



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER I

PROVISIONS APPLYING TO COMPANIES GENERALLY

Annual accounts

226 Duty to prepare individual accounts.

F1

Textual Amendments

F1 S. 226 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 1 (with arts. 7, 12)

226A Companies Act individual accounts

F2

Textual Amendments

F2 S. 226A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 1 (with arts. 7, 12)

Status: Point in time view as at 05/11/2016.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Annual accounts. (See end of Document for details)

226B IAS individual accounts

F3

Textual Amendments

F3 S. 226B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

227 Duty to prepare group accounts.

F4

Textual Amendments

F4 S. 227 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

227A Companies Act group accounts

F5

Textual Amendments

F5 S. 227A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

227B IAS group accounts

F6

Textual Amendments

F6 S. 227B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

227C Consistency of accounts

F7

Textual Amendments

F7 S. 227C repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

228 Exemption for parent companies included in accounts of larger group.

F8

Status: Point in time view as at 05/11/2016.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Annual accounts. (See end of Document for details)

Textual Amendments

F8 S. 228 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

228A Exemption for parent companies included in non-EEA group accounts

F9

Textual Amendments

F9 S. 228A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

229 Subsidiary undertakings included in the consolidation.

F10

Textual Amendments

F10 S. 229 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

230 Treatment of individual profit and loss account where group accounts prepared.

F11

Textual Amendments

F11 S. 230 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

231 Disclosure required in notes to accounts:related undertakings.

F12

Textual Amendments

F12 S. 231 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

231A Disclosure required in notes to annual accounts: particulars of staff

F13

Status: Point in time view as at 05/11/2016.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Annual accounts. (See end of Document for details)

Textual Amendments

F13 S. 231A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

232 Disclosure required in notes to accounts: emoluments and other benefits of directors and others.

F14

Textual Amendments

F14 S. 232 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12)

Status:

Point in time view as at 05/11/2016.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:
Annual accounts.