



**Registered office**

*note five*

Email Address (optional): <i>see note five</i>

**Other addresses**

*note six*

Address

Register(s)/documents held at this address

Address	Register(s)/documents held at this address

**Secretary**

Surname

Forename

*note seven*


Former surname

Former forename

*note eight*


Residential address

*note seven*


**Donations for political purposes**

*note nine and ten*

None

Name of person or political party to whom donation was made


Value of donation €/\_


**Authorised share capital**

*note eleven*

Total  
€/ \_\_

made up as follows:

Class

Number of shares

Nominal value per share €/ __

**Issued share capital**  
*(insert nominal values)*

Total  
€/ \_\_

made up as follows:

Paid up on shares issued for cash	€/ __
Considered paid on other shares	€/ __
Total calls unpaid	€/ __ (E)
Total not yet called	€/ __ (F)



The sum of these figures must equal the total issued share capital.

Total standing to credit of Capital Conversion Reserve Fund *note twelve* €/ \_\_

**Shares issued**

**Consideration – all cash**

Class	Number of shares	Total nominal value €/ __	Total premium paid €/ __	Total amount paid €/ __
Totals	(A)			(C)

**Consideration – not all cash**

Class	Number of shares	Total nominal value €/ __	Total premium considered paid €/ __	Total amount considered paid €/ __
Totals	(B)			(D)

**Totals**

Total number of shares issued (A) + (B)

Total paid and unpaid and considered paid (C) + (D) + (E) + (F) €/ \_\_

This total must agree with the total number of shares held by existing members as stated in the **List of past and present members** section of the return.

**Other share/ debenture details**

*note thirteen*


**List of past and present members**

Persons holding shares on the date to which the annual return has been made up for 20\_\_\_\_ (insert year) and of persons who have held shares therein at any time since the date of the last return, or in the case of the first return, the date of incorporation of the company. *note fourteen*

Tick box if the list of past and present members is submitted on CD.

*notes seven and fifteen*

		Share class	Numbers held <i>note sixteen</i>	Number transferred & date <i>note seventeen</i>	Particulars of transferee <i>note seventeen</i>
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					
Name					
Address					
Folio no.					

Total number held

The total number of shares held must agree with the total number of issued shares given in the **Shares issued** section (total of **(A)** plus **(B)**).

**Directors**  
including shadow/alternate  
directors, if any

Surname  
Forename  
*note seven*

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Former surname  
Former forename  
*note eight*


Date of birth

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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EEA resident *note eighteen*  Alternate director *note nineteen*

Residential address  
*note seven*


Business occupation  
Other directorships

<i>Company note twenty</i>		

Nationality

--	--

Place of incorporation *note twenty one*

Company number



Surname  
Forename  
*note seven*

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Former surname  
Former forename  
*note eight*


Date of birth

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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EEA resident *note eighteen*  Alternate director *note nineteen*

Residential address  
*note seven*


Business occupation  
Other directorships

<i>Company note twenty</i>		

Nationality

--	--

Place of incorporation *note twenty one*

Company number



Surname  
Forename  
*note seven*

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Former surname  
Former forename  
*note eight*


Date of birth

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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EEA resident *note eighteen*  Alternate director *note nineteen*

Residential address  
*note seven*


Business occupation  
Other directorships

<i>Company note twenty</i>		

Nationality

--	--

Place of incorporation *note twenty one*

Company number



**Certification**

We hereby certify that (i) this form has been completed in accordance with the Notes on Completion of Form B1, (ii) contains the particulars in respect of the company as at the date to which the return is made up and that (iii) *note twenty two*

- The company is not a private company.
- The company is a private company and has not since the date of the last annual return (or the date of incorporation if this is the first return) issued any invitation to the public to subscribe for any shares or debentures in the company.
- The company is a private company with more than 99 members, the excess of the number of members over 99 consisting wholly of persons who, under section 33(1)(b) Companies Act 1963, are not included in reckoning the number of members.

Signed

--

Director

--

Secretary

*Document requires two different signatures. Same person cannot sign as both director and secretary.*

Name *in bold*  
*capitals or typescript*

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## NOTES ON COMPLETION OF FORM B1

These notes should be read in conjunction with the relevant legislation.

**General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed. Where "not applicable", "nil" or "none" is appropriate, please state. Where €/\_ appear, please insert/delete as appropriate. Where /\_ applies, give the relevant currency, if not euro. Where the space provided on Form B1 is considered inadequate, the information should be presented on a continuation sheet in the same format as the relevant section in the form. The use of a continuation sheet must be so indicated in the relevant section. The Secretary and Director who sign this Form may not be the same individual.

