



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 5

DIRECTORS' REPORT

Directors' report

[^{F1}415A Directors' report: small companies exemption

- (1) A company is entitled to small companies exemption in relation to the directors' report for a financial year if—
 - (a) it is entitled to prepare accounts for the year in accordance with the small companies regime, or
 - (b) it would be so entitled but for being or having been a member of an ineligible group.
- (2) The exemption is relevant to—
 - section 416(3) (contents of report: statement of amount recommended by way of dividend),
 - section 417 (contents of report: business review), and
 - sections 444 to 446 (filing obligations of different descriptions of company).]

Textual Amendments

- F1** S. 415A inserted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), [reg. 6\(2\)](#)

Status: Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Section 415A. (See end of Document for details)

Modifications etc. (not altering text)

- C1** Ss. 380-416 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in [regs. 7, 9](#), [Sch. 2](#))

Status:

Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 2006, Section 415A.