



# Companies Act 2006

## 2006 CHAPTER 46

### PART 15

#### ACCOUNTS AND REPORTS

### CHAPTER 7

#### PUBLICATION OF ACCOUNTS AND REPORTS

##### **Modifications etc. (not altering text)**

- C1** Pt. 15 Ch. 7 applied (with modifications) (31.7.2015) by [The European Grouping of Territorial Cooperation Regulations 2015 \(S.I. 2015/1493\)](#), regs. 1(2), **7(1)** (with reg. 11)

#### *Duty to circulate copies of accounts and reports*

#### **423 Duty to circulate copies of annual accounts and reports**

- (1) Every company must send a copy of its annual accounts and reports for each financial year to—
  - (a) every member of the company,
  - (b) every holder of the company's debentures, and
  - (c) every person who is entitled to receive notice of general meetings.
- (2) Copies need not be sent to a person for whom the company does not have a current address.
- (3) A company has a “current address” for a person if—
  - (a) an address has been notified to the company by the person as one at which documents may be sent to him, and

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- (b) the company has no reason to believe that documents sent to him at that address will not reach him.
- (4) In the case of a company not having a share capital, copies need not be sent to anyone who is not entitled to receive notices of general meetings of the company.
- (5) Where copies are sent out over a period of days, references in the Companies Acts to the day on which copies are sent out shall be read as references to the last day of that period.
- (6) This section has effect subject to section 426 (option to provide [<sup>F1</sup>strategic report with supplementary material]).

#### Textual Amendments

- F1** Words in s. 423(6) substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 3**

#### Modifications etc. (not altering text)

- C2** Ss. 423-425 applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), ss. **132(1)(2)**, 325; S.I. 2010/862, **art 2** (with Sch.)
- C3** S. 423-425 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C4** Ss. 423-425 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C5** S. 423 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **reg. 10(2)(d)**
- C6** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C7** Ss. 423-425 applied (with modifications) by S.I. 2009/2436, Sch 1 para. 10 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C8** S. 423 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), reg. 13 (as amended: (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **12(3)**); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, **6(3)**)
- C9** S. 423(2)-(4) applied (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **reg. 12(3)**

## 424 Time allowed for sending out copies of accounts and reports

- (1) The time allowed for sending out copies of the company's annual accounts and reports is as follows.
- (2) A private company must comply with section 423 not later than—
- (a) the end of the period for filing accounts and reports, or

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- (b) if earlier, the date on which it actually delivers its accounts and reports to the registrar.
- (3) A public company must comply with section 423 at least 21 days before the date of the relevant accounts meeting.
- (4) If in the case of a public company copies are sent out later than is required by subsection (3), they shall, despite that, be deemed to have been duly sent if it is so agreed by all the members entitled to attend and vote at the relevant accounts meeting.
- (5) Whether the time allowed is that for a private company or a public company is determined by reference to the company's status immediately before the end of the accounting reference period by reference to which the financial year for the accounts in question was determined.
- (6) In this section the “relevant accounts meeting” means the accounts meeting of the company at which the accounts and reports in question are to be laid.

**Modifications etc. (not altering text)**

- C7** Ss. 423-425 applied (with modifications) by S.I. 2009/2436, Sch 1 para. 10 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C10** Ss. 423-425 applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), ss. **132(1)(2)**, 325; S.I. 2010/862, **art. 2** (with Sch.)
- C11** S. 423-425 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C12** Ss. 423-425 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C13** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)

**425 Default in sending out copies of accounts and reports: offences**

- (1) If default is made in complying with section 423 or 424, an offence is committed by—
- (a) the company, and
- (b) every officer of the company who is in default.
- (2) A person guilty of an offence under this section is liable—
- (a) on conviction on indictment, to a fine;
- (b) on summary conviction, to a fine not exceeding the statutory maximum.

