

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### **Part 15: Accounts and Reports**

#### *Chapter 7: Publication of Accounts and Reports*

#### *Sections 433 to 436: Requirements in connection with publication of accounts and reports*

682. [Section 433](#) brings together provisions scattered throughout Part 7 of the 1985 Act (in sections 233(3) and (6)(a), 234A(2) and (4)(a) and 234C(2) and (4)(a)) concerning statements of the name of the signatory in published accounts and reports. In the case of unquoted companies, every copy of the balance sheet and directors' report that is published by or on behalf of the company must state the name of the director who signed it on behalf of the board. For quoted companies this applies to copies of the balance sheet, directors' remuneration report and directors' report.
683. [Sections 434](#) and [435](#) re-enact section 240 of the 1985 Act concerning requirements in connection with the publication of statutory or non-statutory accounts.
684. "Publication" is defined in section 436.