



# Companies Act 1985

## 1985 CHAPTER 6

### PART VII

#### ACCOUNTS AND AUDIT

### CHAPTER I

#### PROVISIONS APPLYING TO COMPANIES GENERALLY

#### *[<sup>F1</sup>Directors' report]*

#### **[<sup>F1</sup>234A Approval and signing of directors' report.**

- (1) The directors' report shall be approved by the board of directors and signed on behalf of the board by a director or the secretary of the company.
- (2) Every copy of the directors' report which is laid before the company in general meeting, or which is otherwise circulated, published or issued, shall state the name of the person who signed it on behalf of the board.
- (3) The copy of the directors' report which is delivered to the registrar shall be signed on behalf of the board by a director or the secretary of the company.
- (4) If a copy of the directors' report—
  - (a) is laid before the company, or otherwise circulated, published or issued, without the report having been signed as required by this section or without the required statement of the signatory's name being included, or
  - (b) is delivered to the registrar without being signed as required by this section, the company and every officer of it who is in default is guilty of an offence and liable to a fine.]

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*Status: Point in time view as at 01/07/2005. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 234A. (See end of Document for details)*

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#### **Textual Amendments**

- F1** New ss. 234, 234A inserted (subject to the saving and transitional provisions in [S.I. 1990/355](#), arts. 6–9, [Sch. 2](#), by [Companies Act 1989](#) (c. 40, SIF 27), [ss. 1, 8\(1\), 213\(2\)](#) as part of the text inserted in place of ss. 221–262 (as mentioned in s. 1(a) of the 1989 Act)

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#### **Modifications etc. (not altering text)**

- C1** [S. 234A](#) applied with modifications by [S.I. 1990/2570](#), [reg. 5\(1\)](#)  
[S. 234A](#) applied (with modifications) (31.12.2004) by [The Insurance Accounts Directive \(Lloyd's Syndicate and Aggregate Accounts\) Regulations 2004](#) (S.I. 2004/3219), [reg. 3\(4\)\(a\)](#), Sch.
- C2** [S. 234A](#) restricted by [S.I. 1990/2570](#), [reg. 5\(2\)](#)
- C3** [Ss. 226–237](#) extended (with modifications) (19.12.1993) by [S.I. 1993/3245](#), [reg. 3](#)
- C4** [S. 234A](#) applied (1.7.2005) by [The Community Interest Company Regulations 2005](#) (S.I. 2005/1788), [reg. 29\(1\)](#)

**Status:**

Point in time view as at 01/07/2005. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Section 234A.