

LBCA Chartered Accountants Guide to Secretarial Responsibilities

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Company secretaries' responsibilities

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Introduction

Since 6 April 2008, private limited companies have not been obliged to appoint a company secretary unless the company's articles contain a reference to the company having a secretary. However, existing private limited companies may retain a company secretary if they wish and newly established companies can opt to appoint one.

If you're running a public limited company you must by law have a company secretary.

The company secretary usually acts as the **chief administrative officer** of the company, leaving the directors free to concentrate on running the business.

The company secretary doesn't have to be a director but they do share some of the directors' legal responsibilities. However, ultimate responsibility for ensuring the company is properly administered remains with **the directors**.

This guide is for newly appointed company secretaries and for those planning to appoint a company secretary.

Appointing a company secretary

Under the Companies Act 2006 private companies are no longer required to have a company secretary. However, if you have decided to appoint or retain one since 6 April 2008, their responsibilities remain unchanged.

You don't need any qualifications to be the company secretary of a private limited

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company. However, you must **not** be:

- the company's auditor
- an undischarged bankrupt - unless given court permission

The rules for a public limited company are more complex. [Read guidance on company secretaries and directors on the Companies House website - Opens in a new window.](#)

It's a good idea for an inexperienced company secretary to get some formal training. [Find information on training for newly appointed directors and secretaries on the Companies House website - Opens in a new window.](#) You can also [find out about a range of roadshows and seminars on the Companies House website - Opens in a new window.](#)

As company secretary, you can be a **director** of the company, but don't have to be.

You can **delegate** company secretary work to an outside expert - for example, your accountant or a company secretarial service. However, you will still be responsible for any work carried out on behalf of the company. Check paperwork before you sign it.

The range of duties and responsibilities that a company secretary has will depend on such factors as the size of the company and its line of business. In practice the amount of administrative work involved in a small private company is not usually a full-time job. Company secretaries often have other responsibilities such as:

- advising the directors on legal matters generally
- other administrative duties such as arranging insurance
- being a director

The company secretary is normally appointed by the directors. You must tell Companies House:

- of the appointment using form AP03 (for an individual) or AP04 (for a corporate secretary)
- if the company secretary resigns or is dismissed using form TM02
- of any change in personal details - such as an address - using form CH03 (for an individual) or CH04 (for a corporate secretary)

For more information on what you must report to Companies House, see our guide on [company changes you must report to Companies House.](#)

Maintaining the registered office

By law, every company must have a registered office. The company secretary - if you have one - is usually responsible for establishing and maintaining it - it's the company's address for **formal communications**.

The registered office must be a **real address**, but it doesn't have to be the place where you do business. For example, some companies use their accountants for company secretarial services, and the accountants' address as their registered office. **PO Box numbers** alone are not acceptable.

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You must be able to deal promptly with any mail sent there. **Companies House** will write to you at your registered office and someone you owe money to might send a legal demand for payment to that address. If you don't reply quickly, they might push your company into insolvency.

Unless you have notified an alternative location to Companies House, you must keep the company's register of members and register of directors available for inspection at the registered office.

If any person you deal with in the course of your business requests in writing the address of your registered office or the location where they can inspect your company records or details of the records that you keep at your registered office, you must respond within five working days.

By law, the **name of your company** must always be clearly visible to any visitors to the registered office and any other place where you do business.

You are responsible for ensuring that the company's name appears on all its documentation and that all its business letters and order forms also carry its name, registered number, place of registration and registered address. If the company has a website, you will also have to ensure that the website displays the company name and company number, details of the registered office and place of registration somewhere prominent.

If you list the name of a director on any letter, other than in the text of the letter or as a signatory, you must list the names of all the directors.

Only Companies House can change your registered office. If you want your registered office to be changed, you must make a request on form AD01. For more information, see our guide on **company changes you must report to Companies House**.

Board meetings and the annual general meeting

The company secretary is normally responsible for arranging board meetings and general meetings, and ensuring there's a proper record of the meeting.

You must arrange a board meeting or annual general meeting (AGM) if any director asks for one, or if 5 per cent of the members request one.

How to conduct a board meeting

- You must give **reasonable notice** - normally 14 days for private and non-traded public companies - to the other directors. The notice period for public companies with traded shares is normally 21 days.
- You must take formal **minutes** of the meeting.
- Once approved, the minutes should be **signed** by the chairman of the meeting.
- You must keep the minutes as the official record. **Shareholders** can ask to see them.

