

Relate Company Secretary

Version 4.4



Release Notes

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You can make contact with our support department in the following ways:

Telephone:

Ireland: +353 (0)1 4597800

United Kingdom: +44 (0)871 284 3446

Fax: +353 (0)1 4597779

Email: support@relate-software.com

Opening Times for Support 09:00-13:00, 14:00-17.30

We also provide out of hours support via mobile phone. If you find that you need out of hours support simply call the support department and they will provide you with a mobile number where support will be available at an agreed time.

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CERTIFIED ACCOUNTS FILING

INTRODUCTION

CRO have introduced certified accounts filing, and this is available in Relate Company Secretary versions 4.4 and later.

This change has not as of yet (March 2014) been added by CRO to paper B1 forms - this may follow at a later date, at which point a further update to Relate Company Secretary may be required.

Section 3 and 4 of the Companies (Miscellaneous Provisions) Act 2013 has now commenced.

This Act removes the requirement for accounts documents filed with the CRO to include handwritten signatures of Directors, Auditors etc and instead requires that the signatures appear in TYPED form on each document.

Where accounts with typed names only are delivered to the Registrar, the Act requires them to be certified by a Director and Secretary of the company, in either electronic or written form, stating that each of the accounts documents annexed to the annual return is a true copy of the original.

There are a number of methods of authorising B1 forms, each of which have different implications on the accounts signing method. These are detailed below.

MANUAL (PAPER) B1

When preparing the Annual Return event, you proceed in a similar fashion to normal. Ensure that the normal annexed documents are ticked on the new "Annexed documents - Paper Filing" tab:

The screenshot shows the 'Event Wizard' window with the following details:

- Annual Return/Change Annual Return Date:** 28/02/2014
- Annual Return made up to:** / /
- Change Annual Return Date (B73):** / /
- Financial Period Start:** 01/06/2012
- Financial Period End:** 30/05/2013
- Capital Conversion Reserve Fund:** 0.00
- Members list based on 14 days after AGM:**
- Retain Anniversary of AR Date:** Yes No
- Company is claiming Audit Exemption:**

Annexed documents - Paper Filing (selected tab):

- Balance Sheet
- Profit and Loss
- Notes to the Accounts
- Directors Report
- Auditors Report
- Overall Certification
- Guarantee by parent undertaking of the liabilities of subsidiary undertaking
- Declaration of consent by shareholders of Guarantee
- Notification to shareholders of Guarantee
- Note: this company has opted for exemption in section 17 Companies Act 2006

Annexed Documents - Common:

- Section 43 Bond/Section 44 Certificate
- Form B73 or Form B73(a) Nomination of a new annual return date
- Special auditor's report, S. 128 CA 1963

Certification:

- The Company is not a Private Company
- The Company is a Private Company and has not made any Public Offering
- The Company is a Private Company with more than 99 Members

Buttons at the bottom: Notes, Previous, Next (highlighted), Cancel.

The B1 must then be signed by a company Director and Secretary. The accounts may be:

- signed as normal by two Directors (and Auditor, if relevant), or
- if the accounts contain typed signatures:
 - a certificate signed in manuscript by a Director and Secretary must be placed either on each individual document stating that the document is a true copy of the original, or
 - on an "Overall Certificate" in front of the first page of the accounts, stating that the document(s) are true copies of the originals (see sample of Overall Certificate in Appendix A)

and must be received by CRO within 28 days of the Annual Return as normal.

You should ensure that you have the latest B1 form by going to Forms and clicking Download.

E-FILED B1

When preparing the Annual Return event, tick the appropriate accounts type on the new “Annexed documents – E-Filing” tab:

The screenshot shows the 'Event Wizard' window. The 'Annual Return/Change Annual Return Date' section includes fields for 'Annual Return made up to' (28/02/2014), 'Change Annual Return Date (B73)' (/ /), 'Financial Period Start' (01/06/2012), 'Financial Period End' (30/05/2013), and 'Capital Conversion Reserve Fund' (0.00). Below this are checkboxes for 'Members list based on 14 days after AGM', 'Retain Anniversary of AR Date' (Yes/No), and 'Company is claiming Audit Exemption' (checked). The 'Annexed documents - E-Filing' tab is active, showing a list of account types with 'Unaudited abridged accounts: Small private Co. (incl. single-member private)' selected. Other tabs include 'Annexed documents - Paper Filing', 'Annexed Documents - Common', and 'Certification'. The 'Certification' section has 'The Company is a Private Company and has not made any Public Offering' checked. Navigation buttons at the bottom are 'Notes', 'Previous', 'Next', and 'Cancel'.

