



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

424 Time allowed for sending out copies of accounts and reports

- (1) The time allowed for sending out copies of the company's annual accounts and reports is as follows.
- (2) A private company must comply with section 423 not later than—
 - (a) the end of the period for filing accounts and reports, or
 - (b) if earlier, the date on which it actually delivers its accounts and reports to the registrar.
- (3) A public company must comply with section 423 at least 21 days before the date of the relevant accounts meeting.
- (4) If in the case of a public company copies are sent out later than is required by subsection (3), they shall, despite that, be deemed to have been duly sent if it is so agreed by all the members entitled to attend and vote at the relevant accounts meeting.
- (5) Whether the time allowed is that for a private company or a public company is determined by reference to the company's status immediately before the end of the accounting reference period by reference to which the financial year for the accounts in question was determined.

Status: This is the original version (as it was originally enacted).

- (6) In this section the “relevant accounts meeting” means the accounts meeting of the company at which the accounts and reports in question are to be laid.