# Dormant accounts records checklist

Gather evidence and identify questions before filing. This checklist does not decide eligibility. No sales and last year's dormant filing are not proof of this year's dormancy.

Company name: _____
Company number: _____
Period start: _____ Period end: _____
Recorded accounts deadline: _____

## 1. Confirm the company and period

- ☐ Check the name, company number, accounting period and actual accounts deadline on the Companies House register.
- ☐ Keep the period end separate from the filing deadline. Check first accounts and any changed year end carefully.
- ☐ Obtain the previous accounts, or note that these are the company's first accounts.

## 2. Gather evidence for the whole period

- ☐ Collect every bank statement for the period, including statements showing no movement.
- ☐ List fees, interest, subscriptions, transfers and other movements, with supporting documents.
- ☐ Check bills paid personally for the company, unpaid invoices, loans and assets outside the bank account.
- ☐ Gather share records and evidence of what subscribers paid or still owe.
- ☐ Explain opening and closing balances. An unchanged bank balance is not the complete balance sheet.

# Check the route, approval and acceptance

## 3. Check the route and other obligations

- [ ] Record whether the company has ever traded and whether it is a subsidiary. Check the restrictions of your chosen form or service.
- [ ] Check the separate confirmation statement obligation. Filing accounts does not replace it.
- [ ] Review HMRC's position separately, including any notice requiring a Company Tax Return. A Companies House filing does not notify HMRC of Corporation Tax dormancy.

## 4. Prepare access and approval

- [ ] Locate the company's six-character authentication code, or request it early. Delivery can take up to 10 working days.
- [ ] Distinguish the company code from an individual's Companies House personal identity code. Share it only with a trusted, authorised filer; do not write it on this checklist.
- [ ] Check the draft's company details, dates, balances and required statements. Obtain director approval before filing.

## 5. Keep the evidence after filing

- [ ] Check for Companies House acceptance or rejection. A draft, payment or initial submission receipt is not proof of acceptance.
- [ ] Resolve any rejection promptly. Save the approved accounts and acceptance confirmation, and check the filing history.

Bank charges, interest and company expenses need review. The specified exceptions do not mean every small expense can be ignored. A previously traded company can become dormant, but the simple online route and paper AA02 are restricted.

# Your preparation and filing record

Company name: _____
Accounting period: _____
Accounts approved on: _____
Filing acceptance date / reference: _____

## Missing records or questions

_____

_____

_____

_____

## Want help with the filing?

SimpleFilings' £4.99 service covers eligibility and balance checks, preparation of one set of qualifying dormant accounts for one company and period, and filing after director approval. Confirmation statements, HMRC returns and late filing penalties are separate.

Service and support: simplefilings.co.uk/service

## Official sources

Companies House dormancy rules

Corporation Tax dormancy

Dormant accounts AA02 and guidance

Accounts and filing routes

Company authentication codes

Online filing receipt and acceptance help