
Guidance

Company Formation

March 2005

Department of Enterprise,
Trade and Investment

Company Formation

March 2005

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Companies Registry
Department of Enterprise, Trade and Investment
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Introduction



This booklet is about requirements for the incorporation of private limited companies, public limited companies (PLCs) and unlimited companies. It explains the difference between these types of company and the formation documents, membership, capital and officers that each requires.

The booklet does not explain about controls applied to the use of certain company names. For information on this, please read our booklet, 'Company Names'.

All incorporated companies must disclose certain information to Companies Registry for the public record and to the people they deal with. This booklet tells you:

- when changes in the company's circumstances and particulars must be notified to Companies Registry;
- where you must display the company name and what information must appear on company stationery.

This booklet is only intended as an introduction to these continuing obligations. Other booklets in this series are mentioned in the text; they cover individual subjects in more detail.

You will find the relevant law in the Companies (Northern Ireland) Order 1986.

Setting up a company brings many obligations. It may be worthwhile taking advice from a solicitor or accountant as to whether an incorporated company is the best way for you to run your business.

New Companies

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IS THERE MORE THAN ONE TYPE OF COMPANY?

There are four main types of company:

- Private company limited by shares - members' liability is limited to the amount unpaid on shares they hold.
- Private company limited by guarantee - members' liability is limited to the amount they have agreed to contribute to the company's assets if it is wound up.
- Private unlimited company - there is no limit to the members' liability.
- Public limited company (PLC) - the company's shares may be offered for sale to the general public and members' liability is limited to the amount unpaid on shares held by them.

WHO CAN FORM A COMPANY?

Article 12 of the Companies (Northern Ireland) Order 1986 allows one or more persons to form a company for any lawful purpose by subscribing to its memorandum of association. However, a public

company or an unlimited company must have at least two subscribers. Information about companies formed by a single person can be found in chapter 3. (In law, 'person' includes individuals and companies.)

HOW DO I FORM A COMPANY?

Ready-made companies are available from company formation agents whose names and addresses appear in the Yellow Pages. If you incorporate a company yourself, you will need to send the following documents, together with the registration fee to Companies Registry:

- A memorandum of association
- Articles of association (except where Table A is adopted without modification - see question 5)
- Form 21
- Form 23

Each of these documents is explained over.

WHAT IS A MEMORANDUM OF ASSOCIATION?

This document sets out:

- the company's name,
- where the registered office of the company is situated; and
- what it will do (its objects). The object of a company may simply be to carry on business as a general commercial company.

Other clauses to be included in the memorandum depend on the type of company being incorporated. The form of memorandum for each type of company is set out in a set of tables found in Statutory Rule 1986 No. 264 The Companies (Tables A to F) Regulations (Northern Ireland), 1986. (In this booklet we have called them 'the Tables'.) The company's memorandum delivered to the Registrar must be signed by each subscriber in front of a witness who must attest the signature.

Tables The tables found in Statutory Rule 1986 No. 264- The Companies (Tables A to F) Regulations (Northern Ireland 1986, are available from Stationary Office bookshops.

WHAT ARE ARTICLES OF ASSOCIATION?

This document sets out the rules for the running of the company's internal affairs. Model articles are provided in the Tables mentioned above.

A company may adopt the whole of Table A as its articles or any part of it.

A company limited by shares which has adopted the whole of Table A without modification does not need to deliver a copy for registration. However, you must attach a letter to your application saying this.

If Table A is adopted with modifications, you must deliver the articles for registration.

All companies that are limited by guarantee or unlimited must register articles. These should be in accordance with, or as near to that form as circumstances permit, the following tables:

Company limited by guarantee without share capital - Table C

Company limited by guarantee with share capital - Table D

Unlimited company with share capital - Table E

The company's articles delivered to the Registrar must be signed by each subscriber in front of a witness who must attest the signature.

WHAT IS FORM 21?

Form 21 gives details of the first director(s), secretary and the intended address of the registered office. As well as their names and addresses, the company's directors must give their date of birth, occupation and details of other directorships they have held within the last five years. Each officer appointed and each subscriber (or their agent) must sign and date the form.

Officers acting as both director and secretary

The same person can be both a director and company secretary, provided there is another director. A **sole** director cannot also be the company secretary.

WHAT IS A REGISTERED OFFICE?

