

Thus, the indicators “*Part 2a*” etc, **(i)*, **(ii)* etc and **A*, **B* etc are not in the Eligible Accounts Document.

Registered Number 1

2

Report and Accounts (or Abbreviated Accounts)

3

2

Registered Number 1

Company Information

Registered Office:

- 7
- 8
- 9
- 10
- 11
- 13
- 12

Business Address:

15

17

18

19

20

21

23

22

Reporting Accountants:

25

26

28

29

30

31

32

34

33

Bankers:

36

38
39
40
41
42
44
43

Solicitors:

46
48
49
50
51
52
54
53

VAT registration number 55

2

Registered Number 1

Directors' Report

The directors present their report and accounts for the year ended *(ix).

Principal Activity

100

102

Political And Charitable Donations

103

Directors:	105	106
		107
	105	106
Secretary:	108	

The following directors who served during the year and their interests in the share capital of the Company:

		*(vii)	*(viii)
110	112	113	113
110	112	113	113

122

120

118

118.1

A* This report was approved by the board on 115

And signed on their behalf by:

116	117
116	117

Profit and Loss Account for the year ending 3

	Notes	*(vii) *(xi)	*(viii) *(xi)
Turnover		200	200
Cost of Sales		<u>201</u>	<u>201</u>
<i>Gross profit</i>		202	202
Distribution costs		203	203
Administration costs		204	204
Operating profit/(loss)	*(ii)	<u>205</u>	<u>205</u>

Other Income		
Bank Interest	213	213
Profit /(loss) on ordinary activities before taxation	<u>214</u>	<u>214</u>
Taxation	* (ii) <u>215</u>	<u>215</u>
Profit /(loss) on ordinary activities after taxation	216	216
Dividends	<u>222</u>	<u>222</u>
Retained profit/(loss) for the financial year	223	223
Profit/(loss) brought forward	<u>224</u>	<u>224</u>
Retained profit/(loss) as of year end	224	224

2

Balance Sheet as at 3

Registered Number 1

***(vii)**

***(viii)**

	Notes	*(xi)	*(xi)	*(xi)	£
Called up share capital not paid			300	300	
<u>Fixed Assets</u>	*(ii)				
Intangible	*(ii)		301	301	
Tangible	*(ii)		304	304	
Investments	*(ii)		308	308	
Investment property	*(ii)		308.1	308.1	
			<hr/>	<hr/>	
			313	313	
<u>Current assets</u>					
Stocks		314		314	
Debtors	*(ii)	317		317	
Investments		321		321	
Cash at bank and in hand		324		324	

Total current assets		<u>325</u>	<u>325</u>
Prepayments and accrued income		326	326
Creditors: amounts falling due within one year	*(ii)	327	327
Net current assets (liabilities)		332	332
Total assets less current liabilities		<u>333</u>	<u>333</u>
Creditors: amounts falling due after more than one year	*(ii)	334	334
Provisions for liabilities and charges		339	339
<i>Accruals and deferred Income</i>		340	340
Total net assets (liabilities)		<u>341</u>	<u>341</u>
<i>Capital and reserves</i>			
Called up share capital	*(ii)	342	342

Share premium account	343	343
Revaluation reserve	344	344
Other reserves	345	345
Profit and loss account	224	224
	<hr/>	<hr/>
Shareholders funds	347	347
	<hr/>	<hr/>

348

349

350

351

351.1

349

350

351
351.2

351.3

Approved by the board on: 352

*B And signed on their behalf by:

353	Director
354	355

2 Registered Number 1

For the year ending 3 Notes to the Accounts (or Notes to the Abbreviated Accounts) *(iii)

*(iv) Accounting Policies

400	Basis of accounting
401	

401.1

401.2

101

402

403

402

403

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

404	405	406	Category, Rate, Type
404	405	406	

***(iv) Exchange Rate**

423

***(iv) Operating profit**

*C This is stated after charging	*(vii)	*(viii)
	*(xi)	*(xi)
Depreciation of owned fixed assets	407	407
Operating lease costs	408	408
Auditors remuneration	409	409
	<u>410</u>	<u>410</u>

***(iv) Taxation**

	*(vii)	*(viii)
	*(xi)	*(xi)
UK Corporation tax	418	418
Deferred tax	419	419
	<u>215</u>	<u>215</u>

***(iv) Fixed Assets**

	Intangible Assets	Tangible Assets	Investments	Investment Property	Total
Cost or valuation	*(xi)	*(xi)	*(xi)	*(xi)	*(xi)
*C at *(ix)	425.21	454	460	467.1	468.1
Additions	425.22	455	461	467.2	468.2
Disposals	425.23	456	462	467.3	468.3

Revaluations	425.24	456.1	463	467.4	468.4
Transfers	<u>425.25</u>	<u>456.2</u>	<u>464</u>	<u>467.5</u>	468.5
*C at *(ix)	<u>425.21</u>	<u>454</u>	<u>460</u>	<u>467.1</u>	468.1
Depreciation					
*C at *(ix)	426	457	466.1	467.6	468.6
Charge for year	427	458	466.2	467.7	468.7
On disposals	427.1	459	466.3	467.8	468.8
Transfers	427.2	459.1	466.4	467.9	468.9
Other adjustments	427.3	<u>459.2</u>	466.5	467.10	468.10
*C at *(ix)	<u>426</u>	<u>457</u>	<u>466.1</u>	<u>467.6</u>	468.6
Net book value					
*C at *(ix)	301	304	308	308.1	313
*C at *(ix)	<u>301</u>	<u>304</u>	<u>308</u>	<u>308.1</u>	<u>313</u>

468.11

Fixed Assets Free Text

***(iv) *D Intangible Fixed Assets**

*D Cost or valuation	*(xi)
*D at *(viii)	425.21
Additions	425.22
Disposals	425.23
Revaluations	425.24
Transfers	425.25
*D at *(ix)	<u>425.21</u>

***D Amortisation**

*(viii)	426
Charge for year	427
On disposals	427.1
Transfers	427.2
Other adjustments	427.3
*(ix)	<u>426</u>

***D Net book value**

*(viii)	301
*(ix)	<u>301</u>

427.5

***(iv) *E Tangible Fixed Assets *(vi)**

	Land & Buildings	Plant & Machinery	Fixtures& Fittings	447	447	Total
	*(xi)	*(xi)	*(xi)	*(xi)	*(xi)	*(xi)
*E Cost						
*E at *(viii)	428	435	441	448	448	454
*E Additions	429	436	442	449	449	455
*E Disposals	430	437	443	450	450	456
Revaluations	430.1	437.1	443.1	450.1	450.1	456.1
Transfers	430.2	437.2	443.2	450.2	450.2	456.2
*E at *(ix)	428	435	441	448	448	454

***E Depreciation**

*E at *(viii)	432	438	444	451	451	457
*E Charge for year	433	439	445	452	452	458
*E On disposals	434	440	446	453	453	459
Transfers	434.1	440.1	446.1	453.1	453.1	459.1
Other adjustments	434.2	440.2	446.2	453.2	453.2	459.2
E at(ix)	432	438	444	451	451	457

***E Net book value**

E at(viii)	304.1	304.2	304.3	304.4	304.4	304
*E at *(ix)	304.1	304.2	304.3	304.4	304.4	304

459.5

***E Investments (Fixed Assets)**

Cost or valuation	*(xi)
E at(viii)	460
Additions	461
Disposals	462
Revaluations	463
Transfers	464
*E at *(ix)	460

***E Depreciation**

*E at *(viii)	466.1
Charge for year	466.2
On disposals	466.3
Transfers	466.4
Other adjustments	466.5
*E at *(ix)	466.1

***E Net book value**

*E at *(ix)	308
*E at *(x)	<u>308</u>

467

*Investments Fixed Assets Free Text****E Investment Property**

Cost or valuation	*(xi)
*E at *(viii)	467.1
Additions	467.2
Disposals	467.3
Revaluations	467.4
Transfers	<u>467.5</u>
*E at *(ix)	<u>467.1</u>

***E Depreciation**

E at(viii)	467.6
Charge for year	467.7
On disposals	467.8

Transfers	467.9
Other adjustments	467.10
*E at *(ix)	<u>467.6</u>

*** E Net book value**

*E at *(ix)	308.1
*E at *(x)	<u>308.1</u>

467.11 *Investment Property Free Text*

***(iv) Debtors**

469 *Debtors Free Text*

	*(vii)	*(viii)
	*(xi)	*(xi)
Trade Debtors	318	318
Called up share capital not paid (Current Asset)	319.1	319.1
Prepayments and accrued income	319.2	319.2
Other Debtors	<u>320</u>	<u>320</u>
	317	317

***(iv) Creditors: amounts falling due within one year**

485	<i>Creditors Free Text</i>		
		*(vii)	*(viii)
		*(xi)	*(xi)
Bank loans and overdrafts		328	328
Trade creditors		329	329
Accruals and deferred income		330.1	330.1
Taxation and Social Security		483.1	483.1
Other creditors		331	331
		<hr/>	<hr/>
		327	327

***E Creditors: amounts falling due after more than one year**

		*(vii)	*(viii)
		*(xi)	*(x)
Instalment debts falling due after 5 years		480	480
Non-instalment debts falling due after 5 years		481	481
Secured debts		482	482
491	<i>Creditors Free Text</i>		
		*(xi)	*(xi)
Bank loans and overdrafts		335	335

Obligations under finance leases	489.1	489.1
Loans from directors	490	490
Other creditors	338	338
	<hr/>	<hr/>
	334	334

***E Creditors**

Creditors include the following:

	*(vii)	*(viii)
	*(xi)	*(xi)
Instalment debts falling due after 5 years	480	480
Non-instalment debts falling due after 5 years	481	481
Secured debts	482	482

492 *Total Creditors Free Text*

***(iv) *F Share Capital**

	*(vii)	*(viii)
	*(xi)	*(xi)
*F Authorised share capital:		
503 504 shares of 505 each	506	506
507 508 shares of 509 each	510	510

***F Allotted , called up and fully paid:**

511 512 shares of 513 each	514	514
515 516 shares of 517 each	518	518

***F Ordinary shares issued in the year:**

519 520 shares of 521 each were issued in the year with a nominal value of 522, for a consideration of 523.

***F Non-equity shares issued in the year:**

524 525 shares of 526 each were issued in the year with a nominal value of 527, for a consideration of 528.

***F Redeemable shares**

530 Redeemable shares free text

530 Redeemable shares free text

530 Redeemable shares free text

531 *Share Capital Free Text*

***(vi) *G Profit and loss account**

	*(vii)	*(viii)
	*(xi)	*(xi)
Balance brought forward	223	223

Profit or Loss for the current year	<u>224</u>	<u>224</u>
Balance carried forward	223	223

***(vi) Transactions with directors**

534

Name	Liability at start of period	Maximum liability during the year	Liability at end of period
534.1	534.2	534.3	534.2
534.1	534.2	534.3	534.2

***(vi) Related party disclosures**

535

***(vi) 536**

537

***(vi) Any other footnotes**

EXPLANATORY NOTES

****(i)*** Heading on Front Page

The alternative wording at ****(i)*** is as follows:

- Report and Accounts
- Abbreviated Accounts

“Report and Accounts” must be used at ****(i)*** if the Eligible Accounts Document includes the element numbered **214** (see Part 1 of Annex D). In the absence of that element “Abbreviated Accounts” must be used.

****(ii)*** Numbers in Notes column

****(iv)*** below sets out the numbering for the Notes in the Notes part (see Part 2f of Annex C) of the Eligible Accounts Document.

The number of a Note (except for any note marked in ****(iv)*** below as “*not cross referenced*”) must also appear in the Notes column (in the Profit and Loss account or Balance Sheet) opposite the specific entry to which the relevant Note relates. When the presenter submits the Eligible Accounts Document to the Registrar, it indicates to which specific entry (in the Profit and Loss or Balance Sheet) the relevant Note relates. It does that by submitting with the data for the specific entry the same id attribute as it submits in the data for the relevant Note.

