

## IMPORTANT RECENT CHANGES TO COMPANY LAW:

### Filing deadlines

The time limit for private companies to file their accounts is being reduced from the present ten months to nine months after their financial year end. The filing changes apply to periods beginning on or after 6 April 2008.

### When will my accounts be due?

Accounts start date	Accounts year end date	Filing date
01.04.08	31.03.09	<b>31.01.2010</b>
06.04.08	05.04.09	<b>05.01.2010</b>
01.05.08	30.04.09	<b>31.01.2010</b>
01.06.08	31.05.09	<b>28.02.2010</b>
01.07.08	30.06.09	<b>31.03.2010</b>
01.08.08	31.07.09	<b>30.04.2010</b>
01.09.08	31.08.09	<b>31.05.2010</b>
01.10.08	30.09.09	<b>30.06.2010</b>
01.11.08	31.10.09	<b>31.07.2010</b>
01.12.08	30.11.09	<b>31.08.2010</b>
01.01.09	31.12.09	<b>30.09.2010</b>
01.02.09	31.01.10	<b>31.10.2010</b>
01.03.09	28.02.10	<b>31.11.2010</b>

The most important point to note is that accounts for the year ended 5 April 2009 are due at Companies House 25 days **before** accounts for the year ended 31 March 2009.

Accounts for the year ended 30 April 2009 are due at Companies House on the same day as the accounts for the year ended 31 March 2009.

The anomaly whereby some accounts were strictly due on 30<sup>th</sup> day of the month rather than 31<sup>st</sup> will be removed.

For public companies the limit is reduced from seven months to six months.

If you have any questions please contact Lesley Tooley or your usual engagement partner.