SAMPLE DELIVERABLE PACK

From reconciled accounts to filing deliverables

Northstar Coffee Ltd

Illustrative first-year micro-entity - year ended 31 December 2026

FICTIONAL SAMPLE - NOT A CT600, NOT iXBRL, NOT A COMPANIES HOUSE OR HMRC SUBMISSION, AND NOT EVIDENCE OF GOVERNMENT ACCEPTANCE.

What a completed engagement must deliver

This pack shows the relationship between approved annual accounts, the Companies House filing copy, the HMRC Company Tax Return package and the evidence retained by the practice. The exact statutory filing set depends on the company, period and applicable rules.

Recipient	Illustrative deliverable	Status
Company and directors	Approved FRS 105 statutory accounts	Sample included
Companies House	Applicable accounts filing copy	Outline only
HMRC	CT600, iXBRL accounts and tax computations	Not generated
Practice archive	Trial balance, journals, evidence and receipts	Control checklist

Control totals

Year 1 controls	GBP
Profit after tax	6,690
Net assets	6,691
Shareholders' funds	6,691
Trial balance difference	0

COMPANY AND DIRECTORS

Illustrative FRS 105 statutory accounts

The complete accounts supplied to the company and its members would include the applicable primary statements, notes, comparative information, accounting policies and director approval.

Profit and loss account - year ended 31 December 2026	GBP
Turnover	12,000
Administrative expenses	(3,740)
Profit before tax	8,260
Corporation tax	(1,570)
Profit after tax	6,690

Balance sheet - as at 31 December 2026	GBP
Fixed assets	960
Current assets - bank	10,801
Creditors	(5,070)
Net assets	6,691
Called-up share capital	1
Profit and loss account	6,690
Shareholders' funds	6,691

Illustrative notes

1. Basis of preparation: the example is presented as a fictional FRS 105 micro-entity worked example. Eligibility and all required disclosures must be confirmed for the actual company and period.

2. Tangible fixed assets: computer equipment cost GBP 1,200; illustrative depreciation GBP 240; net book value GBP 960.

3. Creditors: director loan GBP 3,000; accountancy accrual GBP 500; corporation tax provision GBP 1,570.

4. Share capital: one ordinary share of GBP 1, subscribed and paid.

COMPANIES HOUSE

Accounts filing copy - delivery outline

This page is an explanatory outline, not a filing-ready Companies House document. The filing copy must be generated for the applicable company-size regime and accounting period, approved by the director, submitted through an accepted channel and followed by a retained acceptance reference.

Required control	Illustrative status
Company name and number	Northstar Coffee Ltd / fictional
Accounting period	Year ended 31 December 2026
Applicable filing regime confirmed	Accountant review required
Balance sheet statements and director details	Final document required
Director approval	Not signed - sample only
Submission channel	Not submitted
Companies House acceptance reference	Not available - sample only

Client deliverable after successful filing

The client should receive the approved accounts copy together with the Companies House submission date and acceptance reference. The practice should retain the immutable filing package, presenter identity, response and any rejection or resubmission history.

HM REVENUE AND CUSTOMS

Company Tax Return package - delivery outline

This worked example includes an illustrative Corporation Tax provision and an accounting-to-tax working-paper structure. It does not calculate or submit a live Company Tax Return.

Illustrative accounting-to-tax bridge	GBP
Accounting profit before tax	8,260
Add-backs and deductions	Accountant review
Taxable total profits	Not determined
Corporation Tax liability	Illustrative 1,570

Electronic return component	Required delivery state
CT600	Validated final return
Required supplementary pages	Included where applicable
Statutory accounts	Tagged iXBRL
Corporation Tax computations	Tagged iXBRL
Elections and supporting documents	Included where required
HMRC response	Accepted receipt retained

Important distinction

A review PDF or source JSON can support accountant review and manual workflows, but it is not a CT600, an iXBRL document or evidence that HMRC accepted a return.

PRACTICE ARCHIVE

Evidence retained with the engagement

A complete audit trail connects each reported figure to the reporting mapping, ledger account, journal, source row, original evidence and approval event.

Record	Example control
Approved closing trial balance	Debits equal credits; difference GBP 0
Reporting mapping	Version and effective date frozen in filing snapshot
Opening share journal	Dr Bank GBP 1 / Cr Share capital GBP 1
Evidence	Source files, checksums and source-row references
Review decisions	Who approved or changed each classification and journal
Government responses	Acceptance or rejection payload and reference retained

Sample conclusion

The illustrative accounts reconcile, but filing is complete only after the appropriate statutory and tax documents have been generated, approved, submitted and accepted by the relevant government service.