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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Overseas Companies Regulations 2009**

**PART 5**

**DELIVERY OF ACCOUNTING DOCUMENTS: GENERAL**

**CHAPTER 2**

Companies required to prepare and disclose accounts under parent law

**Statement of details of parent law and other information**

**33.**—(1) The accounting documents delivered to the registrar under regulation 32 must be accompanied by a statement containing the following information.

(2) The information required is—

- (a) the legislation under which the accounts have been prepared and, if applicable, audited,
- (b) whether those accounts have been prepared in accordance with a set of generally accepted accounting principles and, if so, the name of the organisation or other body which issued those principles,
- (c) whether the accounts have been audited,
- (d) if they have been audited—
  - (i) whether they have been audited in accordance with a set of generally accepted auditing standards, and
  - (ii) if so, the name of the organisation or other body which issued those standards, and
- (e) if they have not been audited, whether the company is not required to have its accounts audited.