

2. Finance and investment

Annual returns

Every company has an obligation to prepare an annual return for filing with the Registrar of Companies. The return becomes a matter of public record. The annual return must contain:

- The address of the registered office
- All business names other than the name of the company itself
- The address at which the register of members is kept
- The address at which a register of debenture holders is kept
- A summary of the shares authorised and issued
- The total amount of indebtedness
- A list of shareholders with particulars of any changes during the year
- Particulars of the directors and company secretary.

In the case of a private company having a share capital, the annual return must be submitted within 42 days of the anniversary of the date of incorporation of the company. Where there are no changes to the details, the company may submit a certificate, signed by a director or the secretary, stating the date of the last annual return and that there have been no subsequent changes to any of its details. Other than private company having a share capital, the annual return must be submitted within 42 days of the annual general meeting for the year together with a certified copy of the company's financial statements.