



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

Auditors' report

[^{F1}236 Signature of auditors' report.

- (1) The auditors' report shall state the names of the auditors and be signed by them.
- (2) Every copy of the auditors' report which is laid before the company in general meeting, or which is otherwise circulated, published or issued, shall state the name of the auditors.
- (3) The copy of the auditors' report which is delivered to the registrar shall state the names of the auditors and be signed by them.
- (4) If a copy of the auditors' report—
 - (a) is laid before the company, or otherwise circulated, published or issued, without the required statement of the auditors' names, or
 - (b) is delivered to the registrar without the required statement of the auditors' names or without being signed as required by this section,the company and every officer of it who is in default is guilty of an offence and liable to a fine.
- (5) References in this section to signature by the auditors are, where the office of auditor is held by a body corporate or partnership, to signature in the name of the body corporate or partnership by a person authorised to sign on its behalf.]

Status: Point in time view as at 06/01/1997. This version of this provision has been superseded.

Changes to legislation: Companies Act 1985, Section 236 is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

- F1** New ss. 235–237 inserted (subject to the saving and transitional provisions in [S.I. 1990/355](#), arts. 6–9, [Sch. 2](#), by [Companies Act 1989](#) (c. 40, SIF 27), [ss. 1, 9, 213\(2\)](#) as part of the text inserted in place of ss. 221–262 (as mentioned in s. 1(a) of the 1989 Act)

Modifications etc. (not altering text)

- C1** [S. 236](#) applied with modifications by [S.I. 1990/2570](#), [regs. 6\(5\), 7\(4\), 15](#)
- C2** [Ss. 226-237](#) extended (with modifications) (19.12.1993) by [S.I. 1993/3245](#), [reg.3](#)

Status:

Point in time view as at 06/01/1997. This version of this provision has been superseded.

Changes to legislation:

Companies Act 1985, Section 236 is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.