



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Requirements where abbreviated accounts delivered

449 Special auditor's report where abbreviated accounts delivered

- (1) This section applies where—
 - (a) the directors of a company deliver abbreviated accounts to the registrar, and
 - (b) the company is not exempt from audit (or the directors have not taken advantage of any such exemption).
- (2) The directors must also deliver to the registrar a copy of a special report of the company's auditor stating that in his opinion—
 - (a) the company is entitled to deliver abbreviated accounts in accordance with the section in question, and
 - (b) the abbreviated accounts to be delivered are properly prepared in accordance with regulations under that section.
- (3) The auditor's report on the company's annual accounts need not be delivered, but—
 - (a) if that report was qualified, the special report must set out that report in full together with any further material necessary to understand the qualification, and
 - (b) if that report contained a statement under—
 - (i) section 498(2)(a) or (b) (accounts, records or returns inadequate or accounts not agreeing with records and returns), or

Status: This is the original version (as it was originally enacted).

- (ii) section 498(3) (failure to obtain necessary information and explanations),
the special report must set out that statement in full.
- (4) The provisions of—
sections 503 to 506 (signature of auditor’s report), and
sections 507 to 509 (offences in connection with auditor’s report),
apply to a special report under this section as they apply to an auditor’s report on the company’s annual accounts prepared under Part 16.
- (5) If abbreviated accounts are delivered to the registrar, the references in section 434 or 435 (requirements in connection with publication of accounts) to the auditor’s report on the company’s annual accounts shall be read as references to the special auditor’s report required by this section.