
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 179

**Companies (Summary Financial Statement)
Regulations (Northern Ireland) 1996**

Part III

Form and content of summary financial statement

Provisions applying to all companies and groups

7.—(1) Every summary financial statement issued by a listed public company in place of the full accounts and reports must comply with this regulation.

(2) The summary financial statement must state the name of the person who signed it on behalf of the board.

(3) The summary financial statement of a company which is not required to prepare group accounts under Part VIII of the 1986 Order must include a statement in a prominent position to the effect that the summary financial statement does not contain sufficient information to allow as full an understanding of the results and state of affairs of the company as would be provided by the full annual accounts and reports, and that members and debenture holders requiring more detailed information have the right to obtain, free of charge, a copy of the company's last full accounts and reports.

(4) The summary financial statement of a company which is required to prepare group accounts under Part VIII of the 1986 Order must include a statement in a prominent position to the effect that the summary financial statement does not contain sufficient information to allow as full an understanding of the results of the group and state of affairs of the company or of the group as would be provided by the full annual accounts and reports, and that members and debenture holders requiring more detailed information have the right to obtain, free of charge, a copy of the company's last full accounts and reports.

(5) The summary financial statement must contain a clear, conspicuous statement—

- (a) of how members and debenture holders can obtain, free of charge, a copy of the company's last full accounts and reports, and
- (b) of how members and debenture holders may elect in writing to receive full accounts and reports in place of summary financial statements for all future financial years.

Companies and groups other than banking and insurance companies and groups

8.—(1) The summary financial statement of a listed public company (other than a banking or insurance company) the directors of which are not required to prepare group accounts under Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 1, so far as applicable to such a company.

(2) The summary financial statement of a listed public company (other than the parent company of a banking or insurance group) the directors of which are required to prepare group accounts under

Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 1, so far as applicable to such a company.

Banking companies and groups

9.—(1) The summary financial statement of a listed public company which is in relation to the financial year in question a banking company the directors of which are not required to prepare group accounts under Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 2 so far as applicable to such a company.

(2) The summary financial statement of a listed public company which is the parent company of a banking group shall be in the form, and contain the information, required by Schedule 2, so far as applicable to such a company.

Insurance companies and groups

10.—(1) The summary financial statement of a listed public company which is in relation to the financial year in question an insurance company the directors of which are not required to prepare group accounts under Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 3, so far as applicable to such a company.

(2) The summary financial statement of a listed public company which is the parent company of an insurance group shall be in the form, and contain the information, required by Schedule 3, so far as applicable to such a company.