

Coronavirus: if your company cannot file accounts with Companies House on time



All companies must send their accounts, reports and confirmation statements to Companies House every year. If a company's accounts are filed late, the law imposes an automatic penalty.

Your company should take appropriate measures to ensure accounts are filed on time. You should also [file your accounts online](#) if you're able to.

If, immediately before the filing deadline, it becomes apparent that accounts will not be filed on time due to your company being affected by Coronavirus (COVID-19), you may make an application to extend the period allowed for filing.

Late filing penalties

If you do not apply for an extension and your accounts have been filed late, an automatic penalty will be imposed. The registrar has very limited discretion not to collect a penalty.

Each appeal is treated on a case-by-case basis, and we already have policies in place to deal with appeals based upon unforeseen poor health. Appeals based upon COVID-19 will be considered under these policies.

More information

[Guidance: Filing your company's accounts](#)

[Guidance: Online filing and email reminders for companies](#)

[Coronavirus \(COVID-19\): UK government response](#)

[COVID-19: guidance for employers and businesses](#)

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1. 18 March 2020

Link to latest Coronavirus guidance added.

2. 11 March 2020

First published.

[Commission finds misconduct by charity who loaned half a million pounds to company of former trustee](#)

The Commission has found the decision to loan half a million pounds to the company of a former trustee was misconduct and/or mismanagement, in an inquiry into the [Jewish Seminary for Girls \(JSG\)](#). Two former trustees have been disqualified.

JSG aims to promote the Jewish faith amongst Jewish girls and women between the ages of 15 and 25 by providing religious education and instruction to help students enter the workplace.

The charity was previously under inquiry for late submission of their accounts for 2013 and 2014. Then their accounts submitted for 2015 revealed concerns about whether they were accurate. The Commission opened an inquiry to examine further.

Analysis of the accounts showed a loan agreement between the charity and former trustee Yonathan Kahn's company for £472,394. Further inquiries revealed, that at the time the loan was issued, the:

- charity was left with only £816 in cash after the loan was paid to Mr Kahn's company
- decision to grant the loan was authorised by only one trustee, Avrohom Modechai Royde
- assets for Mr Kahn's company were less than £6,000
- terms of the loan were not favourable to the charity
- trustees did not adequately document their decision-making for agreeing the loan

Until the Commission opened an inquiry, the charity was not receiving any repayments for the loan. These are now received monthly, but the Commission has issued an order to the current trustees to take legal advice in relation to calling in the loan and/or pursuing potential restitution for the loan.

Another concern, identified by the Commission, is that the charity paid two

rabbis to deliver weekly lectures and:

- one rabbi was receiving £2,500 per month, despite being related to one of the trustees at the time, which amounted to an unauthorised benefit
- another rabbi was paid £1,000 per month to deliver lectures
- the recruitment process was not open or competitive, and the trustees could not show that this was in the best interest of the charity
- the trustees could not provide any receipts or invoices to satisfactorily evidence that work had been undertaken by the rabbis

Despite assuring the Commission that it had implemented several new policies and procedures from June 2018, payments to one rabbi continued in breach of trust and without any records to verify their use. This was misconduct and/or mismanagement.

Amy Spiller, Head of Investigations Team at the Charity Commission, said:

Charities should be distinct from other types of organisations in their attitude and behaviour, in their motivations and methods. It's clear that the former trustees of this charity did not act in the best interests of their charity or its beneficiaries. They were reckless with charitable funds and could have cost the charity its future via an ill-advised loan to someone they knew and payments to others without sufficient oversight. It's therefore right that the trustees responsible have been disqualified.

The Commission disqualified Mr Kahn and Mr Royde from acting as trustees and/or holding an office or employment with senior management functions in charities for 12 years on 20 December 2019.

The charity now has a completely new trustee board who have been directed to improve the charity's governance and financial management. The Commission will continue to monitor its progress.

The [full report is available on GOV.UK](#)

Ends

[Armed Forces protected from vexatious claims in important step](#)

As part of the Overseas Operations (Service Personnel and Veterans) Bill, serving and former Armed Forces personnel will have more legal protection

from prosecution for alleged historical offences resulting from overseas operations.

