



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

Auditors' report

235 Auditors' report.

- (1) A company's auditors shall make a report to the company's members on all annual accounts of the company of which copies are to be laid before the company in general meeting during their tenure of office.
- (2) The auditors' report shall state whether in the auditors' opinion the annual accounts have been properly prepared in accordance with this Act, and in particular whether a true and fair view is given—
 - (a) in the case of an individual balance sheet, of the state of affairs of the company as at the end of the financial year,
 - (b) in the case of an individual profit and loss account, of the profit or loss of the company for the financial year,
 - (c) in the case of group accounts, of the state of affairs as at the end of the financial year, and the profit or loss for the financial year, of the undertakings included in the consolidation as a whole, so far as concerns members of the company.
- (3) The auditors shall consider whether the information given in the directors' report for the financial year for which the annual accounts are prepared is consistent with those accounts; and if they are of opinion that it is not they shall state that fact in their report.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 235. (See end of Document for details)

Modifications etc. (not altering text)

- C1 Ss. 226-237 extended (with modifications) (19.12.1993) by S.I. 1993/3245, **reg.3**
- C2 S. 235(1) excluded by S.I. 1990/2570, **regs. 6(1)(b), 15**

Status:

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Changes to legislation:

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