**Modifications etc. (not altering text)**

- C7** Ss. 423-425 applied (with modifications) by S.I. 2009/2436, Sch 1 para. 10 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)

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- C14** Ss. 423-425 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C15** S. 425 applied (with modifications) (6.4.2008) by The Companies (Revision of Defective Accounts and Reports) Regulations 2008 (S.I. 2008/373), **reg. 12(4)**
- C16** Ss. 423-425 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C17** Ss. 423-425 applied (with modifications) (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2), 325; S.I. 2010/862, art. 2** (with Sch.)
- C18** Ss. 418-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C19** S. 425 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), reg. 14 (as amended: (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **13(3)**; and (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **7(3)**)

*Option to provide [<sup>F2</sup>strategic report with supplementary material]*

**Textual Amendments**

- F2** Words in s. 426 cross-heading substituted (6.8.2013 for specified purposes and otherwise with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), regs. 1(2)(3), **10(2)**

**426 Option to provide [<sup>F3</sup>strategic report with supplementary material]**

<sup>F4</sup>(1) A company may—

- (a) in such cases as may be specified by regulations made by the Secretary of State, and
  - (b) provided any conditions so specified are complied with,
- provide a [<sup>F5</sup>copy of the strategic report together with the supplementary material described in section 426A] instead of copies of the accounts and reports required to be sent out in accordance with section 423.
- (2) Copies of those accounts and reports must, however, be sent to any person entitled to be sent them in accordance with that section and who wishes to receive them.
  - (3) The Secretary of State may make provision by regulations as to the manner in which it is to be ascertained, whether before or after a person becomes entitled to be sent a copy of those accounts and reports, whether he wishes to receive them.

<sup>F6</sup>(4) .....

- (5) This section applies to copies of accounts and reports required to be sent out by virtue of section 146 to a person nominated to enjoy information rights as it applies to copies

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of accounts and reports required to be sent out in accordance with section 423 to a member of the company.

(6) Regulations under this section are subject to negative resolution procedure.

#### Textual Amendments

- F3** Words in s. 426 heading substituted (6.8.2013 for specified purposes and otherwise with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), **10(2)**
- F4** Words in s. 426(1) substituted (6.8.2013 for specified purposes, with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3)**10(3)**
- F5** Words in s. 426(1) substituted (6.8.2013 for specified purposes and otherwise with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), **10(3)**
- F6** S. 426(4) omitted (6.8.2013 for specified purposes, 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 \(S.I. 2013/1970\)](#), reg. 1(2)(3)**10(4)**

#### Modifications etc. (not altering text)

- C20** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C21** S. 426(1)-(4) applied (with modifications) (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **regs. 17(2)**, 19(3)
- C22** S. 426(1)(2) applied (with modifications) (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **regs. 17(4)**, 19(3)

#### Commencement Information

- I1** S. 426 wholly in force at 6.4.2008; s. 426 not in force at Royal Assent, see s. 1300; s. 426 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), **art. 3(3)** (subject to [art. 5](#), [Sch. 1](#) and with [arts. 6](#), [8](#), [Sch. 5](#)); s. 426 in force at 6.4.2008 by [S.I. 2007/3495](#), **art. 3(1)(d)** (with [arts. 7](#), [12](#), [Sch. 4 paras. 6-8](#))

#### [<sup>F7</sup>426A Supplementary material

- (1) The supplementary material referred to in section 426 must be prepared in accordance with this section.
- (2) The supplementary material must—
  - (a) contain a statement that the strategic report is only part of the company's annual accounts and reports;
  - (b) state how a person entitled to them can obtain a full copy of the company's annual accounts and reports;
  - (c) state whether the auditor's report on the annual accounts was unqualified or qualified and, if it was qualified, set out the report in full together with any further material needed to understand the qualification;
  - (d) state whether, in that report, the auditor's statement under section 496 (whether strategic report and directors' report consistent with the accounts) was unqualified or qualified and, if it was qualified, set out the qualified

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statement in full together with any further material needed to understand the qualification;

- (e) in the case of a quoted company [<sup>F8</sup>or of a traded company (as defined by section 360C) that is not a quoted company], contain a copy of that part of the directors' remuneration report which sets out the single total figure table in respect of the company's directors' remuneration in accordance with the requirements of Schedule 8 to the Large and Medium-sized Companies (Accounts and Reports) Regulations 2008 ( [S.I. 2008/410](#) ). ]

**Textual Amendments**

- F7** S. 426A inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3)**12(1)**
- F8** Words in s. 426A(2)(e) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **13**

*<sup>F9</sup>Section 172(1) statement: requirements as to website publication*

**Textual Amendments**

- F9** 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.
- (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).

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- (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.]