You may, if you wish, also select the individual accounts documents on the “Annexed documents – Paper Filing” tab, but these will only be used for previewing the paper B1. The E-Filed submission will reference the accounts type selected on the “Annexed documents – E-Filing” tab.

These new account attachments will generate an automatic certification of the company accounts. The automatic certification will remove the need for company accounts to be signed by the director and secretary of the company as long as the B1 has been signed by the director and secretary.

E-FILED B1 WITH SIGNATURE PAGE

The signature page you receive from CRO, to be signed by a director and secretary has two functions:

- Approval of the B1 form, and
- Overall Certification for the accounts

Therefore, signatures are not actually required on the accounts, and they should contain typed names instead. The unsigned accounts may be delivered with the signature page to CRO in paper format (in which case they must be received by CRO within the usual 28 days of the Annual Return) or they may be E-Filed as an unsigned PDF (which must be sent within the usual 28 days of the Annual Return).

E-FILED B1 WITH CLIENT IDS AND PINS

Client IDs and PINs are not considered secure enough to act as authorisation for the accounts. Therefore, you must attach to the accounts an Overall certification page which is signed by a company Director and Secretary. This Certification page may be produced by your accounts package, or you may prepare one yourself. CRO have sample wording of these certifications available at <http://www.cro.ie/ena/newaccountscertification.aspx> - these are reproduced below in Appendix A. Patch page, accounts, and signed certification page must be delivered to CRO within the usual 28 days of the Annual Return.

E-FILED B1 WITH EFA ID AND PIN

Electronic Filing Agents are not authorised to certify the accounts – they must be certified by a company director and secretary. Therefore, you must attach to the accounts an Overall certification page which is signed by a company Director and Secretary. This Certification page may be produced by your accounts package, or you may prepare one yourself. CRO have sample wording of these certifications available at <http://www.cro.ie/ena/newaccountscertification.aspx> - these are reproduced below in Appendix A. Patch page, accounts, and signed certification page must be delivered to CRO within the usual 28 days of the Annual Return.

E-FILED B1 WITH CLIENT ROS SIGNATURES

When your clients apply their ROS signatures, this is considered as:

- Approval of the B1 form, and
- Overall Certification for the accounts

Therefore, signatures are not actually required on the accounts, and they should contain typed names instead. The unsigned accounts may be delivered with the ROS approval page (available in the ROS signing page) to CRO in paper format (in which case they must be received by CRO within the usual 28 days of the Annual Return) or they may be E-Filed as an unsigned PDF (which must be sent within the usual 28 days of the Annual Return).

If you are E-Filing your accounts, this is an entirely electronic transaction, no paperwork is required to be sent to CRO.

E-FILED B1 WITH EFA ROS SIGNATURE

Electronic Filing Agents are not authorised to certify the accounts – they must be certified by a company director and secretary. Therefore, you must attach to the accounts an Overall certification page which is signed by a company Director and Secretary. This Certification page may be produced by your accounts package, or you may prepare one yourself. CRO have sample wording of these certifications available at <http://www.cro.ie/ena/newaccountscertification.aspx> - these are reproduced below in Appendix A. Patch page, accounts, and signed certification page must be delivered to CRO within the usual 28 days of the Annual Return.

E-FILING ACCOUNTS

If you are E-Filing your accounts, please note the following:

- The accounts should be a single PDF document – only one PDF can be E-Filed per submission;
- The PDF should be created or scanned in black & white at low resolution;
- Signatures are not required, and names should be typed.

In the Annual Return event, pick the PDF to be filed, and select the Accounts Status as “Ready to E-File”:

Accounts Status	Ready to E-File
Unaudited Accounts	C:\Accounts\DEL001 Abridged 2013.pdf

In E-Filing, you may then send these accounts after sending the B1. Note that once they have been successfully sent, the submission status of the accounts is tied to the submission status of the B1, so checking Status in the B1 E-Filing section is actually checking the status of the entire (B1 and accounts) submission. Status checking in the E-Filing Accounts section is disabled for this reason.

