
STATUTORY INSTRUMENTS

2008 No. 393

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

PART 4

MINOR AMENDMENTS

Requirement to deliver auditor's report on accounts and reports

12. In section 444(2) of the 2006 Act (filing obligations of company subject to small companies regime: duty to deliver auditor's report), for "those accounts (and on the directors' report)" substitute "the accounts (and any directors' report) that it delivers".