It is the address of a company to which Companies Registry letters and reminders will be sent. The registered office can be anywhere in Northern Ireland. The registered office must always be an effective address for delivering documents to the company, and to avoid delays it is important that all correspondence sent to this address is dealt with promptly. If a company changes its registered office address after incorporation, the new address must be notified to Companies Registry on Form 295.

WHAT IS THE MINIMUM NUMBER OF OFFICERS A COMPANY REQUIRES?

Every company must have formally appointed company officers at all times.

A private company must have at least:

- one director;
- one secretary - formal qualifications are not required. A company's sole director cannot also be the company secretary.

A public company must have at least:

- two directors;
- one secretary - formally qualified, see chapter 2.

All company officers have wide responsibilities in law, but the key requirements are contained in our booklet, 'Directors and Secretaries Guide'.

After incorporation, you must tell Companies Registry about:

- the appointment of a new officer - use Form 296;
- an officer's resignation from the company - use Form 296;
- changes in an officer's name or address or any of the other details originally registered on Form 21 - use Form 296.

CAN ANYONE BE A COMPANY DIRECTOR?

In general terms, yes, but there are some rules. You can't be a company director if:

- you are an undischarged bankrupt or disqualified by a court from holding a directorship, unless given leave to act in respect of a particular company or companies;
- in the case of PLCs or their subsidiaries, you are over 70 years of age or reach 70 years of age while in office, unless you are appointed or re-appointed by resolution of the company in general meeting of which special notice has been given.

There is no minimum age limit in the Companies Order for a director to be appointed in Northern Ireland. However, he or she must be able to consent to their own appointment. You should seek legal advice if you intend to have a very young person as a director of your company.

Some people not of British nationality are restricted as to what work they may do while in this country. If you need more information about whether such a person can become a director of a UK-registered company, contact:

Home Office Immigration and Nationality
Department
Lunar House
Wellesley Road
Croydon
CR9 2BY

(Tel: 020 8686 0688)

WHAT IS A FORM 23?

Form 23 is a statutory declaration of compliance with all the legal requirements relating to the incorporation of a company. It must be signed by a solicitor who is forming the company, or by one of the people named as a director or company secretary on Form 21. It must be signed in the presence of a commissioner for oaths, a notary public, a justice of the peace or a solicitor.

Signing the declaration on Form 23

- Form 23 must be signed and dated after all the other documents are signed and dated. This is because Form 23 confirms that all other registration requirements have been completed.
- The form must clearly show if a person has signed on behalf of a corporate director. If it appears that the person who signed is not a director, this will cause delay.

WHAT HAPPENS TO THE DOCUMENTS SENT TO THE REGISTRAR?

All company formation documents are subject to certain checks including checks of prospective officers against the disqualified directors' register. The Registrar then keeps the documents delivered to him and makes them available for public inspection.

CAN I CHOOSE ANY NAME I WANT FOR MY COMPANY?

No. There are some restrictions on your choice of company name. Our booklet, 'Company Names', explains how those restrictions may affect your choice of name.

Company name checks

It is important to check that the name you want is acceptable to Companies Registry before you complete the company formation documents.

Briefly, the restrictions are that:

- you cannot register the same name as another company;
- the use of certain words is restricted; and
- names likely to cause offence are not allowed.

It is also important to check whether your chosen name is similar to any other names already on the register. If your chosen name is too like another name, an objection could be made within the 12 months following the incorporation of your company and you could be directed by the Department to change the company's name.

HOW MUCH DOES COMPANIES REGISTRY CHARGE TO INCORPORATE A COMPANY?

Our standard registration fee is £35. .
Cheques should be made payable to the Department of Enterprise Trade and Investment.

WHERE CAN I OBTAIN FORMS TO INCORPORATE A COMPANY?

Forms 21 and 23 are available free of charge from Companies Registry and on Companies Registry website (www.companiesregistry.detini.gov.uk), but we cannot provide a memorandum or articles of association.

CAN I DEAL DIRECT WITH COMPANIES REGISTRY TO FORM MY COMPANY?

Yes. However, while our staff will be happy to give you guidance on general matters (such as filling in forms or advice on company names), they cannot advise you about the content of the memorandum and articles, or if an incorporated company is the best vehicle for your business.

If you are unsure about any aspect of forming a company, please seek professional advice from your solicitor, accountant or company formation agent.

Public Limited Companies

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WHAT IS A PUBLIC LIMITED COMPANY?