**<sup>F10</sup>427 Form and contents of summary financial statement: unquoted companies**

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**Textual Amendments**

**F10** 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**

**<sup>F11</sup>428 Form and contents of summary financial statement: quoted companies**

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**Textual Amendments**

**F11** 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**

**<sup>F12</sup>429 Summary financial statements: offences**

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**Textual Amendments**

**F12** 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**



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*Quoted companies [F13 and traded companies]: requirements as to website publication*

**Textual Amendments**

**F13** Words in s. 430 cross-heading inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, 14

**430 Quoted companies [F14 and traded companies]: annual accounts and reports to be made available on website**

- (1) A quoted company [F15 or unquoted traded company] must ensure that its annual accounts and reports—
- (a) are made available on a website, and
  - (b) [F16 subject to subsection (4ZA),] remain so available until the annual accounts and reports for the company's next financial year are made available in accordance with this section.
- (2) The annual accounts and reports 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.
- [F17(2A) If the directors' remuneration policy of a quoted company [F18 or unquoted traded company] is revised in accordance with section 422A [F19 or amended as mentioned in section 226B(1)(b) or section 226C(1)(b),] the company must ensure that the revised [F20 or amended] policy is made available on the website on which its annual accounts and reports are made available.
- (2B) If a person ceases to be a director of a quoted company [F21 or of an unquoted traded company], the company must ensure that the following information is made available on the website on which its annual accounts and reports are made available—
- (a) the name of the person concerned,
  - (b) particulars of any remuneration payment (within the meaning of Chapter 4A of Part 10) made or to be made to the person after ceasing to be a director, including its amount and how it was calculated, and
  - (c) particulars of any payment for loss of office (within the meaning of that Chapter) made or to be made to the person, including its amount and how it was calculated.]
- [F22(2C) Where the members of a quoted company or of an unquoted traded company have passed a resolution approving the relevant directors' remuneration policy (within the meaning of section 439A(7))—
- (a) the company must ensure that the following information is made available on the website on which its remuneration policy is made available as soon as reasonably practicable, and kept available for as long as that information is applicable —
    - (i) the date of the resolution,
    - (ii) the number of votes validly cast,
    - (iii) the proportion of the company's issued share capital represented by those votes,
    - (iv) the number of votes cast in favour,
    - (v) the number of votes cast against, and



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- (vi) the number of abstentions; and
  - (b) for the purposes of paragraph (a)(iii), the proportion of the issued share capital must be determined by reference to the register of members as at a time (determined by the company) that is not more than 48 hours before the time for the holding of the meeting at which the resolution was passed.]
- (3) Access to [<sup>F23</sup>the material made available on the website under subsections (1) to [<sup>F24</sup>(2C)]] and the ability to obtain a hard copy of [<sup>F25</sup>such material 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).
- (4) The annual accounts and reports—
- (a) must be made available as soon as reasonably practicable, and
  - (b) [<sup>F26</sup>subject to subsection (4ZA),] must be kept available throughout the period specified in subsection (1)(b).
- [<sup>F27</sup>(4ZA) The directors’ remuneration report—
- (a) must be kept available for a period of ten years beginning with the date it is first made available in accordance with this section, and
  - (b) may be kept available for a longer period if it does not contain personal data within the meaning of the Data Protection Act 2018 (see section 3(2) of that Act).]
- [<sup>F28</sup>(4A) Where subsection (2A) or (2B) applies, the material in question—
- (a) must be made available as soon as reasonably practicable, <sup>F29</sup> ...
  - (b) must be kept available until the next directors’ remuneration report of the company is made available on the website][<sup>F30</sup>, and]
  - [<sup>F31</sup>(c) in a subsection (2A) case, must be kept available for at least as long as it is applicable.]
- (5) A failure to make [<sup>F32</sup>material available on a website throughout the period mentioned in subsection (4) or (as the case may be) [<sup>F33</sup>(4ZA) or] (4A)] is disregarded if—
- (a) [<sup>F34</sup>the material 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.
- (6) In the event of default in complying with this section, an offence is committed by every officer of the company who is in default.
- (7) A person guilty of an offence under subsection (6) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- [<sup>F35</sup>(8) In this section “unquoted traded company” means a traded company (as defined by section 360C) that is not a quoted company.]

