
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 61

COMPANIES

The Companies (1986 Order) (Operating and Financial Review and Directors' Report etc.) Regulations (Northern Ireland) 2005

Made - - - - 2nd March 2005

To be laid before Parliament under paragraph 7(3) of the Schedule to the Northern Ireland Act 2000

Coming into operation 31st March 2005

THE COMPANIES (1986 ORDER) (OPERATING AND FINANCIAL REVIEW AND DIRECTORS' REPORT ETC.) REGULATIONS (NORTHERN IRELAND) 2005

PART I

GENERAL

1. Citation, commencement and interpretation

PART II

DIRECTORS' REPORT

2. Duty to prepare directors' report
3. Auditors' report on directors' report
4. Special provision for small companies
5. Special provision for medium-sized companies
6. Cases in which special provisions for small and medium-sized companies do not apply
7. Amendments to Schedule 7

PART III

OPERATING AND FINANCIAL REVIEWS

8. Duty to prepare operating and financial review
9. Objective and contents of operating and financial review
10. Auditors' reports on operating and financial reviews

Status: This is the original version (as it was originally made).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

PART IV

SUMMARY FINANCIAL STATEMENTS

11. Summary financial statements
12. Transitional provision

PART V

REVISION OF DEFECTIVE REPORTS AND REVIEWS

13. Voluntary revision of defective reports and reviews
14. Department's notice in respect of reports and reviews
15. Application to court in respect of defective reports and reviews
16. Persons authorised to apply to court in connection with defective reports and reviews

PART VI

MINOR AND CONSEQUENTIAL AMENDMENTS

17. The Schedule makes minor and consequential amendments.
Signature

SCHEDULE	MINOR AND CONSEQUENTIAL AMENDMENTS
1.	The following minor and consequential amendments to the 1986 Order...
2.	In paragraph (1A) of Article 246 (persons entitled to receive...
3.	In paragraph (1) of Article 247 (right to demand copies...
4.	In paragraph (1) of Article 249 (accounts and reports to...
5.	In paragraph (1) of Article 250 (accounts and reports to...
6.	In the Table in Article 270A (defined expressions), at the...
7.	In Schedule 23 (table of punishment of offences under the... Explanatory Note