

---

STATUTORY INSTRUMENTS

---

**1994 No. 1935**

**COMPANIES**

**The Companies Act 1985 (Audit Exemption) Regulations 1994**

*Made* - - - - - *19th July 1994*  
*Laid before Parliament* *21st July 1994*  
*Coming into force* *11th August 1994*

**THE COMPANIES ACT 1985 (AUDIT  
EXEMPTION) REGULATIONS 1994**

1. Citation, commencement and interpretation
  2. Audit exemption for certain categories of small companies
  3. Exemption from requirement to appoint auditors
  4. Consequential amendments of enactments
  5. Consequential amendments of Companies (Revision of Defective Accounts and Report) Regulations 1990
  6. Application and transitional provisions
- Signature

---

SCHEDULE 1 — CONSEQUENTIAL AMENDMENTS OF ENACTMENTS  
PART I — AMENDMENTS OF COMPANIES ACT 1985

1. (1) Section 240 of the 1985 Act (requirements in connection with...
2. In section 245 of the 1985 Act (voluntary revision of...
3. In section 262A of the 1985 Act (index of defined...
4. In section 384(1) of the 1985 Act (duty to appoint...
5. In Schedule 8 to the 1985 Act, after paragraph 25...

PART II — AMENDMENTS OF CHARITIES ACT 1993

6. In section 45 of the Charities Act 1993 (annual reports), in...
7. In section 47 of that Act (public inspection of annual...

SCHEDULE 2 — CONSEQUENTIAL AMENDMENTS OF THE COMPANIES  
(REVISION OF DEFECTIVE ACCOUNTS AND REPORT)  
REGULATIONS 1990

1. The Companies (Revision of Defective Accounts and Report) Regulations 1990...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

2. The following regulations shall be inserted after regulation 6— (1) Subject to the next paragraph, where a company's reporting...
3. The following regulation shall be inserted after Regulation 14— Companies...

Explanatory Note