Appendix A:

CERTIFICATIONS FOR USE ON OVERALL CERTIFICATE

(Reproduced from <http://www.cro.ie/ena/newaccountscertification.aspx>)

Below are the account types which may be annexed to an annual return. When using an Overall Certificate, presenters should select the appropriate accounts type and insert the wording of the corresponding Certificate into the Overall Certificate

PRIVATE COMPANIES

1. SMALL PRIVATE COMPANY (INCLUDING SINGLE-MEMBER PRIVATE LIMITED COMPANY) FILING UNAUDITED ABRIDGED ACCOUNTS FILED PURSUANT TO S.18 CAA 1986

Certificate: We hereby certify that the abridged Balance Sheet prepared pursuant to sections 10-12 CAA 1986 annexed to the Company's annual return is a true copy of the original.

2. SMALL OR MEDIUM PRIVATE COMPANY (INCLUDING SINGLE MEMBER PRIVATE LIMITED COMPANY) FILING AUDITED ABRIDGED ACCOUNTS FILED PURSUANT TO S.18 CAA 1986

Certificate: We hereby certify that the abridged Balance Sheet prepared pursuant to sections 10-12 CAA 1986 and the copy special Auditor's report pursuant to section 18(3) CAA 1986 annexed to the Company's annual return are true copies of the originals.

3. SINGLE-MEMBER PRIVATE LIMITED COMPANY FILING FULL INDIVIDUAL ACCOUNTS, AUDITED, FILED PURSUANT TO S.7 CAA 1986

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, and the copy Auditor's report on those accounts and the report of the Directors accompanying those accounts are true copies of the originals that were presented to the Sole Member of the Company in accordance with section 159 Companies Act 1963, pursuant to Regulation 8(5) of the EC (Single-Member Private Limited Company) Regulations 1994 (S.I. No. 275 of 1994).

4. SINGLE-MEMBER PRIVATE LIMITED COMPANY FILING FULL INDIVIDUAL ACCOUNTS, UNAUDITED, FILED PURSUANT TO S.7 CAA 1986.

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, and the report of the Directors accompanying those accounts are true copies of the originals that were presented to the Sole Member of the Company in accordance with section 159 Companies Act 1963, pursuant to Regulation 8(5) of the EC (Single-Member Private Limited Company) Regulations 1994 (S.I. No. 275 of 1994).

5. MULTI-MEMBER PRIVATE COMPANY FILING FULL INDIVIDUAL ACCOUNTS, AUDITED, FILED PURSUANT TO S.7 CAA 1986

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, laid or to be laid before the annual general meeting of the Company for this year, and the copy auditor's report on those accounts and the report of the Directors accompanying those accounts, are true copies of the originals.

6. MULTI-MEMBER PRIVATE COMPANY FILING FULL INDIVIDUAL ACCOUNTS, UNAUDITED, FILED PURSUANT TO SECTION 7 CAA 1986

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, laid or to be laid before the annual general meeting of the Company for this year, and the report of the Directors accompanying those accounts, are true copies of the originals.

PUBLIC GUARANTEE COMPANIES WITHOUT SHARE CAPITAL, PLCS, PUBLIC UNLIMITED COMPANIES

7. ACCOUNTS TYPE: FILING FULL INDIVIDUAL ACCOUNTS, AUDITED, FILED BY PUBLIC COMPANIES FALLING OUTSIDE THE SCOPE OF THE 1986 ACT AND PUBLIC UNLIMITED COMPANIES, PURSUANT TO SECTION 128 CA 1963.

Certificate: We hereby certify that the copy Balance Sheet (including every document required by law to be annexed to the Balance Sheet) laid or to be laid before the annual general meeting of the Company for this year, and the copy Auditor's report on the said Balance Sheet and the report of the Directors accompanying the said Balance Sheet, are true copies of the originals.

GROUP COMPANIES (PARENTS & SUBSIDIARIES)

8. SUBSIDIARY UNDERTAKING OF EU PARENT CLAIMING SECTION 17 CAA 1986 EXEMPTION FILING GROUP ACCOUNTS AND GUARANTEE OF PARENT AND SHAREHOLDER CONSENT.