****(iii)*** Heading to the Notes Part

The alternative wording is as follows

- accounts
- abbreviated accounts

“accounts” must be used at ****(iii)*** if the Eligible Accounts Document includes the element numbered **214** (see Part 1 of Annex D). In the absence of that element “abbreviated accounts” must be used.

****(iv)*** Notes part of the Eligible Accounts Document (Part 2f of Annex C)

Notes must be numbered in numerical order (starting with 1, followed by 2 etc) in the following order:

- If the note on accounting policies (including depreciation) (see Part 2f of Annex C) is present it must be numbered 1. If there is no such note then “1” will be the first “next number” as referred to below.*[Not cross referenced]*

- If the note on Exchange Rate (see Part 2f of Annex C) is present it must be numbered with the next number. [*Not cross referenced*]
- If all or any of the following notes are present they must be numbered with the next number(s) in the following order:

Note on Operating profit (see Part 2f of Annex C) (see note *C below)

Note on Income from other fixed asset investments (see Part 2f of Annex C)

Note on Other interest receivable (see Part 2f of Annex C)

Note on Interest payable and similar charges (see Part 2f of Annex C)

Note on Taxation (see Part 2f of Annex C)

Note on Called up share capital not paid (see Part 2f of Annex C)

Note on Intangible Fixed Assets (see Part 2f of Annex C) (see note *D below as to the generation of some of this Note upon submission of data for element numbered **301**)

Note on Tangible Fixed Assets (see Part 2f of Annex C)(see note *E below as to the generation of some of this Note upon submission of data for element numbered **304**)

Note on Investments (fixed assets) (see part 2f of Annex C)

Note on Stocks (see Part 2f of Annex C)

Note on Debtors (see Part 2f of Annex C)

Note on Investments (current assets) (see Part 2f of Annex C)

Note on Cash at bank and in hand (see Part 2f of Annex C)

Note on Prepayments and accrued income (see Part 2f of Annex C)

- If a note on Total creditors (see Part 2f of Annex C) is present it must be numbered with the next number. [*Not cross referenced*]
- If all or any of the following notes are present they must be numbered with the next number(s) in the following order:

Note on Creditors: amounts falling due within one year (see Part 2f of Annex C)

Note on Net current assets (see Part 2f of Annex C)

Note on Creditors: amount falling due after more than one year (see Part 2f of Annex C)

Note on Provision for liabilities and charges (see Part 2f of Annex C)

Note on Accruals and deferred income (see Part 2f of Annex C)

Note on Total net assets (liabilities) (see Part 2f of Annex C)

Note on Share Capital (see Part 2f of Annex C) (see note *F below)

Note on Share premium account (see Part 2f of Annex C)

Note on Revaluation reserve (see Part 2f of Annex C)

Note on Other reserves (see Part 2f of Annex C)

Note on Profit and loss account (see Part 2f of Annex C)

Note on Shareholder funds (see Part 2f of Annex C)

- If the note on Transactions with Directors (see Part 2f of Annex C) is present it must be numbered with the next number. [*Not cross referenced*]
- If the note on Related Party Disclosures (see Part 2e of Annex C) is present it must be numbered with the next number. [*Not cross referenced*]

- If an additional note(s) is present relating to (a) specific entry/entries in (if a Profit and Loss account is submitted to the Registrar) the Profit and Loss account or the Balance Sheet (other than the Note on Profit and Loss Account- see next paragraph) it/they can be numbered with the next number(s) in the order chosen by the company. When the presenter submits the Eligible Accounts Document to the Registrar, it may submit the data for the relevant Notes via use of the footnotes (see **600** in Part 1 of Annex D) and in that case must ensure that the footnotes are used in the order in which the company has chosen to order the relevant Notes in the Eligible Accounts Document.
- If the Note on Profit and Loss Account (see Part 2f of Annex C) is present it must be numbered with the next number. (see note **G* below as to the generation of some of this Note upon submission of data for element numbered **224**) [*Not cross referenced*]
- If an additional note(s) is present it/they can be numbered with the next number(s) in the order chosen by the company. When the presenter submits the Eligible Accounts Document to the Registrar, it submits the data for the relevant Notes via use of Additional Notes (see **536** and **537** in Part 1 of Annex D) and must ensure that the Additional Notes are delivered in the order in which the company has chosen to order them in the Eligible Accounts Document. [*Not cross referenced*]

The Notes must be set out in numerical order in the Notes part of the Eligible Accounts Document.

The headings to the relevant Notes must be as follows:

- (for any Note which is to be submitted via the use of the footnotes facility or Additional Note facility) the heading to the Note can be whatever the company chooses
- (for all other Notes) the heading must be as indicated in Part 2f of Annex C

**(v)* Note on Intangible Fixed Assets

This note in the Eligible Accounts Document can have either or both columns headed “Goodwill” and “Other intangible assets” plus the column headed “Total”.

**(vi)* Note on Tangible Fixed Assets

This Note in the Eligible Accounts Document can have up to 5 columns plus the column headed “Total”.

The 5 columns can be all or any of the columns headed “Land & Buildings”, “Plant & Machinery” or “Fixtures & Fittings” plus other columns the heading(s) for which are chosen by the company and submitted to the Registrar by submitting the data for element numbered **447**

**(vii)* and **(viii)* year heading(s) on columns

The relevant year must be given as a heading to the relevant columns.

At ***(vii)** the current year must be stated.

At ***(viii)** the previous must be stated if elements are set out in that column

***(ix)** and ***(x)** Specific dates in the Note on Intangible Fixed Assets or Note on Tangible Fixed Assets

The relevant date must be given at ***(ix)** and ***(x)**.

- At ***(ix)** the last day of the previous year must be given if the column in the Note in the Eligible Accounts Document contains an entry opposite the line in which that indicator ***(ix)** appears.
- At ***(x)**, the last day of the previous year must be given if the column in the Note in the Eligible Accounts Document contains an entry opposite the line in which that indicator ***(x)** is given.

The dates at ***(ix)** and ***(x)** must be set out as “dd/month in words/yyyy” eg 30 April 2003.

***(xi)** and ***(xii)** currency

The relevant currency symbol must be given at ***(xi)** and ***(xii)**

The currency used in the Eligible Accounts Document for the elements for the current year could be different to that for the elements for the previous year but the same currency must be used for all elements for a particular financial year.

The currency in the Note on Share Capital must be that used for current year figures in the Eligible Accounts Document and that determines the currency symbol which must be used at ***(xii)**.

associated Format B wording

***A**

The words “The directors present their report and accounts for the year ended”, “Principal Activity” and “This report was approved by the board on” and “And signed on their behalf by” are associated with element numbered **115**.

***B**

The words “And signed on their behalf by” are associated with element numbered **353**.

***C**

The heading “Operating profit” and the words “This is stated after charging” are associated with elements numbered **407, 408 or 409**.

***D**

The heading “Intangible fixed assets” and “Net Book Value” are associated with element numbered **301**.

“Cost Or Valuation” is associated with elements numbered **425.21**

the two references to “At” are associated with elements numbered **425.21** save that the first “At” is only so associated if any of those elements are present twice in the figures column of the Note.

“additions” is associated with element numbered **425.22, 455, 461**

“disposals” is associated with element numbered **425.23, 456, 462**

“revaluations” is associated with element number **425.24, 456.1, 463**

“transfers” is associated with element number **425.25, 456.2, 464**

“Amortisation” is associated with elements numbered **426**

“Charge for year” is associated with elements numbered **427, 458, 466.2**

“on disposals” is associated with elements numbered **427.1, 459, 466.3**

“transfers” is associated with elements numbered **427.2, 459.1, 466.4**

“other adjustments” is associated with elements numbered **427.3, 459.2, 466.5**

“fixed assets free text” is associated with element numbered **468.11**

*** E**

The heading “Tangible fixed assets” and “Net Book Value” are associated with the element numbered **304**

‘Cost’ is associated with elements numbered **428, 435, 441, 448 or 454**

‘at’ is associated with elements numbered **428, 435, 441, 448 or 454** when any of those elements are present twice in the figures column of the Note. ‘additions’ is associated with elements numbered **429, 436, 442, 449 or 455**.

‘disposals’ is associated with elements numbered **430, 437, 443, 450 or 456**

‘revaluations’ is associated with elements numbered **430.1, 437.1, 443.1, 450.1 or 456.1**

‘transfers’ is associated with elements numbered **430.2, 437.2, 443.2, 450.2 or 456.2**

'Depreciation' is associated with elements numbered **432, 438, 444, 451 or 457**
 'at' is associated with elements numbered **432, 438, 444, 451 or 457** when any of those elements are present twice in the figures column of the Note.
 'Charge for year' is associated with elements numbered **433, 439, 445, 452 or 458**.
 'on disposals' is associated with elements numbered **434, 440, 446, 453 or 459**.
 "transfers" is associated with elements numbered 434.1, 440.1, 446.1, 453.1
 "other adjustments" is associated with elements numbered 434.2, 440.2 446.2 453.2
 "investment fixed assets" is associated with elements 461, 462, 463, 464
 "depreciation" is associated with elements numbered 466.1, 466.2, 466.3, 466.4, 466.5
 "investment property" is associated with elements numbered 467.1, 467.2, 467.3, 467.4, 467.5
 "depreciation" is associated with elements numbered 467.6, 467.7, 467.8, 467.9, 467.10
 "net book value" is associated with element number 308.1
 "creditors" are associated with elements numbers 480, 481, 482

***F**

The heading "Share Capital" is associated with elements numbered **503, 504, 505, 507, 508, or 509**.

"Authorised share capital", "of" and "each" are associated with elements numbered **503, 504, 505, 507, 508, or 509**.

The words "Allotted, called up and fully paid" and the words "of" and "each are associated with elements numbered **511, 512, 513, 515, 516 or 517**.

"Ordinary shares issued in the year", "of", "each were issued in the year with a nominal value of" and "for a consideration of" are associated with elements numbered **519, 520, 521 and 523 or 522**.

The words "Non-equity shares issued in the year", "of", "each were issued in the year with a nominal value of" and "for a consideration of" are associated with elements numbered **524, 525 526 and 528 or 527**.

"redeemable shares" are associated with elements numbered 530, 531

***G**

The heading "Profit and Loss Account" and "Balance carried forward" are associated with element numbered **223**.

"Balance brought forward" is associated with **223** for the previous year such that if primary elements are not present for a previous year the words "Balance brought forward" will not be present.

"Profit or Loss for the current year" is associated with element numbered **224**.

"transactions with directors" is associated with element numbered **534**

"name" is associated with element numbered **534.1**

“Liability at start of period” is associated with element numbered **534.2**
“Maximum liability during the year ” is associated with element numbered **534.3**

Part 2:

ELEMENTS

INTRODUCTION TO TABLE IN ANNEX D

1 Shading

Some elements appear more than once in the relevant Part (being Part 1 or Part 2) of Annex C. Some of those elements and some of the elements that only appear once in a Part may infact be repeated (either with the same data or with different data) at the location where the relevant element is in Part 1 or Part 2 of Annex C as the case may be. Shading is used in Part 1 of Annex D to indicate those elements which are repeatable in that way.

2 Boolean

“True” or “false” are the only options for the data that can be submitted to the Registrar for any element in respect of which “Boolean” is in column 4 of Annex D.

2.1 In the case of the “Boolean” elements in Part 1 of Annex D the delivery to the Registrar of “true” is used to deliver the wording set out in column 4 for the relevant element.

2.2 “True” must be delivered to the Registrar for either “Boolean” element numbered **Z004** and **Z005** in Part 3 of Annex D as provided in paragraph 1.2 of Annex F.

3 Datatypes

The indicator “Monetary”, “Shares” “Decimal” or “Date” is given in Part 1 of Annex D in respect of some elements. Such indicators are used to indicate any requirements as to the type of information that must be in the relevant primary element in an Eligible Accounts Document. The requirements deriving from the indicators are as follows:

3.1. “Monetary”, “Shares” and “Decimal” indicate that the information can only be numerical and can only be whole numbers save that an element marked “Decimal” can contain numbers right of the decimal point.

