



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 1

INTRODUCTION

General

380 Scheme of this Part

(1) The requirements of this Part as to accounts and reports apply in relation to each financial year of a company.

(2) In certain respects different provisions apply to different kinds of company.

^{F1}(3)

^{F1}(4)

Textual Amendments

F1 S. 380(3)(4) omitted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by virtue of [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(2)** (with reg. 3)

Modifications etc. (not altering text)

C1 Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)

Changes to legislation: There are currently no known outstanding effects
for the Companies Act 2006, Section 380. (See end of Document for details)

- C2** S. 380 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), [reg. 4](#) (as amended (with effect in accordance with reg. 2(2)-(7) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), 4 and (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, 9)

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 2006, Section 380.