



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.

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Maintaining the registered office

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

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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 inadvertently be pushed into liquidation.

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Changing the registered office

To change the address of the registered office, the company must hold a board meeting, and pass a resolution approved by the directors. See: [Board Minutes – Change of Registered Office \(CO.ROS.02.DUP\)](#). See: [Companies House Form – Change of Registered Office Address \(CH02\)](#), should be filed with Companies House.

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

Single Alternative Inspection (SAIL)

A company can nominate an alternative location where certain documents can be maintained. To enable a company to do this, a [Single Alternative Inspection \(SAIL\)](#) must be filed at Companies House.

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

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

Company records

Every company must keep certain records in either hard copy or in electronic form. If the electronic form is capable of being reproduced in hard copy, it can be kept in either form.

Official records which must be kept by statute
Register of directors
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 to keep records of the proceedings of meetings of directors or managers of the company.

address, and the statutory books must be maintained at that address. If notified, which may result in a change in the company's affairs. See: [Letter to Tax Office – Notify of Change of Registered Office](#)

SAIL

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Records must be kept in either hard copy or in electronic form. If the electronic form is capable of being reproduced in hard copy, it can be kept in either form.

Record	(or alternative location (SAIL))	Open for Inspection	Time Limit
Register of directors		YES	n/a
Register of directors' usual residential addresses		No	n/a
Register of secretaries (where company secretary has been appointed)		YES	n/a
Register of members		YES	
Copies of members resolutions (including written resolutions), minutes of general meetings, and details of decisions by a sole member		YES	10 years
Register of debenture holders (debentures in issue)		YES	n/a
Copies of instruments evidencing registrable charges (including amendments and particulars referred to in the charge document)		YES	n/a

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

Inspection of Company

Under the Companies Act 2006, the registers must be available for inspection by members and other persons entitled to inspect the register free of charge.

The register must be available for inspection between 9am and 5pm on each working day or to 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.

The company has a 5 day period to provide a copy of the register. If the company thinks the request is for an improper purpose, it may refuse to provide the information. If the court is satisfied that the access to the register is for a proper purpose, it will relieve the company of the obligation to provide the information and may require the person who made the request to pay the company's costs. 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.

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 provide a copy of the register if that person knows or believes that the person to whom the information is provided may use the information for a purpose that is not a proper purpose.

Register of members

The register of members (SAIL) must be kept at the registered office or SAIL if the company is not a public company, set out above.

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

The Companies Act 2006 requires that the register of members and so, for example, the register must show the name of each joint holder. Where there are more than 50 members, the company must also keep an index of names and addresses available for inspection at the same place as the register.

Notice of a trust (express, implied or constructive) in relation to members, and is not received by the company.

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Company registers must be available for inspection by members and other persons entitled to inspect the register free of charge. The register must be kept at the company's registered office or SAIL. Members of the company may inspect the register free of charge. Other persons may inspect the register on payment of the prescribed fee.

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The register of members (SAIL) must be kept at the registered office or SAIL if the company is not a public company, and is subject to the inspection regime set out above.

For small or medium sized companies, a loose-leaf book will suffice. Alternatively, there are software packages available which can be used on a computer, but can be printed out.

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interests in shares cannot be... of a Government consultation... transparency and companies... beneficial ownership of their... legislation.

Register of directors and

The register of directors (See [Register of Directors \(Corporate\)](#) SAIL if one has been established

Since the implementation of... not need to appear on the public... service address (which can be... their residential address. However... residential addresses, (See [\(CO.REG.03.DUP\)](#)).

A service address means an... director. The service address... this will not be apparent from... Act and does not need to be... circumstances).

The register no longer needs... directors now have to provide... purposes since the age of 16

Register of secretaries

The register of secretaries (See [\(CO.REG.04.DUP\)](#) and [Reg...](#) must be kept at the registered... the inspection regime set out

As for directors, the address... secretary's usual residential... documents may be effectively... give the company's registered... also be the same as the company... apparent from the public records

Register of debenture holders

There is no legal requirement... become necessary if debenture... debenture holders, it can be... and is subject to the inspection

Register of charges

Following Regulations introduced... charges to be registered at

the register. This is currently the subject... of members should have greater... obtain and file information about the... updated following any change in the

Residential addresses

[\(Individuals\) \(CO.REG.01.DUP\)](#) and [...](#) must be kept at the registered office or... the inspection regime set out above.

From 2016, directors' residential addresses do... Directors are able to register a... company's registered office) rather than... to keep a separate register of directors' [Residential Addresses](#)

Documents may be effectively served on the... as the director's residential address, but... "protected information" under the 2006... (except in very limited

number of directorships held. However, they were formerly known for business

[Company Secretaries \(Individuals\)](#) [Secretaries \(Corporate\) \(CO.REG.05.DUP\)](#) as been established, and is subject to

service address rather than the company... address means an address at which... company secretary. A company secretary may... service address. The service address may... residential address but this will not be

debenture holders, but a register will... the company does have a register of... office or SAIL (if one has been approved)

Under the Companies Act 2006, the list of... been removed and there is now an



exemptions based system. Companies registered unless they are exempt. After this change, the requirement to register there is still a requirement for registrable charges available. Varying any charge capable of being registered, however, that a company was registered before 6 April 2013 and this requirement applies from 6 April 2013.

The charges should be notified to the registrar by submitting a copy of the instrument of charge. Registration is primarily the duty of the debenture holder or trustee.

Disclosure of the company's details

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

If the name of a director is not in the text of the letter or as a signatory, the names of all the directors must be included.

Document Security

Companies frequently opt to store their 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

Documents created by a company should be kept for a minimum of 10 years. For example rent deposit deeds. In light of the fact that a register has been removed, but copies of instruments evidencing charges are kept, it is a criminal offence to do so is a criminal offence. Note, companies must keep a register of charges created after 6 April 2013. This requirement applies to charges created before 6 April 2013.

Companies must notify the registrar within 21 days of their creation, by submitting a copy of the instrument of charge, together with Form MR01 (See: [Form MR01 \(CO.REG.MR01.DUP\)](#)). This requirement is frequently carried out by the company's solicitor.

Companies must also provide their registered number, place of registration and details of their registered office. Emails, websites, business letters, order forms, parcels, invoices and letters of credit.

Documents must be kept in a secure manner than in the text of the letter or as a separate document.

Companies should consider using a safe or cabinet to retain their most important documents.