



Ten Hot Topics

for Company Secretaries in 2025



Introduction

In this briefing we look at some key topics that Company Secretaries will need to be focusing on in 2025.

We have also made some practical suggestions for next steps. All links to regulations, legislation and guidance are set out in an appendix at the end of the briefing so you can follow up for more information and to deepen your knowledge.

01.

[Economic Crime and Corporate Transparency Act](#)

APPLICABLE TO:



02.

[The UK Listing Rules](#)

APPLICABLE TO:



03.

[UK Corporate Governance Code](#)

APPLICABLE TO:



04.

[Remuneration developments](#)

APPLICABLE TO:



05.

[Task Force for Nature-related Financial Disclosures \(TNFD\)](#)

APPLICABLE TO:



06.

[Taskforce on Inequality and Social-related Financial Disclosures \(TISFD\)](#)

APPLICABLE TO:



07.

[Cyber Governance](#)

APPLICABLE TO:



08.

[Artificial Intelligence](#)
Thoughts for the Company Secretary

APPLICABLE TO:



09.

[Quoted Companies Alliance Corporate Governance Code \(the QCA Code\)](#)

APPLICABLE TO:



10.

[Economic Corporate Crime and Transparency Act 2023](#)
New Identification and Verification Requirement

APPLICABLE TO:



01.

Economic Crime and Corporate Transparency Act

The Economic Crime and Corporate Transparency Act 2023 (the Act) is a wide-ranging piece of legislation that aims to crack down on economic crime and improve transparency over UK companies and other legal entities. The first two sections of the Act came into force on 26 December 2023 and since then secondary legislation has brought in several key changes.

These changes have included, amongst other things, enhanced Registrar powers granted to the Registrar of Companies, enhanced scrutiny of company names, registered office address requirements, registered email address requirement and confirmation of lawful activities. There was also an increase in Companies House fees on 1 May 2024 and, because of the new powers introduced through the Act, it is possible that fees will increase on an annual basis.

In October 2024, Companies House published its policy paper outlining its Transition Plan for implementation of the some of the key provisions of the Act which are not yet in force. The full Transition Plan can be viewed at [Economic Crime and Corporate Transparency Act: outline transition plan for Companies House – GOV.UK](#). Since this, Companies House have already made progress on some of the changes and below is a summary of the key dates and some of the more important features.

Autumn
2024

Reforms

- Companies House introduced new financial penalties for companies that do not comply with their legal responsibilities. For example, those companies who do not file a confirmation statement on time and ignore warnings from Companies House could face a financial penalty.
- More serious offences could result in civil action, director disqualification or even criminal prosecution.

Spring
2025

Reforms

- From 27 January 2025, individuals can apply to remove a residential address that has been used as a company's registered office on historical documents. Guidance on this can be found here: [Removing your home address from the Companies House register – GOV.UK](#).
- From 25 February 2025, firms regulated by anti-money laundering legislation can register as Authorised Corporate Service Providers (ACSPs).
- From 25 March 2025, individuals can voluntarily verify their identity with Companies House using a GOV.UK One Login or through an Authorised Corporate Services Provider, Further details on this can be found later in this briefing. (Note this will become compulsory from August 2025 in stages, see Autumn 2025).

Autumn
2025

Reforms

- Compulsory identity requirements will be introduced for initial directors and persons with significant control (PSCs) of newly incorporated companies.
- There will be a 12-month transitional period for existing directors and PSCs to complete identity verification by the next confirmation statement.

Spring
2026

Reforms

- New filing restrictions will require individuals filing documents to have completed identify verification.
- Third-party agents filing on behalf of companies will need to be registered as an ACSP.

By end of
2026

Reforms

- Changes to limited partnership law and reforms for greater shareholder transparency will come into effect.

Actions for the Company Secretary

- Sign up for Companies House alerts, newsletters and email updates. Companies House has a very useful blog which they use to talk about the work they are doing. You can sign up to it here: [Changes to UK company law](#).
- Consider who currently files on behalf of your companies and, if you use a third-party provider, ensure that they plan to register as an ACSP.

