

OmniPro Quick Guide Series

Annual Compliance - Quick Guide

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Supporting You Build a Compliant,
Profitable and Rewarding Practice



Annual Compliance Quick Guide

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The Annual Compliance Procedures under Companies Act 2014

Key Sections of the Legislation

- Directors Meetings
 - S.160 Meetings of directors and committees
 - S.161 Supplemental provisions about meetings
 - S.166 Minutes of proceedings of directors
- Annual General Meetings
 - S.175 – Annual General Meeting
 - S.176 – The location and means for holding general meetings
 - S.180 – Persons entitled to receive notice of general meetings
 - S.181 – Notice of general meetings
 - S.182 – Quorum
 - S.183 – Proxies
 - S.186 – The business of the AGM
 - S.187 – Proceedings at meetings
 - S.188 – Votes of members
 - S.191 – Resolutions – ordinary and special resolutions
 - S.193 – Unanimous written resolutions
 - S.194 – Majority written resolutions
 - S.196 – Single member companies

Directors Meetings

S.160 Meetings of directors and committees deals with the meetings of directors and committees. While this section replicates many of the provisions contained in the old Table A of the 1963 Act it also contains some of the recommendations made by the Company Law Review Group.

Key Elements

- Any director can call a meeting of the directors
- The secretary can call a meeting of the directors at the direction of any director
- Voting is based on a simple majority with the chairman having the casting vote
- Reasonable notice needs to be given of any meeting held
- The quorum for directors meetings can be fixed by directors but is a minimum of 2 directors except in a sole director company
- The directors should elect a chairperson for meetings and this person may be elected for a period of time rather than just a meeting. If the elected chairperson is not present within 15 minutes of the commencement of a meeting the directors may elect a chair from those in attendance
- The directors can establish committees

Impact on Annual Compliance

- Before the convening of any AGM there should be a meeting of the directors. The convening of this directors meeting needs to be done in accordance with the requirements of Section 160 and the meeting needs to be held in accordance with S.160

S.161 Supplemental provisions about meetings contains supplemental provisions about meetings and allows directors pass written resolutions. This means that if all directors of a company or all members of a committee sign a resolution, the resolution is the equivalent of a decision being reached in a meeting without the formal meeting being held.

Key Elements

- A resolution signed by all the directors of a company is valid as if it had been passed at a meeting of the directors
- If some directors are not permitted to vote on a resolution a written resolution may be passed by a minority of members
- The directors do not need to all sign the same piece of paper to pass the resolution. Copies on separate pieces of paper will have the same effect.
- Directors may hold meetings by conference call or other electronic forum as long as every director can speak and can be heard
- Directors can vote on contracts in which they have an interest

Impact on Annual Compliance

- Directors can hold conference call meetings or online meetings to satisfy their requirements in terms of approving the financial statements
- Directors can dispense with the holding of meetings if they pass a written resolution signed by all directors

S.166 Minutes of proceedings of directors sets out the requirement for minutes to be kept in relation to directors meetings. The minutes of the meetings should be kept in the company register in accordance with S.199 and S.215.

Key Elements

- Directors meeting minutes should contain details of the appointment of officers, the names of directors present and details of all resolutions and proceedings at the meeting
- The minutes of the meetings should be entered in the registers once the meeting has been held or the resolution passed
- Where minutes have been made the proceedings of the meeting shall be deemed to be valid unless proved to the contrary
- The ODCE may access on demand the the minute books of a company and take copies of the minutes if they wish
- Failure to keep minutes or give the ODCE access is a Category 4 offence

Impact on Annual Compliance

- The minutes of the directors meeting should be properly recorded and retained as part of the registers of the company.

The Minimum Required in terms of the Format of Directors Meeting Minutes

1. The appointment of officers of the meeting
2. The names of the directors present
3. Details of all resolutions agreed at the meeting

Annual General Meeting

S.175 Annual General Meeting sets out the process, the requirements and the formalities that companies need to follow in conducting their AGMs. While companies still need to hold AGMs, the big change in respect to AGMs is that under S.175(3), LTD companies now have the option of dispensing with the requirement to physically hold a meeting in favour of a written process. This process is similar to the old exemption from holding AGMs for single member companies.

Key Elements

- AGMs need to be held no more than 15 months apart
- AGMs need to be held within 18 months of incorporation of the company
- The AGM can be dispensed with by single member companies and LTD companies by following the process set out in S.175(3)
- Additional matters that need to be dealt with in the AGM can also be dealt with by the written resolution process
- The ODCE may direct a company to convene an AGM if a member makes an appropriate application to the Director
- If meetings are not held in accordance with the requirements of the section it will be a category 3 offence for the company and any officer of it

Impact on Annual Compliance

- The process for availing of the exemption in relation to LTD companies availing of the exemption from holding an AGM involves the members of the company passing a unanimous written resolution under S.193.
 - This resolution needs to be signed by all members entitled to attend the AGM
 - In the resolution they need to acknowledge the receipt of the financial statements that would have been laid before the AGM
 - Resolve all matters as would have been resolved at that meeting (Ie conduct the business of the AGM in accordance with S.186)
 - Confirm that there is no change proposed in the appointment of the person who is statutory auditor, unless the company has availed of the audit exemption and there is no statutory auditor.
- For all other company types that are not single member companies AGMs must be held.
- Companies need to ensure that any member's refusal to pass the unanimous written resolution does not result in the company breaching the timing requirements of the company to hold an AGM.

