

- (c) A change to a company's articles is generally valid if it is of benefit to the company, and this certainly appears to apply in Fred's case (he is in direct competition with Glad Co). However, in *Dafen Tinplate Co Ltd v Llanelly Steel Co (1907) Ltd* 1920 a similar amendment was held to be invalid because it permitted the company to acquire the shares of any member, even if there were no specific grounds to show that it would benefit the company. The resolution actually proposed by Glad Co is the same because it would allow the company to acquire the shares of any member for a fair price. Therefore it is likely to be held as invalid under the facts of the *Dafen* case.

However, if the resolution stated that the directors could purchase at a fair price the shareholding of any member who competed with the company in its business then this would be in the interests of the company and a valid alteration since *Sidebottom v Kershaw, Leese & Co Ltd* 1920.

3

**Text reference.** Chapters 12 and 14.

**Top tips.** Read a question like this at least twice and make certain that you have fully absorbed all of the information in it before you put pen to paper. In part (c) apply the rules from part (b). This means cash cannot be given to Ho and the other shareholders, but they could be issued with bonus shares.

- (a) On allotment, a shareholder becomes liable for the full nominal value of the shares that they purchased and the company cannot resolve otherwise. Where shares have not been paid in full they are referred to as 'partly paid'. In the event of the shares being transferred, the unpaid capital passes with the shares as a debt payable by the holder at the time when payment becomes due. As a holder of 'partly paid' shares, Ho is liable to Ice Co for the unpaid element of 50c per share.
- (b) A company may issue shares for a price in excess of the nominal value of those shares. The excess is called the 'share premium' and must be credited to a share premium account. The general rule is that reduction of the share premium account is subject to the same restrictions as reduction of share capital. No part of the account can be distributed as dividend. The account can be used to pay up fully paid shares under a bonus issue since this operation simply converts one form of fixed capital into another. It can also be used to pay issue expenses and commissions in respect of a new share issue.
- (c) Applying the above to the present scenario, it is apparent that Jet Co cannot repay in cash any amount of the share premium account to Ho or any other shareholders. An issue of bonus shares to Ho would be the only way of granting him and the other shareholders access to the capital.

4

**Text reference.** Chapter 15.

**Top tips.** Like all Section B questions, ensure you are familiar with the law in the relevant area and spend a few moments thinking about your answer before starting to write. This helps you to avoid jumping to conclusions, especially in part (b).

- (a) The authority of the directors are defined by the articles. The directors are usually authorised 'to manage the company's business' and 'to exercise all the powers of the company for any purpose connected with the company's business'. Therefore they may take any decision which is within the capacity of the company unless either the Act or the articles themselves require that the decision shall be taken by the members in general meeting. This power is granted to the board, not individual directors and therefore individuals cannot bind the company unless specifically authorised.
- (b) Where there is no express authority, authority may be implied from the director's position within the company. Chief Executive Officers usually have authority to make commercial contracts on behalf of the company and therefore those appointed as such are permitted to exercise this authority as they see fit, their actions binding the company.

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