

These notes refer to the Small Business, Enterprise and Employment Act 2015 (c.26) which received Royal Assent on 26 March 2015

SMALL BUSINESS, ENTERPRISE AND EMPLOYMENT ACT 2015

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8: COMPANY FILING REQUIREMENTS

Statements of capital etc

Section 97: Contents of statements of capital

656. The statement of capital is a written statement, required by the Companies Act 2006, which gives a snapshot of a company's share capital. Companies are required to produce a statement of capital at particular times, mainly where the share capital is altered. This section gives effect to the changes to the requirements for a company's statement of capital contained in Schedule 6.