3.2 “Date” indicates that a date must be given and that the date must be set out in the Eligible Accounts as “dd/month in words/yyyy” eg 30 April 2005. To deliver the relevant data to the Registrar, the presenter must send the data in the format “yyyy-mm-dd” eg 2005-04-05.

Any elements in Annex D in respect of which none of the above indicators nor Boolean are given can contain any type of information/characters.

4 Supporting data

The following sets out the identification of data which supports the submission of data for one or more primary elements:

4.1 ContextRef

A ContextRef is delivered to identify the context in which data for an element is used. The purpose of its use in relation to an Eligible Accounts Document is to identify the period or date to which the data for a primary element relates. Where column 4 of Part 1 indicates that a ContextRef is required, it also indicates whether the required ContextRef is an “instant” or “duration”.

The data for any element in respect of which “ContextRef” is in column 4 of Part 1 of Annex must be accompanied by contextRef data consisting of a context id of the presenter’s own choice eg <contextRef= ‘y2005’> where “y2005” is the presenter’s chosen context id. As provided in paragraph 5.1 below, the use of a chosen context id will be supported by the submission of the relevant context id definition element.

Data for a particular primary element should not be present more than once with a particular context id save that as provided in paragraph 1 above, data for the primary elements that are shaded in Part 1 of Annex D can be present more than once per context id.

The two types of contextRefs are as follows:

4.1.1 “duration”

Where “duration” is required then the data for the primary element will cover a period and that period is specified in the relevant context id definition element.

If the Eligible Accounts Document contains figures for a previous year as well as those for the current year then there must be two context ids for “duration” otherwise there need only be one context id for duration ie for the current year.

4.1.2 “instant”

Where “instant” is required, the data for the primary element will relate to a specific date and that date is specified in/determinable from the relevant context id definition element.

If the Eligible Accounts Document contains figures for a previous year as well as those for the current year then there must be two (but can be four) context ids for “instant”. Thus, there must be one for the last day of the previous year and one for the last day of the current year and there may be one for the first day of the previous year and one for the first day of the current year.

If the Eligible Accounts Document does not contain figures for a previous year, there must be one (but can be two) context ids for instant. Thus, there must be one for the last day of the current year and there may be one for the first day of the current year.

Paragraph 5.1.2 sets our requirements on the date that must be used in the context id definition element for the first day of a financial year.

4.2 UnitRef

The data for any element in respect of which “UnitRef(Shares)”, “UnitRef(Pure)” or “UnitRef” is in column 4 of Part 1 of Annex D must be accompanied by UnitRef data. The three types of UnitRef are as follows:

4.2.1 Shares

For any element in respect of which “UnitRef(Shares)” is given in column 4 of Part 1, the UnitRef data must consist of a unit id of the presenter’s own choice eg <unitRef= ‘shares’> where “shares” is the presenter’s chosen unit id. As provided in paragraph 5.2.1 below, the use of a chosen unit id will be supported by the submission of the relevant unit id definition element.

4.2.2 Pure

For element numbered **405** (in respect of which “UnitRef(Pure)” is given in column 4 of Part 1), the UnitRef data must consist of a unit id of the presenter’s own choice eg <unitRef= ‘pure’> where “pure” is the presenter’s chosen unit id. As provided in paragraph 5.2.2 below, the use of a chosen unit id will be supported by the submission of the relevant unit id definition element.

4.2.3 Currency

For any element in respect of which “UnitRef” is in column 4 of Part 1, a UnitRef is delivered to indicate the currency of that particular element. For any such element, the UnitRef data must consist of a unit id of the presenter’s own choice eg <unitRef= ‘GBP’> where “GBP” is the presenter’s chosen unit id. As provided in paragraph 5.2.3 below, the use of a chosen unit id will be supported by the submission of the relevant unit id definition element.

As provided in the explanatory notes to **(IV)*, **(V)*, **(xi)* and **(xii)* in Parts 1 and 2 of Annex C, in some circumstances two currencies could be used in the Eligible Accounts Document in which case two unit ids would be needed for currency. To reflect the restrictions on use of different currency referred to in those explanatory notes, the appropriate unit id would need to be submitted with data for particular elements.

4.3 Precision

The data for any element in respect of which “Precision” is in column 4 of Part 1 of Annex D must be accompanied by the relevant precision data. That data must be either “INF” or a number.

Some precision data is used by the Registrar’s system to carry out some checks on some of the calculations underlying the data submitted for some primary elements.

If a number is given in the precision data, it indicates the maximum number of characters left of the decimal point to be used if the Registrar checks the calculation of the figures being delivered for the particular primary element. Thus, take as an example 3 being given in the precision data for a primary element. That indicates that no more than 3 numbers left of the decimal point are to be used in checking the calculation of the figure for the particular primary element. The following are possible scenarios:

- Data for the particular primary element contains more characters than indicated in the precision data

Eg, if the data for a primary element is 1575 with a precision of 3, the system would (if any calculation is carried out) take 1570 for the purpose of calculations because the system will count the 4th character as “0” given the indication of 3 as the precision.

- Data for the particular primary element has the same number of characters or less characters than indicated in the precision data

In this case, for the purpose of checking of calculations, all the characters submitted are taken into account. Thus if the data for the primary element is 157 or 15 with a precision of 3, the system would (if any calculation is carried out) take 157 and 15 respectively for the purpose of calculations.

The Registrar’s checks on calculations may result in the rejection of the Eligible Accounts Document.⁶ Whatever precision data is submitted, it does not change the data for the primary element and the Registrar will take the Eligible Accounts Document as containing the data for the primary element exactly as submitted.

If “INF” is given in the precision data, it indicates that all the characters given are relevant for checking of calculation.

4.4 Elements in respect of which “tuple heading” is given in column 4 of Annex D

Some elements are tuple headings as indicated in column 4 of Annex D.

Such elements are followed in Part 1 of the Table below by one or more indented elements. The delivery to the Registrar of the data for those indented element(s) can only take place if the data for it/them is accompanied by the preceding tuple heading element(s).

⁶ The checks are not exhaustive and the directors are responsible for ensuring that the content of the Eligible Accounts Document complies with all legal requirements. Acceptance of an Eligible Accounts Document in accordance with this Schedule does not indicate that the Eligible Accounts Document complies with all legal requirements in terms of content of that Document.

5 Definition elements

Paragraphs 4.1 and 4.2 above, referred to the requirement for data for some elements to be accompanied by a relevant context id or unit id.

For each context id and each unit id included in an attachment, there must be a relevant context id definition element or unit id definition element.

5.1 context id definition elements

The requirements in relation to the two types (being “duration” and “instant”) of context ids are as follows:

5.1.1 “duration”

The structure of the context id definition element for “duration” is set out in element numbered **Y001** in Part 2 of Annex D. The data in that element is just by way of example. Column 4 of the relevant element indicates which information in column 2 is variable in that its content is chosen by the presenter. The remainder of the information in column (2) is fixed in that it must be delivered.

5.1.2 “instant”

The structure of the context id definition element for “instant” is set out in element numbered **Y002** in Part 2 of Annex D. The data in that element is just by way of example. Column 4 of element numbered **Y002** indicates which information in column 2 is variable in that its content is chosen by the presenter. The remainder of the information in column (2) is fixed in that it must be delivered.

As indicated in paragraph 4.1.2 above, context id definition elements for instant could relate to the first day of a financial year. For such definition elements, the relevant first day of the financial year is deemed delivered by submitting in the context id definition element the date which is the day before that first day.

All the dates delivered by the various context id definition elements must be consistent. Thus, the dates given as the start date and end date in a duration context id definition element must be the same as the dates given in or (as provided in paragraph 5.1.2 above) deemed delivered by the relevant instant context id definition elements.

5.2 unit id definition element

The requirements in relation to the three types (being “shares” “pure” and “currency”) of unit ids are as follows:

5.2.1 Shares

The structure of the unit id definition element for shares is set out in element numbered **Y003** in Part 2 of Annex D. The unit id (ie “shares”) is variable in that it depends on the id chosen by the presenter. The remainder of the information in column (2) for that element is fixed in that it must be delivered.

5.2.2 Pure

The structure of the unit id definition element for pure is set out in element numbered **Y004** in Part 2 of Annex D. The unit id (ie “pure”) is variable in that it depends on the id chosen by the presenter. The remainder of the information in column (2) for that element is fixed in that it must be delivered.

5.2.3 Currency

The structure of the unit id definition element for currency is set out in element numbered **Y005** in Part 2 of Annex D. The data in that element is just by way of example. Column 4 of element numbered **Y005** indicates which information in column 2 is variable in that its content is chosen by the presenter. The remainder of the information in column (2) for that element is fixed in that it must be delivered.

6 Delivery of wording/numbering etc

The submission of data for some primary elements set out in Annex D not only delivers the data for the particular element but also is to be taken as delivering wording/numbering etc as follows:

6.1 Any relevant associated Format A wording or associated Format B wording is taken to be delivered with the delivery of data for relevant elements.

6.2 Data submitted for any Company Information Sheet, Directors’ Report, Format A Accounts or Format B Accounts is taken to deliver any other heading, wording or numbering (other than those mentioned in 6.3, 6.4, 6.5 or 6.6 below which are taken to be delivered as set out in those paragraphs) provided for in the definitions of “Company Information Sheet”, “Directors’ Report”, “Format A Accounts” or “Format B Accounts” respectively.

6.3 year heading(s) on columns

The delivery of data for any element in a column at the top of which in Annex C the indicator ***(IV)** or ***(V)** or ***(vii)** or ***(viii)** is present is to be taken as delivering the relevant year at the indicated point. The relevant year is given in/determinable from the relevant context id definition element relating to the data for the relevant primary element. Thus,

6.3.1 where a duration contextRef is required, the year is the one given in the “endDate” part of the data (see **Y001** in Part 2 of Annex D).

6.3.2 where an instant contextRef is required, the year is as follows

Where the context id definition element relates to the first day of a financial year (see paragraph 5.1.2 above as to the date to be given when delivering the first day of a financial year), the year is taken from the last day of that financial year

Where the context id definition element relates to the last day of a financial year, the year is taken from that date.

Paragraph 5 above sets out the requirement for consistency of dates given in/determinable from the various context id definition elements.

6.4 Specific dates in the Note on Intangible Fixed Assets or Note on Tangible Fixed Assets (Format B Accounts only)

If data for the relevant Note is in the attachment then the following are taken to be delivered:

6.4.1 The relevant date at ***(ix)**. The relevant date is the last day of the current year as taken from the duration context id definition element relating to the current year.

6.4.2 (if the Eligible Accounts Document contains data for the previous year) The relevant date at ***(x)**. The date is the last day of the previous year as taken from the duration context id definition element relating to the previous year.

6.5 currency symbol headings

The delivery of data for any primary element in a column at the top of which in the relevant Part (being Part 1 or Part 2 of Annex C) the indicator ***(IV)** or ***(xi)** is present is to be taken as delivering the relevant currency symbol. The currency symbol is taken from the currency in the unit id definition element relating to the primary elements in the column below the relevant heading.

6.6 currency symbol in text relating to share capital

The delivery of data for any primary element which is set out immediately after the indicator ***(V)** in Part 1 of Annex C or ***(xii)** in Part 2 of Annex C is to be taken as delivering the relevant currency symbol. The currency symbol is taken from the currency in the unit id definition element relating to the relevant primary element.

7 Miscellaneous

For some elements in Part 1 of Annex D, a description of the element (in non-bold print) is the first entry in column 4. That is not part of the technical requirements under this Schedule.

