

# [News story: Accounts filing options for small companies](#)

## **Small companies**

If you're a small company you now have the following 3 options for filing your accounts:

### **Micro-entity accounts**

You must meet at least 2 of the following

- turnover is no more than £632,000
- balance sheet total is no more than £316,000
- average number of employees is no more than 10

### **Abridged accounts**

You must meet at least 2 of the following:

- turnover is no more than £10.2 million
- balance sheet total is no more than £5.1 million
- average number of employees is no more than 50

### **Full accounts with Companies House and HMRC**

These joint accounts are suitable for small companies who are audit exempt and wish to file full accounts to both Companies House and HMRC. You can also file your tax return with HMRC at the same time.

### **Dormant company accounts**

These accounts are suitable for companies limited by shares or by guarantee that have never and can be filed using our WebFiling Service.

### **Micro-entity accounts:**

To file micro-entity accounts you need to sign-in to our WebFiling service and choose the micro-entity accounts type.

### **Abridged accounts:**

We are constructing a replacement service for WebFiling that will enable you to file abridged accounts to Companies House. This is expected to be launched by the end of the summer 2017.

During the transitional period there are two options for you to consider:

1. Use the Companies House-HMRC joint filing service:

This will require signing up for a Government Gateway account, or using your existing credentials to sign in. You can file your tax return to HMRC at the same time.

[Visit HMRC to use the joint filing accounts service.](#)

1. Use third party software

The service is available to everyone but mostly benefits those who file frequently – on a daily or weekly basis. The more documents you file, the more appropriate software filing is likely to be.

View our list of approved software providers.

We've updated our [accounts guidance](#).