S.176 The location and means of holding an Annual General Meeting allows for companies to hold their AGMs and EGMs outside the state provided all members give their consent in writing.

Key Elements

- AGMs & EGMs can be held outside the state
- If all members do not give written consent to the meeting being held outside the state the company must ensure that members can attend by technological means and fully participate in the meeting without leaving the state.
- Meetings can be held in more than one venue provided that technology allows the members in both locations participate in the meeting.

Impact on Annual Compliance

- If meetings are being held outside of the state the directors need to ensure that the members have given the appropriate consent and made alternate arrangements in relation to the provision of technological options if not

S.180 Persons entitled to notice of general meetings gives a statutory right to the persons entitled to attend a general meeting receive notice of the meeting.

Key Elements

- Persons entitled to notice
 - Members
 - Personal representatives of deceased members who would otherwise be entitled to vote at the meeting

- The bankruptcy assignee of bankrupt members
 - The directors and the secretary of the company
 - Statutory auditors have a right to attend and receive all notices and communication a member is entitled to receive
- Only the persons entitled to receive notice as set out above are entitled to receive notices of general meetings unless the constitution of the company provides otherwise.

Impact on Annual Compliance

- It is critical that the company ensures that anyone that is entitled to receive notice does so.

S.181 Notice of general meetings deals with the notice periods for meetings and how those entitled to attend should be notified.

Key Elements

- 21 days notice of an AGM or an EGM where a special resolution is being passed
- 7 days notice for other EGMs
- Consent to short notice permitted if all members entitled to attend agree to notice period shorter than required period along with the statutory auditor (unless the company has availed of the audit exemption)
- If posted to the registered address of the member the notice of a meeting is deemed to have been received 24 hours after the notice being posted
- The period of notice will not include either the day on which the notice is served or the day of the meeting
- The notice will detail
 - The place, date and time of the meeting
 - The general nature of the business to be transacted
 - If there is a special resolution the proposed text of that resolution
 - Proxy entitlements and the location and time by which the proxy should be received
- Accidental omission to give notice will not invalidate the proceedings at the meeting

Impact on Annual Compliance

- Notice of meetings needs to be given in the appropriate form within the appropriate timelines for the proceedings of the meetings to be valid unless the members agree to short notice
- Consents to short notice need to be appropriately signed by all members entitled to vote and the statutory auditor (if applicable)

S.182 Quorum deals with the requirement to have a minimum number of members present for the business of the meeting to proceed. Unless the company's constitution specifically provides otherwise there should be a minimum of 2 members present as the quorum for a meeting

Key Elements

- The required quorum must be present when the meeting proceeds to deal with the business of the meeting
- 2 members is the quorum unless the company's constitution states otherwise except for single member companies where the quorum is only one person
- Unless the constitution specifically provides otherwise if a quorum is not present within 15 minutes of the requirement for the quorum the meeting will either be dissolved or re-convened in a week's time depending on who convened the meeting

Impact on Annual Compliance

- Failure to have a quorum may invalidate the business transacted at the AGM

S.183 Proxies and S.184 Form of Proxy facilitates members who are entitled to attend general meetings to appoint another person to attend in their place as a proxy and vote instead of them.

Key Elements

- Proxies have the same right as members in terms of speaking and voting if the vote is by way of a show of hands
- Any member may only have one proxy for any meeting unless the constitution provides otherwise
- The form of proxy is a written document that must meet certain criteria and contain certain specific information as set out in S.184
- Proxies must be delivered within 48 hours of the commencement of the meeting but the companies constitution can provide for shorter periods of delivery
- Proxies may be deemed invalid if they are not in the correct format or delivered within the appropriate time frames
- Proxies may now be delivered electronically
- It is a Category 3 offence not to issue proxies to all members or not to have a list of proxies if requested in writing

Impact on Annual Compliance

- Ensure that proxies are issued in an appropriate form and that their receipt is captured and recorded in accordance with either the Act or the company's constitution

S.185 Representation of Bodies Corporate at Meetings deals with how members that are body corporates may be represented at meetings.

Key Elements

- The board of directors of the corporate member may pass a resolution authorising an authorised person to act as the company's representative.
- There is a new option whereby the chairman of a meeting may request an authorised person to produce evidence of their authority and authorisation.

Impact on Annual Compliance

- If bodies corporate are represented at meetings, ensure that their authorised person has been appropriately authorised to vote and act on behalf of the entity like any other member.

S.186 The Business of the AGM is a new section that sets out what the agenda and business transacted at an AGM should include.

