



This Guidance Note is designed to help you understand the requirements in relation to the administration of a company and specifically the records that a company must keep.

Records - What Must be Kept & Where to Keep Them?

Maintaining the register

By law, every company must have a registered office. The company secretary - if one has been appointed - is usually responsible for establishing and maintaining the registered office. The registered office is the place where the company does business. The registered office is the place where the company does business. The registered office is the place where the company does business.

Records - What Must be Kept & Where to Keep Them?

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

Records - What Must be Kept & Where to Keep Them?

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 name plates to be displayed in conspicuous places.

Records - What Must be Kept & Where to Keep Them?

The company must be able to receive any mail sent to the registered address. Companies House will contact the company via the registered office, and someone that the company must respond to a legal demand for payment to that address. If such communications are not dealt with quickly, the company might be forced to close its business.

Records - What Must be Kept & Where to Keep Them?

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

Records - What Must be Kept & Where to Keep Them?

Any person that a company employs or has control over in writing the address of the company records. A responsible person must be named in the company records.

Records - What Must be Kept & Where to Keep Them?

Registered Office Disputes

As all companies must have a registered office and as long as the address is within the correct jurisdiction and is not a residential address, it is essentially what the company says it is. However whether the address is correct or not, if it is a residential address, a wrongful registered office address can have unintended consequences for the genuine and legitimate occupiers of the address.

Records - What Must be Kept & Where to Keep Them?

The Small Business Enterprise and Regulatory Reform Act 2015 ("SBER") has corrected this anomaly as of April 2016 to resolve any registered office disputes regarding registered office addresses and to change the law so that a company's registered office can be changed if the registrar is satisfied that the company is unable to use the address they are seeking to use.

Records - What Must be Kept & Where to Keep Them?



S A M P L E

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 authorised to use a company's registered office address sometimes discover that their address details have been used as the registered office of a company. This can result in 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 registered office address of a company if the company itself, e.g. in error, had wrongfully used by a company an address which was not its registered office address.

The new provisions allow the registrar to change the registered office address of a company or LLP's use of an address as its registered office if the registrar is satisfied that the company or LLP is not 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 grounds for the application 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 issue a notice to the company at:

- its registered office;
- both the service address and the registered office, if the registrar's knowledge of the company's address is limited to the service address;
- any address specified in the application, if the registrar is satisfied that the company is authorised to use that address (paragraph 7 of Schedule 16).

The notice to the company must:

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

The notice will also state the date on which the company's registered office will be changed to a default address if the company does not change the address of the company's registered office within the specified period (usually 28 days after the day the notice was issued).

- the company changes its registered office in accordance with section 87 of the 2006 Act;
- the company objects to the change of its registered office to the registrar that it is not authorised to use that address;
- 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 registered office.

The registrar must, after the specified period, change the address of a company's registered office to a default address if the company is not authorised to use its current registered office address and does not respond within that period.

ed 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 authorised to use a company's registered office address sometimes discover that their address details have been used as the registered office of a company. This can result in 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 registered office address of a company if the company itself, e.g. in error, had wrongfully used by a company an address which was not its registered office address.

The new provisions allow the registrar to change the registered office address of a company or LLP's use of an address as its registered office if the registrar is satisfied that the company or LLP is not 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 grounds for the application 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 issue a notice to the company at:

- its registered office;
- both the service address and the registered office, if the registrar's knowledge of the company's address is limited to the service address;
- any address specified in the application, if the registrar is satisfied that the company is authorised to use that address (paragraph 7 of Schedule 16).

The notice to the company must:

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

The notice will also state the date on which the company's registered office will be changed to a default address if the company does not change the address of the company's registered office within the specified period (usually 28 days after the day the notice was issued).

- the company changes its registered office in accordance with section 87 of the 2006 Act;
- the company objects to the change of its registered office to the registrar that it is not authorised to use that address;
- 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 registered office.

The registrar must, after the specified period, change the address of a company's registered office to a default address if the company is not authorised to use its current registered office address and does not respond within that period.

The registrar must dismiss an application if the company has delivered a notice of change of registered office within the specified period.

