
STATUTORY INSTRUMENTS

2005 No. 1011

COMPANIES

**The Companies Act 1985 (Operating and Financial
Review and Directors' Report etc.) Regulations 2005**

Made - - - - - *21st March 2005*

Coming into force *22nd March 2005*

**THE COMPANIES ACT 1985 (OPERATING AND FINANCIAL
REVIEW AND DIRECTORS' REPORT ETC.) REGULATIONS 2005**

PART 1

General

1. Citation, commencement and interpretation

PART 2

Directors' report

2. Duty to prepare directors' report
3. Auditors' report on directors' report
4. Special provision for small companies
5. Special provision for medium-sized companies
6. Cases in which special provisions for small and medium-sized companies do not apply
7. Amendments to Schedule 7

PART 3

Operating and financial reviews

8. Duty to prepare operating and financial review
9. Objective and contents of operating and financial review
10. Auditors' reports on operating and financial reviews
11. Reporting standards for operating and financial reviews

Status: This is the original version (as it was originally made).

PART 4

Summary financial statements

12. Summary financial statements
13. Transitional provision

PART 5

Revision of defective reports and reviews

14. Voluntary revision of defective reports and reviews
15. Secretary of State's notice in respect of reports and reviews
16. Application to court in respect of defective reports and reviews
17. Persons authorised to apply to court in connection with defective reports and reviews
18. Power of person authorised to require documents, information and explanations

PART 6

Minor and consequential amendments

19. The Schedule to these Regulations makes minor and consequential amendments....
Signature

SCHEDULE — MINOR AND CONSEQUENTIAL AMENDMENTS

1. The following minor and consequential amendments to the 1985 Act...
2. In subsection (1A) of section 238 (persons entitled to receive...
3. In subsection (1) of section 239 (right to demand copies...
4. In subsection (1) of section 241 (accounts and reports to...
5. In subsection (1) of section 242 (accounts and reports to...
6. In subsection (1) of section 245F (power of person authorised...
7. In the Table in section 262A (defined expressions), at the...
8. In Schedule 24 (table of punishment of offences under the...

Explanatory Note