



# Companies Act 1989

## 1989 CHAPTER 40

### PART I

#### COMPANY ACCOUNTS

##### *Introduction*

### 1 Introduction.

F1 .....

#### Textual Amendments

F1 S. 1 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2007/3495, [art. 8](#), Sch. 2 Pt. 1 (with arts. 7, 12)

##### *Provisions applying to companies generally*

### 2 Accounting records.

F2 .....

#### Textual Amendments

F2 S. 2 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2007/3495, [art. 8](#), Sch. 2 Pt. 1 (with arts. 7, 12)

### 3 A company's financial year and accounting reference periods.

F3 .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Part I. (See end of Document for details)*

**Textual Amendments**

**F3** S. 3 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**4 Individual company accounts.**

**F4** .....

**Textual Amendments**

**F4** S. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**5 Group accounts.**

**F5** .....

**Textual Amendments**

**F5** S. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**6 Additional disclosure required in notes to accounts.**

**F6** .....

**Textual Amendments**

**F6** S. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**7 Approval and signing of accounts.**

**F7** .....

**Textual Amendments**

**F7** S. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**8 Directors' report.**

**F8** .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Part 1. (See end of Document for details)*

**Textual Amendments**

**F8** S. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**9 Auditors' report.**

**F9** .....

**Textual Amendments**

**F9** S. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**10 Publication of accounts and reports.**

**F10** .....

**Textual Amendments**

**F10** S. 10 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**11 Laying and delivering of accounts and reports.**

**F11** .....

**Textual Amendments**

**F11** S. 11 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**12 Remedies for failure to comply with accounting requirements.**

**F12** .....

**Textual Amendments**

**F12** S. 12 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

*Exemptions and special provisions*

**13 Small and medium-sized companies and groups.**

**F13** .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Part I. (See end of Document for details)*

**Textual Amendments**

**F13** S. 13 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**14 Dormant companies.**

**F14** .....

**Textual Amendments**

**F14** S. 14 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**15 Public listed companies: provision of summary financial statement.**

**F15** .....

**Textual Amendments**

**F15** S. 15 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**16 Private companies: election to dispense with laying of accounts and reports before general meeting.**

**F16** .....

**Textual Amendments**

**F16** S. 16 repealed (1.10.2007) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/2194, art. 8, Sch. 2 Pt. 1 (with art. 12, Sch. 3 (as amended by S.I. 2007/2607, arts. 1, 4 and S.I. 2007/3495, arts. 2(6), 11, Sch. 5 para. 2(3)-(7)) and subject to Sch. 1)

**17 Unlimited companies: exemption from requirement to deliver accounts and reports.**

**F17** .....

**Textual Amendments**

**F17** S. 17 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**18 Banking and insurance companies and groups: special provisions.**

**F18** .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Part 1. (See end of Document for details)*

**Textual Amendments**

**F18** S. 18 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

*Supplementary provisions*

**19 Accounting standards.**

**F19** .....

**Textual Amendments**

**F19** S. 19 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**20 Power to alter accounting requirements.**

**F20** .....

**Textual Amendments**

**F20** S. 20 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**21 Parent and subsidiary undertakings.**

**F21** .....

**Textual Amendments**

**F21** S. 21 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**22 Other interpretation provisions.**

**F22** .....

**Textual Amendments**

**F22** S. 22 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

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*Changes to legislation: There are currently no known outstanding effects  
for the Companies Act 1989, Part I. (See end of Document for details)*

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### *Consequential amendments*

#### **23 Consequential amendments.**

The enactments specified in Schedule 10 have effect with the amendments specified there, which are consequential on the amendments made by the preceding provisions of this Part.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1989, Part I.