
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.