02.

The UK Listing Rules

As our readers will be aware, the Listing Rules were updated on 29 July 2024. The main drive was to boost growth in listed companies on the UK Stock Exchange, attracting companies to list in the UK and align the UK with its international competitors. The overhaul of the regime means a move to a more disclosure-focused approach, allowing investors to use the information disclosed by companies to support their investment decisions. EQ's Steve Banfield has written an [article](#) with an overview of the changes.

The biggest change is that the rules remove the need for shareholder approval of **significant (25% or more in any class test) or related party transactions** (but still requiring a "fair and reasonable opinion") so any potential future acquisitions or disposals should be a simpler and cheaper process for companies. Instead, three "staged disclosure" notification announcements to the market will be required – initial, enhanced and post completion – and none of these will require prior FCA approval like the Class 1 circulars previously required.

The format and numbering of the Listing Rules has changed considerably meaning, from a practical perspective, that all documents referencing the Listing Rules (even those which do not contain substantive descriptions of the rules) will need to be updated for accuracy. For most companies this is likely to impact half-year and annual results and other publications (factsheets, key information documents and website disclosures) which refer to the company's listed status/category and/or regulatory compliance with specific Listing Rules – although there is no need to go back and update historic documents.

Actions for the Company Secretary

- Review any existing current confidential projects on your insider list which may have previously required shareholder approval – it may be possible to update the timetable and complete these transactions more quickly without the approval processes previously required.
- Understand your company's major shareholders' views – some shareholders have their own voting frameworks which encourage companies to consult beforehand on proposed transactions even if shareholder approval is no longer required.
- Update relevant references to new numbered Listing Rule provisions in RNS Announcements e.g. on appointment of directors and any relevant website or Annual Report disclosures.





03.

UK Corporate Governance Code

As most of our readers will be aware, the new UK Corporate Governance Code (the UK Code) was published on 22 January 2024 and applies to financial years beginning on or after 1 January 2025, except for Provision 29 (review and reporting of internal controls) which will apply to financial years beginning on or after 1 January 2026.

In our 2024 mid-year review we discussed the updated UK Corporate Governance Code Guidance document published by the FRC earlier in 2024. This time we would like to briefly touch on our key takeaways from the FRC'S Annual Review of Corporate Governance Reporting that was published in November 2024. The review provides useful insights for company secretaries and Boards preparing to implement the UK Code.

There is continued emphasis on 'comply or explain' and the review confirms that the FRC believes the quality of explanations could be further improved. Disclosures should demonstrate a clear rationale for non-compliance and there should be clear and meaningful, high-quality explanations for alternative approaches.

Outcomes based reporting is another key area of focus in the review and the new Principle C in the UK Code states that 'governance reporting should focus on board decisions and their outcomes in the context of the company's strategy and objectives.' The FRC hopes that the greater emphasis placed on the importance of outcomes-based reporting will 'reduce boilerplate reporting and the length of annual reports.' The review provides some useful examples of different approaches to outcomes-based reporting, particularly reporting on the outcomes of stakeholder engagement.

The requirement to report against Provision 29, regarding the effectiveness of risk management and internal controls will not take effect until 2027 and the review highlights that improvement in disclosures, particularly around non-financial controls, is required ahead of the effective date.



Actions for the Company Secretary

- Take a look at the FRC's Annual Review of Corporate Governance Reporting. [FRC publishes Annual Review of Corporate Governance Reporting](#)
- Listen to the podcasts, published by the FRC, which focus on key aspects of the UK Code to support users in its implementation. [Videos and podcasts](#)
- Consider how you demonstrate you are moving towards compliance with the UK Code in the Annual Report.
- Avoid directing users to whole sections of the Annual Report and consider the use of signposting to assist the reader in finding more information.
- Where you are providing explanations for non-compliance, ensure the narrative is clear in explaining how the Board and the company benefit from that approach and explain how the associated risks and mitigating actions linked to that non-compliance have been assessed.
- Review annual report disclosures to make sure that boilerplate disclosures are avoided when reporting on corporate governance.

