
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 179

**Companies (Summary Financial Statement)
Regulations (Northern Ireland) 1996**

Part I

General

Citation and commencement

1. These Regulations may be cited as the Companies (Summary Financial Statement) Regulations (Northern Ireland) 1996 and shall come into operation on 10th June 1996.

Interpretation

2. In these Regulations—

“the 1986 Order” means the Companies (Northern Ireland) Order 1986;

“banking company” means a company the directors of which prepare accounts for a financial year in accordance with the special provisions of Part VIII of the 1986 Order relating to banking companies;

“EEA State” means a State which is a Contracting Party to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992, as adjusted by the Protocol signed at Brussels on 17th March 1993 and by EEA Council Decision Number 1/95 of 10th March 1995(1);

“entitled persons” means the same as in Article 259 of the 1986 Order;

“full accounts and reports” means a company’s annual accounts, the directors’ report and the auditors’ report on those accounts required to be sent to entitled persons under Article 246(1) of the 1986 Order and “full” in relation to any balance sheet, profit and loss account, group accounts or directors’ report means any such document comprised in the full accounts and reports;

“insurance company” means a company the directors of which prepare accounts for a financial year in accordance with the special provisions of Part VIII of the 1986 Order relating to insurance companies;

“listed public company” means a public company whose shares or debentures, or any class of whose shares or debentures, are listed within the meaning of Article 259(1) of the 1986 Order.