



# Company Secretarial

KPMG Law LLP



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# Overview

Company Secretarial is a service offering provided by KPMG Law and is the premier provider of company secretarial services in Ireland. We offer an extensive range of services, ranging from the formation of new companies, share transfers, allotments and capitalisations, group reorganisations and restructuring as well as advising on the dissolution of surplus entities.

Every organisation has unique needs. Our team of talented Chartered Secretaries has proven technical knowledge and practical experience, providing comprehensive high quality advice and delivering services designed to give you peace of mind. We develop specific services tailored to meet clients' needs, often in conjunction with other KPMG professionals, so that our clients enjoy the benefits of the breadth of commercial experience and expertise available in KPMG.

By outsourcing your company secretarial function to KPMG Law, clients have the comfort of knowing that their company law obligations are being dealt with in a professional and efficient manner, allowing them to focus their attention on their core business needs.

**“ Outsourcing your Company Secretarial function to KPMG Law will give you direct access to highly experienced Chartered Secretaries who will provide guidance on the Companies Act, all related statutory instruments and EU directives ”**



**Salvador Nash**  
Principal & Head of  
Company Secretarial  
KPMG Law



# Our Services



## Incorporation Services

From a single entity to a regional expansion plan, branch offices to companies, KPMG Law Company Secretarial can assist in the incorporation of new entities.

We can assist you by:

- Providing advices on different company types and the incorporation process
- Having a stream-lined, efficient incorporation service
- Working on a fixed fee for the incorporation steps
- Providing assistance with post incorporation matters



## Annual Company Law Compliance Services

KPMG Law Company Secretarial can assist companies and directors with their on-going annual company law obligation ensuring compliance with the provisions of the Companies Act and a company's own Constitution.

Key aspects of our services include:

- Access to statutory registers on web-based software
- Maintenance of statutory registers and minute books
- Preparation and filing of annual return and annual general meeting documentation within prescribed timelines
- Preparation and filing of statutory forms relating to company changes, e.g. changes in officers and registered office
- Assistance with minimising financial statements filing obligations
- Branch compliance services
- Regular written updates in respect to changes to company law and company secretarial practice

We strive to deliver a high quality and efficient service. We provide a wide range of services to help ensure our clients meet their company law obligations.

Our focus is understanding our client's challenges and requirements. In conjunction with our audit, tax and legal colleagues, we can provide our clients with comprehensive services tailored to their specific needs.

### Non-disclosure structure

In conjunction with our tax colleagues, we assisted a privately held and family owned business with devising and implementing a financial statements non-disclosure structure following the introduction of the Companies (Accounting) Act 2017 and the widened scope of Irish registered unlimited companies now obliged to file financial statements with their annual returns at the Companies Registration Office.

The work involved devising and evaluating a number of potentially suitable structures for consideration by the client, obtaining Irish legal counsel opinions on the various options, interposing new companies within the existing Group structure, changing the Group's financial year end and the re-registration of Irish limited liability companies in the Group as unlimited companies.



#### Contact:

Salvador Nash,  
Ciara O'Donoghue  
and Ronan Rock





## Health check



## Acting as Company Secretary

**“ The reputation of our practice is built upon the quality of our work, the expertise of our people and the efficiency of our processes ”**

To eliminate the risk of non-compliance and the associated risk of fines / prosecution or other enforcement action, KPMG Law Company Secretarial undertake a health check to evaluate the current status of a company’s compliance.

Our health check includes a comprehensive review of the following:

- statutory registers
- Companies Registration Office
- minute books and
- Memorandum and Articles of Association.

We will provide you with a detailed report setting out our solutions to address any potential problems or deficiencies.

Directors have a legal duty to ensure that the person appointed as Secretary has the skills or resources necessary to enable them discharge their statutory and other duties, to include the maintenance of records required to be kept under the Companies Act by a company.

For non-audit clients of the firm, we can be appointed as the named Secretary. Secretarius Limited is provided to act as the named Secretary thereby removing the burden of the Secretary’s statutory duties and facilitating the provision of additional company secretarial services, when required.





## Board Support and Reporting Secretary

### Reduction of Capital

The Company Secretarial team, working with our tax colleagues, facilitated the lawful return of capital in a number of Irish subsidiaries forming part of a leading international food group. Using a procedure available under the Companies Act 2014, a reduction of capital was effected to create distributable reserves which were then returned to the shareholders in each case.

