
STATUTORY INSTRUMENTS

2009 No. 1942

**The Community Interest Company
(Amendment) Regulations 2009**

Community interest company report

16.—(1) Regulation 26 of the Principal Regulations⁽¹⁾ is amended as follows.

(2) After paragraph (1)(b) insert—

“(c) the information specified in—

- (i) Schedule 3 to the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008⁽²⁾, or
- (ii) Schedule 5 to the Large and Medium-Sized Companies and Groups (Accounts and Reports) Regulations 2008⁽³⁾ save that the information specified in Part 2 of that Schedule shall be given only in the case of a company which is not a quoted company.”.

(3) After paragraph (2) insert—

“(3) If—

- (a) a community interest company has provided the information required by paragraph (1)(c) in its copy of the annual accounts for the year delivered to the registrar of companies under section 441 of the 2006 Act; and
- (b) its community interest company report contains a statement that details of the remuneration of the directors of the company during the financial year may be found in the notes to the annual accounts of the company,

the community interest report need not contain the information required by paragraph (1)(c).

(4) Paragraphs (1)(c) and (3) have effect for financial years ending on or after 1st October 2009.”.

⁽¹⁾ Regulation 26(1)(c) and (3) was revoked by [S.I. 2008/948](#), Schedule 1, paragraph 242(1) and (3).

⁽²⁾ [S.I. 2008/409](#).

⁽³⁾ [S.I. 2008/410](#).