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STATUTORY INSTRUMENTS

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**2008 No. 393**

**The Companies Act 2006 (Amendment)  
(Accounts and Reports) Regulations 2008**

**PART 3**

**OFF-BALANCE SHEET ARRANGEMENTS**

**Information about off-balance sheet arrangements**

8. After section 410 of the 2006 Act insert—

**“Information about off-balance sheet arrangements**

**410A.**—(1) In the case of a company that is not subject to the small companies regime, if in any financial year—

- (a) the company is or has been party to arrangements that are not reflected in its balance sheet, and
- (b) at the balance sheet date the risks or benefits arising from those arrangements are material,

the information required by this section must be given in notes to the company’s annual accounts.

(2) The information required is—

- (a) the nature and business purpose of the arrangements, and
- (b) the financial impact of the arrangements on the company.

(3) The information need only be given to the extent necessary for enabling the financial position of the company to be assessed.

(4) If the company qualifies as medium-sized in relation to the financial year (see sections 465 to 467) it need not comply with subsection (2)(b).

(5) This section applies in relation to group accounts as if the undertakings included in the consolidation were a single company.”.