



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 7

PUBLICATION OF ACCOUNTS AND REPORTS

Duty to circulate copies of accounts and reports

423 Duty to circulate copies of annual accounts and reports

- (1) Every company must send a copy of its annual accounts and reports for each financial year to—
 - (a) every member of the company,
 - (b) every holder of the company's debentures, and
 - (c) every person who is entitled to receive notice of general meetings.
- (2) Copies need not be sent to a person for whom the company does not have a current address.
- (3) A company has a “current address” for a person if—
 - (a) an address has been notified to the company by the person as one at which documents may be sent to him, and
 - (b) the company has no reason to believe that documents sent to him at that address will not reach him.
- (4) In the case of a company not having a share capital, copies need not be sent to anyone who is not entitled to receive notices of general meetings of the company.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Section 423. (See end of Document for details)

- (5) Where copies are sent out over a period of days, references in the Companies Acts to the day on which copies are sent out shall be read as references to the last day of that period.
- (6) This section has effect subject to section 426 (option to provide [^{F1}strategic report with supplementary material]).

Textual Amendments

- F1** Words in s. 423(6) substituted (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 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 3](#)

Modifications etc. (not altering text)

- C1** Ss. 423-425 applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), [ss. 132\(1\)\(2\)](#), 325; [S.I. 2010/862](#), [art 2](#) (with Sch.)
- C2** Ss. 423-425 applied (6.4.2008) by [S.I. 2005/1788](#), reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 242\(4\)](#) (with arts. 6, 11, 12))
- C3** Ss. 423-425 applied (with modifications) (6.4.2008) by [1996 c. 52](#), [Sch. 1 para. 16D](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 202\(3\)](#) (with arts. 6, 11, 12))
- C4** S. 423 modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [reg. 10\(2\)\(d\)](#)
- C5** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C6** Ss. 423-425 applied (with modifications) by [S.I. 2009/2436](#), Sch 1 para. 10 (as 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\(2\)\(a\)](#))
- C7** S. 423 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. 13 (as amended: (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, [12\(3\)](#); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), reg. 1, [6\(3\)](#))
- C8** S. 423(2)-(4) applied (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), [reg. 12\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 2006, Section 423.