PART 1 OF ANNEX D

Stylesheet Identifier	Element Name	Location in Eligible Accounts Document	Description
1	ae: CompaniesHouseRegisteredNumber	Front page, Company information, Directors' Report, Balance sheet(A), P&L, Notes(A)	Maximum data - 8 characters
2	gcd: EntityCurrentLegalName	Front page, Company information, Directors' Report, Balance sheet(A), P&L, Notes(A)	Maximum data - 160 characters Name registered with Companies House
3	gcd: BalanceSheetDate	Front page Directors' Report, Balance sheet(A), P&L, Notes	Date ContextRef - instant

Stylesheet Identifier	Element Name	Location in Eligible Accounts Document	Description
4	Company Information:		
5	ae: RegisteredOfficeAddress		Tuple heading
6	ae: AddressCH		Tuple heading
7	gcd: AddressLine1	Company information	ContextRef - duration
8	gcd: AddressLine2	Company information	ContextRef - duration
9	gcd: AddressLine3	Company information	ContextRef - duration
10	gcd: CityOrTown	Company information	ContextRef - duration
11	gcd: County	Company information	ContextRef - duration
12	gcd: Postcode	Company information	ContextRef - duration
13	gcd: Country	Company information	ContextRef - duration
	ae: BusinessAddress		Tuple heading
15	ae: DescriptionBusinessAddress	Company information	ContextRef - duration
	ae: AddressCH		Tuple heading
17	gcd: AddressLine1	Company information	ContextRef - duration
18	gcd: AddressLine2	Company information	ContextRef - duration

19	gcd: AddressLine3	Company information	ContextRef - duration
20	gcd: CityOrTown	Company information	ContextRef - duration
21	gcd: County	Company information	ContextRef - duration
22	gcd: Postcode	Company information	ContextRef - duration
23	gcd: Country	Company information	ContextRef - duration
	ae: ReportingAccountants		Tuple heading
25	ae: NameAccountants	Company information	ContextRef - duration
26	ae: DescriptionAccountants	Company information	ContextRef - duration
	ae: AddressCH		Tuple heading
28	gcd: AddressLine1	Company information	ContextRef - duration
29	gcd: AddressLine2	Company information	ContextRef - duration
30	gcd: AddressLine3	Company information	ContextRef - duration
31	gcd: CityOrTown	Company information	ContextRef - duration
32	gcd: County	Company information	ContextRef - duration
33	gcd: Postcode	Company information	ContextRef - duration
34	gcd: Country	Company information	ContextRef - duration
	ae: Bankers		Tuple heading

36	ae: NameBankers	Company information	ContextRef - duration
	ae: AddressCH		Tuple heading
38	gcd: AddressLine1	Company information	ContextRef - duration
39	gcd: AddressLine2	Company information	ContextRef - duration
40	gcd: AddressLine3	Company information	ContextRef - duration
41	gcd: CityOrTown	Company information	ContextRef - duration
42	gcd: County	Company information	ContextRef - duration
43	gcd: Postcode	Company information	ContextRef - duration
44	gcd: Country	Company information	ContextRef - duration
	ae: Solicitors		Tuple heading
46	ae: NameSolicitors	Company information	ContextRef - duration
	ae: AddressCH		Tuple heading
48	gcd: AddressLine1	Company information	ContextRef - duration
49	gcd: AddressLine2	Company information	ContextRef - duration
50	gcd: AddressLine3	Company information	ContextRef - duration
51	gcd: CityOrTown	Company information	ContextRef - duration
52	gcd: County	Company information	ContextRef - duration

53	gcd: Postcode	Company information	ContextRef - duration
54	gcd: Country	Company information	ContextRef - duration
55	ae: VATRegistrationNumber	Company information	ContextRef - duration
	Directors' Report		
100	gc: EntityBusinessDescription	Directors' Report	ContextRef - duration
101	ae: CompanyNon-trading	Notes	True Boolean which results in the following statement: 'The company did not trade during the year ended <Balance Sheet date>'
102	ae: DirectorsReportGeneralText	Directors' Report	ContextRef - duration
103	ae: PoliticalCharitableDonationsText	Directors' Report	ContextRef - duration
	ae: ListDirectorsExecutives		Tuple heading
105	pt: DirectorOrExecutivesName	Directors' Report	ContextRef - duration
106	pt: DateAssumedPosition	Directors' Report	Date ContextRef - instant
107	ae: DateResignation	Directors' Report	Date ContextRef - instant
108	ae: CompanySecretarysName	Directors' Report	ContextRef - duration
	ae: DirectorShareholding		Tuple heading
110	pt: DirectorOrExecutivesName	Directors' Report	ContextRef - duration
	ae: Shareholding		Tuple heading

112	pt: DescriptionSharesOrDebentures	Directors' Report	ContextRef - duration
113	pt: SharesDirectorOrExecutive	Directors' Report	Shares ContextRef - instant Precision UnitRef
115	ae: DateApprovalDirectorsReport	Directors' Report	Date ContextRef - instant
	ae:ApprovalDirectorsReport		Tuple heading
116	ae: NamePersonApprovingDirectorsReport	Directors' Report	ContextRef - duration
117	ae: PositionPersonApprovingDirectorsReport	Directors' Report	ContextRef - duration
118	ae: AccountsAreInAccordanceWithPartVIICompaniesActRelatingToSmallCompanies	Directors' Report	True Boolean which results in the following statement: "The Directors' Report has been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies".
118.1	ae:AccountsAreInAccordanceWithSpecialProvisionsCompaniesActRelatingToSmallCompanies-DirectorsReport	Directors' Report	True Boolean which results in the following statement: 'These accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.'
120	ae:DirectorsReportFreeTextNote	Directors' Report	ContextRef – duration
122	ae:DirectorsShareCapitalFreeTextNote	Directors' Report	ContextRef – duration
	Profit & Loss:-		
200	pt:TurnoverGrossOperatingRevenue	P&L	ContextRef - duration Monetary Precision UnitRef

201	pt:CostSales	P&L	ContextRef - duration Monetary Precision UnitRef
202	pt:GrossProfitLoss	P&L	ContextRef - duration Monetary Precision Unit Ref
203	pt:DistributionCosts	P&L	ContextRef - duration Monetary Precision UnitRef
204	pt:AdministrativeExpenses	P&L	ContextRef - duration Monetary Precision UnitRef
205	pt:TotalOperatingProfitLoss	P&L	ContextRef - duration Monetary Precision UnitRef
213	pt:TotalInterestPayableReceivableNet	P&L	ContextRef - duration Monetary Precision UnitRef
214	pt:ProfitLossOnOrdinaryActivitiesBeforeTax	P&L	ContextRef - duration Monetary Precision UnitRef
215	pt:TaxRelatedToProfitOrLossOnOrdinaryActivities	P&L Notes	ContextRef - duration Monetary Precision UnitRef
216	pt:ProfitLossOnOrdinaryActivitiesAfterTax	P&L	ContextRef - duration Monetary Precision UnitRef

222	pt:GrossDividendPayment-AllShares	P&L	ContextRef – duration Monetary Precision UnitRef
223	pt: RetainedProfitLossForFinancialYearTransferredToReser ves	P & L Notes	ContextRef – duration Monetary Precision UnitRef

224	pt: ProfitLossAccountReserve	P & L Balance sheet Notes	<p>ContextRef – instant (End of period (previous)) Profit(Loss) carried forward) Monetary Precision UnitRef</p> <p>Other than for an Eligible Accounts Document relating to the first financial year of the company, this element needs to be submitted with three different contextRefs ie</p> <p>(1) the beginning of the previous financial year (delivering the data for “Profit/(loss) brought forward” in the Profit and Loss Account and “Balance brought forward” in the Note on Profit and Loss Account)</p> <p>(2) the end of the previous year (delivering the data (a) for the previous financial year for “Retained profit/(loss) as of year end” in the Profit and Loss Account and “Balance carried forward” in the Note on Profit and Loss Account and (b) for the current financial year relating to “Profit/(loss) brought forward” in the Profit and Loss Account and “Balance brought forward” in the Note on Profit and Loss Account.)</p> <p>(3) the end of the current financial year (delivering the data for “Retained profit/(loss) as of year end” in the Profit and Loss Account and “Balance carried forward” in the Note on Profit and Loss Account)</p> <p><i>In the case of an Eligible Accounts Document relating to the first financial year, data element numbered 224 is only delivered with one contextRef ie for end of current year relating to “Retained profit/(loss) as of year end” in the Profit and Loss Account and “Balance carried forward” in the Note on “Profit and Loss Account</i></p>
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	Balance Sheet::-		
300	pt: CalledUpShareCapitalNotPaidNotExpressedAsCurrentAsset	Balance sheet(A)	ContextRef - instant Monetary Precision UnitRef
301	pt: IntangibleFixedAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
304	pt: TangibleFixedAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
304.1	pt: LandBuildings	Notes	Land and buildings, net book value ContextRef - instant Monetary Precision UnitRef
304.2	pt: PlantMachinery	Notes	Plant and machinery, net book value ContextRef - instant Monetary Precision UnitRef
304.3	pt: FixturesFittingsToolsEquipment	Notes	Fixtures, fittings, tools and equipment, net book value ContextRef - instant Monetary Precision UnitRef
308	pt: TotalInvestmentsFixedAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
308.1	pt: InvestmentProperties	Balance sheet	ContextRef - instant Monetary Precision UnitRef

313	pt: FixedAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
314	pt: StocksInventory	Balance sheet	ContextRef - instant Monetary Precision UnitRef
317	pt: Debtors	Balance sheet	ContextRef - instant Monetary Precision UnitRef
318	pt: TradeDebtors	Notes	Trade debtors ContextRef - instant Monetary Precision UnitRef
319.1	pt: CalledUpShareCapitalNotPaidCurrentAsset	Notes	Called up share capital not-paid, expressed as a current asset in Debtors ContextRef - instant Monetary Precision UnitRef
319.2	pt: PrepaymentsAccruedIncomeCurrentAsset	Notes	Prepayments and accrued income, current asset ContextRef - instant Monetary Precision UnitRef
320	pt: OtherDebtors	Notes	Other debtors ContextRef - instant Monetary Precision UnitRef

321	pt: InvestmentsCurrentAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
324	pt: CashBankInHand	Balance sheet (A)	ContextRef - instant Monetary Precision UnitRef
325	pt: CurrentAssets	Balance sheet	ContextRef - instant Monetary Precision UnitRef
326	pt:PrepaymentsAccruedIncomeNotExpressedWithinCurrentAssetSub-total	Balance sheet	ContextRef - instant Monetary – debit Precision UnitRef
327	pt: CreditorsDueWithinOneYearTotalCurrentLiabilities	Balance sheet	ContextRef - instant Monetary Precision UnitRef
328	pt:BankLoansOverdraftsWithinOneYear	Notes	Bank loans and overdrafts within one year ContextRef - instant Monetary Precision UnitRef
329	pt:TradeCreditorsWithinOneYear	Notes	Trade creditors within one year ContextRef - instant Monetary Precision UnitRef
330.1	pt:AccrualsDeferredIncomeWithinOneYear	Notes	Accruals and deferred income within one year ContextRef - instant Monetary Precision UnitRef

331	pt:OtherCreditorsDueWithinOneYear	Notes	Other creditors due within one year ContextRef - instant Monetary Precision UnitRef
332	pt: NetCurrentAssetsLiabilities	Balance sheet	ContextRef - instant Monetary Precision UnitRef
333	pt:TotalAssetsLessCurrentLiabilities	Balance sheet	ContextRef - instant Precision UnitRef Monetary - debit
334	pt: CreditorsDueAfterOneYearTotalNoncurrentLiabilities	Balance sheet	ContextRef - instant Monetary Precision UnitRef
335	pt:BankLoansOverdraftsAfterOneYear	Notes	Bank loans and overdrafts after one year ContextRef - instant Monetary Precision UnitRef
338	pt:OtherCreditorsAfterOneYear	Notes	ContextRef – instant Monetary Precision UnitRef
339	pt: ProvisionsForLiabilitiesCharges	Balance sheet	ContextRef - instant Monetary Precision UnitRef
340	AccrualsDeferredIncome	Balance sheet	ContextRef - instant Monetary Precision UnitRef