A public limited company is a company which is registered as such and complies with the following:

- It must state that it is a public limited company both in its memorandum and in its name. The memorandum must contain a clause stating that it is a public limited company and the name must end with 'Public Limited Company' or 'PLC'. The memorandum must be in the form specified in Table F of the Tables (see question 4, chapter 1) or as near to that form as circumstances permit.
- It must have an authorised share capital of at least £50,000.
- Before it can start business, it must have allotted shares to the value of at least £50,000. A quarter of them, £12,500, must be paid up. Each allotted share must be paid up to at least one quarter of its nominal value together with the whole of any premium.

For example, if a share with a nominal value of £1 is sold for £6, then it is said to have a premium of £5. This premium must be paid to the company,

together with a minimum of a quarter of the nominal value of each share. That is £0.25p plus £5, making a total payment of £5.25.

Further information about share capital is available in our booklet, 'Share Capital and Prospectuses'.

CAN A PLC ISSUE SHARES IN ANOTHER CURRENCY?

Yes, if it has passed the necessary resolutions to adopt that currency as part of its authorised capital and given the directors the authority to allot that capital. However, it must always have at least the authorised minimum of £50,000 sterling in issued capital, irrespective of what other currency it uses.

A company may use as many currencies as it wishes for its share capital provided that they are true currencies.

WHEN CAN A PLC START BUSINESS?

A newly formed PLC must not begin business or exercise any borrowing powers until it has a certificate issued under Article 127 of the Companies (Northern Ireland) Order 1986 confirming that the company has issued share capital of at least the statutory minimum (see question one). You can get this certificate from Companies Registry by completing Form 127. Once issued, the certificate is proof that the company is entitled to do business and borrow.

ARE THERE ANY OTHER RESTRICTIONS ON A PLC?

Yes. There are four main restrictions:

- A PLC must have at least two members and at least two company directors. The secretary (or each joint secretary) must also be a person who appears to the directors to have the necessary knowledge and ability to fulfil the functions and who:
 - (a) held the office of secretary or assistant or deputy secretary on 01 July 1983; or
 - (b) for at least three of the five years before their appointment, held the office of secretary of a non-private company; or
 - (c) is a barrister, advocate or solicitor called or admitted in any part of the United Kingdom; or
 - (d) is a person who, by virtue of his previous experience or membership of another body, appears to the directors to be capable of discharging the functions of secretary; or
 - (e) is a member of any of the following bodies:

- the Institute of Chartered Accountants in England and Wales
- the Institute of Chartered Accountants of Scotland
- the Institute of Chartered Accountants in Ireland
- the Institute of Chartered Secretaries and Administrators
- the Chartered Association of Certified Accountants
- the Chartered Institute of Management Accountants (formally known as the Institute of Cost and Management Accountants), or
- the Chartered Institute of Public Finance and Accountancy.

- A PLC normally has only seven months after the end of its accounting reference period to deliver its accounts to the Registrar. A civil penalty will be incurred if it delivers accounts to Companies Registry after the statutory time allowed for filing. Penalties are fully explained in our booklet, 'Late Filing Penalties'.
- A PLC cannot take advantage of many of the provisions and exceptions applying to private companies under the Order, such as audit exemptions for small private companies.
- A PLC cannot apply for voluntary strike-off under Article 603A. Further information about this is available in our booklet 'Strike-Off, Dissolution and Restoration'.

WHAT THEN IS THE ADVANTAGE OF A PUBLIC COMPANY?

A PLC has access to capital markets and can offer its shares for sale to the public through a recognised stock exchange. It can also issue advertisements offering any of its securities for sale to the public. In contrast, a private company may not offer to the public any shares in itself.

DO THESE RULES APPLY TO A PLC INCORPORATED OUTSIDE NORTHERN IRELAND?

Most of the above rules do not apply to a public company formed outside Northern Ireland. On establishing a branch or place of business in Northern Ireland, such a company is governed by Part XXIII of the Companies (Northern Ireland) Order 1986, just as any other company incorporated outside Northern Ireland is. However, besides Part XXIII of the Order, they are also governed by regulations in their country of incorporation, by certain parts of the Financial Services Act 1986, and by the City Code on Takeovers and Mergers.

Single Member Companies

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WHAT IS A SINGLE MEMBER COMPANY?

A single member company is a private company, limited by shares or by guarantee, which is incorporated with one member, or whose membership is reduced to one person.

CAN A SINGLE MEMBER RUN THE COMPANY?

No. The company must still have at least one director and a secretary who cannot also be the sole director.

