

74990	Non-trading company
94990	Activities of other membership organizations n.e.c.
96040	Physical well-being activities
01610	Support activities for crop production

Trading names

You can trade using a different name to your registered name. This is known as a 'business name'.

Business names must not:

- include 'limited', 'Ltd', 'limited liability partnership, 'LLP', 'public limited company' or 'plc'
- contain a 'sensitive' word or expression unless you get permission

If your business name is too similar to another company's [trade mark](#) you may have to change it if someone makes a complaint.

You do not have to use 'limited' in your name if your company is a registered charity or limited by guarantee and your [articles of association](#) say your company:

- promotes or regulates commerce, art, science, education, religion, charity or any profession
- cannot pay its shareholders, for example through dividends
- requires each shareholder to contribute to company assets if it's wound up during their membership, or within a year of them stopping being a shareholder.

- **Signs**

- You must display a sign showing your company name at your registered company address and wherever your business operates. If you're running your business from home, you do not need to display a sign there.

- **Example**

- If you're running 3 shops and an office that's not at your home, you must display a sign at each of them.
- The sign must be easy to read and to see at any time, not just when you're open.

- **Stationery and promotional material**

- You must include your company's name on all company documents, publicity and letters.

- On business letters, order forms and websites, you must show:
- the company's registered number
- its registered office address
- where the company is registered (England and Wales, Scotland or Northern Ireland)
- the fact that it's a limited company (usually by spelling out the company's full name including 'Limited' or 'Ltd')
- If you want to include directors' names, you must list all of them.
- If you want to show your company's share capital (how much the shares were worth when you issued them), you must say how much is 'paid up' (owned by shareholders).
- There are different rules for what [you need to include on invoices](#).

Directors' responsibilities

As a director of a limited company, you must:

follow the company's rules, shown in its articles of association

keep company records and report changes

file your accounts and your Company Tax Return

tell other shareholders if you might personally benefit from a transaction the company makes

pay Corporation Tax

You can hire other people to manage some of these things day-to-day (for example, an accountant) but you're still legally responsible for your company's records, accounts and performance.

You may be fined, prosecuted or disqualified if you do not meet your responsibilities as a director.

Changing your company's registered office address

You must tell Companies House if you want to change your company's registered office address. If the change is approved, they will tell HM Revenue and Customs (HMRC).

Your company's new registered office address must be in the same part of the UK that the company was registered (incorporated).

For example, if your company was registered in England and Wales, the new registered office address must be in England or Wales.

Your address will not officially change until Companies House has registered it.

You must tell HMRC if:

- your [business' contact details change](#) - for example, your name, gender, business name or your personal or trading address
- you [appoint an accountant or tax adviser](#)

You must tell Companies House within 14 days if you make changes to:

- the address where you keep your records, and which records you keep there
- directors or their personal details, like their address
- 'people with significant control' (PSC), or their personal details like a new address
- company secretaries (appointing a new one or ending an existing one's appointment)

You must tell Companies House within a month if you issue more shares in your company.

Changes that shareholders must approve

You may need to get shareholders to vote on the decision if you want to:

- change the company name
- remove a director
- change the company's articles of association

This is called 'passing a resolution'. Most resolutions will need a majority to agree (called an 'ordinary resolution'). Some might require a 75% majority (called a 'special resolution').

Companies House has more details about the types of [changes and resolutions you must report](#) to them.

Records about the company

You must keep details of:

- directors, shareholders and company secretaries
- the results of any shareholder votes and resolutions
- promises for the company to repay loans at a specific date in the future ('debentures') and who they must be paid back to
- promises the company makes for payments if something goes wrong and it's the company's fault ('indemnities')
- transactions when someone buys shares in the company
- loans or mortgages secured against the company's assets

You must [tell Companies House](#) if you keep the records somewhere other than the company's registered office address.

Register of 'people with significant control'

You must also keep a register of 'people with significant control' (PSC). Your PSC register must include details of anyone who:

- has more than 25% shares or voting rights in your company
- can appoint or remove a majority of directors
- can influence or control your company or trust

You still need to keep a record if there are no people with significant control.

Accounting records

You must keep accounting records that include:

- all money received and spent by the company
- details of assets owned by the company
- debts the company owes or is owed
- stock the company owns at the end of the financial year
- the stocktakings you used to work out the stock figure
- all goods bought and sold
- who you bought and sold them to and from (unless you run a retail business)

You must also keep any other financial records, information and calculations you need to [prepare and file your annual accounts and Company Tax Return](#). This includes records of:

- all money spent by the company, for example receipts, petty cash books, orders and delivery notes
- all money received by the company, for example invoices, contracts, sales books and till rolls
- any other relevant documents, for example bank statements and correspondence

You can be fined £3,000 by HMRC or [disqualified as a company director](#) if you do not keep accounting records.

How long to keep records

You must keep records for 6 years from the end of the last company financial year they relate to, or longer if:

- they show a transaction that covers more than one of the company's accounting periods
- the company has bought something that it expects to last more than 6 years, like equipment or machinery
- you sent your Company Tax Return late
- HMRC has started a [compliance check](#) into your Company Tax Return

If your records are lost, stolen or destroyed

If you cannot replace your records after they were lost, stolen or destroyed you must:

- do your best to recreate them
- [tell your Corporation Tax office](#) straight away

- include this information in your Company Tax Return

Confirmation statement (annual return)

You need to check that the information Companies House has about your company is correct every year. This is called a confirmation statement (previously an annual return).

Check your company's details

You need to check the following:

- the details of your registered office, directors, secretary and the address where you keep your records
- your [statement of capital and shareholder information](#) if your company has shares
- your [SIC code](#) (the number that identifies what your company does)
- your [register of 'people with significant control' \(PSC\)](#)

[Check the Companies House register.](#)

Send your confirmation statement

[Send your confirmation statement](#) online or by post. It costs £13 to file your confirmation statement online, and £40 by post.

If you need to report changes

You can report changes to your statement of capital, shareholder information and SIC codes at the same time.

You cannot use the confirmation statement to report changes to:

- your company's officers
- the registered office address
- the address where you keep your records
- people with significant control

You must [file those changes](#) separately with Companies House.

When it's due

You'll get an email alert or a reminder letter to your company's registered office when your confirmation statement is due.

The due date is usually a year after either:

- the date your company incorporated
- the date you filed your last annual return or confirmation statement

You can file your confirmation statement up to 14 days after the due date.

You can be fined up to £5,000 and your company may be struck off if you do not send your confirmation statement.