341	pt: NetAssetsLiabilitiesIncludingPensionAssetLiability	Balance sheet	Precision UnitRef ContextRef - instant Monetary
342	pt: CalledUpShareCapital	Balance sheet	ContextRef - instant Precision UnitRef Monetary
343	pt: SharePremiumAccount	Balance sheet	ContextRef - instant Monetary Precision UnitRef
344	pt: RevaluationReserve	Balance sheet	ContextRef - instant Monetary Precision UnitRef
345	pt: OtherAggregateReserves	Balance sheet	ContextRef - instant Monetary Precision UnitRef
347	pt: ShareholderFunds	Balance sheet	ContextRef - instant Precision UnitRef Monetary
348	ae: CompanyEntitledToExemptionUnderSection249A1CompaniesAct1985	Balance sheet	Must be 'true' in order to be valid non-Dormant accounts True Boolean which results in the following statement: 'For the year ending <i>made up date of accounts</i> the Company was entitled to exemption under section 249A(1) and 249A(1) of Companies Act 1985'
348.1	ae: CompanyEntitledToExemptionUnderSection249AA1CompaniesAct1985	Balance sheet(A)	Must be 'true' in order to be valid Dormant accounts True Boolean which results in the following statement: 'For the year ending <i>made up date of accounts</i> the Company was entitled to exemption under section 249AA(1) of Companies Act 1985'

349	ae: MembersHaveNotRequiredCompanyToObtainAnAudit	Balance sheet(A)	<p>True Boolean which results in the following statement:</p> <p>For 1985 Act accounts - 'The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985'</p> <p>For 2006 Act accounts - 'The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006'</p>
350	ae: DirectorsAcknowledgeTheirResponsibilitiesUnderCompaniesAct	Balance sheet(A)	<p>True Boolean which results in the following statement:</p> <p>For 1985 Act accounts - The directors acknowledge their responsibility for:</p> <ul style="list-style-type: none"> i) ensuring the company keeps accounting records which comply with Section 221 of CA 1985; and ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 226 of CA 1985, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company <p>For 2006 Act accounts - 'The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.'</p>

351	ae: AccountsAreInAccordanceWithSpecialProvisionsCompaniesActRelatingToSmallCompanies	Balance sheet	True Boolean which results in the following statement: For 1985 Act accounts - ‘The accounts have been prepared in accordance with the special provisions in part VII of the Companies Act 1985 relating to small companies’ For 2006 Act accounts - ‘These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.’
351.1	ae.CompanyEntitledToExemptionUnderSection477CompaniesAct2006	Balance sheet	True Boolean which results in the following statement: ‘For the year ending <i>made up date of accounts</i> the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.’
351.2	ae.CompanyEntitledToExemptionUnderSection480CompaniesAct2006	Balance sheet (A)	True Boolean which results in the following statement: Will cause the following statement to be output in the accounts - ‘For the year ending <i>made up date of accounts</i> the company was entitled to exemption under section 480 of the Companies Act 2006.
351.3	ae.AbridgedAccountsStatement	Balance sheet	True Boolean which results in the following statement: ‘These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.’
352	pt: DateApproval	Balance sheet (A)	Date ContextRef - instant
353	pt: NameApprovingDirector	Balance sheet (A)	ContextRef - duration
	pt: AdditionalApprovingPerson		Tuple heading
354	pt: NameAdditionalApprovingPerson	Balance sheet(A)	ContextRef - duration
355	pt: PositionAdditionalApprovingPerson	Balance sheet(A)	ContextRef - duration

	Notes:-		
400	ae:AccountingPolicySubTitle	Notes	ContextRef - instant
401	ae:AccountsPreparedUnderHistoricalCostConventionInAccordanceWithFRSE	Notes	True Boolean which results in the following statement: 'The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective June 2002)'
401.1	ae:AccountsPreparedUnderHistoricalCostConventionInAccordanceWithFRSSE05	Notes	True Boolean which results in the following statement: 'The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)'
401.2	ae.FRSSEVersionDate	Notes	Date ContextRef - duration
	AccountingPolicy		Tuple heading
402	ae:TitleAccountingPolicy	Notes	ContextRef - duration
403	ae:ContentAccountingPolicy	Notes	ContextRef - duration
	DepreciationRate		Tuple heading
404	ae:CategoryItem	Notes	ContextRef - duration
405	ae:RateDepreciation	Notes	Decimal ContextRef - duration Precision UnitRef
406	ae:TypeDepreciation	Notes	ContextRef - duration
407	pt:DepreciationAmountsWrittenOffFixedAssets	Notes	Depreciation and amounts written off fixed assets ContextRef - duration Monetary Precision UnitRef
408	pt:OperatingLeaseExpenditure	Notes	Operating lease expenditure ContextRef - duration Monetary Precision UnitRef

409	pt:TotalFeesToAuditors	Notes	Total fees to auditors ContextRef - duration Monetary Precision UnitRef
410	ae:ChargesBeforeOperatingProfit	Notes	Charges made before operating profit ContextRef - duration Monetary Precision UnitRef
418	pt:TotalUKCurrentCorporationTax	Notes	Total UK current corporation tax ContextRef - duration Monetary Precision UnitRef
419	pt:TotalDeferredTax	Notes	Total amount of deferred tax ContextRef - duration Monetary Precision UnitRef
423	ForeignExchangeRate	Notes	ContextRef - duration
425.21	pt:IntangibleFixedAssetsCostOrValuation	Notes	Intangible fixed assets, at cost or valuation ContextRef - instant Monetary Precision UnitRef
425.22	pt:IntangibleFixedAssetsAdditions	Notes	Intangible fixed assets, additions ContextRef - duration Monetary Precision UnitRef

425.23	pt:IntangibleFixedAssetsDisposals	Notes	Intangible fixed assets, disposals ContextRef - duration Monetary Precision UnitRef
425.24	ae:IntangibleFixedAssetsRevaluation	Notes	Intangible fixed assets, revaluations ContextRef - duration Monetary Precision UnitRef
425.25	pt:IntangibleFixedAssetsIncreaseDecreaseFromTransfers BetweenItems	Notes	Intangible fixed assets, transfers ContextRef - duration Monetary Precision UnitRef
426	pt:IntangibleFixedAssetsAggregateAmortisationImpairm ent	Notes	Intangible fixed assets, aggregate amortisation and impairment, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
427	pt:IntangibleFixedAssetsAmortisationChargedInPeriod	Notes	Intangible fixed assets, aggregate amortisation and impairment, charge in period ContextRef - duration Monetary Precision UnitRef
427.1	pt:IntangibleFixedAssetsAmortisationOnDisposals	Notes	Intangible fixed assets, aggregate amortisation and impairment, disposals ContextRef – duration Monetary Precision UnitRef

427.2	pt:IntangibleFixedAssetsAmortisationIncreaseDecreaseFromTransfersBetweenItems	Notes	Intangible Fixed Assets Amortisation Increase Decrease From Transfers Between Items ContextRef – duration Monetary Precision UnitRef
427.3	ae:IntangibleFixedAssetsAmortisationOtherAdjustments	Notes	Intangible Fixed Assets Amortisation Other Adjustments ContextRef – duration Monetary Precision UnitRef
427.5	ae:Intangible Assets FreeText Note	Notes	ContextRef - instant
428	pt:LandBuildingsCostOrValuation	Notes	Land and buildings, at cost or valuation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef
429	pt:LandBuildingsAdditions	Notes	Land and buildings, additions ContextRef - duration Monetary Precision UnitRef
430	pt:LandBuildingsDisposals	Notes	Land and buildings, disposals ContextRef - duration Monetary Precision UnitRef
430.1	pt:LandBuildingsIncreaseDecreaseFromRevaluations	Notes	Land and buildings, revaluations ContextRef - duration Monetary Precision UnitRef

430.2	pt:LandBuildingsIncreaseDecreaseFromTransfersBetweenItems	Notes	Land and buildings, transfers ContextRef - duration Monetary Precision UnitRef
432	pt:LandBuildingsDepreciation	Notes	Land and buildings, depreciation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef
433	pt:LandBuildingsDepreciationChargeForPeriod	Notes	Land and buildings, depreciation, charge for period ContextRef – duration Monetary Precision UnitRef
434	pt:LandBuildingsDepreciationDisposals	Notes	Land and buildings, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
434.1	pt:LandBuildingsDepreciationIncreaseDecreaseFromTransfersBetweenItems	Notes	Land and buildings depreciation, increase/decrease from transfers Between Items ContextRef - duration Monetary Precision UnitRef
434.2	ae:LandBuildingsDepreciationOtherAdjustments	Notes	Land and buildings, depreciation - other adjustments ContextRef - duration Monetary Precision UnitRef

435	pt:PlantMachineryCostOrValuation	Notes	Plant and machinery, at cost or valuation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
436	pt:PlantMachineryAdditions	Notes	Plant and machinery, additions ContextRef - duration Monetary Precision UnitRef
437	pt:PlantMachineryDisposals	Notes	Plant and machinery, disposals ContextRef - duration Monetary Precision UnitRef
437.1	pt:PlantMachineryIncreaseDecreaseFromRevaluations		Plant and machinery, revaluations ContextRef - duration Monetary Precision UnitRef
437.2	pt:PlantMachineryIncreaseDecreaseFromTransfersBetweenItems		Plant and machinery, transfers ContextRef - duration Monetary Precision UnitRef
438	pt:PlantMachineryDepreciation	Notes	Plant and machinery, depreciation, beginning of period ContextRef - instant Monetary Precision UnitRef
439	pt:PlantMachineryDepreciationChargeForPeriod	Notes	Plant and machinery, depreciation, charge for period ContextRef - duration Monetary Precision UnitRef

440	pt:PlantMachineryDepreciationDisposals	Notes	Plant and machinery, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
440.1	pt:PlantMachineryDepreciationIncreaseDecreaseFromTransfersBetweenItems	Notes	Plant and machinery, depreciation, increase/decrease from transfers between items ContextRef - duration Monetary Precision UnitRef
440.2	ae:PlantMachineryDepreciationOtherAdjustments	Notes	Plant and machinery, depreciation, other adjustments ContextRef - duration Monetary Precision UnitRef
441	pt:FixturesFittingsToolsEquipmentCostOrValuation	Notes	Fixtures, fittings, tools and equipment, at cost or valuation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
442	pt:FixturesFittingsToolsEquipmentAdditions	Notes	Fixtures, fittings, tools and equipment, additions ContextRef - duration Monetary Precision UnitRef
443	pt:FixturesFittingsToolsEquipmentDisposals	Notes	Fixtures, fittings, tools and equipment, disposals ContextRef - duration Monetary Precision UnitRef

443.1	pt:FixturesFittingsToolsEquipmentIncreaseDecreaseFromRevaluations	Notes	Fixtures, fittings, tools and equipment, revaluations ContextRef - duration Monetary Precision UnitRef
443.2	pt:FixturesFittingsToolsEquipmentIncreaseDecreaseFromTransfersBetweenItems	Notes	Fixtures, fittings, tools and equipment, transfers ContextRef - duration Monetary Precision UnitRef
444	pt:FixturesFittingsToolsEquipmentDepreciation	Notes	Fixtures, fittings, tools and equipment, depreciation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
445	pt:FixturesFittingsToolsEquipmentDepreciationChargeForPeriod	Notes	Fixtures, fittings, tools and equipment, depreciation, charge for period ContextRef - duration Monetary Precision UnitRef
446	pt:FixturesFittingsToolsEquipmentDepreciationDisposals	Notes	Fixtures, fittings, tools and equipment, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
446.1	pt:FixturesFittingsToolsEquipmentDepreciationIncreaseDecreaseFromTransfersBetweenItems	Notes	Fixtures, fittings, tools and equipment, depreciation, transfers ContextRef - duration Monetary Precision UnitRef

