



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Filing obligations of different descriptions of company

445 Filing obligations of medium-sized companies

- (1) The directors of a company that qualifies as a medium-sized company in relation to a financial year (see sections 465 to 467) must deliver to the registrar a copy of—
 - (a) the company's annual accounts,^{F1}...
 - [^{F2}(aa) the strategic report, and]
 - (b) the directors' report.

- (2) They must also deliver to the registrar a copy of the auditor's report on those accounts (and on [^{F3}the strategic report and] the directors' report).

This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.

- (3) Where the company prepares Companies Act accounts, the directors may deliver to the registrar a copy of the company's annual accounts for the financial year—
 - (a) that includes a profit and loss account in which items are combined in accordance with regulations made by the Secretary of State, and
 - (b) that does not contain items whose omission is authorised by the regulations.

These are referred to in this Part as “abbreviated accounts”.

Status: Point in time view as at 01/10/2013. This version of this provision has been superseded.

Changes to legislation: Companies Act 2006, Section 445 is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (4) If abbreviated accounts are delivered to the registrar the obligation to deliver a copy of the auditor's report on the accounts is to deliver a copy of the special auditor's report required by section 449.
- (5) The copies of the balance sheet [^{F4}, strategic report] and directors' report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.
- (6) The copy of the auditor's report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.
- [^{F5}(7) This section does not apply to companies within—
- (a) section 444 (filing obligations of companies subject to the small companies regime), or
 - (b) section 444A (filing obligations of companies entitled to small companies exemption in relation to directors' report).]

Textual Amendments

- F1** Word in s. 445(1)(a) omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), [Sch. para. 9\(a\)\(i\)](#)
- F2** S. 445(1)(aa) inserted (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. 9\(a\)\(ii\)](#)
- F3** Words in s. 445(2) inserted (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. 9\(b\)](#)
- F4** Words in s. 445(5) inserted (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. 9\(c\)](#)
- F5** S. 445(7) substituted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), [reg. 6\(8\)](#)

Modifications etc. (not altering text)

- C1** Ss. 441-448 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))
- C2** S. 445 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. 18](#)
- C3** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, [Sch. 1 para. 10](#) (with reg. 7, [Sch. 2](#)) (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\(2\)\(a\)](#))

Commencement Information

- I1** S. 445 wholly in force at 6.4.2008; s. 445 not in force at Royal Assent see s. 1300; s. 445 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), [art. 3\(3\)](#) (subject to [art. 5](#), [Sch. 1](#) and with arts. 6,

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8, Sch. 5); s. 445 in force at 6.4.2008 by S.I. 2007/3495, **art. 3(1)(d)** (with savings in arts. 7, 12 and subject to transitional adaptations in Sch. 1 para. 6 and with savings in Sch. 4 paras. 6-8)

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