This new law is an important step in the Government's ongoing commitment to provide life-long support to military personnel to whom a vast debt of gratitude is owed, and recognises the unique burden and pressures felt by military personnel during overseas conflict.

The introduction of the law follows operations in recent years giving rise to an unprecedented number of legal claims.

For example, military operations in Iraq resulted in nearly 1,000 compensation claims against the Ministry of Defence for unlawful detention, personal injury and death. There were also approximately 1,400 judicial review claims against the MOD seeking investigations and compensation for a variety of alleged human rights violations.

This series of long-drawn-out investigations and litigation led to uncertainty among military personnel and others called upon to give evidence.

Defence Secretary Ben Wallace said:

For decades the men and women of our Armed Forces have been faced with the prospect of repeated investigations by inquest and police – despite the vast majority having acted in accordance with the rule of law and often at great personal risk.

That is why the Government will today legislate to protect our veterans against repeated reinvestigations where there is no new and compelling evidence against them, and to end vexatious claims against our Armed Forces.

Minister for Defence People and Veterans Johnny Mercer said:

Today we deliver on our promise to tackle vexatious claims and end the cycle of re-investigations against our Armed Forces.

This package of legal measures will reduce the unique pressure faced by personnel who perform exceptional feats in incredibly difficult and complex circumstances.

This important next step has gone further than any other Government before to protect military personnel who put their life in jeopardy to protect us.

The new law will:

- Introduce a presumption that once five years have elapsed from the date of an incident, it will be exceptional for a prosecutor to determine

that a service person or veteran should be prosecuted for alleged offences on operations outside the UK. The Bill will create a new 'triple lock' in order to give service personnel and veterans greater certainty, including obtaining the consent of the Attorney General before a prosecution can proceed.

- Require the court to consider the operational context when deciding whether to extend the normal time limits for bringing civil claims for personal injury or death and for bringing claims under the Human Rights Act (HRA) in connection with overseas operations.
- Introduce a longstop restricting to an absolute maximum of six years the time limit for bringing civil claims for personal injury or death and for bringing HRA claims in connection with overseas operations.
- Ensure that all future governments are compelled to consider derogating from the European Convention on Human Rights in relation to significant overseas military operations.
- The new law follows a consultation launched last July which heard the public's views on new proposals.

Alongside this, the Government is today setting out how we propose to address the legacy of the past in Northern Ireland in a way that focuses on reconciliation, delivers for victims, and ends the cycle of reinvestigations into the Troubles – ensuring that Northern Ireland veterans receive equal treatment to their counterparts who served overseas.

[Government knocks down barriers to productivity for tenant farmers](#)

Tenant farmers are set to benefit from greater flexibility in tenancy law under new plans to modernise legislation and boost productivity.

The government has today published [the response to its consultation on agricultural tenancy law in England](#) and confirmed it will amend the Agricultural Holdings Act (AHA) to make it fit for purpose in the 21st century. This will enable tenant farmers to be more productive and have greater freedom in their business planning.

Amendments include repealing the minimum succession retirement age of 65 to provide tenants with the flexibility to decide when it is right for them to

retire and hand over the farm to the next generation.

A new dispute mechanism will also be introduced to enable AHA tenants to ask to vary restrictions in their tenancy agreements and make it easier for them to apply for the future Environmental Land Management scheme.

Farming Minister Victoria Prentis said,

Agricultural tenancies account for a third of all farmland in this country, so tackling barriers to productivity for the tenanted sector is vital for unlocking the potential of the farming industry as a whole.

We know that our tenant farmers are some of the most engaged and innovative in the sector and it is high time that we modernise outdated legislation so that it is fit for today's farmers and their families.

I am pleased that we have already been able to incorporate some of these proposals into our landmark Agriculture Bill and look forward to working closely with industry to continue supporting this vibrant sector.

The government consulted the sector on these changes 2019, [when it launched a 12-week consultation on proposals that would remove current barriers to productivity](#).

This built on the work of the Tenancy Reform Industry Group (TRIG), who previously provided government with advice on key policy priorities for the tenanted sector in the design of the country's future agricultural system.