446.2	ae:FixturesFittingsToolsEquipmentDepreciationOtherAdjustments	Notes	Fixtures, fittings, tools and equipment, depreciation, other adjustments ContextRef - duration Monetary Precision UnitRef
	ae:OtherTypeTangibleFixedAsset-Analysis		Other type of tangible fixed asset – Tuple
447	ae:NameTypeTangibleFixedAsset	Notes	ContextRef - duration
	ae:CostOrValuationOtherTangibleFixedAsset		Tuple
448	ae:OtherTangibleFixedAssetCostOrValuation	Notes	Other tangible fixed asset, at cost or valuation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
449	ae:OtherTangibleFixedAssetAdditions	Notes	Other tangible fixed asset, additions ContextRef - duration Monetary Precision UnitRef
450	ae:OtherTangibleFixedAssetDisposals	Notes	Other tangible fixed asset, disposals ContextRef - duration Monetary Precision UnitRef
450.1	ae:OtherTangibleFixedAssetRevaluation	Notes	Other tangible fixed asset, revaluations ContextRef - duration Monetary Precision UnitRef
450.2	ae:OtherTangibleFixedAssetTransfers	Notes	Other tangible fixed asset, transfers ContextRef - duration Monetary Precision UnitRef

	ae:DepreciationOtherTangibleFixedAsset		Tuple
451	ae:OtherTangibleFixedAssetDepreciation	Notes	Other tangible fixed asset, depreciation, beginning of period ContextRef - instant Monetary Precision UnitRef
452	ae:OtherTangibleFixedAssetDepreciationChargeForPeriod	Notes	Other tangible fixed asset, depreciation, charge for period ContextRef - duration Monetary Precision UnitRef
453	ae:OtherTangibleFixedAssetDepreciationDisposals	Notes	Other tangible fixed asset, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
453.1	ae:OtherTangibleFixedAssetDepreciationTransfers	Notes	Other tangible fixed asset, depreciation, transfers ContextRef - duration Monetary Precision UnitRef
453.2	ae:OtherTangibleFixedAssetDepreciationOtherAdjustments	Notes	Other tangible fixed asset, depreciation, other adjustments ContextRef - duration Monetary Precision UnitRef
304.4	ae:OtherTangibleFixedAsset	Notes	Other tangible fixed asset, net book value ContextRef - instant Monetary Precision UnitRef

454	pt:TangibleFixedAssetsCostOrValuation	Notes	Tangible fixed assets, at cost or valuation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef
455	pt:TangibleFixedAssetsAdditions	Notes	Tangible fixed assets, additions ContextRef - duration Monetary Precision UnitRef
456	pt:TangibleFixedAssetsDisposals	Notes	Tangible fixed assets, disposals ContextRef - duration Monetary Precision UnitRef
456.1	pt:TangibleFixedAssetsIncreaseDecreaseFromRevaluations	Notes	Tangible fixed assets, revaluations ContextRef – duration Monetary Precision UnitRef
456.2	pt:TangibleFixedAssetsIncreaseDecreaseFromTransfersBetweenItems	Notes	Tangible fixed assets, transfers ContextRef – duration Monetary Precision UnitRef
457	pt:TangibleFixedAssetsDepreciation	Notes	Tangible fixed assets, depreciation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef

458	pt:TangibleFixedAssetsDepreciationChargeForPeriod	Notes	Tangible fixed assets, depreciation, charge for period ContextRef - duration Monetary Precision UnitRef
459	pt:TangibleFixedAssetsDepreciationDisposals	Notes	Tangible fixed assets, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
459.1	pt:TangibleFixedAssetsDepreciationIncreaseDecreaseFromTransfersBetweenItems	Notes	Tangible fixed assets, depreciation, transfers ContextRef - duration Monetary Precision UnitRef
459.2	ae:TangibleFixedAssetsDepreciationOtherAdjustments	Notes	Tangible fixed assets, depreciation, other adjustments ContextRef - duration Monetary Precision UnitRef
459.5	ae:TangibleAssetsFreeTextNote	Notes	ContextRef – instant
460	pt:TotalFixedAssetInvestmentsCostOrValuation	Notes	Investments at cost or valuation ContextRef - instant Monetary Precision UnitRef
461	pt:TotalFixedAssetsInvestmentsAdditions	Notes	Investments fixed assets, additions ContextRef - duration Monetary Precision UnitRef
462	pt:TotalFixedAssetsInvestmentsDisposals	Notes	Investments fixed assets, disposals ContextRef - duration Monetary Precision UnitRef

463	ae:InvestmentsFixedAssetsRevaluation	Notes	Investments fixed assets, revaluations ContextRef - duration Monetary Precision UnitRef
464	ae:InvestmentsFixedAssetsIncreaseDecreaseFromTransfersBetweenItems	Notes	Investments fixed assets, transfers ContextRef - duration Monetary Precision UnitRef
466.1	ae:InvestmentsFixedAssetsDepreciation	Notes	Investments fixed assets, depreciation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef
466.2	ae:InvestmentsFixedAssetsDepreciationChargedInPeriod	Notes	Investments fixed assets, depreciation charge in period ContextRef - duration Monetary Precision UnitRef
466.3	ae:InvestmentsFixedAssetsDepreciationOnDisposals	Notes	Investments fixed assets, depreciation on disposals ContextRef – duration Monetary Precision UnitRef
466.4	ae:InvestmentsFixedAssetsDepreciationOnTransfers	Notes	Investments fixed assets, depreciation on transfers ContextRef – duration Monetary Precision UnitRef
466.5	ae:InvestmentsFixedAssetsDepreciationOtherAdjustments	Notes	Investments fixed assets, depreciation on other adjustments ContextRef – duration Monetary Precision UnitRef

467	ae:InvestmentsFixed Assets FreeText Note	Notes	ContextRef – instant
467.1	pt:InvestmentPropertiesCostOrValuation	Notes	Investment Property at cost or valuation ContextRef - instant Monetary Precision UnitRef
467.2	pt:InvestmentPropertiesAdditions	Notes	Investment Property, additions ContextRef - duration Monetary Precision UnitRef
467.3	pt:InvestmentPropertiesDisposals	Notes	Investment Property, disposals ContextRef - duration Monetary Precision UnitRef
467.4	pt:InvestmentPropertiesIncreaseDecreaseFromRevaluation	Notes	Investment Property, revaluations ContextRef - duration Monetary Precision UnitRef
467.5	pt:InvestmentPropertiesIncreaseDecreaseFromTransfers BetweenItems	Notes	Investment Property, transfers ContextRef - duration Monetary Precision UnitRef
467.6	pt:InvestmentPropertiesDepreciation	Notes	Investment Property, depreciation, beginning of period, end of period ContextRef - instant Monetary Precision UnitRef

467.7	pt:InvestmentPropertiesDepreciationChargeForPeriod	Notes	Investment Property, depreciation charge in period ContextRef - duration Monetary Precision UnitRef
467.8	pt:InvestmentPropertiesDepreciationDisposals	Notes	Investment Property, depreciation on disposals ContextRef – duration Monetary Precision UnitRef
467.9	pt:InvestmentPropertiesDepreciationIncreaseDecreaseFromTransfersBetweenItems	Notes	Investment Property, depreciation on transfers ContextRef – duration Monetary Precision UnitRef
467.10	ae:InvestmentPropertyDepreciationOtherAdjustments	Notes	Investment Property, depreciation - other adjustments ContextRef – duration Monetary Precision UnitRef
467.11	ae:InvestmentPropertyFreeTextNote	Notes	ContextRef – instant
468.1	ae:TotalFixedAssetsCostOrValuation	Notes	Total fixed assets, at cost or valuation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef
468.2	ae:TotalFixedAssetsAdditions	Notes	Total fixed assets, additions ContextRef - duration Monetary Precision UnitRef

468.3	ae:TotalFixedAssetsDisposals	Notes	Total fixed assets, disposals ContextRef - duration Monetary Precision UnitRef
468.4	ae:TotalFixedAssetsRevaluation	Notes	Total fixed assets, revaluations ContextRef – duration Monetary Precision UnitRef
468.5	ae:TotalFixedAssetsIncreaseDecreaseFromTransfersBetweenItems	Notes	Total fixed assets, transfers ContextRef – duration Monetary Precision UnitRef
468.6	ae:TotalFixedAssetsDepreciation	Notes	Total fixed assets, depreciation, beginning of period and end of period ContextRef - instant Monetary Precision UnitRef
468.7	ae:TotalFixedAssetsDepreciationChargedInPeriod	Notes	Total fixed assets, depreciation, charge for period ContextRef - duration Monetary Precision UnitRef
468.8	ae:TotalFixedAssetsDepreciationOnDisposals	Notes	Total fixed assets, depreciation, disposals ContextRef - duration Monetary Precision UnitRef
468.9	ae:TotalFixedAssetsDepreciationOnTransfers	Notes	Total fixed assets, depreciation, transfers ContextRef - duration Monetary Precision UnitRef

468.10	ae:TotalFixedAssetsDepreciationOtherAdjustments	Notes	Total fixed assets, depreciation, other adjustments ContextRef - duration Monetary Precision UnitRef
468.11	ae:TotalFixed Assets FreeText Note	Notes	ContextRef – instant
469	ae: DebtorsFreeTextNote	Notes	ContextRef – instant
480	ae:InstalmentDebtsFallingDueAfter5Years	Notes	ContextRef – instant Monetary Precision UnitRef
481	ae:Non-InstalmentDebtsFallingDueAfter5Years	Notes	ContextRef – instant Monetary Precision UnitRef
482	ae:SecuredDebts	Notes	ContextRef – instant Monetary Precision UnitRef
483.1	pt:TaxationSocialSecurityDueWithinOneYear	Notes	Taxation and social security due within one year ContextRef - instant Monetary Precision UnitRef
485	ae:CreditorsDueWithinOneYearFreeTextNote	Notes	ContextRef – instant
489.1	pt:ObligationsUnderFinanceLeaseHirePurchaseContracts After OneYear	Notes	ContextRef = instant Monetary Precision UnitRef
490	ae:LoansFromDirectors	Notes	ContextRef – instant Monetary Precision UnitRef
491	ae:CreditorsDueAfterOneYearFreeTextNote	Notes	ContextRef – instant

	AggregateCreditors If ae:DisplayTotalCreditorsNote (element 604) = True, ae:InstalmentDebtsFallingDueAfter5Years ae:Non-InstalmentDebtsFallingDueAfter5Years ae:SecuredDebts will be displayed under the ‘Creditors’ heading		
492	AggregateCreditorsFreeTextNote ...	Notes	ContextRef – instant
	pt:EquityAuthorisedDetails		Equity, authorised, details. Tuple heading
503	pt:NumberOrdinarySharesAuthorised	Balance sheet(A), Notes	Number of ordinary shares, authorised Shares ContextRef = instant Precision UnitRef
504	pt:TypeOrdinaryShare	Balance sheet(A), Notes	ContextRef = duration
505	pt:ParValueOrdinaryShare	Balance sheet(A) Notes	Par value of ordinary share ContextRef = duration Decimal Precision UnitRef
506	pt:ValueOrdinarySharesAuthorised	Balance sheet, Notes	Value of ordinary shares, authorised ContextRef = instant Monetary Precision UnitRef
	pt:NonEquityAuthorisedDetails		Non-equity, authorised, details. Tuple heading

507	pt:NumberNonEquitySharesAuthorised	Notes	Number of non-equity shares, authorised Shares ContextRef = instant Precision UnitRef
508	pt:TypeNonEquityShare	Notes	ContextRef = duration
509	pt:ParValueNonEquityShare	Notes	Par value of non-equity share ContextRef = duration Decimal Precision UnitRef
510	pt:ValueNonEquitySharesAuthorised	Notes	Value of non-equity shares, authorised ContextRef = instant Monetary Precision UnitRef
	pt:DetailsOrdinarySharesAllotted		Details of ordinary shares allotted Tuple Heading
511	pt:NumberOrdinarySharesAllotted	Balance sheet(A), Notes	Number of ordinary shares, allotted Shares ContextRef = instant Precision UnitRef
512	pt:TypeOrdinaryShare	Balance sheet(A), Notes	ContextRef = duration
513	pt:ParValueOrdinaryShare	Balance sheet(A), Notes	Par value of ordinary share ContextRef = duration Decimal Precision UnitRef