Certificate: We hereby certify that the copy of the Group Accounts of the Company's parent undertaking which is annexed to the Company's annual return is a true copy of the original.

9. SMALL OR MEDIUM-SIZED PARENT UNDERTAKING (WHETHER MULTI OR SINGLE-MEMBER) FILING AUDITED ABRIDGED ACCOUNTS PURSUANT TO S.18 CAA 1986 AND FILING GROUP ACCOUNTS PURSUANT TO REG. 39 EC (COMPANIES: GROUP ACCOUNTS) REGULATIONS 1992.

Certificate: We hereby certify that the abridged Balance Sheet prepared pursuant to sections 10-12 CAA 1986 and the copy special Auditor's report pursuant to section 18(3) CAA 1986 annexed to the Company's annual return are true copies of the originals and further certify that the copy of the Group Accounts drawn up by the Company as a parent undertaking pursuant to S.I. 201 of 1992, the report of the Directors required by Reg. 37 of S.I. 201 of 1992 and the Auditor's report referred to in Reg. 38 of S.I. 201 of 1992 annexed to the Company's annual return are true copies of the originals..

10. SINGLE-MEMBER PRIVATE LIMITED COMPANY PARENT UNDERTAKING FILING FULL INDIVIDUAL AUDITED ACCOUNTS PURSUANT TO SECTION 7 CAA 1986, WHERE THE NOTES TO THE INDIVIDUAL BALANCE SHEET SHOW THE COMPANY'S PROFIT OR LOSS FOR THE FINANCIAL YEAR AND FILING GROUP ACCOUNTS PURSUANT TO REG. 39 EC (COMPANIES: GROUP ACCOUNTS) REGULATIONS 1992

Certificate: We hereby certify that the copy Balance Sheet, and the copy Auditor's report on those accounts and the report of the Directors accompanying those accounts are true copies of the originals that were presented to the Sole Member of the Company in accordance with section 159 Companies Act 1963, pursuant to Regulation 8(5) of the EC (Single-Member Private Limited Company) Regulations 1994 (S.I. No. 275 of 1994) and further certify that the copy of the Group Accounts drawn up by the Company as a parent undertaking pursuant to S.I. 201 of 1992, the report of the Directors required by Reg. 37 of S.I. 201 of 1992 and the Auditor's report referred to in Reg. 38 of S.I. 201 of 1992 annexed to the Company's annual return are true copies of the originals.

11. SINGLE-MEMBER PRIVATE LIMITED COMPANY PARENT UNDERTAKING FILING FULL INDIVIDUAL AUDITED ACCOUNTS PURSUANT TO SECTION 7 CAA 1986, WHERE THE NOTES TO THE INDIVIDUAL BALANCE SHEET DO NOT SHOW THE COMPANY'S PROFIT OR LOSS FOR THE FINANCIAL YEAR AND FILING GROUP ACCOUNTS PURSUANT TO REG. 39 EC (COMPANIES: GROUP ACCOUNTS) REGULATIONS 1992

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, and the copy Auditor's report on those accounts and the report of the Directors accompanying those accounts are true copies of the originals that were presented to the Sole Member of the Company in accordance with section 159 Companies Act 1963, pursuant to Regulation 8(5) of the EC (Single-Member Private Limited Company) Regulations 1994 (S.I. No. 275 of 1994) and further certify that the copy of the Group Accounts drawn up by the Company as a parent undertaking pursuant to S.I. 201 of 1992, the report of the Directors required by Reg. 37 of S.I. 201 of 1992 and the Auditor's report referred to in Reg. 38 of S.I. 201 of 1992 annexed to the Company's annual return are true copies of the originals.

