



Legal Aid
Agency

Crime applications for company directors

A quick guide to submitting form CRM15 for directorships

Introduction

This quick guide is intended to help you know when to declare a directorship and what evidence to provide.

Your client will need to submit a CRM15 form if they or their partner are a director or shareholder of a private limited company. This is because although directors may be an employee of the company, their income is likely to be more complex. They may receive additional income such as dividends or a share of the profit.

Identifying a directorship

A company director is anyone registered as a director of a private limited company (this does not include charities).

A company director does not need to hold shares in that company.

They are an officer of the company and often enter into a contract of employment. However, a director's income can be more complex than that of an employee. Additional evidence is therefore required. This is because the directors may control how the profits are allocated. If they are shareholders, they may also take dividends.

Directors can usually be identified by the following:

- company name includes the applicant's/partner's name
- company address is the home address
- wage slip shows that the applicant/partner is employee number one
- salary is lower than the personal allowance set by government

However, we recommend you ask all applicants if they run any private or limited businesses.

Applicants must declare any directorship, regardless of how long the business has traded for or how successful it has been.

The only exception to this is if the company has ceased trading, for example the company is in liquidation or a proposal has been made to strike-off. A check on Companies House will confirm if a directorship is active or has ceased trading.

If it is showing as active on Companies House the applicant must declare it or we will return the application for completion.

See also **Dormant companies or business that recently ceased trading** below.

Evidence required

We will need evidence for each directorship that the applicant and their partner hold. This should show the company turnover, outgoings, profit, director's salary and any dividends paid.

For magistrates' court cases the evidence must be submitted with the eForm, unless the applicant is in court custody.

For Crown Court cases we will process the application on the information provided. We will then request the evidence is provided within 14 days.

Suitable evidence in order of preference

Full trading accounts (or draft trading accounts if trading less than 12 months)

These should include a profit and loss account and balance sheet and, must be dated within the last two tax years.

A letter from the applicant's accountant

This should confirm any director's salary received, the net profit and any dividends paid. Where possible it should also include a profit and loss record.

Any letters must be signed and dated, and include contact details, the name of the company and the period of trading covered.

A cashbook

This must be dated within the last two tax years.

Invoices and receipts or fully annotated bank statements

These may be submitted as a last resort if no other records have been kept.

They must cover a minimum of 3 consecutive months up to the declaration date.

Please note that a tax return is not sufficient evidence for directors. This is because it will not show the profit of the company.

Avoid common reject reasons

Undeclared directorships

The information or evidence provided sometimes suggests an applicant may be a director. A check on Companies House often confirms this.

Applicants also often declare a directorship as an employment. The form does not then ask the relevant questions.

You should ask the applicant whether they are, or have been, a director of a limited company. Even if it has not traded in a while. Unless official action has been taken to liquidate or strike-off the company it will appear active on Companies House.

You may also complete a check on Companies House if your client is unsure whether they are a director of an active company.

Dormant companies or business that recently ceased trading

The company may still appear active on Companies House so do a check. If the business is still showing as active, we would advise the following:

Magistrates' court

Provide evidence to show the business is no longer active, such as

- an application to strike off the company
- a letter from the applicant's accountant confirming the date the business ceased trading.

Crown Court

Declare the business stating no income received and leave a note that the company is dormant but still showing as active on Companies House.

We will process the application on the information provided and then request evidence, such as:

- an application to strike off
- a letter from the applicant's accountant confirming the date the business ceased trading
- business bank statements showing no business income being received

Missing evidence

You must submit evidence with all applications for magistrates' court proceedings. This includes those due to progress to the Crown Court. The only exception is where the applicant has been remanded into custody by the court. Further guidance

See section 12.13 of the [Criminal Legal Aid Manual](#) on GOV.UK.

Annex Q includes the CRM15 form completion guidance, which is also available as a stand-alone document on the [CRM14/15 form page](#) on GOV.UK.