The Meeting Agenda

- To be covered in all cases
 - the company's statutory financial statements and the report of the directors should be considered including the auditor or accountants report
 - members review the company's affairs;
- To be covered if company's constitution does not remove the requirement
 - declare a dividend as recommended by the directors
 - authorise the directors to approve the remuneration of the statutory auditors (if any)
- To be covered if company's constitution has been modified to require it
 - the election and re-election of directors;
 - the remuneration of directors
- To be covered unless the company has availed of the audit exemption
 - the appointment or re-appointment of statutory auditors; and

Impact on Annual Compliance

- Review the companies constitution to assess whether any of the bespoke provisions are invoked and modify the Agenda accordingly
- Ensure that all required AGM business is included on the AGM Agenda and dealt with as required
- Depending on the structure of the entity and the level of governance required consider amending the companies constitution to reflect optional or amended provisions in relation to the business of the AGM

S.187 Proceedings at Meetings sets out the proceedings at general meetings and how the business of the meetings should be conducted. All elements of this section may be amended by companies constitution if it is modified or tailored

Key Elements

- Chairperson of the board acts as chairman but if there is no chairperson or they are not present within 15 minutes of the meeting commencing the directors need to elect a chair.
- If the directors do not elect a chair the members may elect one from the members present.
- Meetings may be adjourned once the quorum is present and the members direct the chairperson and there are specific rules in relation to what business can be discussed at the adjourned meeting
- Voting may be done by way of a show of hands and the chairperson may declare whether the resolution has been carried or not. There is no requirement for proof of the number of votes other than the minutes of the meeting
- The chairperson has a second casting vote in the case of a tie vote

Impact on Annual Compliance

- Ensure that the chairperson of the meeting is appropriately appointed and that voting is done in accordance with the Act

S.188 Votes of Members deals with how members vote and who is entitled to vote, with all sub-sections of this section having the ability to be amended by companies constitution if it is appropriately modified or tailored.

Key Elements

- On a show of hands each member present has a vote
- On a poll every member will have one vote for each share of for each €15 of stock held
- Members are not entitled to vote at an AGM unless all calls or sums payable in relation to shares have been paid

Impact on Annual Compliance

- When polling the members voting strength will need to be assessed

S.191 Resolutions deals with ordinary resolutions and special resolutions which impacts on the process and meeting procedures for the passing of various different types of resolutions.

Key Elements

- An ordinary resolution is passed by a simple majority
- A special resolution is a resolution which requires 21 days notice and requires at least 75% of the votes cast by members, either in person or by proxy at the general meeting
- There is an option whereby members can pass a special resolution without 21 days when certain criteria are met

- The terms of a special resolution may be amended at the meeting by passing an ordinary resolution
- Written resolutions as defined within the section refer to the process of passing resolutions in accordance with S.193 (unanimous written resolutions and majority resolutions)

Impact on Annual Compliance

- Appropriate notice needs to be given depending on the business being conducted at the general meeting and whether they require ordinary or special resolutions
- When polling the members voting strength will need to be assessed to ensure that appropriate percentages are attained to confirm the passing of the relevant resolutions

S.193 Unanimous Written Resolutions provides for passing resolutions by getting all members to approve the resolution in writing rather than holding a general meeting to pass the resolution. This gives small companies with small numbers of members greater flexibility and speed in making decisions and operating the company.

Key Elements

- A resolution whether special or otherwise if signed in writing by all members entitled to vote shall be valid in the same way as if the decision was reached in a properly convened meeting.
- The written resolution may consist of several individual documents in a like form signed by one or more members giving maximum flexibility and allowing virtually instantaneous approval using electronic means of communication.
- The effective date for a written resolution is the date the last member signed the resolution.
- If everyone does not sign the same original document (contemporaneously), the individual documents upon which the passing of the resolution is based must be submitted to the company within 14 days of passing the resolution.
- If the resolution is not passed based on members contemporaneously signing the resolution the company will notify members of the passing of the resolution within 21 days of getting all the documents relating to the passing of the resolution
- It is a Category 4 offence for the company not to notify members of the passing of the resolution if not passed by contemporaneous signing of the resolution.
- Written resolutions should be retained as if they represent the minutes of a meeting and entered into the appropriate register
- S.191 specifically does not apply to the resolution to remove a director or the statutory auditor and they are dealt with in separate sections of the legislation

Impact on Annual Compliance

- If unanimous written resolutions are being used the company must get all the documents signed within 14 days if everyone did not sign the same document
- If unanimous written resolutions are used to make a decision and the members did not contemporaneously sign the resolution the company needs to notify the members within 21 days or it is a category 4 offence
- Written resolutions need to be retained as part of the Register of Minutes

S.194 Majority Written Resolutions This new section provides for passing resolutions by getting the requisite percentage of members to approve the resolution in writing rather than holding a general meeting to pass the resolution. While similar to S.193 in relation to unanimous written resolutions this section differs, as there is a time delay of 7 or 21 days depending on the resolution type in absence of a unanimous approval and instant effect. Previously only unanimous written resolutions were permitted and this section will effectively dispense with the requirement for EGMs for many small companies

Key Elements

- Ordinary resolutions are passed if a majority of members sign the resolution provided everyone who would have been entitled to vote at a general meeting has been circulated by the directors or the person proposing .
- An ordinary written resolution requiring 50% of the members to approve it shall be deemed to be passed 7 days after the last member signing it
- Special resolutions are passed if a at least 75% of members sign the resolution provided everyone who would have been entitled to vote at a general meeting has been circulated by the directors or the person proposing .
- An ordinary written resolution requiring 75% of the members to approve it shall be deemed to be passed 21days after the last member signing it
- The written resolution may consist of several individual documents in a like form signed by one or more members giving maximum flexibility and allowing virtually instantaneous approval using electronic means of communication.
- The effective date for a written resolution is the date the last member signed the resolution.