The registrar may, without notice, refuse an application if the company is authorised to change its registered office address only for a limited period.

- documentation evidence of the company's use of the address, including leasehold agreements, tenancy agreements or other documents relating to the company;
- a written agreement between the company and the landlord or other person in possession of the premises as the company's registered office;
- a utility bill addressed to the company at the registered office and received by the company before the registrar gave notice of the application.

The registrar will be able to refuse an application if the company will not necessarily be given a period of 28 days to deliver a notice of change of registered office.

Upon determining an application, the registrar must notify the company. The notice must state the reasons for the decision and the evidence upon which the decision is based. The registrar must also notify the company of the company's registered office address and the date on which the decision is made.

Both the applicant and the registrar must deliver a copy of the decision to the court. In the event of a dispute, the court should be recorded as the final decision. An appeal must be brought within 28 days of the date on which the decision is made or, where the applicant is not the company, 28 days of the date on which the decision is made. Where the court makes a decision, the registrar must change the company's registered office address to the address of the court.

Where the registrar changes the company's registered office address to a default address, the company must deliver a notice of change of registered office to the registrar within 28 days beginning on the day on which the registrar changes the company's registered office address to a default address.

- various duties of the company under the 2006 Act and the Companies (Trading Disclosures) Regulations 2008, including the duty to make documents and registers available for inspection;
- the duty to display the company's registered office address;
- 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 who requests the company's registered office address.

The fact that these requirements are suspended for 28 days suggests that a company will end up being forced to change its registered office address under pressure on it to voluntarily do so. The registrar will not be required to deliver a copy of the decision to the company's default registered office address. The registrar will not be required to deliver a copy of the decision to the company of any documents delivered to the company at its default registered office address. The registrar may, however, destroy any document not collected by the company within 2 months of receipt. If the company changes the registered office address, the registrar may forward the documents to the new address.

Whether or not these conditions apply or the company has delivered a notice of change of registered office within the specified period.

The registrar may, without notice, refuse an application if the company is authorised to change its registered office address only for a limited period.

- documentation evidence of the company's use of the address, including leasehold agreements, tenancy agreements or other documents relating to the company;
- a written agreement between the company and the landlord or other person in possession of the premises as the company's registered office;
- a utility bill addressed to the company at the registered office and received by the company before the registrar gave notice of the application.

The registrar will be able to refuse an application if the company will not necessarily be given a period of 28 days to deliver a notice of change of registered office.

Upon determining an application, the registrar must notify the applicant and the company. The notice must state the reasons for the decision and the evidence upon which the decision is based. The registrar must also notify the company of the company's registered office address and the date on which the decision is made.

Both the applicant and the registrar must deliver a copy of the decision to the court. In the event of a dispute, the court should be recorded as the final decision. An appeal must be brought within 28 days of the date on which the decision is made or, where the applicant is not the company, 28 days of the date on which the decision is made. Where the court makes a decision, the registrar must change the company's registered office address to the address of the court.

Where the registrar changes the company's registered office address to a default address (i.e. a PO box at the relevant Companies House office), the company must deliver a notice of change of registered office to the registrar within 28 days beginning on the day on which the registrar changes the company's registered office address to a default address.

- various duties of the company under the 2006 Act and the Companies (Trading Disclosures) Regulations 2008, including the duty to make documents and registers available for inspection;
- the duty to display the company's registered office address;
- 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 who requests the company's registered office address.

The fact that these requirements are suspended for 28 days, suggests that a company will end up being forced to change its registered office address under pressure on it to voluntarily do so. The registrar will not be required to deliver a copy of the decision to the company's default registered office address. The registrar will not be required to deliver a copy of the decision to the company of any documents delivered to the company at its default registered office address. The registrar may, however, destroy any document not collected by the company within 2 months of receipt. If the company changes the registered office address, the registrar may forward the documents to the new address.

the new address. However, the company to provide evidence as its registered office.

Subject to the above regulations, the company will be able to serve any document on the company at the address for a further 14 days.

