Companies Act 1989

1989 CHAPTER 40

PART I U.K.

COMPANY ACCOUNTS

Introduction

1 Introduction. U.K.

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F1 S. 1 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F2 S. 2 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

F3 . . . . . .

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F3 S. 3 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F4 S. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F5 S. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F6 S. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F7 S. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

F8 . . . . . .

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F8 S. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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F9 S. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)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

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

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

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. U.K.

F13 . . . . . .

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. U.K.

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. U.K.

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. U.K.

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. U.K.

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. U.K.

F18 . . . . . .

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. E+W+S

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. U.K.

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. U.K.

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. U.K.

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)

Consequential amendments

23 Consequential amendments. U.K.

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.