Impact on Annual Compliance

- Upon receipt of the written resolutions the company needs to wait the appropriate period of time before acting on the resolution as the 7 day and 21 day waiting periods provide protection and a moratorium for dissenting shareholders to challenge the resolution if they wish.

S.196 Single Member Companies – absence of need to hold general meetings This section re-enacts regulation 9 of the EC (Single Member Private Companies) Regulations 1994 and provides that single member companies do not need to hold general meetings. There now can be single member companies despite the constitution of the company providing for 2 members. The only time a single member company does need to have a general meeting is when the statutory auditors are being removed. Single member companies making decisions just need to draw up the decision of the single member and notify the company in writing of the decision.

**Audit Exempt Multi-Member Company Written Process
Draft Minutes of a Meeting of Directors**

Company Name Limited

Minutes of a Meeting of the Board of Directors held at Registered Office Address on
day of 201X at a.m./p.m.

Present: Name (Chairperson)
Name

In Attendance:

Chairperson

It was resolved that Name be appointed Chairperson for the purposes of this meeting.

Constitution of the meeting

The Chairperson noted that notice of the meeting had been given to all Directors and that a quorum of Directors was present. It was noted that pursuant to Section 137 of the Companies Act 2014, at least one of the directors of the Company is resident in the EEA and that no director present held more than 25 directorships for the purposes of Section 142(1) of the Companies Act 2014 and was therefore entitled to be included in the quorum and vote on all resolutions tabled at the meeting.

It was noted that apologies were received from Name.

Disclosure of Directors' Interests

It was noted that each of the Directors had declared their interest in those matters to be dealt with at the meeting for the purpose of Section 231 of the Companies Act 2014.

Minutes of the Last Meeting

The Chairperson presented to the meeting the minutes of the last meeting held on Date. The minutes were noted and approved as an accurate record of the last meeting.

Annual Financial Statements

The Chairperson presented to the meeting the Directors' report and the financial statements of the Company for the period/year ended Date.

Having carefully considered the contents contained therein, ***it was resolved*** that the Directors' report and the financial statements be approved and that they be signed on behalf of the Board of Directors by any two Directors.

Review by the members of the company's affairs

The Chairman noted the requirement pursuant to Section 186(b) for the members to review the company's affairs as part of the business of the annual general meeting. He produced to the meeting a summary document of the company's affairs to assist the members in this regard. The directors discussed and approved the document. ***It was resolved*** that the document be circulated to the members with the financial statements.

**Audit Exempt Multi-Member Company Written Process
Draft Minutes of a Meeting of Directors**

Dividends (Save where the Constitution of the company provides otherwise)

It was agreed to recommend to the members that the proposed dividends as stated in the financial statements for the year ended/period ended be approved.

Directors Remuneration (Save where the Constitution of the company provides otherwise)

It was agreed to recommend to the members that Directors remuneration be paid to the Directors in respect of remuneration due for the year ended/period ended Date.

Election and Re-Election of Directors (Where the Constitution so provides)

It was agreed to recommend to the members that Name be elected/re-elected as a director of the company.

Audit Exemption

The Chairperson noted that the Company intends to avail of the audit exemption in respect of the financial year DATE provided the Company satisfies the conditions specified in Section 358 (non-group)/359 (group)/365 (dormant company) of Companies Act, 2014.

After a detailed discussion, **it was resolved** that the Directors are of opinion that the Company will satisfy the conditions specified in Section 358 (non-group)/359 (group)/365 (dormant company) of Companies Act, 2014, as amended, in respect of the financial year end DATE and that the Company will avail itself of the exemption in respect of that financial year.

Annual General Meeting

The Chairman noted that the members had waived the requirement to hold an AGM in accordance with Section 175(3) and (4) of the Companies Act 2014.

Any Other Business

There being no further business, the meeting then concluded.

Chairperson

Date

**Audit Exempt Multi-Member Company Written Process
Multi-Member Company Resolving Business When AGM has been Dispensed With**

Company Name Limited

**Written Resolution of the Members of the Company pursuant to Section 193 of
the Companies Act 2014, and the Constitution of the Company**

We the undersigned being the all the members for the time being entitled to attend and vote at General Meetings of the Company, pursuant to Section 175 (3) and (4) hereby resolve:-

1. that we have received and considered the Directors' Report and financial statements of the Company for the period/year end 201X;
2. that we have reviewed the company's affairs;
3. that the final dividend as proposed by the Directors be and is hereby approved; (Save where the company's constitution provides otherwise)
4. that in accordance with the Constitution of the Company Name be and is hereby elected/re-elected a director of the Company; (Where the company's constitution so provides)
5. that the Directors be authorised to fix the remuneration of the Directors and the amount as provided for in the financial statements for the year/period ended Date in respect of Directors' remuneration be and is hereby approved. (Where the company's constitution so provides)

Dated:

Name

Name

**Audit Exempt Multi Member Physical AGM
Draft Minutes of a Meeting of Directors**

Company Name Limited

Minutes of a Meeting of the Board of Directors held at Registered Office Address on
day of 201X at a.m./p.m.

