

This Guidance Note is designed to help you understand what a company must keep and where to keep it.

Records in relation to the administration of a company that a company must keep.

Maintaining the registered office

By law, every company must have a registered office. The registered office is the place where the company does business.

The company secretary - if one has been appointed - is usually responsible for establishing and maintaining the registered office for formal communications.

The registered office must be a physical address. However, it does not have to be a place where the company does business. For example, some companies use the accountant's address as their registered office.

and PO Box numbers alone are not acceptable. The place where the company does business. The registered office must be a place where the company secretary, and the company must be able to receive mail sent to the registered address.

By law, the name of the company must be clearly visible to any visitors to the registered office, as well as the name of the company secretary must appear on the plates to be displayed in conspicuous places.

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The company must be able to receive mail sent to the registered address. Companies House will contact someone that the company must be able to receive mail sent to the registered address. If such communication is inadvertently be pushed into the company via the registered office, and a legal demand for payment to that address and dealt with quickly, the company might

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Unless an alternative local registers (registers of members etc) must be available for inspection at the registered office.

to Companies House, the company's registers (registers of members etc) must be available for inspection at the registered office.

Any person that a company in writing the address of the company records. A response to such a request within five working days.

of its business, has the right to request the location where they can inspect the company records. A response to such a request within five working days.

Registered Office Disputes

As all companies must have a correct jurisdiction and is not says it is. However whether the office address can have uncertainty of the address.

and as long as the address is within the registered office is essentially what the company has done. In an honest mistake, a wrongful registered office for the genuine and legitimate occupiers

The Small Business Enterprise and Regulatory Reform Act 2015 ("SBEE") has corrected this anomaly as of April 2016 to change the company's registered office if the registrar is satisfied that the company is seeking to use the address they are seeking to use.

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Section 1097A of the Companies Act 2006 (as amended by the Small Business, Enterprise & Employment Act 2015 and the Companies (Amendment) Regulations 2016, enables the registrar to change the registered office address of a company if it is satisfied that the company is authorised to use its current address.

Individuals or businesses who are not a company sometimes discover that their address details have been used by a company. This can result in unwanted mail, visits by bailiffs and can adversely affect the credit rating of the premises.

The 2006 Act provided for the registrar to change the registered office address of a company if it was satisfied that the company was authorised to use its current address. However, the provisions did not allow the registrar to change the address of a company if the company itself, e.g. in a letter, had wrongly used by a company.

The new provisions allow the registrar to change the registered office address of a company if the company or LLP's use of an address is not satisfactory evidence that it is authorised to use that address, the registered office address will be changed to an alternative address (at Companies House).

The application must identify the current registered office address of its registered office, include a statement explaining the reasons for the change and provide any documents or information which support the application.

The registrar may dismiss the application if it has no reasonable prospect of success, but will otherwise consider the application.

- its registered office;
- both the service address and the registered office;
- any address specified in the application in accordance with paragraph 7 of Schedule 1 to the Companies Act 2006.

The notice to the company must:

- identify the name of the company;
- identify the grounds for the change;
- provide a copy of any documents which supported the application.

The notice will also state the date by which the company must change the address of the company's registered office to a default address within the specified period (usually 28 days after the day the notice was served).

- the company change the address of its registered office in accordance with section 1097A of the 2006 Act;
- the company object to the change and provide evidence to the satisfaction of the registrar that it is authorised to use its current registered office address as its registered office; or
- the applicant withdraws the application.

The notice will also provide the company with the default address to which the company is authorised to use its current registered office address.

The registrar must, after the company has changed its registered office to a default address, change the company's current registered office address to the default address if the company does not respond within that period.

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The registrar must dismiss the application if the company has delivered a notice to the registrar within the specified period.

The registrar may, without further notice, if the company is authorised to do so, accept the following as evidence of the fact that the company is authorised to use the address:

- documentation evidence of the company's use of the address, including leasehold agreements, or a written agreement as the company's registered office address;
- a utility bill addressed to the company at the registered office and received by the company; or
- a utility bill addressed to the company at the registered office and received by the registrar gave notice of the company's use of the address.