12. MULTI-MEMBER PARENT UNDERTAKING FILING FULL INDIVIDUAL AUDITED ACCOUNTS PURSUANT TO S.7 CAA 1986 WHERE THE NOTES TO THE INDIVIDUAL BALANCE SHEET SHOW THE COMPANY'S PROFIT OR LOSS FOR THE FINANCIAL YEAR AND FILING GROUP ACCOUNTS PURSUANT TO REG. 39 EC (COMPANIES: GROUP ACCOUNTS) REGULATIONS 1992

Certificate: We hereby certify that the copy Balance Sheet, laid or to be laid before the annual general meeting of the Company for this year, and the copy Auditor's report on those accounts and the report of the Directors accompanying those accounts, are true copies of the originals and further certify that the copy of the Group Accounts drawn up by the Company as a parent undertaking pursuant to S.I. 201 of 1992, the report of the Directors required by Reg. 37 of S.I. 201 of 1992 and the Auditor's report referred to in Reg. 38 of S.I. 201 of 1992 annexed to the Company's annual return are true copies of the originals.

13. MULTI-MEMBER PARENT UNDERTAKING FILING FULL INDIVIDUAL AUDITED ACCOUNTS PURSUANT TO SECTION 7 CAA 1986 WHERE THE NOTES TO THE INDIVIDUAL BALANCE SHEET DO NOT SHOW THE COMPANY'S PROFIT OR LOSS FOR THE FINANCIAL YEAR AND FILING GROUP ACCOUNTS PURSUANT TO REG. 39 EC (COMPANIES: GROUP ACCOUNTS) REGULATIONS 1992.

Certificate: We hereby certify that the copy Profit and Loss Account/copy Income and Expenditure Account (delete as applicable), and the copy Balance Sheet, laid or to be laid before the annual general meeting of the Company for this year, and the copy Auditor's report on those accounts and the report of the Directors accompanying those accounts, are true copies of the originals and further certify that the copy of the Group Accounts drawn up by the Company as a parent undertaking pursuant to S.I. 201 of 1992, the report of the Directors required by Reg. 37 of S.I. 201 of 1992 and the Auditor's report referred to in Reg. 38 of S.I. 201 of 1992 annexed to the Company's annual return are true copies of the originals.

COMPANIES EXEMPT FROM FILING ACCOUNTS***

14. ACCOUNTS TYPE: SPECIAL AUDITOR'S REPORT OF COMPANIES COMING WITHIN THE SCOPE OF SECTION 128(6) OR (6A) CA 1963

Certificate: We hereby certify that the copy Special Auditor's report pursuant to section 128(6) CA 1963 attached to the Company's annual return is a true copy of the original report.

***. The following company types, although not required to attach accounts to their annual return, must attach an auditor's report:

(a) a private unlimited company (If a private unlimited company comes under the European Communities (Accounts) Regulations 1993, it must file accounts);

(b) a private company not trading for the acquisition of gain by the members (The Companies (Amendment) Act 1986 does not apply to this type of company);

(c) a company not having a share capital which

1. is incorporated prior to 1972;

2. is formed for an object that is charitable and ;

3. is under the control of a religion that was formerly recognised by the State under Article 44 of the Constitution and which exercises its functions in accordance with the laws, canons and ordinances of the religion concerned, (Section 128(4), (6a) and (6b) of the Companies Act 1963) ;

(d) a company which is exempted by order of the Commissioners of Charitable Donations and Bequests for Ireland from the application of section 128, being a company formed for charitable purposes not having a share capital (section 128(5) of the Companies Act 1963).

Please note that this is CRO's interpretation of accounts requirements from the Companies Acts and should be used as guidelines only. We would recommend that you seek professional advice, or contact your professional association / accountancy body, if you have any queries on the format of accounts.

SAMPLE

OVERALL CERTIFICATE

FOR ACCOUNTS WITH TYPED SIGNATURES

COMPANIES ACTS, 1963 to 2013.

Sections 3 and 4 of the Companies (Miscellaneous Provisions) Act, 2013

Company Name:

Company Number:

Financial Year:

CERTIFICATE:

Insert appropriate text from list above here, for example:

Small private company (including single-member private limited company) filing UNAUDITED ABRIDGED accounts filed pursuant to s.18 CAA 1986

Certificate: We hereby certify that the abridged Balance Sheet prepared pursuant to sections 10-12 CAA 1986 annexed to the Company's annual return is a true copy of the original.

Signature: _____

Signature: _____

Secretary

Director

Name: _____

Name: _____

(Typed or block capitals)

(Typed or block capitals)

Date: _____

Date: _____

(This document requires two signatures. The same person cannot sign as both Director and Secretary)