Present: Name (Chairperson)
Name

In Attendance:

Chairperson

It was resolved that Name be appointed Chairperson for the purposes of this meeting.

Constitution of the meeting

The Chairperson noted that notice of the meeting had been given to all Directors and that a quorum of Directors was present. It was noted that pursuant to Section 137 of the Companies Act 2014, at least one of the directors of the Company is resident in the EEA and that no director present held more than 25 directorships for the purposes of Section 142(1) of the Companies Act 2014 and was therefore entitled to be included in the quorum and vote on all resolutions tabled at the meeting.

It was noted that apologies were received from Name.

Disclosure of Directors' Interests

It was noted that each of the Directors had declared their interest in those matters to be dealt with at the meeting for the purpose of Section 231 of the Companies Act 2014.

Minutes of the Last Meeting

The Chairperson presented to the meeting the minutes of the last meeting held on Date. The minutes were noted and approved as an accurate record of the last meeting.

Annual Financial Statements

The Chairperson presented to the meeting the Directors' report and the financial statements of the Company for the period/year ended Date.

Having carefully considered the contents contained therein, ***it was resolved*** that the Directors' report and the financial statements be approved and that they be signed on behalf of the Board of Directors by any two Directors.

Review by the members of the company's affairs

The Chairman noted the requirement pursuant to Section 186(b) for the members to review the company's affairs as part of the business of the annual general meeting. He produced to the meeting a summary document of the company's affairs to assist the members in this regard. This document consisted primarily of the Financial Statements / summary of the financial performance based on the financial statements and the Directors report. The directors discussed and approved the document. ***It was resolved*** that the document be circulated to the members with the financial statements and notice convening the AGM.

**Audit Exempt Multi Member Physical AGM
Draft Minutes of a Meeting of Directors**

Dividends (Save where the Constitution of the company provide otherwise)

It was agreed to recommend to the members that the proposed dividends as stated in the financial statements for the year ended/period ended be approved.

Directors Remuneration (Save where the Constitution of the company provide otherwise)

It was agreed to recommend to the members that Directors remuneration be paid to the Directors in respect of remuneration due for the year ended/period ended Date.

Election and Re-Election of Directors (Where the Constitution so provides)

It was agreed to recommend to the members that Name be elected/re-elected as a director of the company.

Audit Exemption

The Chairperson noted that the Company intends to avail of the audit exemption in respect of the financial year DATE provided the Company satisfies the conditions specified in Section 358 (non-group)/359 (group)/365 (dormant company) of Companies Act, 2014.

After a detailed discussion, **it was resolved** that the Directors are of opinion that the Company will satisfy the conditions specified in Section 358 (non-group)/359 (group)/365 (dormant company) of Companies Act, 2014, as amended, in respect of the financial year end DATE and that the Company will avail itself of the exemption in respect of that financial year.

Annual General Meeting

The Chairman noted that the members had waived the requirement to hold an AGM in accordance with Section 175(3) and (4) of the Companies Act 2014.

Or

It was resolved that the Annual General Meeting of the Company be convened as soon as is practicable and that the Secretary be instructed to convene such a meeting and to send notice of the meeting to all those entitled to receive the same.

Any Other Business

There being no further business, the meeting then concluded.

Chairperson

Date

**Audit Exempt Multi Member Physical AGM
Draft Consent to Short Notice**

Company Name Limited

Consent to Short Notice

To the Directors

We, the undersigned, being all the/sole member(s) of the above-named Company entitled to attend and vote at general meetings of the Company do hereby consent to the holding of an Annual General Meeting on the _____ day of _____ 201X notwithstanding that the meeting is called by shorter notice than that specified in Section 181(1) of the Companies Act, 2014 and the Constitution of the Company and do hereby agree that copies of any documents required to be sent in accordance with Section 338(1) of the Companies Act, 2014 shall be deemed to have been duly sent notwithstanding that they are sent less than 21 days before the date of the said meeting.

Dated: _____ 201X

Name

Name

Name

Name

Name

Name

Name

Name

**Audit Exempt Multi Member Physical AGM
Draft Proxy Form**

Company Name Limited

I, Name of Member, of Address of Member,

being a member of Company Name Limited (the "Company") hereby appoint:

_____ (Insert full name of appointee)

***or** failing him/her, hereby appoint: _____

***or** failing him/her, hereby appoint: _____

as my proxy, to attend, speak and vote for me and on my behalf at the Annual General Meeting of the Company to be held at Registered Office Address to be held on the _____ day of 201X at _____ a.m/p/m., and at any adjournment thereof.

