
STATUTORY INSTRUMENTS

2009 No. 1581

**The Companies Act 2006 (Accounts,
Reports and Audit) Regulations 2009**

PART 3

ACCOUNTS AMENDMENTS

Amendment of section 444A

10. In section 444A of the Companies Act 2006 (filing obligations of companies entitled to small companies exemption in relation to directors' report)(**1**), for subsection (4) substitute—

- “(4) The copy of the auditor's report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.”.

Amendment of Small Companies Accounts Regulations

11.—(1) The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008(**2**) are amended as follows.

- (2) In regulation 12 (definition of “provisions”)—
- (a) omit “and” at the end of paragraph (b), and
 - (b) at the end of paragraph (c) insert—
“, and
 - (d) section 841(2)(a) (Companies Act accounts: provisions to be treated as realised losses) in that Part.”.
- (3) After paragraph 5 of Schedule 7 (interpretation of term “provisions”) insert—

“Realised losses

6. The specified provisions for the purposes of section 841(2)(a) of the 2006 Act (Companies Act accounts: treatment of provisions as realised losses) are provisions of any of the kinds mentioned in paragraphs 1 and 2 of this Schedule.”.

(1) Section 444A was inserted by regulation 6(7) of S.I. 2008/393.

(2) S.I. 2008/409.

Amendment of Large and Medium-sized Companies Accounts Regulations

12.—(1) The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008⁽³⁾ are amended as follows.

(2) In regulation 12 (definition of “provisions”)—

(a) omit “and” at the end of paragraph (b), and

(b) at the end of paragraph (c) insert—

“, and

(d) section 841(2)(a) (Companies Act accounts: provisions to be treated as realised losses) in that Part.”.

(3) For paragraph 13(2)(b) of Schedule 8 (quoted companies: directors’ remuneration report: directors’ pensions) substitute—

“(b) the transfer value, calculated in accordance with regulations 7 to 7E of the Occupational Pension Schemes (Transfer Values) Regulations 1996⁽⁴⁾, of the person’s accrued benefits under the scheme at the end of the relevant financial year;”.

(4) After paragraph 7 of Schedule 9 (interpretation of term “provisions”) insert—

“Realised losses

8. The specified provisions for the purposes of section 841(2)(a) of the 2006 Act (Companies Act accounts: treatment of provisions as realised losses) are provisions of any of the kinds mentioned in paragraphs 1 and 2 of this Schedule.”.

(3) S.I. 2008/410.

(4) S.I. 1996/1847; regulations 7 to 7E were inserted by regulation 4 of S.I. 2008/1050.