

**Voluntary Revision of Defective Financial Statements**

Section 366 Companies Act 2014

Company number

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CRO receipt date stamp and CRO barcode

**Please complete using black typescript or BOLD CAPITALS, referring to explanatory notes**

**Company name**

*in full*

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*note one*

Original Return made up to:

Day	Month	Year								
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Original Annual Return Submission No or Form FS1 No.:

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**Financial year**

From	Day	Month	Year	To	Day	Month	Year																
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The financial statements/reports previously submitted with the annual return are being revised by the submission of the following document(s).

**Financial Statements**

*note two*

- Supplementary Note. Section 366(3)(b)(i) Companies Act 2014. The supplementary note covers information provided in a note to the financial statements that was incorrect or incomplete. The amounts and presentation of the profit and loss account, balance sheet or other statements required by the financial reporting framework are not affected.
- Revised financial statements being submitted. Section 366(3)(b)(ii) Companies Act 2014.

**Directors Report**

*note two*

- Supplementary Note. Section 366(4)(b)(i) Companies Act 2014. The information in the original directors report was incorrect or incomplete but the revision does not affect other information in the directors report.
- Revised directors report being submitted. Section 366(4)(b)(ii) Companies Act 2014.

**Presenter Details**

Name			
Address			
Telephone number		Fax number	
Email		Contact Person	
DX number/Exchange		Reference number	

Please tick the box if the revised financial statements being submitted together with the form B1X, also require an auditors report to be attached.

**This form cannot be used to amend an auditors report.**

**This form can only be used to amend financial statements or a directors report.**

**Auditors Report**

*note two  
note three*

Statutory auditors report on the revised financial statements/directors report being submitted. Section 376(2)(a) Companies Act 2014.

Statutory auditors report on the revision by supplementary note being submitted. Section 376(2)(b) Companies Act 2014.

**Auditor Registration Number**

*note four*

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Auditor Registration Number (ARN) must be entered where auditors report is attached.

**Certification**

*note five*

We hereby certify that the annexed documents, which either revise or amend by supplementary note the original financial statements or directors' report filed in respect of the financial year set out above, are true copies of the originals laid or to be laid before the relevant general meeting or presented to the member(s), as required by Part 6 Companies Act 2014

Signature

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Director

Signature

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Secretary

**Names**  
*in block letters or  
typescript*

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Date

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## NOTES ON COMPLETION OF FORM B1X

These notes should be read in conjunction with the relevant legislation.

**General** This form must be completed correctly, in full and in accordance with the following notes. Every section of the form must be completed.

Under sections 366 to 379 Companies Act 2014, if it appears to the Directors of a company that any financial statements or directors' report in respect of a particular year, which has been sent to the members, laid before the members in general meeting or delivered to the Registrar, did not comply with the requirements of the Companies Act 2014, or with Article 4 of the IAS Regulation, they may prepare revised financial statements or a revised directors' report in respect of that year or make the required correction(s) by way of supplementary note (see note 2 below).

Revisions should be delivered to the Registrar annexed to the Form B1X **within 28 days** after the revision (section 376(2) Companies Act 2014). The revisions must be signed and dated in the same manner as the original documents and must include a statement from the Directors in a prominent position as follows:

- **Revision by replacement:** clearly identifying the document as a replacement for the original document, stating that it was prepared as at the date of the original document, that it does not deal with events since that date, the respects in which the original document did not comply with the Companies Act 2014, and any significant amendments made consequential upon the remedying of these defects.
- **Revision by supplementary note:** that the note revises the original document in certain respects and is to be treated as forming part of those original statutory financial statements, is prepared as at the date of the original document and does not deal with events since that date.

If a Director fails to comply with s.376(2) Companies Act 2014, he or she shall be guilty of a category 3 offence.

If the original Form B1 filed with the annual return to which this B1X relates, requires to be amended as a result of revisions made by this B1X, or for any other reason, a Form B1B should be filed with the CRO.

A B1X form may only be filed in respect of financial statements or directors' report annexed to an annual return form (form B1) delivered to the CRO on or after 1st June 2015. Form FS1 refers to investment companies/UCITS only.

**note one** Enter the "Return made up to" date and the submission number of the annual return being revised.

**note two** Tick to indicate the type of revision attached.

Where the reason for the revision of the statutory **financial statements** is  
(a) that information that should have been included by way of note to the financial statements was not so included, or  
(b) information provided in a note to the financial statements was incorrect or incomplete, then in a case where the amounts and presentation of the profit and loss account, balance sheet or other statements required by the financial reporting framework are not affected by reason thereof - the revision may be effected by supplementary note.

In all other cases, revised financial statements shall be prepared.

Where the reason for the revision of the **directors' report** is  
(a) that information that should have been included in the report was not so included, or  
(b) information provided in the report was incorrect or incomplete, then, in a case where the additional information to be provided by way of revision does not affect other information included in the report, the revision may be effected by supplementary note.

In all other cases, a revised directors' report shall be prepared.

**note three** Where the original financial statements were audit exempt, an auditor's report is not required unless the revision means the company no longer qualifies for audit exemption.

Where the original financial statements were abridged, the revised financial statements will be abridged unless the revision means the company no longer qualifies for the abridgement exemption.

Form B1X cannot be used to amend an auditors report that was submitted on an earlier return. Chapter 16 Part 6 Companies Act 2014 does not provide for the amendment of an incorrect auditors report.

**note four** An Auditor's Registration Number (ARN) must be entered if an Auditor's Report was included with the original financial statements or is included with the revised financial statements. If an Auditor's Report was not provided with the original financial statements, the Report on the revision will be done by the company's current statutory auditors. If an Auditor's Report was provided with the original financial statements, and was not done by the current statutory auditors, the directors may choose to have the Report on the revision done by the original auditors, provided the original auditors agree to do so and are qualified for appointment as statutory auditors of the company. (s.370 Companies Act 2014).

**note five** The form **must** be certified by a director and the secretary of the company as required by section 376(7) of the Companies Act 2014.

#### **After Revision Made**

Where financial statements for a financial year are revised, **the next statutory financial statements prepared after the date of revision, must refer** to the fact the a previous set of financial statements was revised and provide particulars of the revision, its effect and the reasons for the revision in a note to the financial statements.

### **Further information**

**CRO address** When you have completed and signed the form, please file with the CRO. The Public Office is at Bloom House, Gloucester Place Lower, Dublin 1. DX address is 145001. If submitting by post, please send with the prescribed fee to the Registrar of Companies at:

Companies Registration Office,  
O'Brien Road,  
Carlow,  
County Carlow

DX Number: 271004    DX Exchange: Carlow 2

**Payment** If paying by cheque, postal order or bank draft, please make the fee payable to the Companies Registration Office. Cheques or bank drafts must be drawn on a bank in the Republic of Ireland.

**Please carefully study the explanatory notes above. A Form B1X that is not completed correctly or is not accompanied by the correct fee is liable to be rejected and returned to the presenter by the CRO pursuant to section 898 Companies Act 2014. Unless the document, duly corrected, is relogged in the CRO within 14 days, it will be deemed to have never been delivered to the CRO.**

**FURTHER INFORMATION ON COMPLETION OF FORM B1X, INCLUDING THE PRESCRIBED FEE, IS AVAILABLE FROM [www.cro.ie](http://www.cro.ie) OR BY E-MAIL [info@cro.ie](mailto:info@cro.ie)**