The registrar will be able to take into account the company's use of the address in the company into account. However, it will not necessarily be given weight.

Upon determining an application, the registrar must notify the company. The notice must state the decision and provide a copy of any evidence upon which the registrar has made the decision. The company's registered office address must also be given to the company.

Both the applicant and the registrar must be able to direct the registrar as to which address should be recorded as the company's registered office address or, where the applicant is not the company, the duty to display its name at the registered office must be given. Where the court makes a decision.

Where the registrar changes the company's registered office address, the registrar must give notice to the company at the relevant Companies Act and the Companies (Trading Disclosures) Regulations 2008, 28 days beginning on the day the notice is given.

- various duties of the company to make documents and registers available for inspection;
- the duty to display the company's name at the registered office;
- the duty to state the company's registered office address in business letters, order forms and websites;
- the duty to provide information to a person the company deals with.

The fact that these requirements are imposed on the company will end up being a pressure on it to voluntarily change its registered office address. The registrar will not be required to provide for the collection by the company of any documents delivered to the company at its registered office. If the company changes the registered office address, the registrar may forward the documents to the new address under section 109(2).

Whether or not these conditions apply or the company has delivered a notice to the registrar within the specified period.

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the new address. However, the company to provide evidence as its registered office. Subject to the above regulations, being registered by the Registrar, the company at the address

Changing the registered office

To change the address of the company and pass a resolution approved by the shareholders. See: [Companies House Form – Change of Registered Office \(CO.ROS.02.DUP\)](#).

The new registered office must be entered on the Companies House database.

A nameplate should also be moved to the new location. the tax office which deals with the company. See: [Change of Registered Office](#)

Single Alternative Inspection

A company can nominate a single alternative location to be maintained. To enable a Single Alternative Inspection. See: [Companies House Form – Single Alternative Inspection \(CO.ROS.AD02.DUP\)](#).

The company must then submit the [Companies House Form – Change of Location of the Company Register \(CO.ROS.AD03.DUP\)](#) with details of which statutory documents have been moved to the alternative location to the registrar.

A company must disclose if it has a single alternative location kept there.

Company records

Note that this section does not cover the requirements for companies are required to keep documents completely deduced from the original. These documents will require. These documents

Every company must keep a hard copy or in electronic form reproduced in hard copy.

| Official records which must be kept by statute |
|--|
| Register of directors |

Under section 87, the registrar may require the company to be authorised to use the proposed address

The new registered office will take effect upon it is registered. The company will be able to serve any document on the company for a further 14 days.

It will be necessary to hold a board meeting, and pass a resolution. See: [Companies House Form – Change of Registered Office \(CO.ROS.02.DUP\)](#)), should be filed with Companies House.

The new registered office must be entered on the Companies House database.

A nameplate should also be moved to the new location. the tax office which deals with the company. See: [Letter to Tax Office – Notify](#)

SAIL

A company can nominate a single alternative location to be maintained. To enable a Single Alternative Inspection. See: [Companies House Form – Notification of Single Alternative Location \(CO.ROS.AD02.DUP\)](#)), must be filed at the registrar.

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| (or registered office SAIL) | Open for Inspection | Time Limit |
|-----------------------------|---------------------|------------|
| | YES | n/a |

| |
|---|
| Register of directors' usual residential addresses |
| Register of secretaries (where company secretary has been appointed) |
| Register of members |
| Copies of members resolutions (including written resolutions), minutes of general meetings, and details of decisions by a sole member |
| Register of debenture holders (debentures in issue) |
| Copies of instruments evidencing registrable charges (including amendments and particulars referred to in the charge document) |

Note that there is no longer a requirement for companies to keep records of the proceedings of meetings of directors or managers of the company.

Inspection of Company Registers

Under the Companies Act 2006, every company must make its registers available for inspection by members and the public at its registered office unless the company is exempt. Members of the company may inspect the register free of charge.

