



# Companies Act 1985

## 1985 CHAPTER 6

### PART XI

#### COMPANY ADMINISTRATION AND PROCEDURE

#### CHAPTER IV

#### MEETINGS AND RESOLUTIONS

#### *[<sup>F1</sup> Appointment of auditors]*

#### **[<sup>F1</sup>385A Appointment by private company which is not obliged to lay accounts.**

- (1) This section applies to a private company which has elected in accordance with section 252 to dispense with the laying of accounts before the company in general meeting.
- (2) Auditors shall be appointed by the company in general meeting before the end of the period of 28 days beginning with the day on which copies of the company's annual accounts for the previous financial year are sent to members under section 238 or, if notice is given under section 253(2) requiring the laying of the accounts before the company in general meeting, the conclusion of that meeting.

Auditors so appointed shall hold office from the end of that period or, as the case may be, the conclusion of that meeting until the end of the time for appointing auditors for the next financial year.

- (3) The first auditors of the company may be appointed by the directors at any time before—
  - (a) the end of the period of 28 days beginning with the day on which copies of the company's first annual accounts are sent to members under section 238, or
  - (b) if notice is given under section 253(2) requiring the laying of the accounts before the company in general meeting, the beginning of that meeting;

---

*Status: Point in time view as at 08/11/1999. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 385A. (See end of Document for details)*

---

and auditors so appointed shall hold office until the end of that period or, as the case may be, the conclusion of that meeting.

- (4) If the directors fail to exercise their powers under subsection (3), the powers may be exercised by the company in general meeting.
- (5) Auditors holding office when the election is made shall, unless the company in general meeting determines otherwise, continue to hold office until the end of the time for appointing auditors for the next financial year; and auditors holding office when an election ceases to have effect shall continue to hold office until the conclusion of the next general meeting of the company at which accounts are laid.]

---

**Textual Amendments**

- F1** New ss. 384–388A inserted (subject to the savings and transitional provisions in [S.I. 1990/355, arts. 4, 10, Sch. 4](#)) by [Companies Act 1989 \(c. 40, SIF 27\)](#), [ss. 118, 119\(1\), 213\(2\)](#), (as part of the text inserted to replace Chapter V as mentioned in s. 118 of the 1989 Act)

**Status:**

Point in time view as at 08/11/1999. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Section 385A.