
STATUTORY INSTRUMENTS

2009 No. 1581

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

PART 2

CORPORATE GOVERNANCE STATEMENTS

Filing obligations of unquoted companies

3.—(1) Section 446 of the Companies Act 2006 (filing obligations of unquoted companies) is amended as follows.

(2) Omit “and” at the end of subsection (1)(a), and after subsection (1)(b) insert—
“, and

(c) any separate corporate governance statement.”.

(3) In subsection (2), after “directors’ report” insert “and any separate corporate governance statement”.

(4) After subsection (3A) (inserted by way of transitional adaptation by paragraph 8(2) of Schedule 1 to the Companies Act 2006 (Commencement No.5, Transitional Provisions and Savings) Order 2007(1)), insert—

“(3B) The copy of any separate corporate governance statement delivered to the registrar under this section must—

(a) state the name of the person who signed it on behalf of the board under section 419A, and

(b) be signed on behalf of the board by a director or the secretary of the company.”.

(5) Paragraph (4) shall cease to have effect when that transitional adaptation ceases to have effect.

(6) In subsection (3) (as it has effect after that transitional adaptation ceases to have effect), for “and directors’ report” substitute “, directors’ report and any separate corporate governance statement”.