Ordinary Business	For	Abstain	Against
To receive and consider the Directors' report and the financial statements for the year/period ended Date.			
To review the company's affairs.			
The declaration of a dividend. (Save where the constitution provides otherwise)			
To elect/re-elect Name and Name as Directors; (Where the company's constitution so provides)			
The remuneration of directors. (Where the company's constitution so provides)			

Signed this _____ day of _____ 201X

Name of Member

**Audit Exempt Multi Member Physical AGM
Draft Proxy Form**

Notes

1. To be valid, the original proxy form must be completed and deposited at the registered office of the Company (not less than 48 hours before the time for holding of/at any time) before the commencement unless the constitution states otherwise of the meeting or any adjourned meeting thereof.
2. Members may appoint a proxy of their choice. If such an appointment is made, insert the name of the person appointed in the space provided. A proxy need not be a member of the Company.
3. In the case of joint shareholders the vote of the first named person in the register shall be accepted to the exclusion of the votes of the other joint shareholders.
4. In the case of corporation this proxy form must be executed under common seal or under the hand of an officer or attorney of the corporation duly authorised in writing.
5. Indicate, by inserting X in the appropriate space, the manner in which the proxy is to vote. Unless so indicated, the proxy shall vote as it sees fit.

Audit Exempt Multi Member Physical AGM Draft AGM Minutes

Directors Remuneration (Save where the company's constitution provides otherwise)
It was resolved "that the Directors be authorised to fix the remuneration of the Directors and the amount as provided for in the financial statements for the year/period ended Date in respect of Directors' remuneration be and is hereby approved."

Directors Election (Where the company's constitution so provides)

It was resolved "that Name be elected/re-elected as a Director of the Company". It was noted that the Directors are not required to retire by rotation or be re-elected as a Directors of the Company.

Auditors

The Chairperson noted that the meeting was not required to deal with the reappointment of the Auditors as Name of Auditors have resigned from the office of Auditor pursuant to Section 399(1)(b) of the Companies Act, 2014.

Any Other Business

There being no further business, the meeting then concluded at _____ a.m/p.m.

Chairperson

Date _____

**Audit Company Multi-Member Written Resolution
Draft Minutes of a Meeting of Directors**

Company Name Limited

Minutes of a Meeting of the Board of Directors held at Registered Office Address on
day of 201X at a.m./p.m.

Present: Name (Chairperson)
Name

In Attendance:

Chairperson

It was resolved that Name be appointed Chairperson for the purposes of this meeting.

Constitution of the meeting

The Chairperson noted that notice of the meeting had been given to all Directors and that a quorum of Directors was present. It was noted that pursuant to Section 137 of the Companies Act 2014, at least one of the directors of the Company is resident in the EEA and that no director present held more than 25 directorships for the purposes of Section 142(1) of the Companies Act 2014 and was therefore entitled to be included in the quorum and vote on all resolutions tabled at the meeting.

It was noted that apologies were received from Name.

Disclosure of Directors' Interests

It was noted that each of the Directors had declared their interest in those matters to be dealt with at the meeting for the purpose of Section 231 of the Companies Act 2014.

Minutes of the Last Meeting

The Chairperson presented to the meeting the minutes of the last meeting held on Date. The minutes were noted and approved as an accurate record of the last meeting.

Annual Financial Statements

The Chairperson presented to the meeting the Directors' report and the financial statements of the Company for the period/year ended Date.

Having carefully considered the contents contained therein, ***it was resolved*** that the Directors' report and the financial statements be approved and that they be signed on behalf of the Board of Directors by any two Directors.

Auditors Board Report

The Chairperson presented a report from the Auditors in relation to the audit on the financial statements for the period/year ended Date to the meeting. (A copy of the report is attached hereto). The report was noted and discussed by the Board.

Letter of Representation

The Chairperson presented to the meeting a draft letter of representation addressed to the Auditors of the Company in respect of the financial period/year ended Date. After a detailed discussion on the contents contained therein, ***it was resolved*** "that the contents of the letter of representation presented to the meeting (a copy of which is

**Audit Company Multi-Member Written Resolution
Draft Minutes of a Meeting of Directors**

attached hereto) in respect of the financial period/year ended Date be approved and that any two Directors be authorised to execute the said letter on behalf of the Board of Directors."

Letter of Engagement

The Chairperson presented to the meeting a draft letter of engagement in relation to the appointment of Name of Auditors as Auditors of the Company. After a detailed discussion on the contents contained therein, ***it was resolved*** "that the contents of the letter of engagement presented to the meeting (a copy of which is attached hereto) in relation to the appointment of Name of Auditors as Auditors of the Company be approved and that any two Directors be authorised to execute the said letter on behalf of the Board of Directors."

Review by the members of the company's affairs

The Chairman noted the requirement pursuant to Section 186(b) for the members to review the company's affairs as part of the business of the annual general meeting. He produced to the meeting a summary document of the company's affairs to assist the members in this regard. The directors discussed and approved the document. *It was resolved* that the document be circulated to the members with the financial statements.

Dividends (Save where the Constitution of the company provides otherwise)

It was agreed to recommend to the members that the proposed dividends as stated in the financial statements for the year ended/period ended be approved.

Directors Remuneration (Save where the Constitution of the company provides otherwise)

It was agreed to recommend to the members that Directors remuneration be paid to the Directors in respect of remuneration due for the year ended/period ended Date.

Election and Re-Election of Directors (Where the Constitution so provides)

It was agreed to recommend to the members that Name be elected/re-elected as a director of the company.

Annual General Meeting

The Chairman noted that the member's had waived the requirement to hold an AGM in accordance with Section 175(3) and (4) of the Companies Act 2014.

Any Other Business

There being no further business, the meeting then concluded.