**note one** A company is required to file with this return any returns that may be outstanding in respect of previous years. There must be no gap between the effective date of the previous year's return (if applicable) and the period covered by this return. Pursuant to s127 Companies Act 1963, a company's return must be made up to a date not later than its Annual Return Date (ARD). However, a new company filing its first return post-incorporation must make that return up to its ARD. The return must be filed with the Registrar within 28 days of the company's ARD, or, where the return has been made up to a date earlier than the company's ARD, within 28 days of that earlier date. S127 sets out the manner in which a company's ARD is determined and in which it may be altered. There are severe penalties for late filing of the return. A company's current ARD can be checked online for free at [www.cro.ie](http://www.cro.ie). *Returns made up to a date prior to 1 March 2002:* If this form is being used to file such a return, the return ought to be made up to the date which was 14 days after the company's AGM for the year in question and was required to have been delivered to the CRO within 60 days of the AGM. All other notes are also applicable to such returns. The late filing penalty will be charged in respect of any such return.

**note two** This section **must** be completed if this return is being made up to a date that is earlier than company's existing ARD. Where the company wishes to retain the anniversary of its existing ARD for next year, the relevant box should be ticked. If however, the company wishes to change its ARD for next year to the anniversary of the date to which it has made up this year's return, the appropriate box should be ticked. ("Next year" means the calendar year following the year in which the made-up-to date of the current return falls). If neither box is ticked and the company has made up its return to a date earlier than its ARD, the form will have to be returned by CRO for completion in this regard. This section has no application to a new company filing its first annual return post-incorporation.

- note three** (i) If the return is filed with Form B73, or it is the first return of a company, no accounts need be attached and financial year details are not required. Otherwise, give the date of the commencement and completion of the financial year covered by the accounts presented or to be presented to the AGM of the company for that year. Pursuant to s7(1A) Companies (Amendment) Act 1986 (inserted by s64 Company Law Enforcement Act 2001), the accounts must be made up to a date **not earlier by more than nine months** than the date to which the return is made up. In the case of the first full annual return (ie normally eighteen months after incorporation) the period since incorporation is required to be covered by the accounts. In any other case, the accounts are required to cover the period since the last set of accounts filed with the CRO.
- (ii) Certain unlimited companies **are** required to prepare accounts and annex them to Form B1: Unlimited companies and partnerships where **all** the members, who **do not** have a limit on their liabilities, are companies limited by shares or guarantee, or their equivalent if not covered by the laws of the State, or a combination of these undertakings; unlimited companies and partnerships where **all** the members, who **do not** have a limit on their liabilities, are themselves unlimited companies or partnerships of the type aforementioned that are governed by the laws of the State or equivalent bodies governed by the laws of an EU Member State or combinations of these undertakings. Unlimited companies which do not come under either of these categories do not have to file accounts nor give details of their financial year.
- (iii) Private unlimited companies, private not-for-profit companies and certain companies with charitable objects, while exempt from annexing accounts to Form B1, are required by s128(6B) Companies Act 1963 to annex a special auditor's report to Form B1.

**note four** To avail of an audit exemption, certain statutory conditions must be satisfied by the Company, pursuant to Part III Companies (Amendment)(No.2) Act 1999. The CRO has no power to waive the statutory requirement that audited accounts be attached to an annual return, where a company is not entitled to claim the audit exemption. The statement on page 1 of this Form of the factors which disentitle a company from claiming the audit exemption is not comprehensive. For further information on the audit exemption, see CRO Information leaflet No.10 or [www.cro.ie](http://www.cro.ie).

**note five** Give the address at the date of this return. Any change of registered office must be notified to the CRO. Form B2 ought to be used for this purpose. CRO is planning to issue annual return and other administrative reminders to companies by email. If you wish your company to receive such reminders electronically, please supply a relevant email address for this purpose. You will also receive electronic notification to this email address of other information from CRO which may be of interest to your company.

**note six** If not kept at the registered office, state the address(es) where the register of members, register of debenture holders, and register of directors' and secretary's interests in shares and debentures of the company are kept, and where copies of directors' service contracts/memoranda of same (if applicable) are retained. Where the records are retained at an accessible website, the CRO should be notified of the relevant website address.

**note seven** Insert the full name (initials will not suffice). For each director and for each secretary who is an individual, his/her usual **residential** address is required. Where the secretary is a body corporate, its corporate name and registered office must be stated. Where the secretary is a firm and all the partners are joint secretaries of the company, the name and principal office of the firm will be accepted in lieu of the names and addresses of all the partners.