04.

Remuneration developments

The expectations of UK regulators and investors in relation to executive remuneration continues to evolve every year and we have outlined the key developments affecting listed companies.

Regulatory developments UK Code

A number of FTSE350 companies have already begun to implement the UK Code requirements. As a reminder, the key changes regarding remuneration arrangements are as follows:

- Code Provision 37 – Use of discretion in variable pay outcomes: This provision has been amended to include that Directors’ contracts and/or other agreements/documents which cover director remuneration should include malus and clawback.
- New Code Provision 38: the new provision states that information contained within the annual report should include a description of malus and clawback provisions, including the circumstances in which the provisions could be used, a description of the malus and clawback period, why it is an appropriate period for the company and whether the provisions were used in the last reporting period. If they have been used, a clear explanation of the reasons for using them should be provided in the annual report and accounts.

Investor expectations and the Investment Association (the IA)

As expected, executive remuneration continues to be a matter of particular interest to proxy advisers and investors. The approach taken to remuneration by a significant majority of companies is generally well-supported by shareholders in recent times and the Investment Association recently stated that ‘a positive 2024 AGM season reflects the strong alignment between shareholders and companies, with the number of pay resolutions receiving significant dissent falling by 50% compared to 2023.’

In October 2024, the IA published their updated Principles of Remuneration (the Principles) which have been simplified and made more flexible with the aim of aligning with evolving market practice in the UK and investor expectations. The IA continues to stress that they are principles, and not rules, and pay structures should be appropriate and adapted to suit the company’s business, strategy and market sector that it operates in. The guidelines are formed under three new simplified overarching principles:

- Promoting long-term value creation through the delivery of the company’s strategy;
- Supporting individual and corporate performance; and
- Delivering remuneration that is clearly linked to company performance.

Notable revisions and updates include:

- An overall change in tone. The new guidance makes the point that it is guidance rather than a set of rules that must be followed;
- There is new guidance on hybrid long-term incentive structures often used by those companies with US employees or needing to compete for talent, advising that, if proposed, companies should ensure compelling rationale and supporting narrative;
- Providing greater flexibility on bonus deferral, opening up the opportunity to link the deferral requirement to the level of the executive’s shareholding; and
- The removal of the requirement that limits executive share plans to 5% of share capital. There is also additional guidance providing flexibility for high growth companies.

Although the Principles continue to caution on the use of benchmarking, they clarify that, where benchmarking is used, remuneration committees are expected to disclose the identity and constituents of peer groups used for this purpose.

Actions for the Company Secretary

- Take a look at the [IA’s Principles of Remuneration Principles of Remuneration 2025](#).
- Ensure your Remuneration Committee is aware of the new UK Code requirements relating to remuneration.
- Consider the impact on executive remuneration and executive share plan proposals and any changes proposed to Remuneration Policies.

05.

Task Force for Nature-related Financial Disclosures (TNFD)

As a reminder the Task Force for Nature-related Financial Disclosures was launched in 2021 in response to the increasing demand for nature-related risks to factor into financial and business decisions and has since been endorsed on a global scale.

The TNFD published the final version of its recommendations for a disclosure framework and a suite of additional guidance in September 2023, and shares similarities with the Taskforce on Climate-related Financial Disclosures (TCFD).

The UK government encourages organisations to voluntarily consider adopting its recommendations, although formal mandatory requirements have not been introduced yet. There is ongoing support for the recommendations to become compulsory in the future for large UK organisations.

In October 2024, the TNFD published a discussion paper with draft guidance on how to develop and disclose a nature transition plan.

The draft guidance includes:

- A definition of a nature transition plan and an overview of related initiatives.
- Guidance on what a nature transition plan should include, how it should be presented and how it should be disclosed.
- Areas of further work needed on development and assessment of these plans.

The discussion paper can be accessed via the following link: [Discussion paper on nature transition plans – TNFD](#)

The TNFD tracks voluntary market adoption and confirms on its website that over 500 organisations have now adopted its recommendations.



