



## **Companies Limited by Guarantee**

### Steps to be taken following incorporation

#### **1. Display details of your new company**

You must put up a sign clearly showing your company's registered name, address and number at your company's registered office and at any other place where the club operates (e.g. the clubhouse, if different from the registered office).

You must also include your company's registered name, address and number on all hard copy and electronic business communications (e.g. letters, invoices and promotional materials) and on your club's website.

#### **2. Register your new company with HMRC**

Contact HMRC as soon as possible after incorporation to register your new company for corporation tax (even if you don't think any will be payable).

#### **3. Prepare and file your company's statutory accounts**

At the end of your company's financial year, you (or your company's accountants) must prepare and file your company's annual "statutory" accounts at Companies House.

#### **4. Prepare and file your company's tax return**

Again, at the end of your company's financial year, you (or your company's accountants) must prepare and file your company's tax return at HMRC. Don't forget to include a copy of your company's statutory accounts when you file the tax return. NB: If the statutory accounts and tax return cover the same period, they can be filed at Companies House and HMRC at the same time.

#### **5. Prepare and file your company's annual return**

Once a year, you will need to complete and file an annual return (form AR01) at Companies House, usually within 28 days of the anniversary of the company's incorporation. Consider putting in a diary note each year to do this.

#### **6. Keep your company's details up to date at Companies House**

You must keep your company's details at Companies House up to date and report any changes (for example changes to the directors (by filing forms APO1 and/or TMO1)) straight away.