514	pt:ValueOrdinarySharesAllotted	Balance sheet(A), Notes	Value of ordinary shares, allotted ContextRef = instant Monetary Precision UnitRef
	pt:NonEquityAllottedDetails		Non-equity, allotted, details. Tuple heading
515	pt:NumberNonEquitySharesAllotted	Notes	Number of non-equity shares, allotted Shares ContextRef = instant Precision UnitRef
516	pt:TypeNonEquityShare	Notes	ContextRef = duration
517	pt:ParValueNonEquityShare	Notes	Par value of non-equity share ContextRef = duration Decimal Precision UnitRef
518	pt:ValueNonEquitySharesAllotted	Notes	Value of non-equity shares, allotted ContextRef = instant Monetary Precision UnitRef
	pt:OrdinarySharesIssuedInPeriod-Details		Ordinary shares issued in period – details Tuple Heading
519	pt:TotalNumberSharesIssued	Notes(A)	Total number of shares issued ContextRef = duration Shares Precision UnitRef
520	pt:TypeOrdinaryShare	Notes	ContextRef = duration

521	pt:ParValueOrdinaryShare	Notes	Par value of ordinary share ContextRef = duration Decimal Precision UnitRef
522	pt:TotalNominalValue	Notes(A)	Total nominal value ContextRef = duration Monetary Precision UnitRef
523	pt:TotalConsideration	Notes(A)	ContextRef = duration Monetary Precision UnitRef
	pt:NonEquitySharesDetailsAllotmentsDuringPeriod		Non-equity shares, details of allotments during period Tuple Heading
524	pt:NumberNonEquitySharesAllottedInPeriod	Notes	Number of non-equity shares allotted in period Shares ContextRef = duration Precision UnitRef
525	pt:TypeNonEquityShare	Notes	ContextRef = duration
526	pt:ParValueNonEquityShare	Notes	Par value of non-equity share ContextRef = duration Decimal Precision UnitRef
527	pt:ValueNonEquitySharesAllottedInPeriod	Notes	Value of non-equity shares allotted in period ContextRef = duration Monetary Precision UnitRef

528	pt:ConsiderationForNonEquitySharesAllottedInPeriod	Notes	ContextRef = duration Monetary Precision UnitRef
	ae:RedeemableShareDetails	Tuple	
530	ae:RedeemableSharesFreeTextNote	Notes	ContextRef – instant
531	ae:ShareCapitalFreeTextNote	Notes	ContextRef – instant
	pt:RelatedPartyDisclosures		Related party disclosures Tuple heading
534	pt:TransactionsWithDirectors	Notes	TransactionsWithDirectors
	ae:TransactionsWithDirectors	Tuple	
534.1	ae:DirectorsName	Notes	ContextRef – instant
534.2	ae:DirectorsLiability	Notes	ContextRef - instant Monetary Precision UnitRef
534.3	ae:DirectorsMaximumLiability	Notes	ContextRef - duration Monetary Precision UnitRef
535	pt:StatementOnRelatedPartyDisclosure	Notes	ContextRef = duration
	ae: AdditionalNote		Tuple Additional Notes can be used to record any additional information relevant to the Accounts
536	ae: TitleAdditionalNote	Notes	Additional Notes – title (free-standing i.e. not cross-referenced to an Accounts element) ContextRef = duration
537	ae: ContentAdditionalNote	Notes	Additional Notes – content (free-standing i.e. not cross-referenced to an Accounting element) ContextRef = duration
540	ae: CompanyHasActedAsAnAgentDuringPeriod	Notes(A)	True Boolean which results in the following statement: ‘During the year the company acted as an agent for a person’.

600	link:footnote	Notes	<p>Miscellaneous Notes</p> <p>Free-format Notes cross-referenced to a related Accounting element. The note will be cross referenced to the related accounting elements id-attribute which must be present for this purpose.</p> <p>Footnotes can be used to record additional information against any accounting element present in the document.</p>
604	ae:DisplayTotalCreditorsNote		<p>True Boolean which results in the elements: ae:InstalmentDebtsFallingDueAfter5Years, ae:Non-InstalmentDebtsFallingDueAfter5Years, ae:SecuredDebts being displayed under the 'Creditors' heading</p>

Stylesheet Identifier	Element Name	Location in Eligible Accounts Document	Description
Y001	Context Example – period-duration: <context id='y2005'> ... <period> <startDate>2004-06-01</startDate> <endDate>2005-05-31</endDate> </period>		y2005, 2004-06-01 and 2005-05-31 is the variable data as referred to in Paragraph 5.1 of Annex D. The dates must be inserted as yyyy-mm-dd.
Y002	Context Example – period- instant: <context id='s2005'> ... <period> <instant>2004-05-31</instant> </period>		s2005, 2004-05-31 is the variable data as referred to in Paragraph 5.1 of Annex D. The date must be inserted as yyyy-mm-dd.
Y003	UnitRef Example: <unit id='shares' <measure>xbrli:shares</measure> </unit>		shares (unit id) is the variable data as referred to in Paragraph 5.2 of Annex D. Measure must be entered as xbrli:shares.
Y004	UnitRef Example: <unit id='pure' <measure>xbrli:pure</measure> </unit>		pure (unit id) is the variable data as referred to in Paragraph 5.2 of Annex D. Measure must be entered as xbrli:oure.
Y005	UnitRef Example: <unit id='GBPshares' <measure>iso4217:GBP</measure> </unit>		GBP, iso4217:GBP is the variable data as referred to in Paragraph 5.2 of Annex D.

Stylesheet Identifier	Element Name	Size	Description
Z001	<?xml version="1.0" ?>		The attachment should contain the underlying version of xml.
Z002	<?xml-stylesheet type="text/xsl" href="http://www.companieshouse.gov.uk/ef/xbml/uk/fr/gaap/ae/2008-04-06/stylesheet/CH-AE-dormant-stylesheet.xsl"?>		
Z003	<?xml-stylesheet type="text/xsl" href="http://www.companieshouse.gov.uk/ef/xbml/uk/fr/gaap/ae/2008-04-06/stylesheet/CH-AE-stylesheet.xsl"?>		
Z004	ae: CompanyDormant		True Boolean
Z005	ae: CompanyNotDormant		True Boolean
Z006	<xbml xmlns='http://www.xbml.org/2003/instance' xmlns:xsi='http://www.w3.org/2001/XMLSchema-instance' xmlns:ae='http://www.companieshouse.gov.uk/ef/xbml/uk/fr/gaap/ae/2008-04-06' xmlns:gc='http://www.xbml.org/uk/fr/gcd/2004-12-01' xmlns:html='http://www.w3.org/1999/xhtml' xmlns:iso4217='http://www.xbml.org/2003/iso4217' xmlns:link='http://www.xbml.org/2003/linkbase' xmlns:pt='http://www.xbml.org/uk/fr/gaap/pt/2004-12-01' xmlns:xbml='http://www.xbml.org/2003/instance' xmlns:xlink='http://www.w3.org/1999/xlink'> <link:schemaRef xlink:arcrole='http://www.w3.org/1999/xlink/properties/linkbase' xlink:href='http://www.companieshouse.gov.uk/ef/xbml/uk/fr/gaap/ae/2008-04-06/uk-gaap-ae-2008-04-06.xsd' xlink:type='simple' />		The document should contain the namespace references related to the data in the attachment and schemaRef elements that point to taxonomy schemas that support the data in the attachment. All references will refer to the current schemas etc that support the instance document – these may require modification in the future as new versions of the referenced objects are developed.
Z007	ae: CompaniesHouseDocumentAuthentication	6 characters	Mandatory Equivalent to Director's signature, Not displayed on image Companies Authentication Code

ALLOWABLE CHARACTER SET

1. This contains the characters referred to in [paragraph 10 of this Schedule]
2. Data contained in a document should consist of the printable characters from the ASCII character set, and the new line character (hexadecimal 0a). These characters are listed in the Table 1 below with their octal and hexadecimal representations, the decimal values for the characters from the DOS 850 multilingual (Latin) character set.
3. Table 2 shows a range of 850 multilingual characters with their decimal values, and lists what these will be interpreted as by the Registrar's systems. Note that characters will be interpreted as upper case.

ALLOWABLE CHARACTERS
TABLE 1

CHARACTER	OCTAL	HEX (ASCII)	850 MULTI- LINGUAL (DECIMAL)	HEX (EBCDIC)
New line	012	0a	10	
Space	040	20	32	40
! (exclamation mark)	041	21	33	4F
" (double quote)	042	22	34	7F
# (hash)	043	23	35	
\$ (dollar)	044	24	36	5B
% (percentage)	045	25	37	6C
& (ampersand)	046	26	38	50
7	047	27	39	7D
((left parenthesis)	050	28	40	4D
) (right parenthesis)	051	29	41	5D
* (asterisk)	052	2a	42	5C
+ (plus)	053	2b	43	4E
, (comma)	054	2c	44	6B
- (minus)	055	2d	45	60
. (fullstop)	056	2e	46	4B
/ (solidus)	057	2f	47	61
0	060	30	48	F0
1	061	31	49	F1

2	062	32	50	F2
3	063	33	51	F3
4	064	34	52	F4
5	065	35	53	F5
6	066	36	54	F6
7	067	37	55	F7
8	070	38	56	F8
9	071	39	57	F9
: (colon)	072	3a	58	7A
; (semicolon)	073	3b	59	5E
< (less than)	074	3c	60	4C
= (equal)	075	3d	61	7E
> (greater than)	076	3e	62	6E
? (question mark)	077	3f	63	6F
@ (at)	100	40	64	7C
A	101	41	65	C1
B	102	42	66	C2
C	103	43	67	C3
D	104	44	68	C4
E	105	45	69	C5
F	106	46	70	C6
G	107	47	71	C7
H	110	48	72	C8
I	111	49	73	C9
J	112	4a	74	D1
K	113	4b	75	D2
L	114	4c	76	D3
M	115	4d	77	D4
N	116	4e	78	D5
O	117	4f	79	D6
P	120	50	80	D7
Q	121	51	81	D8
R	122	52	82	D9

S	123	53	83	E2
T	124	54	84	E3
U	125	55	85	E4
V	126	56	86	E5
W	127	57	87	E6
X	130	58	88	E7
Y	131	59	89	E8
Z	132	5a	90	E9
[(left bracket)	133	5b	91	4A
\ (reverse solidus)	134	5c	92	E0
] (right bracket)	135	5d	93	5A
^ (circumflex)	136	5e	94	5F
_ (underline)	137	5f	95	6D
` (grave)	140	60	96	79
a	141	61	97	81
b	142	62	98	82
c	143	63	99	83
d	144	64	100	84
e	145	65	101	85
f	146	66	102	86
g	147	67	103	87
h	150	68	104	88
i	151	69	105	89
j	152	6a	106	91
k	153	6b	107	92
l	154	6c	108	93
m	155	6d	109	94
n	156	6e	110	95
o	157	6f	111	96
p	160	70	112	97
q	161	71	113	98
r	162	72	114	99
s	163	73	115	A2

t	164	74	116	A3
u	165	75	117	A4
v	166	76	118	A5
w	167	77	119	A6
x	170	78	120	A7
y	171	79	121	A8
z	172	7a	122	A9
{ (left brace)	173	7b	123	C0
(pipe)	174	7c	124	6A
} (right brace)	175	7d	125	D0
~ (tilde)	176	7e	126	A1

TABLE 2 – ISO 8859-1

INPUT CHARACTER	BITMAP	DECIMAL	WILL BE INTERPRETED AS:
£	10100011	163	£
(Yen Symbol)	10100101	165	Y
À	11000000	192	A
Á	11000001	193	A
Â	11000010	194	A
Ã	11000011	195	A
Ä	11000100	196	A
Å	11000101	197	A
Ç	11000111	199	C
È	11001000	200	E
É	11001001	201	E
Ê	11001010	202	E
Ë	11001011	203	E
Ì	11001100	204	I
Í	11001101	205	I
Î	11001110	206	I

Ĭ	11001111	207	I
Ñ	11010001	209	N
Ò	11010010	210	O
Ó	11010011	211	O
Ô	11010100	212	O
Õ	11010101	213	O
Ö	11010110	214	O
Û	11011001	217	U
Ú	11011010	218	U
Û	11011011	219	U
Ü	11011100	220	U
Ý	11011101	221	Y
à	11100000	224	A
á	11100001	225	A
â	11100010	226	A
ã	11100011	227	A
ä	11100100	228	A
å	11100101	229	A
ç	11100111	231	C
è	11101000	232	E
é	11101001	233	E
ê	11101010	234	E
ë	11101011	235	E
ì	11101100	236	I
í	11101101	237	I
î	11101110	238	I
ï	11101111	239	I
ñ	11110001	241	N
ò	11110010	242	O
ó	11110011	243	O
ô	11110100	244	O
õ	11110101	245	O
ö	11110110	246	O

ø	11111000	248	O
ù	11111001	249	U
ú	11111010	250	U
û	11111011	251	U
ü	11111100	252	U
ý	11111101	253	Y
ÿ	11111111	255	Y

Notes

- (a) Data submitted by presenters will be interpreted according to the tables above. Any characters outside the defined character set shown which are filed as part of a document will be interpreted as a special character chosen by the Registrar.

