
DRAFT STATUTORY INSTRUMENTS

2008 No.

COMPANIES

**The Companies Act 2006 (Amendment)
(Accounts and Reports) Regulations 2008**

Made - - - - - **** 2008*

Coming into force *6th April 2008*

**THE COMPANIES ACT 2006 (AMENDMENT)
(ACCOUNTS AND REPORTS) REGULATIONS 2008**

PART 1

INTRODUCTION

1. Citation and interpretation
2. Commencement and application

PART 2

SMALL AND MEDIUM-SIZED COMPANIES AND GROUPS

3. Conditions for company or group to qualify as small
4. Conditions for company or group to qualify as medium-sized
5. Conditions for small companies exemption from audit
6. Small companies exemption in relation to directors' report
7. Companies entitled to take advantage of provisions applying to medium-sized companies

PART 3

OFF-BALANCE SHEET ARRANGEMENTS

8. Information about off-balance sheet arrangements

PART 4

MINOR AMENDMENTS

9. Individual accounts: applicable accounting framework
10. Individual profit and loss account where group accounts prepared
11. Information about employee numbers and costs: group accounts

Draft Legislation: This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008 No. 393

12. Requirement to deliver auditor's report on accounts and reports
13. Unlimited companies exemption from obligation to file accounts
Signature
Explanatory Note