#### Textual Amendments

- F14** Words in s. 430 heading inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(a)** (with reg. 2)
- F15** Words in s. 430(1) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(b)** (with reg. 2)

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- F16** Words in s. 430(1)(b) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(c)** (with reg. 2)
- F17** S. 430(2A)(2B) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(6), 103(3)**; S.I. 2013/2227, art. 2(h)
- F18** Words in s. 430(2A) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(d)(i)** (with reg. 2)
- F19** Words in s. 430(2A) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(d)(ii)** (with reg. 2)
- F20** Words in s. 430(2A) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(d)(iii)** (with reg. 2)
- F21** Words in s. 430(2B) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(e)** (with reg. 2)
- F22** S. 430(2C) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(f)** (with reg. 2)
- F23** Words in s. 430(3) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(7)(a), 103(3)**; S.I. 2013/2227, art. 2(h)
- F24** Word in s. 430(3) substituted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(g)** (with reg. 2)
- F25** Words in s. 430(3) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(7)(b), 103(3)**; S.I. 2013/2227, art. 2(h)
- F26** Words in s. 430(4)(b) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(h)** (with reg. 2)
- F27** S. 430(4ZA) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(i)** (with reg. 2)
- F28** S. 430(4A) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(8), 103(3)**; S.I. 2013/2227, art. 2(h)
- F29** Word in s. 430(4A)(a) omitted (10.6.2019) by virtue of The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(i)** (with reg. 2)
- F30** Word in s. 430(4A)(b) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(ii)** (with reg. 2)
- F31** S. 430(4A)(c) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(iii)** (with reg. 2)
- F32** Words in s. 430(5) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(9)(a), 103(3)**; S.I. 2013/2227, art. 2(h)
- F33** Words in s. 430(5) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(k)** (with reg. 2)
- F34** Words in s. 430(5)(a) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(9)(b), 103(3)**; S.I. 2013/2227, art. 2(h)
- F35** S. 430(8) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(l)**

#### **Modifications etc. (not altering text)**

- C23** Ss. 430-433 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C24** Ss. 418-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C25** Ss. 430-438 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs.

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7, 9, Sch. 2 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by The Unregistered Companies (Amendment) Regulations 2013 (S.I. 2013/1972), regs. 1(2), 2(2)(a))

*Right of member or debenture holder to demand copies of accounts and reports*

**431 Right of member or debenture holder to copies of accounts and reports: unquoted companies**

- (1) A member of, or holder of debentures of, an unquoted company is entitled to be provided, on demand and without charge, with a copy of—
  - (a) the company's last annual accounts,
  - <sup>F36</sup>(aa) the strategic report (if any) for the last financial year,]
  - (b) the last directors' report, <sup>F37</sup>...
  - <sup>F38</sup>(ba) the last directors' remuneration report (if any), and]
  - (c) the auditor's report on those accounts (including the statement on that report [<sup>F39</sup>and (where applicable) on the strategic report][<sup>F40</sup>and on the directors' remuneration report]).
- (2) The entitlement under this section is to a single copy of those documents, but that is in addition to any copy to which a person may be entitled under section 423.
- (3) If a demand made under this section is not complied with within seven days of receipt by the company, an offence is committed by—
  - (a) the company, and
  - (b) every officer of the company who is in default.
- (4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

**Textual Amendments**

- F36** S. 431(1)(aa) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), reg. 1(2)(3), **Sch. para. 4(a)**
- F37** Word in s. 431(1)(b) omitted (10.6.2019) by virtue of The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **16(a)**
- F38** S. 431(1)(ba) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **16(b)**
- F39** Words in s. 431(1)(c) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), reg. 1(2)(3), **Sch. para. 4(b)**
- F40** Words in s. 431(1)(c) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **16(c)**

**Modifications etc. (not altering text)**

- C25** Ss. 430-438 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by The Unregistered Companies (Amendment) Regulations 2013 (S.I. 2013/1972), regs. 1(2), 2(2)(a))

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- C26** Ss. 430-433 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C27** S. 431 modified (6.4.2008) by The Companies (Revision of Defective Accounts and Reports) Regulations 2008 (S.I. 2008/373), **reg. 10(2)(a)**
- C28** S. 431 modified (6.4.2008) by The Companies (Revision of Defective Accounts and Reports) Regulations 2008 (S.I. 2008/373), **reg. 11(2)(a)**
- C29** S. 431 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C30** S. 431 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), reg. 15 (as amended: (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **14(3)**); and (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), regs. 1, **8(3)**)
- C31** Ss. 418-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C32** S. 431 applied (with modifications) (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2), 325**; S.I. 2010/862, **art. 2** (with Sch.)