Actions for the Company Secretary

- Make sure it is on the Board agenda.
- Preparation is key: put in place a plan which includes time for your Board to discuss and understand what is required of them, consider goals, engage with key stakeholders, and in time agree a roadmap. TNFD have acknowledged that it will take time for companies to adopt the disclosures.
- The TNFD fully understand that it will be work-in-progress for some time whilst companies gather the requisite information, undertake analysis, and embed nature-related reporting procedures and processes. Just be sure to communicate plans and the company's approach, as well as monitor and evaluate the adoption process.
- Use the resources published by TNFD, for example, join the TNFD Forum, explore a range of Additional Guidance documents, and access their Resource database and Knowledge Hub.

06.

Taskforce on Inequality and Social-related Financial Disclosures (TISFD)

A new taskforce has been set up to develop a standardised global framework of disclosures for companies and financial institutions to include within their public reports. The aim of the TISFD recommendations and guidelines is to increase effective disclosures about the impacts, dependencies, risks, and opportunities related to people. It places human wellbeing at the forefront of its mission and believes that economic progress should not come at the expense of people's rights and livelihoods.

The launch of the TISFD in 2024 appears to have been warmly received, having gained the support of more than 100 organisations including various United Nations agencies.

The TISFD follows on from the Taskforce for Climate Related Financial Disclosures and the Taskforce for Nature-related Financial Disclosures. Its objective is to improve corporate and investor practices, thereby creating and supporting fairer and more resilient societies and economies across the globe. Not only does weak reporting (due to the current disclosure landscape in this area being fragmented and incomparable) lead to investors being unable to make effective decisions, but the Taskforce also believes that for the success of financial markets and the global economy, there needs to be a deeper understanding of how social and inequality issues contribute to systemic risks and in turn their long-term success.

The TISFD's scoping paper (published in September 2024) summarises its findings on the proposed scope of the framework and mandate, and proposed governance model. The summary of findings sets out an ambitious program of outputs and outlines the vision, scope, governance model and an indicative work plan for the TISFD. In response to feedback, stakeholders highlighted their concern around the ever-increasing burden of existing disclosure frameworks. The TISFD framework is, however, expected to be interoperable with current reporting standards, and mapped to existing frameworks.

It is expected that the disclosure framework will be shared for consultation and refining from September 2025 onwards, with formal publication of the framework and implementation in 2026. Although this is not imminent, it is important to start considering how to address TISFD.



Actions for the Company Secretary

- The size of your company and the industry within which it sits will dictate when it would be most appropriate to start discussions with directors, but certainly, it would be helpful to give the Board a heads-up soon that this is coming down the line.
- Consider early engagement with internal stakeholders who are specifically focused on ESG to understand their perspective.
- Speak to external advisers such as your auditors and brokers to understand if there are any inflection points or optics to make your board aware of in planning your approach to TISFD.
- Liaise with key investors as necessary to gauge their appetite in this area.
- Consider possible solutions for easing the burden of a potential new set of disclosure requirements. Think about whether there are any 'quick wins' insofar as whether there is any existing reporting that may be leveraged, or whether any areas could be re-framed / expanded slightly to include this subject matter.
- Keep an eye out for the draft framework to be published later this year.
- In the meantime, find out more on the TISFD website: [Taskforce on Inequality & Financial Disclosures | TISFD Global Initiative](#)

07.

Cyber Governance

As noted in our last Top 10 Topics article ([Ten Hot Topics For Company Secretaries – 2024 Mid-Year Update – Equiniti](#)) the Department for Science, Innovation and Technology (DSIT) invited businesses and organisations to provide feedback on a proposed Cyber Governance Code of Practice (the Code of Practice). The Proposed Code of Practice focuses on the critical areas that directors and business leaders need to be aware of and engage with.