HOW CAN A SINGLE MEMBER HOLD GENERAL MEETINGS?

Unless the company's articles of association specify anything to the contrary, a single member - present in person or by proxy - constitutes a quorum. If such a meeting is held, it must be recorded in the minutes.

If a single member takes a decision, except by written resolution, then the decision must be given to the company in writing.

HOW SHOULD A COMPANY RECORD AN UNWRITTEN CONTRACT WITH A SOLE MEMBER?

If the company enters into an unwritten contract with the sole member who is also a director of the company (and the contract is not in the ordinary course of the company's business), the company must ensure that the terms of the contract are set out in a memorandum or are recorded in the minutes of the next directors' meeting.

WHAT ABOUT THE REGISTER OF MEMBERS?

A company's register of members must accurately record its members. If a company is incorporated with one member, then the register must reflect this. If the company originally had more than one member and the membership reduces, then the register must show when this happened. Similarly, the appropriate entries must be made in the register of members if the number of members later increases.

Re-registration

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CAN A PRIVATE COMPANY CONVERT TO A PLC?

Yes. Both a private company limited by shares and an unlimited company with a share capital may re-register as a PLC, but a company without a share capital cannot do so.

A private company must pass a special resolution that it be so re-registered and deliver a copy of the resolution together with an application form to the Registrar. The resolution must also:

- alter the company's memorandum so that it states that the company is to be a public limited company;
- make any other alterations to the memorandum so that it conforms to that required for a public limited company;
- make any required alterations to the articles of association of the company.

Further information about resolutions is available in our booklet, 'Resolutions'.

The application must be on Form 53 (3), be signed by a director or secretary of the company, and accompanied by the following documents:

- a copy of the memorandum and articles of association of the company altered in accordance with the resolution above;
- a copy of a balance sheet prepared not more than seven months before the application date and containing an unqualified report by the company's auditors;
- a special report by the auditors regarding the net assets of the company at the balance sheet date in relation to the company's called-up share capital and its undistributable reserves;
- a valuation report on any shares issued as fully or partly paid up except in cash after the balance sheet date;
- a statutory declaration on Form 53(3)(e) confirming that the resolution has been passed, and that there has been no change in the company's financial position causing its net assets to be reduced to less than its called-up share capital and undistributable reserves.

An unlimited company, in addition to the above, must:

- include a statement in the resolution that the liability of the members is limited and what the company's share capital is to be;
- make such alterations to the memorandum and articles of association as are necessary for them to conform to those of a company limited by shares.

The company must also satisfy the statutory minimum share capital requirements referred to in question 1 of chapter 2 before the special resolution is passed.

CAN A PLC CONVERT TO A PRIVATE COMPANY?

Yes. A public company limited by shares or by guarantee may re-register as a private company limited by shares or by guarantee by passing a special resolution to do so. However, if enough members object, under Article 64 of the Companies (Northern Ireland) Order 1986 they may apply to the court to cancel the resolution within 28 days of its being passed.

A Court may also order a public company to re-register as private on approving a 'minute of reduction' of share capital which results in the issued share capital falling below the statutory minimum. In such a case the Court will also specify alterations to the company's memorandum and articles. A special resolution to re-register is not required.

Similarly, a public company may be required to re-register as private if its issued share capital falls below the statutory minimum by other means. These include redemption, forfeiture or repurchase of shares. In these cases a special resolution to re-register is required.

In all cases (except where a court has specified in an order the alterations to be made) a resolution must also be passed to alter the memorandum and articles of association to those required for a private company.

The application for re-registration (on Form 63) must be accompanied by copies of the resolutions and copies of the memorandum and articles as modified to meet the company's new circumstances.

WHAT IS THE COST OF RE-REGISTRATION?

The standard fee for re-registration is £35. If the company is re-registering and changing its name at the same time, an additional change-of-name fee of £40 is also payable, so the total fee is £75.

Deleting the words 'company' or 'and company' from a company name would normally be a change of name. But, this is not so on re-registration. If you are in any doubt about the appropriate fee, please contact us.

Publication of Company Name and Details to be shown on Company Stationery



Under the Companies (Northern Ireland) Order 1986 your company must state its name (as it appears in its memorandum of association) in certain places and on its business stationery. Your company must also give certain information on all its business letters and order forms.

WHERE MUST THE COMPANY NAME BE DISPLAYED?

Every company must paint or affix its name on the outside of every office or place in which its business is carried on - even if it is a director's home. The name must be kept painted or affixed and it must be both conspicuous and legible.

