

## SCHEDULES

### SCHEDULE 9

Section 1175

#### REMOVAL OF SPECIAL PROVISIONS ABOUT ACCOUNTS AND AUDIT OF CHARITABLE COMPANIES

##### PART 1

##### THE COMPANIES ACT 1985 (C. 6)

- 1 In section 240 (requirements in connection with publication of accounts)—
  - (a) in subsection (1) omit from “or, as the case may be,” to “section 249A(2)”;
  - (b) in subsection (3)(c) omit from “and, if no such report” to “any financial year”;
  - (c) after subsection (3)(c) insert “, and”;
  - (d) omit subsection (3)(e) and the “, and” preceding it;
  - (e) in the closing words of subsection (3) omit from “or any report” to “section 249A(2)”.
- 2 In section 245 (voluntary revision of annual accounts or directors' report), in subsection (4)(b) omit “or reporting accountant”.
- 3 In section 249A (exemptions from audit)—
  - (a) omit subsections (2), (3A) and (4);
  - (b) in subsection (6) for “figures for turnover or gross income” substitute “figure for turnover”;
  - (c) in subsection (6A) omit “or (2)”;
  - (d) in subsection (7) omit the definition of “gross income” and the “, and” preceding it.
- 4 In section 249B (cases where exemptions not available)—
  - (a) in the opening words of subsection (1) omit “or (2)”;
  - (b) in subsection (1C)(b) omit from “where the company referred to” to “is not a charity”;
  - (c) in subsection (3) omit “or (2)”;
  - (d) in subsection (4), in the opening words and in paragraph (a), omit “or (2)”.
- 5 Omit section 249C (report required for purposes of section 249A(2)).
- 6 Omit section 249D (the reporting accountant).
- 7 In section 249E (effect of exemptions) omit subsection (2).
- 8 In section 262A (index of defined expressions) omit the entry for “reporting accountant”.

## PART 2

### THE COMPANIES (NORTHERN IRELAND) ORDER 1986 (S.I. 1986/1032 (N.I. 6))

- 9 In Article 248 (requirements in connection with publication of accounts)—
- (a) in paragraph (1) omit from “or, as the case may be,” to “Article 257A(2)”;
  - (b) in paragraph (3)(c) omit from “and, if no such report” to “any such financial year”;
  - (c) after paragraph (3)(c) insert “, and”;
  - (d) omit paragraph (3)(e) and the word “, and” preceding it;
  - (e) in the closing words of paragraph (3) omit from “or any report” to “Article 257A(2)”.
- 10 In Article 253 (voluntary revision of annual accounts or directors' report), in paragraph (4)(b) omit “or reporting accountant”.
- 11 In Article 257A (exemptions from audit)—
- (a) omit paragraphs (2), (3A) and (4);
  - (b) in paragraph (6) for “figures for turnover or gross income” substitute “figure for turnover”;
  - (c) in paragraph (6A) omit “or (2)”;
  - (d) in paragraph (7) omit the definition of “gross income” and the “, and” preceding it.
- 12 In Article 257B (cases where exemptions not available)—
- (a) in the opening words of paragraph (1) omit “or (2)”;
  - (b) in paragraph (1C)(b) omit from “where the company referred to” to “is not a charity”;
  - (c) in paragraph (3) omit “or (2)”;
  - (d) in paragraph (4), in the opening words and in sub-paragraph (a), omit “or (2)”.
- 13 Omit Article 257C (report required for purposes of Article 257A(2)).
- 14 Omit Article 257D (the reporting accountant).
- 15 In Article 257E (effect of exemptions) omit paragraph (2).
- 16 In Article 270A (index of defined expressions) omit the entry for “reporting accountant”.