
DRAFT STATUTORY INSTRUMENTS

2013 No. XXXX

COMPANIES

The Companies Act 2006 (Strategic Report
and Directors' Report) Regulations 2013

- - - -
Laid before Parliament

Coming into force

1st October 2013

THE COMPANIES ACT 2006 (STRATEGIC REPORT
AND DIRECTORS' REPORT) REGULATIONS 2013

PART 1

INTRODUCTION

1. Citation, commencement and application

PART 2

STRATEGIC REPORT

2. Duty to prepare strategic report
3. Before Chapter 5 (directors' report) insert— CHAPTER4A STRATEGIC REPORT Duty...
4. In section 415A(2) (provisions to which small companies exemption for...
5. Omit section 417 (contents of directors' report: business review).

PART 3

DIRECTORS' REPORT

6. Amendment to section 416 of Companies Act 2006
7. Amendments to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008
8. Amendments to the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008

PART 4

OPTION TO PROVIDE STRATEGIC REPORT

9. Option to provide strategic report with supplementary material
10. (1) Section 426 (option to provide summary financial statement) is...
11. Omit section 427 (form and contents of summary financial statement:...
12. (1) After section 426 (option to provide summary financial statement)...
13. Omit section 429 (summary financial statements: offences).

PART 5

14. Consequential amendments
Signature

SCHEDULE — Consequential amendments

1. Companies Act 2006
2. In section 146(4) (nomination of person to receive information rights)...
3. In section 423(6) (duty to circulate copies of annual accounts...
4. In section 431(1) (right of member or debenture holder to...
5. In section 432(1) (right of member or debenture holder to...
6. In section 433 (name of signatory to be stated in...
7. In section 434 (requirements in connection with publication of statutory...
8. In section 435 (requirements in connection with publication of non-statutory...
9. In section 445 (filing obligations of medium-sized companies)—
10. In section 446 (filing obligations of unquoted companies)—
11. In section 447 (filing obligations of quoted companies)—
12. In section 454 (voluntary revision of accounts etc)—
13. In section 455 (Secretary of State's notice in respect of...
14. In section 456 (application to court in respect of defective...
15. In section 457 (other persons authorised to apply to the...
16. In section 459 (power of authorised person to require documents,...
17. In section 463 (liability for false or misleading statements in...
18. In section 471 (meaning of annual accounts and reports)—
19. In section 493 (disclosure of terms of audit appointment), in...
20. In section 494 (disclosure of services provided by auditor or...
21. In section 496 (auditor's report on directors' report)—
22. In section 498 (duties of auditor) in subsection (5)(b) after...
23. In section 837(1) (justification of distribution by reference to accounts:...
24. In section 1049 (accounts and reports: general) in subsection (1)(a)...
25. In section 1050 (accounts and reports: credit or financial institutions)...
26. In Schedule 8 (definitions) omit the entry for "summary financial...
27. Postal Services Act 2000
28. Dartford-Thurrock Crossing Act 1988

Explanatory Note