Changing the registered office

To change the address of the registered office, the company must pass a resolution and file a [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 company should also notify the tax office which deals with the company. See: [Change of Registered Office](#)

Single Alternative Inspection (SAIL)

A company can nominate a Single Alternative Inspection (SAIL) location where certain documents can be maintained. To enable a SAIL, the company must file a [Companies House Form – Notification of Single Alternative Inspection \(CO.ROS.AD02.DUP\)](#).

The company must then file a [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 SAIL. The company can only have one SAIL at any one time.

A company must disclose the location of any SAIL and which register(s) are kept there.

Company records

Note that this section does not cover the records of companies that are required to be kept in a separate group of documents completely dedicated to the company. These documents will require. These documents must be kept in the table below. They can be kept in either hard copy or in electronic form if the electronic form is capable of being reproduced in hard copy.

Every company must keep a copy of the following documents in either hard copy or in electronic form if the electronic form is capable of being 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 provide evidence as its registered office.

Subject to the above regulations, the company will be able to serve any document on the company at the address for a further 14 days.

To change the address of the registered office, the company must pass a resolution and file a [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 company should also notify the tax office which deals with the company. See: [Change of Registered Office](#)

SAIL

A company can nominate a Single Alternative Inspection (SAIL) location where certain documents can be maintained. To enable a SAIL, the company must file a [Companies House Form – Notification of Single Alternative Inspection \(CO.ROS.AD02.DUP\)](#).

The company must then file a [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 SAIL. The company can only have one SAIL at any one time.

A company must disclose the location of any SAIL and which register(s) are kept there.

Note that this section does not cover the records of companies that are required to be kept in a separate group of documents completely dedicated to the company. These documents will require. These documents must be kept in the table below. They can be kept in either hard copy or in electronic form if the electronic form is capable of being reproduced in hard copy.

Every company must keep a copy of the following documents in either hard copy or in electronic form if the electronic form is capable of being reproduced in hard copy.

(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 resolution (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)

	No	n/a
	YES	n/a
	YES	
	YES	10 years
	YES	n/a
	YES	n/a

Note that there is no longer any requirement for directors or managers of the company to maintain a register of their residential addresses.

Records of the proceedings of meetings of the company must be kept at the company's registered office.

Inspection of Company Registers

Under the Companies Act 2006, company registers must be available for inspection by members and directors at the company's registered office unless the company is a SAIL. Members of the company may inspect the register free of charge.

Company registers must be available for inspection by members and directors at the company's registered office unless the company is a SAIL. Members of the company may inspect the register free of charge. Directors must pay the prescribed fee.

The register must be available for inspection at the company's registered office between 9am and 5pm on each working day. If the company is a SAIL, the register must be provided with a copy of the register for the purpose for which the information is sought. If the access is sought on behalf of a third party, similar information must be provided.

A 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 information is sought. If the access is sought on behalf of a third party, similar information must be provided.

The company has a 5 day period to provide a copy of the register. If the company thinks the request is not for a proper purpose, it may refuse the access to the register. If the company refuses the request, the company is liable for the costs of the request. The company must also comply with other requests for information or the proceedings are disclosed.

The company must comply with the request to inspect/inspect the register. If the company refuses the request, it is liable for the costs of the request. If the court is satisfied that the access is for a proper purpose, it will relieve the company of the obligation to provide the register and may require that the person who made the request also require the company not to disclose the information. If the court does not make an order, the company must immediately comply with the request.

Refusal by a company to provide a copy of the register in default can be liable. This does not apply if the company does not comply with the request.

The company must provide a copy of the register for the purpose for which every company officer in default has directed that the company need not provide a copy of the register.

There are two offences in connection with the requirement to provide a copy of the register. First, it is an offence knowingly or recklessly to make a false or misleading statement. Second, it is an offence for a person to disclose information from a company's register.

The company must provide a copy of the register for the purpose for which every company officer in default has directed that the company need not provide a copy of the register. First, it is an offence knowingly or recklessly to make a false or misleading statement. Second, it is an offence for a person to disclose information from a company's register.

The full date of birth still need to be shown in full on their data products of Companies House, but won't be shown in public registers.