SUPPLEMENTARY ENVELOPE STRUCTURE

The GovTalk Envelope will consist of all the following delivered in XBRL format as set out in Annex D:

1.1 Data for either (but not both) of elements numbered **Z002** and **Z003** in Part 3 of Annex D. The element that must be submitted is determinable as follows

(a) (if Format A Accounts are being submitted) the attachment must contain the data for element numbered **Z002**

(b) (if Format B Accounts are being submitted) the attachment must contain the data for element numbered **Z003**.

1.2 For Format A Accounts “true” has to be submitted for element numbered **Z004** in Part 3 of Annex D. For Format B Accounts “true” has to be submitted for element numbered **Z005** in Part 3 of Annex D.

1.3 The data for elements numbered **Z001** and **Z006** in Part 3 of Annex D.

1.4 A maximum of one document

1.5 Relevant Supporting data.

1.6 The definition elements.

1.7 Data for the Company Authentication Code being element numbered **Z007** in Part 3 of Annex D.

Part 3: eligible financial information

The financial and reporting information contained in the following documents constitutes eligible financial information for the purposes of these rules and each component must be supplied as part of the accounts delivered to the registrar unless identified as an optional component below:

DORMANT ACCOUNTS

Balance Sheet
Optional Director's Report
Optional Profit & Loss/ Non Trading Statement
Optional Notes

SMALL (FULL) ACCOUNTS

Balance Sheet
Director's Report
Profit & Loss/ Non Trading Statement
Notes

ABBREVIATED ACCOUNTS

Balance Sheet
Optional Director's Report
Optional Profit & Loss/ Non Trading Statement
Notes

FULL AUDITED ACCOUNTS

Balance Sheet
Directors' Report
Auditors' Report
Profit & Loss/Non Trading Statement
Notes

Schedule 9 – Category of persons specified by the Registrar as being permitted to authenticate documents delivered using WebFiling, CHS, the CATO service, the HMRC joint filing service, and software filing

Document type	Persons permitted to authenticate
<p>Change of accounting reference date – AA01</p> <p>*Change of accounting reference date/Newid dyddiad cyfeirnod cyfrifeg – AA01c</p>	<p>Director, Secretary, Person authorised, Permanent representative on behalf of an overseas company, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Dormant Company Accounts (DCA/AA02)</p>	<p>Director</p>
<p>Change of registered office address – AD01</p> <p>*Change of registered office address/Newid cyfeiriad y swyddfa gofrestredig – AD01c</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Notification of single alternative inspection location (SAIL) – AD02</p> <p>*Notification of single alternative inspection location (SAIL)/Rhoi gwybod am leoliad archwilio amgen unigol (SAIL) – AD02c</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Change of location of the records to the single alternative inspection location (SAIL) of a company - AD03</p> <p>*Change of location of the records to the single alternative inspection location (SAIL) of a company/ Newid lleoliad cofnodion y cwmni i'r cyfeiriad unigol archwilio amgen (SAIL)(AD03)</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Change of location of company records to the</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver,</p>

<p>registered office (SAIL) – AD04</p> <p>*Change of location of the company records to the registered office (SAIL)/Newid lleoliad cofnodion y cwmni i'r swyddfa gofrestredig (SAIL) – AD04c</p>	<p>Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Appointment of director – AP01</p> <p>*Appointment of director/ Penodiad cyfarwyddwr – AP01c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Appointment of corporate director – AP02</p> <p>*Appointment of corporate director/Penodiad cyfarwyddwr corfforaethol – AP02c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Appointment of secretary – AP03</p> <p>Appointment of secretary/ Penodiad ysgrifennydd – AP03c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Appointment of corporate secretary – AP04</p> <p>*Appointment of corporate secretary/Penodiad ysgrifennydd corfforaethol – AP04c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Annual return – AR01</p> <p>* Annual return / Ffurflen Flynyddol - AR01c</p>	<p>Director, Secretary, Person authorised, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Change of director's details – CH01</p> <p>*Change of director's details/ Newid manylion cyfarwyddwr – CH01c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>

<p>Change of corporate director's details – CH02</p> <p>*Change of corporate director's details/Newid manylion cyfarwyddwr corfforaethol – CH02c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Change of secretary's details – CH03</p> <p>*Change of secretary's details/ Newid manylion ysgrifennydd- CH03c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Change of corporate secretary's details – CH04</p> <p>*Change of corporate secretary's details/Newid manylion ysgrifennydd corfforaethol – CH04</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Notice of change of name by special resolution – NM01</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager</p>
<p>Return of allotment of shares – SH01</p> <p>*Return of allotment of shares /Dychwelyd cyfrannau a glustnodwyd – SH01c</p>	<p>Director, Secretary, Person authorised, Administrator, Administrative receiver, Receiver, Receiver manager, CIC manager</p>
<p>Termination of appointment of director – TM01</p> <p>*Termination of appointment of director/Terfynu penodiad cyfarwyddwr – TM01c</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Termination of appointment of secretary – TM02</p> <p>*Termination of appointment of secretary/ Terfynu penodiad ysgrifennydd – TM02c</p>	<p>Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor</p>
<p>Abbreviated Audit Exempt</p>	<p>Director</p>

Accounts	
Full Accounts (with Abbreviated Option)	Director
Audit Exempt Micro-entity Accounts	Director
Withdrawal of striking off application by a company – DS02	Director
Change of accounting reference date of a Limited Liability Partnership – LL AA01	Designated member, Member, Administrator, Administrative receiver, Receiver, Receiver manager, Judicial factor
Change of registered office address of a Limited Liability Partnership – LL AD01	Designated member, Judicial factor
Notification of single alternative inspection location (SAIL) of a Limited Liability Partnership (LLP)– LL AD02	Designated member, Member, Administrator, Administrative receiver, Receiver, Receiver manager, Judicial factor
Change of location of the records to the single alternative inspection location (SAIL) of an LLP (Limited Liability Partnership) - LL AD03	Designated member, Member, Administrator, Administrative receiver, Receiver, Receiver manager, Judicial factor
Change of location of the records to the registered office of an LLP (Limited Liability Partnership – LL AD04	Designated member, Member, Administrator, Administrative receiver, Receiver, Receiver manager, Judicial factor
Appointment of a Limited Liability Partnership member – LL AP01	Designated member, Judicial factor
Appointment of corporate member of a Limited Liability Partnership – LL AP02	Designated member, Judicial factor
Annual return of a Limited Liability Partnership – LL AR01	Designated member, Judicial factor
Change of member's details	Designated member, Judicial factor

of a Limited Liability Partnership – LL CH01	
Change of corporate member's details of a Limited Liability Partnership – LL CH02	Designated member, Judicial factor
Termination of appointment of member of a Limited Liability Partnership – LL TM01	Designated member, Judicial factor
Particulars of a charge – MR01 and certified copy of the instrument	Interested Person
Particulars of a charge subject to which property of undertaking has been acquired – MR02 and certified copy of the instrument	Interested Person
Statement of satisfaction in full or in part of a charge - MR04	Interested Person
Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the company's property – MR05	Interested Person
Particulars of a charge created by a Limited Liability Partnership – LL MR01 and certified copy of the instrument	Interested Person
Particulars of a charge subject to which property of undertaking has been acquired by a Limited Liability Partnership (LLP) – LL MR02 and certified copy of the instrument	Interested Person
Statement of satisfaction in full or in part of a charge by a Limited Liability Partnership (LLP) - LL MR04	Interested Person

Statement that part or whole of the property charged has (a) been released from the charge (b) no longer forms part of the Limited Liability Partnership's (LLP's) property – LL MR05	Interested Person
Withdrawal of striking off application charge by a Limited Liability Partnership (LLP) – LL DS02	Director
Election to keep information from the register of directors on the public record – EH01	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Election to keep information from the register of director's usual residential addresses on the public record – EH02	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Election to keep information from the secretaries register on the public record – EH03	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Election to keep information from the persons of significant control register on the public record – EH04	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Election to keep information from members register on the central register – EH05	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Update of information relating to members information where in election is in place – EH06	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Withdrawal of election to keep information from the register of directors on the public record – EW01	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Withdrawal of an election for the directors URA register – EW02	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor

Withdrawal of election to keep information from the register of directors on the public record – EW03	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Withdrawal of an election to keep information from the PSC register on the public record – EW04	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Withdrawal of election to keep information from members register on the public record – EW05	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Notice of individual Person with Significant control – PS01	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Notice of relevant legal entity (RLE) Person with significant control – PS02	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Notice of other registrable person with significant control – PS03	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Change of individual person with significant control details – PS04	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Change of relevant legal entity (RLE) detail – PS05	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Change of details of other registrable person – PS06	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Notice of ceasing to be a person with significant control – PS07	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Notice of additional matters – PS08	Director, Secretary, Person authorised, Liquidator, Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
End date of additional	Director, Secretary, Person authorised, Liquidator,

matters – PS09	Administrator, Administrative receiver, Receiver, Receiver manager, Charity commission receiver and manager, CIC manager, Judicial factor
Confirmation Statement – CS01	Director, Secretary, Person authorised, Charity commission receiver and manager, CIC manager, Judicial factor
Election to keep information from the register of members on the public record - LL EH01	Designated member, Judicial factor
Election to keep information from the members register of usual residential addresses on the public record - LL EH02	Designated member, Judicial factor
Election to hold information from the LLPs persons of significant control (PSC) register on the public record - LL EH04	Designated member, Judicial factor
Withdrawal of election to keep information from the register of members on the public record - LL EW01	Designated member, Judicial factor
Withdraw an election for the LLP members URA register - LL EW02	Designated member, Judicial factor
Withdrawal of an election to keep LLP PSC information on the public register - EW04	Designated member, Judicial factor
Notice of individual Person with Significant control of an LLP - LL PS01	Designated member, Judicial factor
Notice of relevant legal entity (RLE) Person with significant control of an LLP - LL PS02	Designated member, Judicial factor
Notice of other registrable person with significant control of an LLP - LL PS03	Designated member, Judicial factor
Change of individual person with significant control	Designated member, Judicial factor

details of an LLP - LL PS04	
Change of relevant legal entity (RLE) details of an LLP - LL PS05	Designated member, Judicial factor
Change of details of other registrable person of an LLP - LL PS06	Designated member, Judicial factor
Notice of ceasing to be a Person with significant control of an LLP - LL PS07	Designated member, Judicial factor
Notice of additional matters - LL PS08	Designated member, Judicial factor
End date of additional matters - LL PS09	Designated member, Judicial factor
Confirmation Statement for a Limited Liability Partnership (LLP) - LL CS01	Designated member, Judicial factor