
STATUTORY INSTRUMENTS

2005 No. 1011

The Companies Act 1985 (Operating and Financial Review and Directors' Report etc.) Regulations 2005

PART 5

Revision of defective reports and reviews

Power of person authorised to require documents, information and explanations

18. In subsection (1) of section 245F of the 1985 Act (power of person authorised to require documents, information and explanations)(**1**) for “annual accounts of a company” substitute “ a company’s annual accounts, directors' report or operating and financial review”.

Commencement Information

11 Reg. 18 in force at 22.3.2005 (with effect in accordance with reg. 1(4)(b)), see [reg. 1\(2\)](#)

(1) Section 245F was inserted by section 12 of the Companies (Audit, Investigations and Community Enterprise) Act 2004.

Changes to legislation:

There are currently no known outstanding effects for the The Companies Act 1985 (Operating and Financial Review and Directors' Report etc.) Regulations 2005, Section 18.