



# Companies (Audit, Investigations and Community Enterprise) Act 2004

## 2004 CHAPTER 27

### PART 2

#### COMMUNITY INTEREST COMPANIES

##### *Requirements*

#### **34 Community interest company reports**

- (1) The directors of a community interest company must prepare in respect of each financial year a report about the company's activities during the financial year (a "community interest company report").
- (2) [<sup>F1</sup>Regulations must make provision] requiring the directors of a community interest company to deliver to the registrar of companies a copy of the community interest company report.
- (3) Regulations—
  - (a) must make provision requiring community interest company reports to include information about the remuneration of directors,
  - (b) may make provision as to the form of, and other information to be included in, community interest company reports, and
  - (c) may apply provisions of <sup>F2</sup>...[<sup>F3</sup> the Companies Act 2006] relating to directors' reports to community interest company reports (with any appropriate modifications).
- (4) The registrar of companies must forward to the Regulator a copy of each community interest company report delivered to the registrar by virtue of this section.

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**Changes to legislation:** There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 34. (See end of Document for details)

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### Textual Amendments

- F1** Words in s. 34(2) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), **Sch. 1 para. 234(2)(a)** (with arts. 6, 11, 12)
- F2** Words in s. 34(3)(c) repealed (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), Sch. 1 para. 234(2)(b), **Sch. 2** (with arts. 6, 11, 12)
- F3** Words in s. 34(3)(c) substituted (1.10.2007) by [Companies Act 2006 \(Commencement No.3, Consequential Amendments, Transitional Provisions and Savings\) Order 2007 \(S.I. 2007/2194\)](#), art. 1(3)(a), **Sch. 4 para. 104** (with art. 12)

### Commencement Information

- I1** S. 34 in force at 1.7.2005 by [S.I. 2004/3322](#), art. 2(3), **Sch. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 34.