

807 Right to inspect and request copy of reports

(1) Any report prepared under section 805 must be open to inspection by any person without charge. (2) Any person is entitled, on request and on payment of such fee as may be prescribed, to be provided with a copy of any such report or any part of it. The copy must be provided within ten days after the request is received by the company.

(3) If an inspection required under subsection (1) is refused, or default is made in complying with subsection (2), an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(5) In the case of any such refusal or default the court may by order compel an immediate inspection or, as the case may be, direct that the copy required be sent to the person requiring it.

809 Register to be kept available for inspection

(1) The register kept under section 808 (register of interests disclosed) must be kept available for inspection—

- (a) at the company's registered office, or
- (b) at a place specified in regulations under section 1136.

(2) A company must give notice to the registrar of companies of the place where the register is kept available for inspection and of any change in that place.

(3) No such notice is required if the register has at all times been kept available for inspection at the company's registered office.

(4) If default is made in complying with subsection (1), or a company makes default for 14 days in complying with subsection (2), an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

813 Register of interests disclosed: refusal of inspection or default in providing copy

(1) If an inspection required under section 811 (register of interests disclosed: right to inspect and require copy) is refused or default is made in providing a copy required under that section, otherwise than in accordance with an order of the court, an offence is committed by—

- (a) the company, and
- (b) every officer of the company who is in default.

(2) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

(3) In the case of any such refusal or default the court may by order compel an immediate inspection or, as the case may be, direct that the copy required be sent to the person requesting it.

855 Contents of annual return: general

(1) Every annual return must state the date to which it is made up and contain the following information—

- (a) the address of the company's registered office;
- (b) the type of company it is and its principal business activities; (c) the prescribed particulars of—
 - (i) the directors of the company, and
 - (ii) in the case of a private company with a secretary or a public company, the secretary or joint secretaries;
- (d) if the register of members is not kept available for inspection at the company's registered office, the address of the place where it is kept available for inspection;
- (e) if any register of debenture holders (or a duplicate of any such register or a part of it) is not kept available for inspection at the company's registered office, the address of the place where it is kept available for inspection.

(2) The information as to the company's type must be given by reference to the classification scheme prescribed for the purposes of this section.

(3) The information as to the company's principal business activities may be given by reference to one or more categories of any prescribed system of classifying business activities.

877 Instruments creating charges and register of charges to be available for inspection

(1) This section applies to—

- (a) documents required to be kept available for inspection under section 875 (copies of instruments creating charges), and

- (b) a company's register of charges kept in pursuance of section 876.
- (2) The documents and register must be kept available for inspection—
 - (a) at the company's registered office, or
 - (b) at a place specified in regulations under section 1136.
- (3) The company must give notice to the registrar—
 - (a) of the place at which the documents and register are kept available for inspection, and
 - (b) of any change in that place, unless they have at all times been kept at the company's registered office.
- (4) The documents and register shall be open to the inspection—
 - (a) of any creditor or member of the company without charge, and
 - (b) of any other person on payment of such fee as may be prescribed.
- (5) If default is made for 14 days in complying with subsection (3) or an inspection required under subsection (4) is refused, an offence is committed by—
 - (a) the company, and
 - (b) every officer of the company who is in default.
- (6) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.
- (7) If an inspection required under subsection (4) is refused the court may by order compel an immediate inspection.

911 Inspection of documents (merger)

- (1) The members of each of the merging companies must be able, during the period specified below—
 - (a) to inspect at the registered office of that company copies of the documents listed below relating to that company and every other merging company, and
 - (b) to obtain copies of those documents or any part of them on request free of charge.
- (2) The period referred to above is the period—
 - (a) beginning one month before, and
 - (b) ending on the date of, the first meeting of the members, or any class of members, of the company for the purposes of approving the scheme.
- (3) The documents referred to above are—
 - (a) the draft terms
 - ; (b) the directors' explanatory report;

- (c) the expert's report;
 - (d) the company's annual accounts and reports for the last three financial years ending on or before the first meeting of the members, or any class of members, of the company summoned for the purposes of approving the scheme; and (e) any supplementary accounting statement required by section 910.
- (4) The requirements of subsection (3)(b) and (c) are subject to section 915 (circumstances in which reports not required).

1085 Inspection of the register

- (1) Any person may inspect the register.
- (2) The right of inspection extends to the originals of documents delivered to the registrar in hard copy form if, and only if, the record kept by the registrar of the contents of the document is illegible or unavailable. The period for which such originals are to be kept is limited by section 1083(1).
- (3) This section has effect subject to section 1087 (material not available for public inspection).