The government has since responded to the call for feedback (31 January 2025) and set out several commitments to improve the Code of Practice and support its implementation. The government's response states:

“

DSIT will not make any major changes to the design of the code of practice before it is published. DSIT will, however, work with NCSC and industry stakeholders to make minor changes to the wording to provide better clarity and ensure the terminology is correctly pitched for the intended audience. DSIT will also assess the uptake and impact of the code after publication and will work with stakeholders to review and, if necessary, update the code periodically.”and;

“At the time of publishing the code of practice, government will provide additional information on how the code relates to key international and industry standards and guidance. DSIT will work with industry and international stakeholders to explore the possibility of conducting formal mapping between these and the Cyber Governance Code of Practice. The code will also be mapped to the NCSC Board Toolkit, which will help Board members and senior leaders to understand how the requirements of the code can be implemented.”

In summary, the government has emphasised that while the Code of Practice will initially be voluntary, once it has been published in early 2025 it will closely monitor its adoption and effectiveness. Depending on the outcomes and uptake, there may be considerations for introducing mandatory measures to ensure robust cyber risk governance.

We would therefore strongly advise companies, if they haven't done so already, to prioritise cyber governance. There are several actions that can be taken to improve an organisation's cyber resilience, but the first would be to establish cyber governance as a regular board agenda item. No matter how small the cyber-attack, it could still affect many aspects of an organisation that contribute to a company's overall success, such as reputation, customer loyalty, supply chain, market value etc. It is essential that the board oversees this and weaves it into its existing risk management framework. A top-down approach to embedding an effective security culture and environment will support processes put in place and reduce the margin for error. We have included a few suggestions on how to get started:

Actions for the Company Secretary

- Ensure that there is not only top-down but also bottom-up and lateral communication channels in place throughout the organisation.
- If there isn't already a risk committee, help your Board consider if the Audit Committee needs to be expanded to become an 'Audit and Risk Committee' or whether it would be more appropriate to have a separate Risk Committee. Although the board is responsible for the oversight of cyber security resilience and strategy, they will need to delegate some of the decision making.
- Speak to your Audit/Risk Committee Chair(s) to ensure that the Committee(s) are able to provide the correct assurances to the board. What aspects could/does the Audit/Risk Committee deal with and how does it effectively report back to the board?
- If necessary, leverage the introduction of the new 2024 UK Corporate Governance Code as a tool to introduce the topic of a formal cyber governance framework.
- Consider whether there are any teams/departments that it would be helpful to partner with in supporting the board or would be willing to facilitate a 'deep-dive' for the directors. It is crucial that the board understands the risks that cyber incidents pose to an organisation's strategy.
- Read the National Cyber Security Centre's 'Cyber Security Toolkit for Boards', which provides much information on various aspects of cyber security, cyber governance and cyber risk. [NCSC Cyber Security Board Toolkit](#)
- Talk to your fellow company secretaries – even if we are not in the same industry, we can still share ideas and support each other.

08.

Artificial Intelligence

Thoughts for the Company Secretary

Artificial Intelligence (AI) is transforming how Boards operate and make strategic decisions. AI can make Boards more agile and informed but it also requires a strong focus on ethics, compliance, and ongoing skills development.

Enhance decision-making

- AI-driven tools can analyse large volumes of data, providing insights that aid the Board in making more informed, data driven decisions.
- Predictive analytics and real-time insights from AI tools help to identify trends, forecast outcomes and mitigate risks more effectively.

Risk Management and Compliance

- AI systems can monitor and detect potential risks or compliance and detect potential risks or compliance issues, such as fraud or regulatory violations, much faster and more accurately than traditional methods.
- Boards must ensure compliance with data protection regulations, like UK GDPR, and AI can assist in meeting these requirements by identifying gaps and suggesting corrective action.

Strategy and Innovation

- AI can help the Board identify new business opportunities and optimise strategies, especially in sectors that rely heavily on data and digital transformation.
- Many companies are integrating AI into their products and services, which requires the Board to consider potential AI-driven strategies, investments and partnerships.

Corporate Governance and Ethics

- Boards must address the ethical implications of AI, including transparency, bias and accountability. This includes ensuring responsible AI usage that aligns with company values and societal expectations.
- There is increasing pressure for companies to adopt ethical AI practices, and Board members are responsible for setting these standards.