**Contact:**  
Shane Gubbins



KPMG Law Company Secretarial provide skilled and experienced personnel to attend meetings of directors to ensure that the meetings are held in accordance with good corporate governance principles.

We can assist Directors meet their legal obligation to minute and record all proceedings of director meetings by attending those meetings as reporting secretary.

Minutes are not only a matter of record but also evidence of directors exercising their duties and meeting their responsibilities, something which might be difficult to prove if there are no records.

KPMG Law Company Secretarial can:

- determine from a company's constitution, the procedure and requirements for directors meetings
- support the formulation of an agenda and board pack
- coordinate the issue of notices
- provide a suitable meeting room / venue to include participation by technological means
- help ensure that meetings are held in accordance with good corporate governance principles
- provide any company secretarial advices as required during the meeting
- attend the meeting, draft the minutes and liaise with the chairman to verify the accuracy of the minutes of the meeting

Clients have peace of mind that an accurate record of the proceedings of the meeting have been independently taken and that meetings can be held in a professional, confidential and efficient manner thereby helping to avoid the emergence of subsequent disputes around the validity of decisions made at a board meeting. When minutes have been signed by the Chairman, until the contrary is proven, the meeting is deemed to have been duly convened and held and all proceedings were duly conducted.

You can have access to meeting rooms in our Dublin offices for the holding of meetings, which are centrally located and easily accessible. Meeting rooms are fully equipped and set up for telephone and video conferencing should you require them.

If there are specific tax residency requirements, we will liaise with our tax colleagues and advise you on best practice board procedures to help meet the particular residency requirements.





## Electronic Filing Agent



## Corporate Governance

**“ We understand the need for quality and efficiency to help meet your compliance obligations ”**

We have a dedicated team of specialists and streamlined compliance processes. Our team and processes will deliver:

- Time and costs savings for your finance team, directors and company secretary
- Access to top quality expertise
- Access to a tailored efficient, user-friendly process
- Valuable deliverables.

KPMG Law Company Secretarial can be appointed as Electronic Filing Agent.

As Electronic Filing Agent we electronically deliver, on behalf of clients, an annual return and a number of other statutory forms to the Companies Registration Office.

Benefits of this service include:

- Companies Registration Office filing fees are reduced or eliminated in their entirety
- Electronically filed forms are processed and registered faster by the Companies Registration Office
- Peace of mind that no filing deadlines will be missed including being kept informed of all filing dates and requirements

While providing support for company secretarial matters, we can also provide guidance on wider corporate governance issues.

KPMG member firms provide support to clients through several initiatives, including:

- Company Secretary Association: we schedule regular forums for company secretaries to discuss key issues facing them in their role. We host expert speakers on a range of topics to help provide guidance as well as facilitate peer-to-peer exchange.
- Guide to directors’ responsibility and risk: with increasing globalisation comes the need for directors to be appointed to multiple boards across the globe. Being aware of local expectations and risk is key. Our guides have been designed to give country specific reports on the core duties, liabilities and risks a director will face to assist their understanding and manage their exposure in their new role
- Focused topic group meetings on issues such as governance frameworks, corporate culture and the evolving use of technology in this field.
- Regular written updates in respect to changes to company law and company secretarial law and practice





## Share Capital Assistance

### Group Entity Simplification Project

As part of a group entity simplification project, the Company Secretarial team undertook a detailed review of the balance sheets of a number of dormant subsidiaries for a Group operating in the wholesale and distribution sector. We assessed the most appropriate way to wind down the balance sheets in advance of the dissolution of each entity and devised a step plan to assist with the execution of the elimination strategy. The pre-dissolution steps included capital contributions to ensure solvency and to enable the discharge of existing liabilities, along with the re-registration of some entities as unlimited liability companies to permit pre-dissolution distributions.

**Contact:**  
Ronan Rock



Companies commonly make changes to their share capital structure as the needs of the business change during the course of its life cycle. Such changes can range from the issue of shares to new or existing shareholders, as part of a funding drive or for solvency purposes, to the transfer of shares either as part of a sale to third parties or as an intra-group transfer for tax planning or financial statements planning purposes. It may also be desirable to return surplus capital to shareholders by way of a redemption or cancellation of shares.