**note eight** Any former forename and surname must also be stated. This does not include (a) in the case of a person usually known by a title different from his surname, the name by which he was known previous to the adoption of or succession to the title; or (b) in the case of any person, a former forename or surname where that name or surname was changed or disused before the person bearing the name attained age 18 years or has been changed or disused for a period of

not less than 20 years; or (c) in the case of a married woman, the name or surname by which she was known prior to the marriage.

- note nine** S26 Electoral Act 1997 requires details of contributions for political purposes, in excess of €5,079 **in the aggregate**, to any political party, member of the Dáil or Seanad, MEP or candidate in any Dáil, Seanad or European election, made by the company in the year to which the annual return relates (i.e. the period since the effective date of the previous year's annual return, up to and including the effective date of the current return), to be declared in the annual return and directors' report of the company in respect of that year. The particulars must be sufficient to identify the value of each such donation and the person to whom the donation was made. A wide definition of donation is set out in s22/s46 of the 1997 Act and includes services supplied without charge, a donation of property or goods, or the free use of same.
- note ten** If no such donations were made during the period covered by this annual return, tick the box to indicate "None". If sufficient space is not provided please attach the details on a continuation sheet.
- note eleven** Where a company has converted any of its shares into stock, then, where appropriate, the references to shares shall be taken as references to stock and references to number of shares shall be taken as references to amount of stock. The second page does **not** apply to a guarantee company without a share capital.
- note twelve** Insert, where applicable. (If share capital has been renominialised pursuant to s26 Economic and Monetary Union Act 1998 and there has been a decrease in the whole or part of the authorised and issued share capital or in a class of shares as a result of the renominialisation (26(4)(a).)
- note thirteen** Details of shares forfeited, shares/debentures issued at a discount, or on which a commission was paid including share class, number of shares and amounts in each case.
- note fourteen** A full list is required with all returns. However, this requirement does not apply to a guarantee company without a share capital. Where joint shareholders exist, name either all joint shareholders or the first shareholder and "Another".
- note fifteen** Where there are more than seven shareholders, the list should be given on a continuation sheet in alphabetical order.
- note sixteen** Give the total number of shares held by each member.
- note seventeen** Applicable to private companies only. Furnish particulars of shares transferred, the date of registration of each transfer and the number of shares transferred on each date since the date of the last return, or in the case of the first return, of the incorporation of the company, by persons who are still members and persons who have ceased to be members.
- note eighteen** Every company must have at least **one full-time** European Economic Area (EEA) resident director **or** a bond or certificate in place pursuant to s43(3) and s44 Companies (Amendment)(No.2) Act 1999 as amended by s10 Companies (Amendment) Act 2009. The EEA is all of the EU plus Iceland, Liechtenstein and Norway). Place a tick in the "EEA-resident" box if the director is resident in a Member State of the EEA. If no full-time director is so resident and no s.44 certificate has been granted, a valid bond must be furnished with this return, unless same has already been delivered to the CRO on behalf of the company. Note that an EEA-resident alternate director is not sufficient for the purposes of s.43. For further information see CRO Information Leaflet No. 17.
- note nineteen** Please tick the box if the director is an alternate (substitute) director. If the company's articles so permit and subject to compliance with those articles, a director may appoint a person to be an alternate director on his/her behalf. The appointment of any person to act as director is notifiable by a company to the CRO, regardless of how the appointment is described. The company is statutorily obliged to notify the CRO of the addition to and removal of each person from its register. In the event that a full-time director who has appointed an alternate director ceases to act as director, the company is required to notify the CRO of the termination of appointment of the full-time director **and** of his/her alternate. Note: The CRO accepts no responsibility for maintaining the link between a full-time director and his/her alternate.
- note twenty** Company name and number of other bodies corporate, whether incorporated in the State or elsewhere, except for bodies (a) of which the person has not been a director at any time during the past ten years; (b) of which the company is (or was at the relevant time) a wholly owned subsidiary; or (c) which are (or were at the relevant time) wholly owned subsidiaries of the company.  
Pursuant to s45(1) Companies (Amendment)(No.2) Act 1999, a person shall not at a particular time be a director of more than 25 companies. However, under s45(3), certain directorships are not reckoned for the purposes of s45(1).
- note twenty one** Place of incorporation if outside the State.
- note twenty two** Tick the relevant box(es).
- note twenty three** The Auditor Registration Number (ARN) field **must** be completed:  
(a) by any company which is required to file accounts with its annual return **and** which is not entitled to and does not claim the audit exemption. Where a company is required to file accounts but is entitled to and claims the audit exemption, the ARN field should be left blank.  
(b) by private unlimited companies, private not-for-profit companies and certain companies with charitable objects - while these company types are exempted from the requirement to attach their accounts to their annual return, they are required by s128(6B) Companies Act 1963 to attach an auditor's report (special auditor's report) to their annual return. The ARN of the auditor concerned should be inserted on the B1. (*note continues overleaf*)

