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STATUTORY INSTRUMENTS

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**2013 No. 3008**

**The Small Companies (Micro-Entities' Accounts) Regulations 2013**

**PART 2**

**AMENDMENT OF PART 15 OF THE 2006 ACT (ACCOUNTS AND REPORTS)**

**Amendment of Chapter 10 of Part 15 (filing of accounts and reports)**

**6.** In section 444 <sup>M1</sup> of the 2006 Act (filing obligations of companies subject to the small companies regime)—

(a) for subsection (3) substitute—

“(3) Subject to subsection (3A), the copies of accounts and reports delivered to the registrar must be copies of the company's annual accounts and reports.”;

(b) after subsection (3) insert—

“(3A) Except where subsection (3B) applies, where a company prepares Companies Act accounts—

(a) the directors may deliver to the registrar a copy of a balance sheet drawn up in accordance with regulations made by the Secretary of State, and

(b) there may be omitted from the copy profit and loss account delivered to the registrar such items as may be specified by the regulations.

These are referred to in this Part as “abbreviated accounts”.

(3B) This subsection applies in relation to the Companies Act individual accounts of a company if—

(a) the company qualifies as a micro-entity (see sections 384A and 384B) in relation to a financial year, and

(b) those accounts are prepared for that year in accordance with any of the micro-entity provisions.”

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**Marginal Citations**

**M1** Section 444(2) was amended by the [Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), [regulation 12](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Small Companies (Micro-Entities' Accounts) Regulations 2013, Section 6.