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STATUTORY INSTRUMENTS

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**1991 No. 2704**

**The Bank Accounts Directive  
(Miscellaneous Banks) Regulations 1991**

**Interpretation**

**2.** In these Regulations—

“the 1985 Act” means the Companies Act 1985<sup>(1)</sup>;

“accounts” means the annual accounts, the directors' report and the auditors' report required by Regulation 4(1);

“director” includes, in the case of a body which is not a company, any corresponding officer of that body;

“enactment” includes any subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978<sup>(2)</sup>, other than these Regulations;

“financial year”, in relation to a body to which these Regulations apply, means any period in respect of which a profit and loss account of the undertaking is required to be made up by its constitution or by any enactment (whether that period is a year or not) or, failing any such requirement, a period of 12 months beginning on 1st April; and other expressions shall have the meanings ascribed to them by the 1985 Act.

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(1) 1985 c. 6; the 1985 Act, and in particular Part VII of that Act dealing with accounts and audit, has been substantially amended by the Companies Act 1989 and the Companies Act 1985 (Bank Accounts) Regulations 1991 (S.I.1991/2705).

(2) 1978 c. 30.