
STATUTORY INSTRUMENTS

2005 No. 2281

The Companies (Summary Financial Statement) (Amendment) Regulations 2005

Cases in which sending of summary financial statement prohibited

3.—(1) Regulation 3 of the 1995 Regulations (cases in which sending of summary financial statement prohibited) is amended as follows.

(2) In paragraph (1), omit “listed public”.

(3) After paragraph (1) insert—

“(1A) A company may not send a summary financial statement to an entitled person instead of copies of its full accounts and reports in respect of any financial year for which no auditors' report has been made under section 235 of the 1985 Act **(1)**.”

(1) Section 235 was substituted by section 9 of the Companies Act 1989, and amended by regulation 4 of S.I.2002/1986, by regulation 6 of S.I. 2004/2947 and by regulation 3 of S.I. 2005/1011.