Chairperson

Date

**Audit Company Multi-Member Written Resolution
Multi-Member Company Resolving Business when AGM has been Dispensed With**

Company Name Limited

**Written Resolution of the Members of the Company pursuant to Section 193 of
the Companies Act 2014, and the Constitution of the Company**

We the undersigned being the all the members for the time being entitled to attend and vote at General Meetings of the Company, pursuant to Section 175 (3) and (4) hereby resolve:-

1. that we have received and considered the Directors' Report, Auditor's report and financial statements of the Company for the period/year end 201X;
2. that we have reviewed the company's affairs;
3. that the final dividend as proposed by the Directors be and is hereby approved; (Save where the company's constitution provides otherwise)
4. that in accordance with the Constitution of the Company Name be and is hereby elected/re-elected a director of the Company; (Where the company's constitution so provnides)
5. that Name of Auditor be appointed/re-appointed as statutory auditor of the company;
6. that the Directors be authorised to fix the remuneration of the Directors and the amount as provided for in the financial statements for the year/period ended Date in respect of Directors' remuneration be and is hereby approved. (Where the company's constitution so provides)

Dated:

Name

Name

**Audit Company Multi-Member Physical AGM
Draft Minutes of a Meeting of Directors**

Company Name Limited

Minutes of a Meeting of the Board of Directors held at Registered Office Address on
day of 201X at a.m./p.m.

Present: Name (Chairperson)
Name

In Attendance:

Chairperson

It was resolved that Name be appointed Chairperson for the purposes of this meeting.

Constitution of the meeting

The Chairperson noted that notice of the meeting had been given to all Directors and that a quorum of Directors was present. It was noted that pursuant to Section 137 of the Companies Act 2014, at least one of the directors of the Company is resident in the EEA and that no director present held more than 25 directorships for the purposes of Section 142(1) of the Companies Act 2014 and was therefore entitled to be included in the quorum and vote on all resolutions tabled at the meeting.

It was noted that apologies were received from Name.

Disclosure of Directors' Interests

It was noted that each of the Directors had declared their interest in those matters to be dealt with at the meeting for the purpose of Section 231 of the Companies Act 2014.

Minutes of the Last Meeting

The Chairperson presented to the meeting the minutes of the last meeting held on Date. The minutes were noted and approved as an accurate record of the last meeting.

Annual Financial Statements

The Chairperson presented to the meeting the Directors' report and the financial statements of the Company for the period/year ended Date.

Having carefully considered the contents contained therein, **it was resolved** "that the Directors' report and the financial statements be approved and that they be signed on behalf of the Board of Directors by any two Directors.

Auditors Board Report

The Chairperson presented a board report from the Auditors in relation to the audit on the financial statements for the period/year ended Date to the meeting. (A copy of the report is attached hereto). The report was noted and discussed by the Board.

Letter of Representation

The Chairperson presented to the meeting a draft letter of representation addressed to the Auditors of the Company in respect of the financial period/year ended Date. After a detailed discussion on the contents contained therein, **it was resolved** "that the contents of the letter of representation presented to the meeting (a copy of which is attached hereto) in

Audit Company Multi-Member Physical AGM Draft Minutes of a Meeting of Directors

respect of the financial period/year ended Date be approved and that any two Directors be authorised to execute the said letter on behalf of the Board of Directors."

Letter of Engagement

The Chairperson presented to the meeting a draft letter of engagement in relation to the appointment of Name of Auditors as Auditors of the Company. After a detailed discussion on the contents contained therein, ***it was resolved*** "that the contents of the letter of engagement presented to the meeting (a copy of which is attached hereto) in relation to the appointment of Name of Auditors as Auditors of the Company be approved and that any two Directors be authorised to execute the said letter on behalf of the Board of Directors."

Review by the members of the company's affairs

The Chairman noted the requirement pursuant to Section 186(b) for the members to review the company's affairs as part of the business of the annual general meeting. He produced to the meeting a summary document of the company's affairs to assist the members in this regard. This document consisted primarily of the Financial Statements / summary of the financial performance based on the financial statements and the Directors report. The directors discussed and approved the document. *It was resolved* that the document be circulated to the members with the financial statements and notice convening the AGM.

Dividends (Save where the Constitution of the company provide otherwise)

It was agreed to recommend to the members that the proposed dividends as stated in the financial statements for the year ended/period ended be approved.

Directors Remuneration (Save where the Constitution of the company provide otherwise)

It was agreed to recommend to the members that Directors remuneration be paid to the Directors in respect of remuneration due for the year ended/period ended Date.

Election and Re-Election of Directors (Where the Constitution so provides)

It was agreed to recommend to the members that Name be elected/re-elected as a director of the company.

Annual General Meeting

The Chairman noted that the members had waived the requirement to hold an AGM in accordance with Section 175(3) and (4) of the Companies Act 2014.

Or

It was resolved that the Annual General Meeting of the Company be convened as soon as is practicable and that the Secretary be instructed to convene such a meeting and to send notice of the meeting to all those entitled to receive the same.

**Audit Company Multi-Member Physical AGM
Draft Minutes of a Meeting of Directors**

Any Other Business

There being no further business, the meeting then concluded.