1086 Right to copy of material on the register

- (1) Any person may require a copy of any material on the register.
- (2) The fee for any such copy of material derived from a document subject to the Directive disclosure requirements (see section 1078), whether in hard copy or electronic form, must not exceed the administrative cost of providing it.
- (3) This section has effect subject to section 1087 (material not available for public inspection). 1087 Material not available for public inspection (1) The following material must not be made available by the registrar for public inspection—

- (e) any application or other document delivered to the registrar under section 1088 (application to make address unavailable for public inspection) and any address in respect of which such an application is successful;
- (f) any application or other document delivered to the registrar under section 1095 (application for rectification of register);
- (g) any court order under section 1096 (rectification of the register under court order) that the court has directed under section 1097 (powers of court on ordering removal of material from the register) is not to be made available for public inspection;

(k) any other material excluded from public inspection by or under any other enactment.

(2) A restriction applying by reference to material deriving from a particular description of document does not affect the availability for public inspection of the same information contained in material derived from another description of document in relation to which no such restriction applies.

1089 Form of application for inspection or copy

(1) The registrar may specify the form and manner in which application is to be made for—

- (a) inspection under section 1085, or
- (b) a copy under section 1086.

(2) As from 1st January 2007, applications in respect of documents subject to the Directive disclosure requirements may be submitted to the registrar in hard copy or electronic form, as the applicant chooses. This does not affect the registrar's power under subsection (1) above to impose requirements in respect of other matters.

1137 Regulations about inspection of records and provision of copies

(1) The Secretary of State may make provision by regulations as to the obligations of a company that is required by any provision of the Companies Acts—

- (a) to keep available for inspection any company records, or
- (b) to provide copies of any company records.

(2) A company that fails to comply with the regulations is treated as having refused inspection or, as the case may be, having failed to provide a copy.

(3) The regulations may—

- (a) make provision as to the time, duration and manner of inspection, including the circumstances in which and extent to which the copying of information is permitted in the course of inspection, and
- (b) define what may be required of the company as regards the nature, extent and manner of extracting or presenting any information for the purposes of inspection or the provision of copies.

(4) Where there is power to charge a fee, the regulations may make provision as to the amount of the fee and the basis of its calculation.

(5) Nothing in any provision of this Act or in the regulations shall be read as preventing a company—

- (a) from affording more extensive facilities than are required by the regulations, or

(b) where a fee may be charged, from charging a lesser fee than that prescribed or none at all.

(6) Regulations under this section are subject to negative resolution procedure.

1190 Statements: whether to be made public

(1) Regulations under section 1188 or 1189 (statements required to be sent to registrar) may provide that a statement sent to the registrar of companies under the regulations is to be treated as a record relating to a company for the purposes of section 1080 (the companies register).

(2) The regulations may make provision as to the circumstances in which such a statement is to be, or may be—

(a) withheld from public inspection, or

(b) removed from the register.

(3) The regulations may, in particular, provide that a statement is not to be withheld from public inspection or removed from the register unless the person to whom it relates provides such information, and satisfies such other conditions, as may be specified.

(4) The regulations may provide that section 1081 (note of removal of material from the register) does not apply, or applies with such modifications as may be specified, in the case of material removed from the register under the regulations.

(5) In this section “specified” means specified in the regulations.

1230 Duties of Auditors General in relation to supervision arrangements

(1) Each Auditor General must—

(a) comply with any standards of the kind mentioned in subsection (3)(a) or (b) of section 1229 determined under the supervision arrangements, (b) take such steps as may be reasonably required of that Auditor General to enable his performance of statutory audits to be monitored by means of inspections carried out under the supervision arrangements, and (c) comply with any decision of the kind mentioned in subsection (3)(f) of that section made under the supervision arrangements.

(2) Each Auditor General must pay to the body or bodies with which the Independent Supervisor enters into the supervision arrangements such proportion of the costs incurred by the body or bodies for the purposes of the arrangements as the Independent Supervisor may notify to him in writing.

(3) Expenditure under subsection (2) is— (a) in the case of expenditure of the Comptroller and Auditor General, to be regarded as expenditure of the National Audit Office for the purposes of section 4(1) of the National Audit Act 1983 (c. 44); (b) in the case of expenditure of the Comptroller and Auditor General for Northern Ireland, to be regarded as expenditure of the Northern Ireland Audit Office for the purposes of Article 6(1) of the Audit (Northern Ireland) Order 1987 (S.I. 1987/460 (N.I. 5)).

(4) In this section “the supervision arrangements” means the arrangements entered into under section 1229.