



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

Procedure on completion of accounts

239 Documents to be included in company's accounts

For the purposes of this Part, a company's accounts for a financial year are to be taken as comprising the following documents—

- (a) the company's profit and loss account and balance sheet,
- (b) the directors' report,
- (c) the auditors' report, and
- (d) where the company has subsidiaries and section 229 applies, the company's group accounts.