



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 7

PUBLICATION OF ACCOUNTS AND REPORTS

^{F1}Section 172(1) statement: requirements as to website publication

Textual Amendments

- F1** S. 426B and cross-heading inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), 5

426B. Section 172(1) statement to be made available on website

- (1) This section applies if—
 - (a) a company is required by section 414CZA to include a section 172(1) statement in its strategic report for a financial year, and
 - (b) the company is an unquoted company in relation to that financial year.
- (2) The company must ensure that the section 172(1) statement—
 - (a) is made available on a website, and
 - (b) remains so available until—
 - (i) the section 172(1) statement for the company's next financial year is made available in accordance with this section, or
 - (ii) if the obligation under this section to make a section 172(1) statement available does not arise in relation to the company's next financial year, the end of the company's next financial year.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (3) The section 172(1) statement must be made available on a website that—
 - (a) is maintained by or on behalf of the company, and
 - (b) identifies the company in question.
- (4) Access to the section 172(1) statement made available on the website under subsection (2), and the ability to obtain a hard copy of the statement from the website, must not be—
 - (a) conditional on the payment of a fee, or
 - (b) otherwise restricted, except so far as necessary to comply with any enactment or regulatory requirement (in the United Kingdom or elsewhere).
- (5) The section 172(1) statement—
 - (a) must be made available on a website as soon as reasonably practicable, and
 - (b) must be kept available throughout the period specified in subsection (2)(b)(i) or (as the case may be) (ii).
- (6) A failure to make the section 172(1) statement available on a website throughout the period specified in subsection (2)(b)(i) or (as the case may be) (ii) is disregarded if—
 - (a) the statement is made available on the website for part of that period, and
 - (b) the failure is wholly attributable to circumstances that it would not be reasonable to have expected the company to prevent or avoid.
- (7) In the event of default in complying with this section, an offence is committed by every officer of the company who is in default.
- (8) A person guilty of an offence under subsection (7) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

F²427 Form and contents of summary financial statement: unquoted companies

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Textual Amendments

F2 S. 427 omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), **11**

F³428 Form and contents of summary financial statement: quoted companies

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Textual Amendments

F3 S. 428 omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), **11**

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F4 429 Summary financial statements: offences

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Textual Amendments

F4 S. 429 omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), **13**

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))