
STATUTORY INSTRUMENTS

2008 No. 393

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

PART 4

MINOR AMENDMENTS

Individual profit and loss account where group accounts prepared

10. In section 408(2) of the 2006 Act (no obligation for profit and loss account to include information about employee numbers and costs where group accounts prepared) for “The profit and loss account” substitute “The company’s individual profit and loss account”.