



A Guide to... Company Secretarial Duties

The Companies Act 2006 has without doubt brought about a variety of changes for companies. One key aspect of the Act is that with effect from 6th April 2008, many companies may now choose whether to have a Company Secretary or not. Here we take the opportunity to outline the matters that need to be dealt with by a company under the Act, whether or not one is appointed.

Do all companies need a Company Secretary?

The need for a public limited company (plc) to have one still remains post 6th April 2008 and the individual must be well acquainted with company law. Private limited companies (Ltd), however, now enjoy the choice to have or not to have one. Whether or not they appoint one, they must still comply with various statutory requirements.

What if one is not appointed?

A person such as director or an individual authorised by the director will carry out the responsibilities. Any notices normally sent to the company secretary will be treated as being sent to the company.

Companies House

Legislation dictates that certain company information such as annual accounts, registered office information and details of directors and company secretary, where there is one, should be widely accessible. It is Companies House where this information is held and a company secretary will have regular dealings in the provision of this information.

How is a Company Secretary appointed?

Once appointed by a director, this is formalised by way of appropriate notification to Companies House. Form 288c should be completed where there is a change of name or address. Form 288b should be completed where an existing one resigns and form 288a where a new one is appointed.

Actual Duties – Without an appointed company secretary

The duties cannot be specifically defined within company law. However, they can be generally divided into three main areas: -

Maintaining statutory registers – all companies must maintain a register of members, directors and charges.

Completing & filing statutory forms – ensuring that accounts are filed on time. For year-ends post 6th April 2008, these must be filed within 9 months for Limited Companies and 6 months for plcs. The company secretary is also responsible for submitting the annual return and numerous other forms, including change of directors, accounting dates, registered office, etc.

Meetings & resolutions – formal meetings are required to be held where decisions or resolutions are passed. The responsibility here is to ensure notice of such meetings are communicated to those entitled to attend and any resolutions passed are copied to Companies House.

Additional Duties – Where a company secretary is appointed

- Duty to keep a register of secretaries
- Duty to notify the registrar of any changes

How can Warr & Co assist you?

We are able to provide you with comprehensive support and guidance to ensure that whether or not a company secretary is appointed, the company complies with the statutory requirements. Please do not hesitate to contact us to discuss how we can help.

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