A full date of birth will only be shown in certain circumstances (for example to credit reference agencies, or to those agencies where it is similar to how residential addresses are protected).

Register of secretaries

The register of secretaries (Companies Act 2006 [\(CO.REG.04.DUP\)](#) and [Regulations \(CO.REG.04.DUP\)](#)) must be kept at the registered office of the company, and is subject to the inspection regime set out in [Regulations \(CO.REG.04.DUP\)](#).

As for directors, the address of the company secretary's usual residential address means an address at which the secretary normally resides. Documents may be effective if signed by the secretary. A company secretary may give the company's registered office as their service address. The service address may also be the same as the company's registered office. This will not be apparent from the public register.

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 debenture holders, and is subject to the inspection regime set out in [Regulations \(CO.REG.05.DUP\)](#).

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 exemption 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 being registered, however, that a company was required to keep a register of charges created before 6 April 2013 and this requirement still applies 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 of charge, together with Form MR01 (See: [Companies House Form – Register of Charges \(CO.REG.MR01.DUP\)](#)). This is frequently carried out by the company secretary or debenture holder or trustee.

Disclosure of the company's financial position

S

A

M

P

L

F

Companies House, but won't be shown in public registers.

circumstances (for example to credit reference agencies, or to those agencies where it is similar to how residential addresses are protected).

[Company Secretaries \(Individuals\)](#) and [Company Secretaries \(Corporate\) \(CO.REG.05.DUP\)](#) must be kept at the registered office of the company, and is subject to the inspection regime set out in [Regulations \(CO.REG.05.DUP\)](#).

As for directors, the address of the company secretary's usual residential address means an address at which the secretary normally resides. Documents may be effective if signed by the secretary. A company secretary may give the company's registered office as their service address. The service address may also be the same as the company's registered office. This will not be apparent from the public register.

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 debenture holders, and is subject to the inspection regime set out in [Regulations \(CO.REG.05.DUP\)](#).

Following Regulations introduced in 2013, the list of charges to be registered at Companies House has been removed and there is now an exemption 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 being registered, however, that a company was required to keep a register of charges created before 6 April 2013 and this requirement still applies 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 of charge, together with Form MR01 (See: [Companies House Form – Register of Charges \(CO.REG.MR01.DUP\)](#)). This is frequently carried out by the company secretary or debenture holder or trustee.

The following four items:
registered office address m
forms, notices and official p

If the name of a director is
signatory, the names of *all* t

Document Security

Companies frequently opt
documents. These might include

- Certificate of incorporati
- Memorandum and articl
- Certificate on change of
- Copies of the accounts
- Share certificates and s
- Directors' service contra
- The company seal

The Small Business, Ente

The SBEE has already bee
disputes, however one sign
the ability for private comp
Companies House.

Private companies will, wit
part, their own sets of com
office or SAIL). Instead, con

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

at Companies House.

The obligation to maintain a
will no longer keep the rec
which will maintain the rec
register of members. As a
holder of a share unless an
a company elects to no lon
being able to record chang
members until the person's
addition, companies will be
before they elected to keep

red number, place of registra
emails, websites, business letters, order
s, parcels, invoices and letters of credit.

er than in the text of the letter or as a
ed.

cabinet to retain their most important

act 2015

ance Note in relation to registered office
BEE has introduced as of June 2016 is
tain information on the public register at

have the option to stop maintaining, in
currently either kept at their registered
ect to keep their registers of:

n will remain as before but the company
ation will be sent to Companies House
s option may be limited, at least for the
a person is not recognised as the legal
ered on the register of members. Where
any books there may be some delay in
members. Shareholders will not become
d to, and registered by, the registrar. In
the hard copy books covering the period
ies House.

If a company opts not to file its annual accounts, information that would otherwise be available at Companies House (including the names of members and the exact dates of birth of the directors) will be available to the public.

Information that is not available to the public (e.g. directors' residential addresses) will continue to be available to the public.

Information that would otherwise be available at Companies House (including the names of members and the exact dates of birth of the directors) will be available to the public.

Information that is not available to the public (e.g. directors' residential addresses) will continue to be available to the public.

S A M P L E