Skill Requirements and Training

- With AI's influence growing, Boards need members with expertise in technology, data science, and AI governance. Some Boards are already actively recruiting or training members with these skills to better understand AI's implications.
- This shift may impact the composition of Boards, encouraging diversity in expertise and digital competencies.

There are also certain challenges that company secretaries should consider including:

Regulatory Compliance:

AI in governance must align with the regulatory environment, including UK GDPR, emerging regulation and legislation and sector-specific guidelines.

Bias and Fairness:

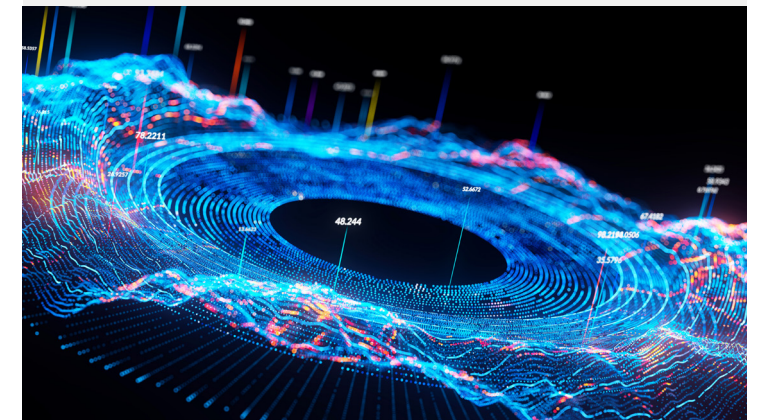
Boards must address AI bias, ensuring that systems are transparent and fair, especially in sectors like finance, where AI decisions can impact individuals directly.

Cybersecurity Risks:

Increased reliance on AI introduces new cybersecurity risks, making it essential for boards to stay vigilant against potential threats to protect data and systems.

Actions for the Company Secretary

- Read our recent article on AI: [Artificial Intelligence \(AI\) Within The Secretariat – Helping Boards And Organisations Keep Up With Change](#)
- Work with your Board to improve their knowledge of AI.
- Consider AI tools that can improve governance workflows including meeting support and administrative processes within the Secretariat.
- Work with your Risk team to incorporate AI risks and responsible use of AI into your company's risk management framework.



09.

Quoted Companies Alliance Corporate Governance Code (the QCA Code)

As many of our AIM company readers will be aware, the Quoted Company Alliance (QCA) released their new Corporate Governance Code on 13 November 2023. The Code became effective from 1 April 2024, so 2025 will be the first year that most companies will need to report against it.

The new Code can be purchased here from the QCA's website and is free to members: theqca.com/qca-corporate-governance-code-public/

When the new Code was released, EQ produced a summary of what the changes would mean for AIM companies and a copy of that paper can be found [here](#).

The QCA has not made too many changes in the new code principles as it was keen not to add more, or duplicate, disclosure requirements for its members. The following sections have been updated to give more guidance on how the new Code should be applied:

- Section 1 provides an overview of how to apply the new Code. Each of the ten principles should be applied together with an explanation in a company's annual report and / or its website of how they have been applied. Where a principle is not being applied, a clear and well-reasoned explanation must be given;
- Section 2 states what the QCA considers to be good governance, how to demonstrate it and why it adds value for companies;
- Section 3 states the new Code principles; and
- Section 4 states what the roles and responsibilities for its board members and board committees should be. This will be especially helpful to those companies who are looking to be admitted to AIM for the first time.

The new Code has weaved reporting on climate risk into it with a specific requirement to report on environmental responsibilities under the new Principle 4.

While there are no formal requirements to cover diversity and inclusion, this could be covered by new Principles 4 and 6 which concern reporting on ESG matters and the establishment and maintenance of the Board as a well-functioning, balanced team, respectively. The new Code recommends that companies consider diversity as part of their succession planning.

