

Changes to legislation: There are currently no known outstanding effects for the Transport Act 1981, Cross Heading: Accounts and reports relating to harbour activities and associated activities. (See end of Document for details)

SCHEDULES

SCHEDULE 6

AMENDMENTS OF ^{M1}THE HARBOURS ACT 1964

Modifications etc. (not altering text)

- C1** The text of Sch. 5 Pt. I para. 14, Sch. 6, Sch. 10 Pts. I, II is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Marginal Citations

- M1** 1964 c. 40.

Accounts and reports relating to harbour activities and associated activities

10 For section 42 (accounts relating to harbour undertakings) there is substituted—

“42 Accounts and reports relating to harbour activities and associated activities.

- (1) It shall be the duty of every statutory harbour undertaker to prepare an annual statement of accounts relating to the harbour activities and to any associated activities carried on by him.
- (2) Where a statutory harbour undertaker is a holding company with subsidiaries which carry on harbour activities or any associated activities, then, without prejudice to the company’s duty under subsection (1) above, it shall be the duty of the company to prepare an annual statement of accounts relating to the harbour activities and associated activities carried on by it and its subsidiaries.
- (3) The requirements of subsection (1) or subsection (2) above are not satisfied by the preparation of a statement of accounts which relates to other matters in addition to harbour activities and associated activities.
- (4) Where provision is made for the auditing of accounts prepared by any person otherwise than under this section which relate to harbour activities carried on by him (whether or not they relate to other matters) that provision shall apply also to any statement prepared by him under this section.
- (5) It shall be the duty of any person by whom a statement of accounts is prepared in accordance with this section —
 - (a) to send to the Secretary of State a copy of the statement together with a copy of the auditor’s report on it; and
 - (b) to prepare and send to the Secretary of State a report on the state of affairs disclosed by the statement.

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- (6) Subject to any regulations made under the next following subsection, the provisions of the Companies Acts 1948 to 1980 as to the form and contents of accounts and reports required to be prepared under those Acts shall apply to accounts and reports required to be prepared under this section, as follows—
- (a) the provisions relating to company accounts shall apply to statements prepared in accordance with subsection (1) above;
 - (b) the provisions relating to group accounts shall apply to statements prepared in accordance with subsection (2) above; and
 - (c) the provisions relating to the directors' report required to be attached to a company's balance sheet shall apply to reports prepared in accordance with subsection (5)(b) above.
- (7) The Secretary of State may make provision by regulations with respect to the form and contents of accounts and reports prepared under this section—
- (a) prescribing cases in which the provisions of the Companies Acts 1948 to 1980 referred to in subsection (6) above are not to apply;
 - (b) modifying those provisions;
 - (c) prescribing requirements additional to those imposed by those provisions.
- (8) Where a statutory harbour undertaker is obliged by a statutory provision of local application to prepare accounts, then, so far as those accounts relate to harbour activities or associated activities, any requirements of the statutory provision of local application as to the form and contents of the accounts shall be treated as satisfied by the preparation of accounts in the same manner that is required for a statement under this section.
- (9) In this section—
- “associated activities”, in relation to any harbour activities means such activities as may be prescribed in relation to those activities by regulations made by the Secretary of State;
- “harbour activities” means activities involved in carrying on a statutory harbour undertaking or in carrying out harbour operations;
- “holding company” and “subsidiary” have the meaning given by section 154 of the Companies Act 1948;
- “statutory harbour undertaking” means an undertaking or part of an undertaking, whose activities consist wholly or mainly of the improvement, maintenance or management of a harbour in the exercise and performance of statutory powers and duties, and “statutory harbour undertaker” shall be construed accordingly.
- (10) Regulations under subsection (7) or (9) above may be made so as to apply to all undertakers, to a class of undertakers or to a particular undertaker.
- (11) This section does not apply to—
- (a) the Boards;
 - (b) a statutory harbour undertaker the activities of whose undertaking consist wholly or mainly in the improvement, maintenance or management of a fishery harbour or marine work;

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- (c) a statutory harbour undertaker of a class exempted from this section by regulations made by the Secretary of State.”.

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