#### **432 Right of member or debenture holder to copies of accounts and reports: quoted companies**

- (1) A member of, or holder of debentures of, a quoted company is entitled to be provided, on demand and without charge, with a copy of—
- (a) the company's last annual accounts,
  - (b) the last directors' remuneration report,
  - [<sup>F41</sup>(ba) the strategic report (if any) for the last financial year,]
  - (c) the last directors' report, and
  - (d) the auditor's report on those accounts (including the report on the directors' remuneration report [<sup>F42</sup>, on the strategic report (where this is covered by the auditor's report)] and on the directors' report).
- (2) The entitlement under this section is to a single copy of those documents, but that is in addition to any copy to which a person may be entitled under section 423.
- (3) If a demand made under this section is not complied with within seven days of receipt by the company, an offence is committed by—
- (a) the company, and
  - (b) every officer of the company who is in default.
- (4) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale and, for continued contravention, a daily default fine not exceeding one-tenth of level 3 on the standard scale.

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### Textual Amendments

- F41** S. 432(1)(ba) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 5\(a\)](#)
- F42** Words in s. 432(1)(d) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 5\(b\)](#)

### Modifications etc. (not altering text)

- C25** Ss. 430-438 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with transitional provisions and savings in regs. 7, 9, [Sch. 2](#) (as amended (with application in accordance with [reg. 1\(3\)](#) of the amending [S.I.](#)) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), 2(2)(a))
- C33** Ss. 430-433 applied (6.4.2008) by [S.I. 2005/1788](#), reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 242\(4\)](#) (with arts. 6, 11, 12))
- C34** S. 432 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [reg. 10\(2\)\(b\)](#)
- C35** S. 432 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [reg. 11\(2\)\(a\)](#)
- C36** S. 432 applied (with modifications) (6.4.2008) by 1996 c. 52, [Sch. 1 para. 16D](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 202\(3\)](#) (with arts. 6, 11, 12))
- C37** S. 432 applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), [ss. 132\(1\)\(2\)](#), 325; [S.I. 2010/862](#), [art. 2](#) (with [Sch.](#))
- C38** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with transitional provisions and savings in [regs. 7, 9](#), [Sch. 2](#))

### *Requirements in connection with publication of accounts and reports*

#### **433 Name of signatory to be stated in published copies of accounts and reports**

- (1) Every copy of a document to which this section applies that is published by or on behalf of the company must state the name of the person who signed it on behalf of the board.
- (2) In the case of an unquoted company [<sup>F43</sup>that is not a traded company], this section applies to copies of—
- (a) the company's balance sheet, <sup>F44</sup>...
- [<sup>F45</sup>(aa) the strategic report, and]
- (b) the directors' report.
- (3) In the case of a quoted company [<sup>F46</sup>or of a traded company (as defined by section 360C) that is not a quoted company], this section applies to copies of—
- (a) the company's balance sheet,
  - (b) the directors' remuneration report, <sup>F47</sup>...
- [<sup>F48</sup>(ba) the strategic report, and]
- (c) the directors' report.



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- (4) If a copy is published without the required statement of the signatory's name, an offence is committed by—
- (a) the company, and
  - (b) every officer of the company who is in default.
- (5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

#### Textual Amendments

- F43** Words in s. 433(2) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **17(a)**
- F44** Word in s. 433(2)(a) 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 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 6(a)(i)**
- F45** S. 433(2)(aa) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 6(a)(ii)**
- F46** Words in s. 433(3) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **17(b)**
- F47** Word in s. 433(3)(b) 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 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 6(b)(i)**
- F48** S. 433(3)(ba) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 6(b)(ii)**

#### Modifications etc. (not altering text)

- C25** Ss. 430-438 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, **Sch. 2** (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), 2(2)(a))
- C39** Ss. 430-433 applied (6.4.2008) by [S.I. 2005/1788](#), reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C40** S. 433 applied (with modifications) (6.4.2008) by [The Insurance Accounts Directive \(Miscellaneous Insurance Undertakings\) Regulations 2008 \(S.I. 2008/565\)](#), **reg. 3**
- C41** Ss. 433-436 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 16** (as amended: (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, **15(3)**); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, **9(3)(4)**)

#### 434 Requirements in connection with publication of statutory accounts

- (1) If a company publishes any of its statutory accounts, they must be accompanied by the auditor's report on those accounts (unless the company is exempt from audit and the directors have taken advantage of that exemption).