Chairperson

Date

Audit Company Multi-Member Physical AGM Draft Notice of AGM

Name of Company Limited

Notice of an Annual General Meeting

Notice is hereby given, that the Annual General Meeting of Name of Company Limited will be held at Registered Office Address on day of 201X at Time a.m./p.m. to transact the following ordinary business of the Company:-

1. To receive and consider the Directors' report, the Auditors' report and the financial statements for the year/period ended Date;
2. The review by the members of the company's affairs;
3. The declaration of a dividend; (Save where the company's constitution provides otherwise)
4. To elect/re-elect Name and Name as directors; (Where the company's constitution so provides)
5. To re-appoint Name of Auditors as Auditors;
6. The remuneration of directors. (Where the company's constitution so provides)

By Order of the Board

Dated: 201X

Name
Secretary

Note:

A member entitled to attend, speak and vote at the above-mentioned meeting is entitled to appoint a proxy to attend, speak and vote on his/her behalf. A proxy need not be a member of the Company.

Directors:
Company Secretary:
Registered Office:
Company No.:

**Audit Company Multi-Member Physical AGM
Draft Consent to Short Notice**

Company Name Limited

Consent to Short Notice

To the Directors

We, the undersigned, being all the/sole member(s) of the above-named Company entitled to attend and vote at general meetings of the Company do hereby consent to the holding of an Annual General Meeting on the _____ day of _____ 201X notwithstanding that the meeting is called by shorter notice than that specified in Section 181(1) of the Companies Act, 2014 and the Constitution of the Company and do hereby agree that copies of any documents required to be sent in accordance with Section 338(1) of the Companies Act, 2014 shall be deemed to have been duly sent notwithstanding that they are sent less than 21 days before the date of the said meeting.

Dated: _____ 201X

Name

Name

Name

Name

Name

Name

Name

Name

**Audit Company Multi-Member Physical AGM
Draft Consent to Short Notice**

Company Name Limited

Consent to Short Notice

To the Directors

We, the undersigned, being the Auditors of the Company do hereby consent to the holding of an Annual General Meeting on Date notwithstanding that the meeting is called by shorter notice than that specified in Section 181 of the Companies Act 2014 and the Constitution of the Company.

Dated:

**Name
For and on behalf of
Name of Auditors**

**Audit Company Multi-Member Physical AGM
Draft Proxy Form**

Company Name Limited

I, Name of Member, of Address of Member,

being a member of Company Name Limited (the "Company") hereby appoint:

_____ (Insert full name of appointee)

***or** failing him/her, hereby appoint: _____

***or** failing him/her, hereby appoint: _____

as my proxy, to attend, speak and vote for me and on my behalf at the Annual General Meeting of the Company to be held at Registered Office Address to be held on the day of 201X at a.m/p/m., and at any adjournment thereof.

Ordinary Business	For	Abstain	Against
To receive and consider the Directors' report, Auditors report and the financial statements for the year/period ended Date.			
To review the company's affairs.			
The declaration of a dividend. (Save where the constitution provides otherwise)			
To authorise the directors to approve the remuneration of the Auditors.			
To elect/re-elect Name and Name as Directors. (Where the company's constitution so provides)			
To approve the appointment/re-appointment of Name as statutory auditors of the company.			
The remuneration of directors. (Where the company's constitution so provides)			

Signed this day of 201X

Name of Member

**Audit Company Multi-Member Physical AGM
Draft Proxy Form**

Notes

1. To be valid, the original proxy form must be completed and deposited at the registered office of the Company (not less than 48 hours before the time for holding of/at any time) before the commencement unless the constitution states otherwise of the meeting or any adjourned meeting thereof.
2. Members may appoint a proxy of their choice. If such an appointment is made, insert the name of the person appointed in the space provided. A proxy need not be a member of the Company.
3. In the case of joint shareholders the vote of the first named person in the register shall be accepted to the exclusion of the votes of the other joint shareholders.
4. In the case of corporation this proxy form must be executed under common seal or under the hand of an officer or attorney of the corporation duly authorised in writing.
5. Indicate, by inserting X in the appropriate space, the manner in which the proxy is to vote. Unless so indicated, the proxy shall vote as it sees fit.

Company Name Limited

Present: Name
Name

Chairperson

Constitution of the meeting

or

Minutes of the Last Meeting

Auditors' Report

Annual Financial Statements

Review by the members of the company's affairs

Dividends (Save where the company's constitution provides otherwise)

Directors Remuneration (Save where the company's constitution provides otherwise)

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**Audit Company Multi-Member Physical AGM
Draft AGM Minutes**

and the amount as provided for in the financial statements for the year/period ended Date in respect of Directors' remuneration be and is hereby approved."

Directors Election (Where the company's constitution so provides)

It was resolved "that Name be elected/re-elected as a Director of the Company".

It was noted that the Directors are not required to retire by rotation or be re-elected as a Directors of the Company.

Auditors

It was resolved "that Name of Auditors be re-appointed as auditors of the Company until conclusion of the next general meeting at which the Accounts are considered.

It was further resolved "that the Directors be authorised to fix the remuneration of the Auditors."

Any Other Business

There being no further business, the meeting then concluded at a.m/p.m.

Chairperson

Date