Rules surrounding the AGM

Most private companies are not required to hold an AGM. Public limited companies (plcs) must hold an AGM within six months of their financial year end.

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Companies can still hold an AGM if they choose to. As with other meetings, an AGM must be arranged if any director asks for one with due notice, or if 5 per cent of the members request one. A company may also still need to hold one in certain circumstances. For example, you must hold an AGM if you want to dismiss a director or auditor before the end of their term, or if you are a public company with traded shares.

If the company does hold an AGM:

- You must send written notice to the directors and shareholders 14 days in advance (21 days in advance for public companies with traded shares), unless your company articles state otherwise. An AGM can be held at shorter notice if 90 per cent of members agree (95 per cent for plcs).
- You are no longer required to circulate copies of the company's accounts before an AGM. However, they must be sent to members before they are due to be filed with the registrar of companies.
- Directors and shareholders can vote on the appointment of directors and auditors to the company (if required).
- Ordinary resolutions can now be passed by a simple majority and special resolutions require at least 75 per cent of those eligible to vote in favour.
- You must file at Companies House any special resolutions passed at a meeting.

For more information, [see the guide to resolutions on the Companies House website - Opens in a new window.](#)

Complementary roles

The company secretary is often expected to take on additional administrative duties - particularly in very small businesses.

For example, it might make sense for the company secretary to take on duties such as:

- PAYE (Pay As You Earn) and payroll
- VAT registration
- insurance and pensions
- managing the company's premises and facilities

Company secretaries are also frequently involved with making sure the company is legally compliant in areas such as health and safety and data protection.

They are also often asked to sign leases on behalf of the board or act as a signatory more generally. They may also get involved in negotiations with outside advisers, including accountants and lawyers.

Keeping company records and documents

Every company must keep **official records** and these are usually delegated to the company secretary. They include registers of:

- indemnities
- service contracts
- debenture holders
- registers of directors
- registers of members
- records of resolutions
- registers of secretaries

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- contracts relating to purchase of own shares
- interests in shares disclosed to public company
- instruments creating charges and register of charges
- documents relating to redemption or purchase of own shares out of capital by a private company
- report to members of outcome of investigation by a public company into interests in its shares

Members of the public have the right to inspect these records. You must keep the records available for public inspection at either your company's registered office or at a single alternative inspection location that must be notified to Companies House.

It is recommended that you have a system for record-keeping, so you can be sure your company is meeting its legal requirements. For more information, see our guide on how to [set up a basic record-keeping system](#).

In the case of private companies, someone wishing to inspect must normally give at least ten days' notice. However, this is two days if it's in the run-up to a company meeting or during the four weeks for consideration of a written resolution.

You may charge members of the public £3.50 an hour. However, you may not charge members of the company.

You must also keep **minutes** of board meetings and general meetings and you should also keep **official documents** secure. You may need these, for example, to open a bank account. They include:

- the Certificate of Incorporation

- recording the formation of the company
- the Memorandum and Articles of Association setting out the purpose of the company and how it must be run
- copies of the accounts
- share certificates and stock transfers
- any directors' service contracts

You must also provide information in addition to what you must send to Companies House:

- you must send copies of the **accounts** to every shareholder, holders of debentures and persons entitled to receive notice of general meetings before they are filed with the registrar of companies
- you must allow shareholders to **inspect the minutes** of a general meeting, and to have a copy of them
- any member of the public can ask for a copy of the **register of shareholders**

For more information, [read guidance for secretaries and directors on the Companies House website - Opens in a new window](#) and our guide on [company administration: the basics](#).

What you must send to Companies House

The company's directors usually delegate to the company secretary their responsibility for ensuring Companies House has up-to-date information about the company. However, ultimate responsibility remains with the **company's directors**.

