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STATUTORY RULES OF NORTHERN IRELAND

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**1991 No. 268**

**Companies (Revision of Defective Accounts and Report) Regulations (Northern Ireland) 1991**

**Publication of revised accounts and reports**

**10.**—(1) This Regulation has effect where the directors have prepared revised accounts or a revised report under Article 253 and copies of the original annual accounts or report have been sent to any person under Article 246.

(2) The directors shall send to any such person:

- (a) in the case of a revision by replacement, a copy of the revised accounts, or (as the case may be) the revised report, together with a copy of the auditors' report on those accounts, or (as the case may be) on that report; or
- (b) in the case of revision by supplementary note, a copy of that note together with a copy of the auditors' report on the revised accounts, or (as the case may be) on the revised report,

not more than 28 days after the date of revision.

(3) The directors shall also send a copy of the revised accounts or (as the case may be) the revised report, together with a copy of the auditors' report on those accounts or (as the case may be) on that report, to any person who is not a person entitled to receive a copy under paragraph (2) but who is, as at the date of revision:

- (a) a member of the company;
- (b) a holder of the company's debentures; or
- (c) a person who is entitled to receive notice of general meetings,

unless, in the case of a member of the company, the company would be entitled at that date to send to that person a summary financial statement under Article 259. Article 246(2) and (3) shall apply with respect to this paragraph as they have effect with respect to Article 246(1).

(4) Article 246(5) shall apply to a default in complying with this Regulation as if the provisions of this Regulation were provisions of Article 246 and as if the reference therein to "the company and every officer of it who is in default" was a reference to each of the directors who approved the revised accounts under Regulation 4 or revised report under Regulation 5.

(5) Where, prior to the date of revision of the original annual accounts, the company had completed sending out copies of those accounts under Article 246, references in the Order to the day on which accounts are sent out under Article 246 shall be construed as referring to the day on which the original accounts were sent out (applying Article 246(6) as necessary) notwithstanding that those accounts have been revised and where the company had not completed, prior to the date of revision, the sending out of copies of those accounts under that Article, such references shall be to the day, or the last day, on which the revised accounts are sent out.