

PN/02: Statutory Books and Records

2025



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This publication is not a legal document. It contains general information intended as a basic guide on statutory books and records required of a limited company under the Companies Act, 2015. This guide should not be deemed to substitute any need to take specialist professional advice.

Once registered a company must maintain the books and records outlined below in order to be compliant with the requirements of the Companies Act and Regulations.

These Practice Notes were prepared by the Joint Liaison Committee (“JLC”) comprised of members from Business Registration Service, Law Society of Kenya – Nairobi Branch and Institute of Certified Secretaries.

PART A - COMPANY REGISTERS

1. Register of members

Under Section 93 of the Companies Act, a company should keep a register of members. The register of members must contain an entry for each member of the company showing:

- (a) The member's name and address;
- (b) The date on which the person was registered as a member;
- (c) The date on which any person ceased to be a member; and
- (d) Where the company has a share capital:
 - the number and class of shares held by each member (and, if the shares are numbered, their distinguishing numbers); and
 - the amount paid or agreed to be considered as paid on the member's shares.

The register of members must be lodged with the Registrar of Companies within 30 days of its preparation. Any amendment made to the register of members should also be lodged with the Registrar of Companies within 14 days of the amendment.

If a company is formed having only one member it should enter a statement in its register of members that it has only one member. Similarly if a company had more than one member but subsequently the number of members falls to one, the register entry for the single member must be amended to include a statement that the company has only one member, and the date on which the company became a company with only one member.

If the membership of a company increases from one to two or more members, the register entry for the former sole member must be amended to include a statement that the company has ceased to have only one member, and the date on which that event occurred.

Location of the register: the register of members should be kept at the company's registered office and a copy lodged with the Registrar of Companies.

Index of members: under Section 95 of the Companies Act, a company that has more than fifty members is required to keep an index of the names of the members of the company unless the register of members is in such a form as to constitute in itself an index.

2. Register of directors

Under Section 134 of the Companies' Act, a company must also keep a register of all its directors indicating the following details of each director:

- the director's name and former name (if any);
- service address;
- country, state or part of Kenya in which the person resides;
- the person's nationality;
- the person's business occupation (if any); and
- the person's date of birth.

If the director is a body corporate the register should contain:

- Name;
- Registered or principal office of the body corporate;
- Legal form of the body corporate- e.g. company;
- County in which it was registered; and
- The registration number.

The company's register of directors which is available for inspection by the public must not contain information about a director's residential address. It should only show the director's service address.

3. Register of director's residential addresses

Under Section 137 of the Companies' Act, the company is required to keep a separate register showing the directors' residential addresses which will not be

available for inspection by the public as this is considered to be protected information under section 200 and 201 of the Companies Act. However, it is recommended that any protected information with respect to directors should be recorded under the register of directors' residential address.

4. Register of secretaries

Under Section 248 of the Companies' Act, a public company is required to keep a register of secretaries which should be available for inspection at the company's registered office.

5. Register of Interests Disclosed

Under Section 551 of the Companies Act, a public company is required to keep a register of people who disclose that they hold an interest in the company's shares or have held an interest in the company's shares for the past three years in accordance with Section 536 of the Companies Act.

6. Register of debenture holders

Under Section 573 of the Companies Act, if a company allots debentures, it should establish and maintain a register of debenture holders and the register shall be available for inspection at the Company's registered office

7. Register of charges

Under Section 891 of the Companies Act, whenever a company creates a charge or enters into a security agreement, it should register it in its register of charges

The register should indicate:

- i. A short description of the property;
- ii. The amount secured by the charge or security right; and
- iii. Except in cases of securities to bearers, the names of the persons entitled to it

8. Register of beneficial owners

Under section 93A of the Companies Act, a company is required to keep a register of beneficial owners within 30 days after completing its preparation.

PART B-COMPANY RECORDS

In addition to maintaining the registers listed under Part A above, companies are also required to maintain the following records:

- a) Directors service contracts;
- b) Records of resolutions and minutes
- c) Records of directors' indemnities
- d) Accounting Records

Effective Date

This Practice Note shall come into effect from 30th June 2025.

Version Control			
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