**note twenty  
three  
(Cntd.)**

In the case of a new company filing its first annual return made up to the date that is 6 months after the date of incorporation, the ARN field can be left blank as no accounts are required to be attached to that first annual return. Accordingly, other than a new company filing its first annual return and a company filing accounts that is entitled to and claims the audit exemption, the ARN field on the B1 is required to be completed.

Pursuant to S.I. No. 220 of 2010, the EC(Statutory Audits)(Directive 2006/43/EC) Regulations 2010, a person shall not act as an auditor unless he or she is entered in the Public Register of Auditors. The officers of a company are responsible for ensuring that the person they engage to audit the company's accounts, and who signs the auditor's report, is on the Public Register of Auditors. The registration status of an auditor and his/her ARN may be checked on the Public Register of Auditors on the CRO website - [www.cro.ie](http://www.cro.ie)

**The ARN entered in this field must be that of the individual auditor or firm of auditors whose name appears on the auditors' report annexed to this annual return (where applicable). The ARN field should not be completed if the company is entitled to, and is claiming, an audit exemption.**

**An ARN must start with an alphabetical prefix which denotes the Recognised Accountancy Body to which the auditor or audit firm is affiliated. This must match exactly the registration number of that auditor or audit firm on the Public Register of Auditors on the CRO website - [www.cro.ie](http://www.cro.ie)**

**Checklist of documents annexed**

- Balance Sheet S128 Companies Act 1963 (CA 63); S7 & S18 Companies (Amendment) Act 1986 (CAA 86)
- Profit and Loss Account S7 and S18 CAA 86
- Notes to the Accounts Schedule of CAA 86 (refer specifically to s12 for notes required in the case of small/medium sized businesses)
- Directors' Report S128 CA 63; S7 & S18 CAA 86
- Auditor's Report S128 CA 63; S7 & S18 CAA 86
- Special auditor's report duly certified by a director and secretary to be a true copy of the report S128(6B) CA 63
- Overall Certification The Acts require that the balance sheet, profit and loss account, directors' report and auditor's report be certified by both director and secretary to be a true copy as laid or to be laid before the A.G.M. or sent to the sole member in accordance with the single member private limited company regulations. In the case of full accounts, an overall certification will be sufficient.
- Guarantee by parent undertaking of the liabilities of subsidiary undertaking S17 CAA 86 as amended
- Declaration of consent by shareholders of subsidiary to exemption S17 CAA 86 as amended
- Notification to shareholders of Guarantee S17 CAA 86 as amended
- Note stating company has availed of exemptions in s17 CAA 86, as amended
- Accounting documents
  - Reg 39 E.C. (Companies: Group Accounts) Regulations 1992
  - Reg 7 E.C. (Credit Institutions: Accounts) Regulations 1992
  - Reg 7 E.C. (Accounts) Regulations 1993
  - Regs 5, 17 E.C. (Insurance Undertakings: Accounts) Regulations 1996
- Section 43 bond See note eighteen above.
- Form B73 Nomination of a new ARD

**Further information**

**Professional advice** If you have a problem completing this annual return, and in particular are unclear of the requirements pertaining to a company's ARD, you should consult your professional adviser.

**CRO address** When completed and signed, please file with the CRO. The Public Office is at 14 Parnell Square, Dublin 1. DX address: 145001. **The Dx (Document Exchange) service is an alternative to filing by post. If submitting by post, send with prescribed fee to the Registrar of Companies at: Companies Registration Office, O'Brien Road, Carlow.**

Please carefully study the explanatory notes above. A Form B1 that is not completed correctly or is not accompanied by the correct documents or fee is liable to be rejected and returned to the presenter by the CRO pursuant to section 249A Companies Act 1990 (inserted by section 107 Company Law Enforcement Act 2001). Unless the document, duly corrected, is relogged in the CRO within 14 days, it will be deemed to have never been delivered to the CRO.

**FURTHER INFORMATION ON COMPLETION OF FORM B1, INCLUDING THE PRESCRIBED FEE, IS AVAILABLE FROM [www.cro.ie](http://www.cro.ie) OR BY E-MAIL [info@cro.ie](mailto:info@cro.ie)**