Accounts and returns

Company secretaries' responsibilities

As a company secretary, you must:

- send the company's **annual return** to Companies House within 28 days of the date given on the form - see our guide on the [Companies House annual return](#)
- file a copy of your **accounts** within the time allowed for filing those accounts - see our guide on how to [file accounts at Companies House](#)
- inform Companies House if you wish to change your accounting year end

Change of company secretary or directors

To notify Companies House of the appointment of a new director or company secretary, it is important that you use the correct forms:

- for the appointment of an individual director, [download form AP01 from the Companies House website \(PDF, 757K\) - Opens in a new window](#)
- for the appointment of a corporate director, [download form AP02 from the Companies House website \(PDF, 738K\) - Opens in a new window](#)
- for the appointment of an individual secretary, [download form AP03 from the Companies House website \(PDF, 735K\) - Opens in a new window](#)
- for the appointment of a corporate secretary, [download form AP04 from the Companies House website \(PDF, 740K\) - Opens in a new window](#)
- for when the appointment of a director or the company secretary ceases, [download form TM02 from](#)

[the Companies House website \(PDF, 715K\) - Opens in a new window](#)

- for reporting any changes in an individual company's directors details within 14 days of the change, [download form CH01 from the Companies House website \(PDF, 750K\) - Opens in a new window](#)
- for reporting any changes in a corporate director's details within 14 days of the change, [download form CH02 from the Companies House website \(PDF, 739K\) - Opens in a new window](#)
- for changes to an individual company secretary's details, [download form CH03 from the Companies House website \(PDF, 732K\) - Opens in a new window](#)
- for changes to a corporate secretary's details, [download form CH04 from the Companies House website \(PDF, 739K\) - Opens in a new window](#)

Other changes

You need to download the following forms to report any other changes:

- To ask Companies House to change your registered office [download form AD01 from the Companies House website \(PDF, 720K\) - Opens in a new window](#). This is the official address of the company, and the address Companies House uses to write to you.
- To notify Companies House of certain changes to shareholdings and the company's share structure, see our guides on [shares and shareholders](#) and [company changes you must report to Companies House](#).

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You don't usually have to advise Companies House of **ordinary resolutions** made by the directors or shareholders, only some less common resolutions. For more information, [see the guide to resolutions on the Companies House website - Opens in a new window](#) or consult your professional adviser.

To inform Companies House if you grant a **mortgage** or charge over an asset, see our guide on [charges and mortgages](#).

A range of forms, including AD01, AP03, AP04, CH03, CH04 and TM02, can be completed and filed online. [Enrol for WebFiling with Companies House](#).

How to inform Companies House

You must send information to Companies House using their forms, some of which can be completed online.

Failure to send the required documents on time can have serious consequences. There are automatic civil penalties for late filing of accounts in the range of £150 to £1,500 for a private company, and £750 to £7,500 for a public limited company. For more information, see our guide on [Companies House late filing penalties](#).

Failure to file accounts or the annual return on time is also a criminal offence with directors facing prosecution, a fine of up to £5,000 and a criminal record.

Helplines

Companies House Contact Centre

0303 1234 500

Related guides on businesslink.gov.uk

[Manage your personal list of starting-up tasks with our Business start-up organiser](#) | [File accounts at Companies House](#) | [Set up and register a limited company \(private or public\)](#) | [Company directors' responsibilities](#) | [Company administration: the basics](#) | [Enrol for WebFiling with Companies House](#) | [Company changes you must report to Companies House](#) | [Submitting documents to Companies House](#) | [Get started with Companies House filings for agents](#) | [Set up a basic record-keeping system](#) | [Company changes you must report to Companies House](#) | [Using WebFiling on Companies House](#) | [File accounts at Companies House](#) | [Set up and register a limited company \(private or public\)](#) | [Company directors' responsibilities](#) | [Company administration: the basics](#) | [Directors' loan accounts and Corporation Tax explained](#) | [Preparing accounts for Companies House](#) |

Related web sites you might find useful

[Company directors and secretaries guidance from Companies House - Opens in a new window](#)

[Downloadable forms from Companies House - Opens in a new window](#)

[Company directors and secretaries guidance from Companies House - Opens in a new window](#)

Company secretaries' responsibilities

AGMs and other shareholder meetings guidance from Law Donut - Opens in a new window

Board meetings guidance from Law Donut - Opens in a new window

Resolutions guidance from Companies House - Opens in a new window

Annual return guidance from Companies House - Opens in a new window

Accounts and accounting reference dates guidance from Companies House - Opens in a new window

Share capital guidance from Companies House - Opens in a new window

Company charge and mortgage advice from Companies House - Opens in a new window