

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which are made under section 1043 of the Companies Act 2006 (c.46) (“the Act”), apply to unregistered companies specified provisions of that Act and also provisions of the Companies Act 1985 (c.6) (“the 1985 Act”) that are repealed by the Act. The unrepealed provisions of the 1985 Act are extended to Northern Ireland by virtue of section 1284 of the Act. Regulation 3 applies the provisions of the 1985 Act and the Act which are specified in Schedule 1 (with the modifications there set out) to unregistered companies. Regulations 4 and 5 contain adaptations of general effect. Regulation 6 provides for a person appointed as auditor of an unregistered company to be a statutory auditor for the purposes of Part 42 of the Act. Regulation 7 revokes specified regulations (including those applying to Northern Ireland) which apply provisions of the 1985 Act and the Act to unregistered companies. Provisions in those Regulations are reproduced in these Regulations. Transitional and saving provisions are set out in Schedule 2 to the Regulations.

No Impact Assessment has been prepared for these Regulations as they have no impact on the cost of business, charities or voluntary bodies.

Changes to legislation:

There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009.