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- (2) A company that prepares statutory group accounts for a financial year must not publish its statutory individual accounts for that year without also publishing with them its statutory group accounts.
- (3) A company's "statutory accounts" are its accounts for a financial year as required to be delivered to the registrar under section 441.
- (4) If a company contravenes any provision of this section, an offence is committed by—
  - (a) the company, and
  - (b) every officer of the company who is in default.
- (5) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

<sup>F49</sup>(6) . . . . .

#### Textual Amendments

**F49** S. 434(6) 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 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 7](#)

#### Modifications etc. (not altering text)

- C25** Ss. 430-438 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with transitional provisions and savings in regs. 7, 9, [Sch. 2](#) (as amended (with application in accordance with [reg. 1\(3\)](#) of the amending [S.I.](#)) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), 2(2)(a))
- C41** Ss. 433-436 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), [reg. 16](#) (as amended: (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, [15\(3\)](#); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, [9\(3\)\(4\)](#))
- C42** S. 434(3) modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [reg. 10\(2\)\(c\)](#)
- C43** S. 434(6) applied (with modifications) (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [regs. 17\(2\)](#), 19(3)
- C44** S. 434(6) applied (with modifications) (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [regs. 17\(4\)](#), 19(3)

### 435 Requirements in connection with publication of non-statutory accounts

- (1) If a company publishes non-statutory accounts, it must publish with them a statement indicating—
  - (a) that they are not the company's statutory accounts,
  - (b) whether statutory accounts dealing with any financial year with which the non-statutory accounts purport to deal have been delivered to the registrar, and
  - (c) whether an auditor's report has been made on the company's statutory accounts for any such financial year, and if so whether the report—



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- (i) was qualified or unqualified, or included a reference to any matters to which the auditor drew attention by way of emphasis without qualifying the report, or
  - (ii) contained a statement under section 498(2) (accounting records or returns inadequate or accounts or directors' remuneration report not agreeing with records and returns), or section 498(3) (failure to obtain necessary information and explanations).
- (2) The company must not publish with non-statutory accounts the auditor's report on the company's statutory accounts.
- (3) References in this section to the publication by a company of “non-statutory accounts” are to the publication of—
- (a) any balance sheet or profit and loss account relating to, or purporting to deal with, a financial year of the company, or
  - (b) an account in any form purporting to be a balance sheet or profit and loss account for a group headed by the company relating to, or purporting to deal with, a financial year of the company,
- otherwise than as part of the company's statutory accounts.
- (4) In subsection (3)(b) “a group headed by the company” means a group consisting of the company and any other undertaking (regardless of whether it is a subsidiary undertaking of the company) other than a parent undertaking of the company.
- (5) If a company contravenes any provision of this section, an offence is committed by—
- (a) the company, and
  - (b) every officer of the company who is in default.
- (6) A person guilty of an offence under this section is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

<sup>F50</sup>(7) .....

#### Textual Amendments

**F50** S. 435(7) 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 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 8](#)

#### Modifications etc. (not altering text)

**C25** Ss. 430-438 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with transitional provisions and savings in regs. 7, 9, [Sch. 2](#) (as amended (with application in accordance with [reg. 1\(3\)](#) of the amending [S.I.](#)) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), 2(2)(a))

**C41** Ss. 433-436 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), [reg. 16](#) (as amended: (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, [15\(3\)](#); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, [9\(3\)\(4\)](#))

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- C45 Ss. 434-436 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C46 Ss. 434-436 applied (with modifications) (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2), 325**; S.I. 2010/862, **art. 2** (with Sch.)
- C47 S. 435(7) applied (with modifications) (6.4.2008) by The Companies (Revision of Defective Accounts and Reports) Regulations 2008 (S.I. 2008/373), **regs. 17(2), 19(3)**
- C48 S. 435(7) applied (with modifications) (6.4.2008) by The Companies (Revision of Defective Accounts and Reports) Regulations 2008 (S.I. 2008/373), **regs. 17(4), 19(3)**

### 436 Meaning of “publication” in relation to accounts and reports

- (1) This section has effect for the purposes of—
  - section 433 (name of signatory to be stated in published copies of accounts and reports),
  - section 434 (requirements in connection with publication of statutory accounts),
  - and
  - section 435 (requirements in connection with publication of non-statutory accounts).
- (2) For the purposes of those sections a company is regarded as publishing a document if it publishes, issues or circulates it or otherwise makes it available for public inspection in a manner calculated to invite members of the public generally, or any class of members of the public, to read it.