In conjunction with our tax and audit colleagues, KPMG Law Company Secretarial can advise on the optimum way to structure and implement share capital changes to meet the needs and objectives of our clients. We can also advise on the stamp aspects of such changes and assist with the preparation and submission of any required stamp duty returns and payments to the Revenue Commissioners.

Areas include:-

- Capitalisations, subscriptions and share allotments
- Share sales and transfers
- Creation of new share classes with bespoke share class rights
- Alteration of share class rights
- Share re-organisations, to include share splits or consolidations
- Capital reductions and share redemptions
- Assisting with the submission of stamp duty returns to the Revenue Commissioners
- Making stamp duty relief claims
- Dividend payments
- Acting as Share Registrars
- Rectification of statutory registers
- Issuance of share certificates







## Legal Entity Reduction

Group structures, particularly those which have been subject to multiple acquisitions, are frequently unnecessarily complex, include a plethora of non-trading entities and have complicated and inefficient intercompany debt arrangements.

This drains group resources both financially and operationally. Simplifying the group structure by eliminating redundant and surplus entities can:

- promote a marketable group structure
- free up resource to focus on business critical issues
- reduce the risk of non-compliance with legal obligations
- significantly reduce maintenance costs

In conjunction with our legal and tax colleagues, we can:

- devise an optimal structure and identify target entities for elimination;
- undertake detailed due diligence, focused on identifying assets, liabilities and risk;
- assess whether surplus entities should be eliminated by solvent liquidation, merger or strike off;
- pinpoint critical pre-elimination steps; and
- plan and help execute an elimination strategy

We have a proven track record and offer competitive pricing with discounts for multiple eliminations.





## Disclosure of Beneficial Ownership

**“ Our team can support you with your beneficial ownership registration and ongoing obligations ”**

Globally there has been an increasing focus on the need for transparency in business, especially in relation to ownership and tax requirements. Many governments have translated the call for openness into formal reporting of beneficial ownership, increasing the need for companies to assess their structure to ensure they meet varying local disclosure requirements.

With effect from 15 November 2016, Irish incorporated companies are required to create and maintain a register of beneficial owners. Beneficial owners are essentially individuals with significant control (whether direct or indirect) over the company (owning or controlling more than 25% of the shares or voting rights in a company or who have the ability to exercise dominant influence or control over a company).

Since 2019 beneficial ownership information was available to the public however, since November 2022, due to a ruling by the European Union's Court of Justice, other than prescribed bodies, a person must demonstrate a legitimate interest to access beneficial ownership information.

### Obligations of the company and beneficial owners

Individual owners are obliged to provide the ownership information to the company and to keep the company up to date with any changes.

Every company is obliged to keep its own register of beneficial owners up to date and to file beneficial ownership information to the Central Register of Beneficial Ownership of Companies and Industrial and Provident Societies.

### How we can help

KPMG member firms have put together a team of specialists in each EU member state to assist their clients with the requirements for disclosure of beneficial ownership. Our teams can navigate you through the very latest legislation in the various EU member states and assist you in obtaining the required information, creating and maintain registers and making the necessary filings to the competent authorities.

# Global Reach - Global Entity Management Services



## Our approach

For global structures, our Global Entity Management team provides integrated company secretarial services designed for entities wherever in the world they are located.

This centralised service provides an experienced single point of contact who will coordinate our expansive network to handle compliance requirements and deadlines, as well as offer support on those ad hoc projects when they arise.



- We assign an experienced project manager to be the central point of contact on all entity management matters
- The project manager has central oversight and control of all ongoing matters and provides regular updates on progress
- KPMG member firms can offer experience from across clients, sectors and jurisdictions to provide an efficient and effective service, streamlining processes and acting as an extension of the client's in-house team
- KPMG professionals operate on a competitive fixed fee basis, providing certainty of budget from the outset of any project
- A dedicated project manager will coordinate agreed fees, monitor costs and gathering invoices to deliver projects on time and on budget
- Competitive fees on additional instructions outside the Core Annual Service
- KPMG's global network of company secretarial specialists and legal advisers provide the local expertise to support the central project manager in delivery of in-country requirements and services
- KPMG professionals seek to provide a consistent quality of service and delivery you would expect from a global organization
- We provide regular updates on upcoming changes in local corporate law that could impact our client's business
- Through this centralized model clients no longer have to deal with the coordination of multiple parties, reducing time spent managing projects
- Single engagement letter to cover all services required
- Centralized invoicing to cover ongoing matters
- As part of KPMG's multi-disciplinary environment clients can benefit from integration of services and teams for delivery of projects
- Drawing upon KPMG's global legal network to support more complex legal issues that arise, such as restructures and group inter-company loan agreements
- Utilizing market leading software to manage entities and deliver compliance services to deadlines
- A combination of entity management software and process management technology offer broad-ranging coverage and oversight of entities at any point during the year



