

小型公司的财报需要被审计吗？

Should Your Small Company be Audited?

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最近收到很多中资企业的询问，主要是关于他们在英国的小型子公司的财务报表是否需要在英国本地被审计的问题，下面简单地为大家解释说明。

Recently we received a number of enquiries on whether their small UK company requires an Audit. The below scenarios may help provide you with the necessary clarification.

自愿审计 **Voluntary Audit**

任何公司的管理层都有权聘请审计师，自愿对其财报进行审计，这与公司规模无关。

A company director can voluntarily require an audit irrespective of company size.

法定审计 **Statutory Audit**

（一）如果一家英国的有限责任公司的股东是自然人，那么如果公司满足下面三个条件中的两条，则该公司或有免审的资格：

If a private limited company is owned by individuals, the company may qualify for an audit exemption if it has at least 2 of the following:

- 年营业额不高于1千零20万英镑
An annual turnover of no more than £10.2 million
- 总资产不高于5百10万英镑
Assets worth no more than £5.1 million
- 平均员工数不多于50人
50 or fewer employees on average

（二）如果这是一家集团公司在英国的子公司，或者这家公司拥有其它子公司。我们需要通过以下三点来判定此英国公司是否符合免审资格：

A parent company or subsidiary company qualifies for audit exemption if one or more of the following applies:

- 休眠公司免审
It's a dormant subsidiary and it's not excluded from the dormant companies' audit exemption
- 符合子公司免审资格（后面详细解释）
It qualifies for the subsidiaries audit exemption

- 对一家私人公司，该集团必须是满足条件的小型集团，则免审。（后面详细解释集团规模判定）
for a private company, the group would qualify as a small group and an eligible group

子公司免审资格 **The Subsidiaries Audit Exemption**

在某些特定的情况下，以及在英国登记注册的集团公司的子公司可以免除审计
In certain circumstances, a subsidiary may claim exemption from audit if its parent is established under the law of any part of the UK.

你必须向公司注册处递交以下文件：

You'll need to deliver to Companies House:

- 全体股东同意免审的书面通知
A written notice that all members of the subsidiary company agree to the exemption in respect of the relevant financial year
- 准确填报AA06表格-母公司担保免审
A correctly completed form AA06 - statement from the parent undertaking that it guarantees the subsidiary under section 479C of the Companies Act 2006 in respect of the relevant financial year
- 母公司的年报及审计报告
A copy of the parent undertaking's consolidated accounts including a copy of the auditor's report and the annual report on those accounts

小型集团判定 **Small Group Criteria**

一家集团公司在合并了所有控股子公司后，其必须满足下面三条中的两条，则被视为小型集团
A group of companies must meet at least 2 of the following conditions to qualify as small:

条件 Requirement	核销集团间往来后的 净额 Net Threshold	未核销集团间往来的金额 Gross Threshold
总收入 Turnover	≤ £10.2 百万 million	≤ £12.2 百万 million
总资产 Balance Sheet Total	≤ £5.1 百万 million	≤ £6.1 百万 million
员工数 Number of Employees	≤ 50 人 employees	≤ 50 人 employees

休眠公司 Dormant Company

一家休眠公司，不论其股东是谁，都享有免审资格。

A dormant company, regardless its shareholders, the company qualifies for an audit exemption.

总结 Summary :

中资集团的规模通常都很大，因此其在英国的子公司，不论该子公司规模如何，均需要在英国本地进行审计。

In general, most of the Chinese group companies are large, therefore, their UK subsidiary should have their accounts audited by a UK statutory auditor, irrespective of the UK subsidiary company size.

个人持股的小型公司及休眠公司通常不需要审计。

A small individual owned company and dormant company do not require an audit.

以上概述仅针对普通贸易型公司，银行，保险公司及所属其它特殊行业的公司，审计要求会有不同。

This article is only for general trading companies. The audit requirements will be different for banks, insurance companies and companies in other regulated industries.

如果您对本文有任何疑问，或需要我所为您的公司提供审计服务，请随时联系我们。

If you have any questions about this article or require our assistance in auditing your company, please do not hesitate to contact:



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若您有任何关于审计的问题，也可联系

Or for more detailed audit related queries:



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