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STATUTORY INSTRUMENTS

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**1992 No. 3075**

**The Companies (Summary Financial Statement) Regulations 1992**

**Interpretation**

2. In these Regulations, unless otherwise stated:

“the 1985 Act” means the Companies Act 1985;

“entitled persons”, in relation to a company, means such of the persons specified in paragraphs (a) to (c) of subsection (1) of section 238 of the 1985 Act<sup>(1)</sup> as are or would apart from section 251 of the 1985 Act be entitled to be sent copies of those documents relating to the company which are referred to in that subsection;

“full accounts and reports” means a company’s annual accounts, the directors' report and the auditors' report on those accounts required to be circulated to entitled persons under section 238(1) of the 1985 Act and “full” in relation to any balance sheet, profit and loss account, group accounts or directors' report means any such document comprised in the full accounts and reports;

“listed public company” means a public company whose shares or debentures, or any class of whose shares or debentures, are listed within the meaning of section 251(1) of the 1985 Act.

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(1) Section 238 was inserted by sections 1 and 10 of the Companies Act 1989.