ON WHICH DOCUMENTS MUST THE COMPANY NAME BE SHOWN?

The company must state its name, in legible lettering, on the following:

- all the company's business letters;
- all its notices and other official publications;

- all bills of exchange, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by, or on behalf of, the company;
- all its bills of parcels, invoices, receipts and letters of credit.

MUST THE COMPANY SHOW ANY OTHER DETAILS?

Yes. On all its business letters and order forms the company must show in legible lettering:

- Its place of registration and its registered number.
- The address of the registered office. If a business letter or order form mentions more than one address it is recommended that you state which is the registered office address.

MUST DIRECTORS' NAMES BE SHOWN?

A company does not have to state the directors' names on its business letters but if it chooses to do so it must state the names of all its directors. In other words a company cannot be selective about which directors' names it shows - it must show all of them or none of them.

MUST ANYTHING ELSE BE SHOWN?

Certain categories of company must also state the following additional information on their business letters and order forms:

- For an investment company (as defined by Article 274 of the Companies (NI) Order 1986, that it is such a company;
- For a company exempt from using the word 'limited' in its name, the fact that it is a limited company.

For a company with share capital, it is not necessary to state the share capital on stationery but, if the company chooses to do so, it must state its paid-up share capital, not its authorised capital.

ARE THERE SPECIAL RULES FOR CHARITABLE COMPANIES?

Under Article 98 of the Charities (Northern Ireland) Order 1987 (as inserted by article 47 of the Companies (No. 2) (N.I.) Order 1990), a charitable company whose name does not include the word 'charity' or 'charitable' must state the fact that it is a charity on all the documents listed under question 2, in all bills it sends and on any conveyances it executes.

Article 98 does not require a charitable company to include the word 'charity' or 'charitable' in its name.

DO THE RULES APPLY TO COMPANIES INCORPORATED OUTSIDE NORTHERN IRELAND?

A company incorporated outside Northern Ireland which opens a branch or place of business in Northern Ireland must be registered and must give similar details to those stated in this chapter. Full details are listed in our booklet, 'Companies Incorporated Outside Northern Ireland'.

The New Company - Looking Forward



WHAT INFORMATION DOES COMPANIES REGISTRY REQUIRE?

Company directors have a personal responsibility for making information about the capital structure, management and activities of their companies available both to the members of the company and to the general public.

For companies with limited liability, this will include accounts. If your company is unlimited, accounts must be delivered to the Registrar if:

- it is a subsidiary undertaking or parent of a limited company; or
- it has been a banking or insurance company or operated a trading stamp scheme during the period covered by the accounts.

WHAT PERIOD SHOULD THE ACCOUNTS COVER?

A company's first accounts must start on the day of incorporation. The first financial year must end

on the 'accounting reference date' or a date up to seven days either side of this date. Subsequent accounts start on the day following the year-end date of the previous accounts. They end on the next 'accounting reference date' or a date up to seven days either side.

HOW IS THE ACCOUNTING REFERENCE DATE SET?

The accounting reference date is the date in each year to which accounts will be drawn up. The date depends on the date of incorporation as it is the last day of the month in which the anniversary of incorporation falls. For example, if your company is incorporated on 2 July this year, the accounting reference date will be 31 July, and its first financial year must end on 31 July next year (or within seven days of that date).

CAN THE ACCOUNTING REFERENCE DATE BE CHANGED?

Yes. You may change it by sending Form 233 to the Registrar. You must do this during the accounting period affected by the change or during the period allowed for delivering the associated accounts to us. For more information, see our booklet, 'Accounts & Accounting Reference Dates'.

HOW LONG DO I HAVE TO DELIVER ACCOUNTS?

The first accounts of a private company must be delivered:

- within 10 months of the end of the accounting reference period; or
- if the accounting reference period is more than 12 months, within 22 months of the date of incorporation, or three months from the end of the accounting reference period, whichever is longer.

The first accounts of a public company (PLC) must be delivered:

- within seven months of the end of the accounting reference period; or
- if the accounting reference period is more than 12 months, within 19 months of the date of incorporation, or three months from the end of the accounting reference period, whichever is longer.

WHAT ELSE MUST I TELL COMPANIES REGISTRY?

Here are some of the important things that you must tell us about - using, in most cases, a special form we provide, and within the time limits stated.