The register must be available for inspection between 9am and 5pm on each working day. If the company fails to do so, or to be provided with a copy of the register for a proper purpose for which the information is sought, the company must provide a copy of the register for a proper purpose for which the information is sought.

The company has a 5 day period to provide a copy of the register. If the company thinks the request is for a proper purpose, it must provide the copy. If the company thinks the request is not for a proper purpose, it may refuse. If the company refuses, it must provide the copy if the court orders it to do so. The company is not liable for damages if it refuses to provide the copy unless it is shown that the refusal was unreasonable.

Refusal by a company to provide a copy of the register in default can be liable. This does not apply if the company has a reasonable excuse for not complying with the request.

There are two offences in connection with the requirement to provide a copy of the register. First, it is an offence for a person to knowingly or recklessly to make a false statement in connection with the request. Second, it is an offence for a person to make a statement which is misleading, false or deceptive in connection with the request.

| | | |
|--|-----|----------|
| | No | n/a |
| | YES | n/a |
| | YES | |
| | YES | 10 years |
| | YES | n/a |
| | YES | n/a |

Records of the proceedings of meetings of directors or managers of the company.

Every company must make its registers available for inspection by members and the public at its registered office unless the company is exempt. Members of the company may inspect the register free of charge. The company must pay the prescribed fee.

The minimum two hour period between 9am and 5pm on each working day. The Companies Act 2006 requires those who wish to inspect the register to provide their names and addresses, the purpose for which the access is sought on behalf of a third party, similar information.

The company must comply with the request to inspect/ provide a copy of the register unless it has a reasonable excuse. If the court is satisfied that the request is for a proper purpose, it will relieve the company of the obligation to provide the copy and may require that the person who made the request also require the company not to provide the copy. If the court does not make an order, the company must immediately comply with the request.

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Register of members

The register of members (SAIL if one has been established) must be kept at the registered office or SAIL if one has been established, and is subject to the inspection regime set out above.

For small or medium sized companies there are software packages available on computer, but can be printed out.

The Companies Act 2006 makes joint holders and so, for example, the register must show the name of each joint holder. Where there are more than 50 members, the company must have a separate group of documents available for inspection at the same place as the register.

Notice of a trust (express, implied or constructive) in shares will not be entered on the register of members, and is not required to be entered on the register of members holding more than 1% of the shares. As of 6th April 2016 as stated above, the company must have a separate group of documents and the documents you will need to keep.

Register of directors and

The register of directors (SAIL if one has been established) must be kept at the registered office or SAIL if one has been established, and is subject to the inspection regime set out above.

Since the implementation of the Companies Act 2006, directors' residential addresses do not need to appear on the public register. Directors are able to register a service address (which can be different from their residential address). However, the company must keep a separate register of directors' residential addresses, (See [\(CO.REG.03.DUP\)](#)).

A service address means an address at which a director can be contacted for business purposes. The service address must be different from the director's residential address. This will not be apparent from the public register. The Companies Act 2006 does not need to be kept in certain circumstances).

The register no longer needs to be kept at the registered office. Directors now have to provide their residential addresses for the purposes since the age of 16.

It's always been a requirement for directors to provide a full date of birth. However from October 2006, the Companies Act 2006 gives more protection to directors by suppressing the day of birth. Therefore for a date of birth of 1st January 1960, the day element is suppressed on the public record.

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([Co.REG.06](#)) must be kept at the registered office or SAIL if one has been established, and is subject to the inspection regime set out above.

A loose-leaf book will suffice. Alternatively, the information can be stored on a computer, but can be printed out for inspection.

Where there are more than 50 members, the company must have a separate group of documents available for inspection at the same place as the register.

Notice of a trust (express, implied or constructive) in shares will not be entered on the register of members, and is not required to be entered on the register of members holding more than 1% of the shares. As of 6th April 2016 as stated above, the company must have a separate group of documents and the documents you will need to keep.

