



# Companies Act 2006

## 2006 CHAPTER 46

### PART 15 U.K.

#### ACCOUNTS AND REPORTS

### [<sup>F1</sup> CHAPTER 4A U.K.]

#### STRATEGIC REPORT

#### [<sup>F1</sup>] Section 172(1) statement U.K. [<sup>F2</sup> 414CZA.]

- (1) A strategic report for a financial year of a company must include a statement (a “section 172(1) statement”) which describes how the directors have had regard to the matters set out in section 172(1)(a) to (f) when performing their duty under section 172.
- (2) Subsection (1) does not apply if the company qualifies as medium-sized in relation to that financial year (see sections 465 to 467).]]

#### Textual Amendments

- F1** Pt. 15 Ch. 4A inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), regs. 1(2)(3), 3
- F2** S. 414CZA inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), 4

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Section 414CZA.