SCHEDULE 1

Regulation 4

Consequential Amendments of Companies (Northern Ireland) Order 1986

1.—(1) Article 248 of the 1986 Order(**1**) (requirements in connection with publication of accounts) shall be amended as follows.

(2) At the end of paragraph (1) there shall be added the words "or, as the case may be, the relevant report made for the purposes of Article 257A(2)".

(3) In paragraph (3)—

(a) in sub-paragraph (*c*), after the word "year" there shall be inserted the words "and, if no such report has been made, whether the company's reporting accountant has made a report for the purposes of Article 257A(2) on the statutory accounts for any such financial year",

(b) in sub-paragraph (*d*), before the word "report" there shall be inserted the word "auditors" and at the end of that sub-paragraph there shall be added the words "or whether any report made for the purposes of Article 257A(2) was qualified", and

(c) at the end of the paragraph there shall be added the words "or any report made for the purposes of Article 257A(2)".

2. In Article 253 of the 1986 Order(**2**) (voluntary revision of annual accounts or directors' report), in paragraph (4)(*b*), after the words "the company's auditors" there shall be inserted the words "or reporting accountant".

3. In Article 270A of the 1986 Order(**3**) (index of defined expressions), the following entry shall be inserted at the appropriate place—

"reporting accountant	Article 257C(1)".

4. In Article 392(1) of the 1986 Order(**4**) (duty to appoint auditors) for the words "dormant company" there shall be substituted the words "certain companies".

5. In Schedule 8 to the 1986 Order(**5**), after paragraph 25 there shall be inserted the following paragraph—

"**Other companies exempt from audit**

25A. Paragraph 24 does not apply where the company is exempt by virtue of Article 257A (certain categories of small companies) from the obligation to appoint auditors.".

(**1**) Article 248 was inserted into the 1986 Order by Article 12 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number

(**2**) Article 253 was inserted into the 1986 Order by Article 14 of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number

(**3**) Article 270A was inserted into the 1986 Order by Article 24 of the Companies (Northern Ireland) Order 1990 and was amended by regulation 6 of and paragraph 3 of Schedule 2 to S.R. 1992 No. 258 and by regulation 5 of and paragraph 5 of Schedule 2 to S.R. 1994 No. 428

(**4**) Article 392 was inserted into the 1986 Order by Article 54 of the Companies (No. 2) (Northern Ireland) Order 1990 in place of an existing Article of that number

(**5**) Schedule 8 was substituted by Article 15(2) of and Schedule 6 to the Companies (Northern Ireland) Order 1990 and amended by S.R. 1992 No. 503