#### Modifications etc. (not altering text)

- C25 Ss. 430-438 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), **regs. 3-5, Sch. 1 para. 10** (with transitional provisions and savings in **regs. 7, 9, Sch. 2** (as amended (with application in accordance with **reg. 1(3)** of the amending **S.I.**) by The Unregistered Companies (Amendment) Regulations 2013 (S.I. 2013/1972), **regs. 1(2), 2(2)(a)**)
- C41 Ss. 433-436 applied (with modifications) (1.10.2008) by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 (S.I. 2008/1911), **reg. 16** (as amended: (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), **regs. 2, 15(3)**; and (with effect for financial years beginning on or after 6.4.2021) by The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. (Revocations and Amendments) (EU Exit) Regulations 2021 (S.I. 2021/153), **regs. 1, 9(3)(4)**)
- C49 Ss. 434-436 applied (with modifications) (6.4.2008) by 1996 c. 52, Sch. 1 para. 16D (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C50 Ss. 434-436 applied (with modifications) (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2), 325**; S.I. 2010/862, **art. 2** (with Sch.)
- C51 S. 436 applied (with modifications) (6.4.2008) by The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) Regulations 2008 (S.I. 2008/565), **reg. 3**
- C52 S. 436 applied (6.4.2008) by S.I. 2005/1788, **reg. 29** (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C53 S. 436(2) applied (1.4.2009 with effect as noted in s. 1329(1) of the amending act) by Corporation Tax Act 2009 (c. 4), **ss. 1046(3)**, (with Sch 2 Pts. 1, 2)
- C54 S. 436(2) applied (1.4.2009 with effect as noted in s. 1329(1) of the amending act) by Corporation Tax Act 2009 (c. 4), **ss. 1057(5)**, (with Sch 2 Pts. 1, 2)

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- C55** S. 436(2) applied (1.4.2009 with effect as noted in s. 1329(1) of the amending act) by [Corporation Tax Act 2009 \(c. 4\)](#), **ss. 1094(3)**, (with Sch 2 Pts. 1, 2)
- C56** S. 436(2) applied (1.4.2009 with effect as noted in s. 1329(1) of the amending act) by [Corporation Tax Act 2009 \(c. 4\)](#), **ss. 1106(5)**, (with Sch 2 Pts. 1, 2)
- C57** S. 436(2) modified (with effect as mentioned in [Sch. 9 para. 3](#) of the amending Act) by [2000 c. 17](#), s. [18A\(5\)](#) (as inserted by [Finance Act 2008 \(c. 9\)](#), s. 28, **Sch. 9 para. 1(6)**)
- C58** S. 436(2) modified (with effect as mentioned in [Sch. 9 para. 3](#) of the amending Act) by [2000 c. 23](#), s. [18A\(5\)](#) (as inserted by [Finance Act 2008 \(c. 9\)](#), s. 28, **Sch. 9 para. 2(6)**)

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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. 156A-156C inserted by [2015 c. 26 s. 87\(4\)](#)
- s. 156B(5) omitted by [2023 c. 56 Sch. 2 para. 26](#)
- s. 156C(2) words substituted by [2023 c. 56 s. 41\(2\)\(a\)](#)
- s. 156C(2A) inserted by [2023 c. 56 s. 41\(2\)\(b\)](#)
- s. 156C(3) substituted for s. 156C(3)-(5) by [2023 c. 56 Sch. 2 para. 27](#)
- 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. 1047(4)(i)(j) inserted by [2023 c. 56 s. 21\(2\)](#)
- s. 1087(da) substituted by [2023 c. 56 s. 52\(2\)](#)
- 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\(d\)\(ii\)](#)
- s. 1110E-110G applied by S.I. 2009/1804, reg. 60 (as amended) by [S.I. 2024/234 reg. 26](#)
- s. 11989A applied (with modifications) by S.I. 2009/1804, reg. 79A (as inserted) by [S.I. 2024/234 reg. 46](#)
- 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))