

## SCHEDULE 1

### PROVISIONS OF THE COMPANIES ACTS APPLYING TO UNREGISTERED COMPANIES

#### **Audit**

**11.**—(1) Sections 475 to 481 and 484 to 539 of the Companies Act 2006 (audit) apply to unregistered companies, with the following modifications.

(2) Section 494 (disclosure of services provided by auditor or associates and related remuneration) is modified so that it reads as follows—

#### **“Disclosure of services provided by auditor or associates and related remuneration**

**494.** The Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008 (S.I. 2008/489) apply as regards the disclosure of—

- (a) the nature of any services provided for a company by the company's auditor (whether in the capacity as auditor or otherwise) or by the auditor's associates;
- (b) the amount of any remuneration received or receivable by the auditor, or the auditor's associates, in respect of any such services.”.

(3) In section 504 (meaning of “senior statutory auditor”), in subsection (1)(b)(ii) for “by order of the Secretary of State” substitute “ by the Statutory Auditors (Delegation of Functions etc) Order 2008 (S.I. 2008/496) ”.

(4) Section 538 (disclosure by company of liability limitation agreement) is modified so that it reads as follows—

#### **“Disclosure of agreement by company**

**538.** A company that has entered into a liability limitation agreement must make the disclosure in connection with the agreement required by the Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2008 (S.I. 2008/489).”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Unregistered Companies Regulations 2009, Paragraph 11.