



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

Dormant companies

253 Laying and delivery of unaudited accounts

- (1) The following applies in respect of a company's accounts for a financial year if the company is exempt under section 252 from the obligation to appoint auditors and either—
 - (a) was so exempt throughout that year, or
 - (b) became so exempt by virtue of a special resolution passed during that year, and retained the exemption until the end of that year.
- (2) A report by the company's auditors need not be included (as otherwise required by preceding provisions of this Chapter) with the accounts laid before the company in general meeting and delivered to the registrar of companies.
- (3) If the auditors' report is omitted from the accounts so delivered, then—
 - (a) the balance sheet shall contain a statement by the directors (in a position immediately above their signatures to the balance sheet) that the company was dormant throughout the financial year, and
 - (b) if the accounts delivered to the registrar are modified as permitted by sections 247 to 249—
 - (i) the modified balance sheet need not contain the statement otherwise required by paragraph 9 of Schedule 8, and

Status: This is the original version (as it was originally enacted).

- (ii) the modified accounts need not include the special report of the auditors otherwise required by paragraph 10 of that Schedule.