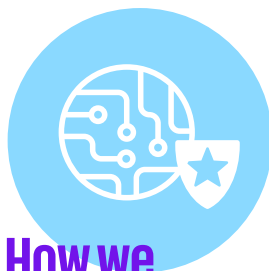
# How else can KPMG Law Company Secretarial help?



- Branch registration
- Name changes
- Re-registrations
- Group restructuring
- Director disclosure, retirement and removal provisions
- Letterhead and website disclosure requirements
- Secondments
- Training on Director and Company Secretary duties and obligations
- Reporting Secretary
- Registered office address facility
- Process agent facility
- Business name registration
- Helpline service
- Document monitoring
- Stamp duty relief claims
- Dividend and Dividend Access Shares
- Charitable Exemptions
- Capital Contributions



# KPMG Law Company Secretarial Technology



## How we can help

“ A key challenge which exists is staying on the right side of increasingly complex company law obligations ”

Through our secure web based platform, KPMG Law offer our clients the ability to instantly access company secretarial information on all their companies from anywhere with internet access without having to contact us, leading to greater efficiencies and lower professional fees.

We provide clients with an internet link, username and password where they will be able to access information on their companies such as:

- Current directors and secretaries
- Past directors and secretaries
- List of current and past shareholders
- Details of authorised and issued share capital
- Relevant annual compliance dates
- Most Up to Date Constitutions

Clients also have the ability to print company profiles.

Our technology gives clients peace of mind that their company registers and records are being maintained and kept up to date in accordance with their company law obligations.



# Meet Our team



**Salvador Nash**

Principal & Head of Company Secretarial  
KPMG Law LLP  
**t:** +353 1 410 1226  
**e:** salvador.nash@kpmglaw.ie



**Aoife Kernan**

Director  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 700 4212  
**e:** aoife.kernan@kpmglaw.ie



**Ciara O'Donoghue**

Director  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 410 2239  
**e:** ciara.odonoghue@kpmglaw.ie



**Ronan Rock**

Director  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 700 4005  
**e:** ronan.rock@kpmglaw.ie



**Andrea Sherlock**

Director  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 700 4847  
**e:** andrea.sherlock@kpmglaw.ie



**Sinead Humphreys**

Associate Director  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 700 4448  
**e:** sinead.humphreys@kpmglaw.ie



**Shane Gubbins**

Manager  
Company Secretarial  
KPMG Law LLP  
**t:** +353 87 788 7461  
**e:** shane.gubbins@kpmglaw.ie



**Liam Swords**

Manager  
Company Secretarial  
KPMG Law LLP  
**t:** +353 1 410 2180  
**e:** liam.swords@kpmglaw.ie



# Summary

KPMG Law Company Secretarial can support clients through a wide range of company secretarial services, working together to achieve client goals. Our dedicated team understand the need for proper advice and assessment of all factors.

The key benefits of working with KPMG Law Company Secretarial include:

- Direct access to highly experienced Chartered Secretaries who can provide guidance on the Companies Act, all related statutory instruments and future company law changes
- Specific tailor made services to meet client needs
- Close supervision of compliance and administrative tasks
- Compliance peace of mind
- Lifting the burden of company law compliance tasks, to allow focus on more strategic business and governance matters
- Innovative technology to provide oversight and control, as well as increased visibility and efficiency
- A global network reach of over 140 jurisdictions
- Integrated, multi-disciplinary practice with a breadth of knowledge and expertise



# Contact us

To find out more about any of our services, please do not hesitate to contact:



**Salvador Nash**

Principal & Head of Company Secretarial  
KPMG Law LLP

**t:** +353 1 410 1226

**e:** salvador.nash@kpmglaw.ie



**John Given**

Managing Partner  
KPMG Law LLP

**e:** john.given@kpmglaw.ie



**kpmglaw.ie**

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Produced by: KPMG's Creative Services. Publication Date: Jan 2025. (11176)