

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 15: Accounts and Reports

Chapter 11: Revision of Defective Accounts and Reports

Section 455: Secretary of State's notice in respect of accounts or reports

701. This section re-enacts section 245A of the 1985 Act. It concerns the Secretary of State's giving notice to the directors of a company if there is or may be a question as to whether the annual accounts or directors' report comply with the requirements of the Act or the IAS Regulation (Regulation (EC) 1606/2002 on the application of international accounting standards).