
STATUTORY INSTRUMENTS

2000 No. 1430

**The Companies Act 1985 (Audit
Exemption) (Amendment) Regulations 2000**

Disclosure where dormant company acting as agent

Additional disclosures in notes to accounts

5.—(1) Schedule 4 (form and content of company accounts)(1) is amended as follows.

(2) After paragraph 58 insert—

“Dormant companies acting as agents

58A. Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.”

6.—(1) Schedule 8 (form and content of accounts prepared by small companies)(2) is amended as follows.

(2) After paragraph 51 insert—

“Dormant companies acting as agents

51A. Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.”

7.—(1) Schedule 8A (form and content of abbreviated accounts of small companies delivered to registrar)(3) is amended as follows.

(2) After paragraph 9 insert—

“Dormant companies acting as agents

9A. Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.”

(1) Schedule 4 was amended by section 4(2) of, and Schedule 1 to, the Companies Act 1989 (c. 40), and by regulation 14(1) of, and Schedule 1 to, S.I. 1996/189.
(2) Schedule 8 was substituted by regulation 2(3) of, and Schedule 2 to, S.I. 1997/220.
(3) Schedule 8A was inserted by regulation 2(3) of, and Schedule 2 to, S.I. 1997/220.