Residential addresses

([Individuals](#)) ([CO.REG.01.DUP](#)) and ([Companies](#)) ([CO.REG.02.DUP](#)) must be kept at the registered office or SAIL if one has been established, and is subject to the inspection regime set out above.

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The full date of birth still need to be shown in full on their data products on the Companies House website.

A full date of birth will only be shown in certain circumstances (for example to credit reference agencies, or to those who are protected).

Register of secretaries

The register of secretaries (CO.REG.04.DUP) and Register of directors (CO.REG.03.DUP) must be kept at the registered office or the inspection regime set out in the Companies Act 2006.

As for directors, the address of the secretary's usual residential address for documents may be effective for the company's register. The service address may also be the same as the company's registered office or SAIL (if one has been approved) and is subject to the inspection regime set out in the Companies Act 2006.

Register of debenture holders

There is no legal requirement to keep a register of debenture holders, but a register will become necessary if debentures are issued. If a company does have a register of debenture holders, it can be inspected by the public and is subject to the inspection regime set out in the Companies Act 2006.

Register of charges

Following Regulations introduced in 2013, the list of charges to be registered at Companies House has been removed and there is now an exemptions based system. Charges are no longer registered unless they are exempt. In light of this change, the requirement to keep a register has been removed, but there is still a requirement for companies to keep copies of instruments evidencing registrable charges available for inspection. It is a criminal offence to vary any charge capable of registration without keeping a copy of the instrument. However, a company will not be required to keep a register of charges created before 6 April 2013 and this requirement will not apply to charges created before 6 April 2013.

The charges should be notified to Companies House within 21 days of their creation, by submitting a copy of the instrument. The requirement to keep a register of charges, together with Form MR01 (See: [Companies House Form – Register of Charges \(CO.REG.MR01.DUP\)](#)). This requirement is frequently carried out by the company secretary or a third party.

Disclosure of the company's financial position

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[Register of Secretaries \(Individuals\) \(CO.REG.04.DUP\)](#) and [Register of Secretaries \(Corporate\) \(CO.REG.05.DUP\)](#) must be kept at the registered office or the inspection regime set out in the Companies Act 2006.

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The following four items:
registered office address memorandum and articles of association, forms, notices and official papers.

If the name of a director is used as a signatory, the names of *all* the directors must be used.

Document Security

Companies frequently opt to use a secure cabinet to retain their most important documents. These might include:

- Certificate of incorporation
- Memorandum and articles of association
- Certificate on change of name
- Copies of the accounts
- Share certificates and statements
- Directors' service contracts
- The company seal

The Small Business, Enterprise and Employment Act 2015

The SBEE has already been implemented. It has introduced changes to the law relating to company law, however one significant change is the ability for private companies to elect to keep their registers at Companies House.

Private companies will, with effect from 6 April 2016, have the option to stop maintaining, in their own records, registers of members, directors and secretaries (currently either kept at their registered office or SAIL). Instead, companies will be able to elect to keep their registers at Companies House.

- PSCs,
- members,
- directors;
- directors' residential addresses;
- secretaries,

at Companies House.

The obligation to maintain a register of members will no longer keep the record of members which will maintain the record of members. As a result, a person is not recognised as the legal holder of a share unless and until the company elects to no longer maintain a register of members. Where a company elects to no longer maintain a register of members there may be some delay in being able to record changes to the register of members. Shareholders will not become members until the person's name is recorded on the register of members. In addition, companies will be required to keep the hard copy books covering the period before they elected to keep their registers at Companies House.

registered number, place of registration and details of directors, shareholders, emails, websites, business letters, order forms, notices and official papers, parcels, invoices and letters of credit.

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If a company opts not to make available at Companies House (or otherwise) information that would otherwise be available at Companies House (e.g. directors' residential addresses), information that would otherwise be available at Companies House (e.g. directors' residential addresses) will be available at Companies House (e.g. directors' residential addresses).

Information that is not available at Companies House (e.g. directors' residential addresses) will continue to be available at Companies House (e.g. directors' residential addresses).

SAMPLE

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