New Code Principle 9 refers to the introduction of a remuneration policy which is supportive of long-term value creation, the company's purpose, its strategy and its culture. This is a completely new principle for the QCA and reflects the increasing focus given to elements of directors' remuneration supporting ESG matters. The QCA has also recommended an annual non-binding vote for the Remuneration Report and is recommending a non-binding vote (and binding vote for larger companies) for approval of the Remuneration Policy.

Actions for the Company Secretary

- If you are a QCA member, download a copy of the new Code as well as the supporting materials which will assist with understanding what is changing from the 2018 edition – or purchase the Code.
- Undertake a gap analysis. Review the amendments and look at how each principle may be applied, along with how the revised Code may affect your company's current corporate governance practices.
- Provide the Board with a briefing on the changes including a list of the areas where any gaps / amendments need to be addressed and your recommendations, along with a suggested timeframe.
- Draft a remuneration policy if this is agreed by the Board and arrange to put resolutions to shareholders at your AGM on the Remuneration Report and Policy if agreed.
- Arrange to put all directors up for re-election at the AGM if this is not currently done.
- Make plans to carry out board evaluations if this is agreed.
- Start drafting disclosures for the Annual Report on your journey to full application of the new Code, explaining where changes may be made in future during the transitional period.
- Consider displaying the new QCA Code Badge which has been introduced to indicate an Official User of the QCA Code. This can be displayed by anyone who has bought a verified copy of the revised QCA Code.

10.

Economic Corporate Crime and Transparency Act 2023

New Identification and Verification Requirements

As we mentioned, Companies House will introduce compulsory identity requirements for all directors, persons with significant control (PSCs) and those who file documents with Companies House. This will be introduced in stages. To begin with, from Autumn 2025, those initial directors and PSCs of new incorporated companies will be required to verify their identity.

Verification of identity can be carried out directly by the individual by using the GOV.UK.ID Check app, the GOV.UK login web service and the GOV.UK One Login face to face service or through an Authorised Corporate Services Provider (ACSP). Further details on the information that will be required by the Registrar of Companies are set out in [The Registrars Identity Verification By The Registrar Rules 2025 PDF](#) which will come into force on 25 February 2025.

These requirements have also been summarised in the table.

Companies House have also confirmed that from 25 March 2025, individuals can voluntarily verify their identity with Companies House using a GOV.UK One Login or through an ACSP. The GOV.UK One Login is already used to access several government services such as requesting a basic DBS check, cancelling a lost or stolen passport and the modern slavery statement registry so many people will be familiar with this service already. You can find further information on the GOV.UK One Login [here](#).

The ability for individuals to voluntarily verify their identity should give Companies a head start. Once the identity requirements are made compulsory in the Autumn, there will be a 2-month transitional period for existing directors and PSCs to complete identity verification by their next Confirmation Statement.

Using the GOV.UK Login ID Check app	Using the GOV.UK One Login web service	Using the GOV.UK One Login face to face service
Passport with a biometric chip, not expired	UK passport, up to 6 months expired	Passport with a biometric chip, up to 18 months expired
UK photocard driving licence, full or provisional	UK photocard driving licence, full or provisional	Passport with biometric chip, supported countries only, up to 18 months expired
UK biometric residence permit, up to 18 months expired	UK bank account support by a UK National Insurance Number	UK and EU photocard driving licence, full or provisional
UK biometric residence card		UK biometric permit, up to 18 months expired
UK Frontier Worker permit		National identity photocard from an EEA country, standardised chipped biometric cards only
Applicants will also be required to provide a suitable email address that has not been used by any other applicant and their home address.		

Actions for the Company Secretary

- Consider trialling the use of the GOV.UK One Login web service so that you can provide a process guide for your directors.
- Plan a schedule of identity verification for your directors so your team is not overwhelmed by queries.
- Consider who currently files on behalf of your companies and, if you use a third-party provider, ensure that they plan to register as an ACSP.



We hope that this briefing was of use and interest to you.
For further information please email Sian.Cotton@prismcosec.com

Company Secretarial

February 2025

Contributors:

Sian Cotton
Emma Hunt
Matthew Jones
Karen O'Donnell
Kate Smith