These amendments correspond with proposals receiving broad support from consultation responses and have been included within the government's landmark Agriculture Bill introduced to Parliament earlier this year.

The government response also sets out next steps for the proposals, as well as summarising the responses to the call for evidence.

[Addressing Northern Ireland Legacy Issues](#)

Today the Government announced the introduction of legislation to provide greater certainty for service personnel and veterans who serve in armed conflicts overseas. Alongside this, we are setting out how we propose to address the legacy of the past in Northern Ireland in a way that focuses on

reconciliation, delivers for victims, and ends the cycle of reinvestigations into the Troubles in Northern Ireland that has failed victims and veterans alike – ensuring equal treatment of Northern Ireland veterans and those who served overseas.

We have heard from many across Northern Ireland and the rest of the United Kingdom that the current approach is not working well for anyone, and that it erodes confidence in public institutions that exist to support society as a whole. Discussions about how to change this have been ongoing for many years. The Stormont House Agreement in 2014 was an important milestone, but it did not stop the debate continuing.

Many families have waited too long to find out what happened to their loved ones, while those who defended the rule of law deserve certainty that there will be an end to repeated questions about what happened during their service. A better way to deal with the past is necessary, if we are to help the whole of society to effectively heal the wounds of the Troubles and become better reconciled with our difficult history.

In 2018, the Government carried out a public consultation on ‘Addressing the Legacy of Northern Ireland’s Past’, inviting views on proposals based on the Stormont House Agreement. The consultation attracted over 17,000 responses – summarised in the Government’s ‘Analysis of the consultation responses’, published in July 2019. We have carefully considered each and every one of these, and sought to identify a way forward that will deliver for all those affected by the legacy of the Troubles and enable all sides of the community to reconcile and prosper. It is clear that, while the principles underpinning the draft Bill as consulted on in 2018 remain, significant changes will be needed to obtain a broad consensus for the implementation of any legislation. We believe that the proposals set out below provide a framework for doing this.

It is the Government’s view that to best meet the needs of all victims and of wider society, we need to shift the focus of our approach to the past. While there must always be a route to justice, experience suggests that the likelihood of justice in most cases may now be small, and continues to decrease as time passes. Our view is that we should now therefore centre our attention on providing as much information as possible to families about what happened to their loved ones – while this is still possible.

Our proposals have therefore evolved to remain true to the principles of the Stormont House Agreement but with a greater emphasis on gathering information for families; moving at a faster pace to retrieve knowledge before it is lost; and doing more to help individuals and society to share and understand the tragic experiences of the past.

It is proposed that these measures should be carried out by one independent body to ensure the most efficient and joined-up approach, putting the needs of the individuals most affected at the heart of the process. This body will oversee and manage both the information recovery and investigative aspects of the legacy system, and provide every family with a report with information concerning the death of their loved one.

The Government wants information recovery and reconciliation to be at the heart of a revised legacy system that puts victims first. The Government is committed to the rule of law but given the considerable time that has elapsed since many of these incidents took place it is vital that we swiftly implement an effective information recovery mechanism before this information is lost forever.

The Government will ensure that the investigations which are necessary are effective and thorough, but quick, so we are able to move beyond the cycle of investigations that has, to date, undermined attempts to come to terms with the past. Only cases in which there is a realistic prospect of a prosecution as a result of new compelling evidence would proceed to a full police investigation and if necessary, prosecution. Cases which do not reach this threshold, or subsequently are not referred for prosecution, would be closed and no further investigations or prosecutions would be possible – though family reports would still be provided to the victims' loved ones. Such an approach would give all participants the confidence and certainty to fully engage with the information recovery process.

The Government believes that this approach would deliver a fair, balanced, and proportionate system that is consistent with the principles of the Stormont House Agreement and deliver for all those who have been affected by the events of the past; striking a balance in enabling criminal investigations to proceed where necessary, while facilitating a swift transition to an effective information recovery mechanism before this information is lost forever.

The Government is committed to introducing legislation in line with our commitments in 'New Decade, New Approach', to move forward and deliver for all communities in Northern Ireland and beyond.