- Changes of director(s) and secretary, within 14 days. For:

appointments
use Form 296

Resignations
use Form 296

Change of personal details

Use Form 296

- Details of new shares being allotted, within one month. Use Form 132. See our booklet, 'Share Capital and Prospectuses' for more information.
- Any special or extraordinary resolutions and certain types of ordinary resolution, within 15 days of them being passed by the company. There is no special form but we need to receive a copy of the resolution. More information about company resolutions is available in our booklet, 'Resolutions'.
- Details of any mortgage or charge created by the company, within 21 days. See our booklet, 'Company Charges and Mortgages'.
- A change of registered office, within 14 days. Use Form 295. The change becomes legally effective only when we have registered the form.

WHAT ABOUT ANNUAL RETURNS?

Every company must deliver an annual return to Companies Registry at least once every 12 months. It has 28 days from the date to which the return is made up to do this.

To help you meet this filing requirement, we send a pre-printed 'shuttle' form to your registered office a few weeks before the anniversary of incorporation. This will show the information that you have already given us.

All you have to do is:

- check that the details are still correct;
- amend any that are not; and
- send the form back, signed and dated, within 28 days of the date of the return which is shown on the front of the form.

There is a filing fee of £20, which must be sent to us with the annual return.

If you want to send an annual return to Companies Registry before the company's anniversary of incorporation, please telephone (028) 9090 5313 and ask for a pre-printed 'shuttle' annual return (Form 371s).

WHAT DOES COMPANIES REGISTRY DO WITH THE INFORMATION MY COMPANY SENDS?

We must make the information we hold about registered companies available to anyone who wants to see it. So the information you send will be added to your company's record and will be available for public inspection.

WHAT HAPPENS IF I DON'T SEND THE INFORMATION TO COMPANIES REGISTRY ON TIME?

It is easy to lose confidence in a company that doesn't meet its legal obligations. If you don't tell us about your company's financial state on time, and you don't send in details of changes, anyone wanting to do business with you will not have access to the most up-to-date information about your company. It could cause trading problems or affect your company's credit rating. It could even stop a potential investor from putting money into your company, or prevent you from getting a loan when you need it.

If your accounts are delivered late, there is an automatic penalty. This is between £100 and £1,000 for a private company and between £500 and £5,000 for a PLC. More information about late filing penalties is available in our booklet, 'Late Filing Penalties'.

In addition, directors may be prosecuted for not filing certain documents. If convicted, they will have a criminal record and be liable for a fine of up to £5,000 for each offence. In some cases, they could also be disqualified from being a company director or taking part in the management of a company for up to five years.

WHAT IF THE COMPANY DOESN'T TAKE-OFF OR I NO LONGER NEED IT?

Private companies that have not traded or otherwise carried on business for at least three months may apply to the Registrar to be struck off the register. For information on this, see our booklet 'Strike-off, Dissolution and Restoration'. This procedure is not an alternative to formal insolvency proceedings where these are appropriate - see our booklet 'Liquidation and Insolvency'.

Further Information

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WHERE CAN I GO FOR HELP?

Our staff in Companies Registry will be able to advise you on matters generally, but when you start a company it is important to get things right. So that you don't make what could turn out to be costly mistakes, it may be sensible to consult a solicitor, a company formation agent, a chartered secretary or an accountant as appropriate. Addresses will usually be found in the Yellow Pages.

HOW DO I SEND INFORMATION TO THE REGISTRAR?

You may deliver documents to the Registrar by post or by hand (personally or by courier). If you send documents by post, you should address them to:

Registry of Companies Credit Unions and Industrial
& Provident Societies
Department of Enterprise, Trade and Investment
Waterfront Plaza
8 Laganbank Road
Belfast
BT1 3BS

Please note: Companies Registry does not accept accounts or any other statutory documents by fax.

WHERE DO I GET FORMS AND GUIDANCE BOOKLETS?

This is one of a series of Companies Registry booklets which provide a simple guide to the Companies Order.

Statutory forms and guidance booklets are available, free of charge from Companies Registry and from Companies Registry website (www.companiesregistry.detini.gov.uk)



**Companies
Registry**

Companies Registry

March 2005

Companies Registry
Department of Enterprise,
Trade and Investment
Waterfront Plaza
Belfast BT1 3BS

E: info.companiesregistry@detini.gov.uk
T: 0845 6048888
F: 028 9090 5291
www.companiesregistry.detini.gov.uk

Alternative formats including
braille, large print, disc,
audio cassette or in minority
ethnic languages are
available on request.