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*Status: Point in time view as at 01/06/1998.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Cross Heading: Special auditors' report. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### [SCHEDULE 8 TO THE COMPANIES ACT 1985] EXEMPTIONS FOR SMALL AND MEDIUM-SIZED COMPANIES

#### PART III

#### SUPPLEMENTARY PROVISIONS

##### *Special auditors' report*

- 8 (1) If the directors of a company propose to take advantage of the exemptions conferred by Part I or II of this Schedule, it is the auditors' duty to provide them with a report stating whether in their opinion the company is entitled to those exemptions and whether the documents to be proposed to be delivered in accordance with this Schedule are properly prepared.
- (2) The accounts delivered shall be accompanied by a special report of the auditors stating that in their opinion—
- (a) the company is entitled to the exemptions claimed in the directors' statement, and
  - (b) the accounts to be delivered are properly prepared in accordance with this Schedule.
- (3) In such a case a copy of the auditors' report under section 235 need not be delivered separately, but the full text of it shall be reproduced in the special report; and if the report under section 235 is qualified there shall be included in the special report any further material necessary to understand the qualification.
- (4) Section 236 (signature of auditors' report) applies to a special report under this paragraph as it applies to a report under section 235.

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