



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Requirements where abbreviated accounts delivered

449 Special auditor's report where abbreviated accounts delivered

- (1) This section applies where—
 - (a) the directors of a company deliver abbreviated accounts to the registrar, and
 - (b) the company is not exempt from audit (or the directors have not taken advantage of any such exemption).
- (2) The directors must also deliver to the registrar a copy of a special report of the company's auditor stating that in his opinion—
 - (a) the company is entitled to deliver abbreviated accounts in accordance with the section in question, and
 - (b) the abbreviated accounts to be delivered are properly prepared in accordance with regulations under that section.
- (3) The auditor's report on the company's annual accounts need not be delivered, but—
 - (a) if that report was qualified, the special report must set out that report in full together with any further material necessary to understand the qualification, and
 - (b) if that report contained a statement under—
 - (i) section 498(2)(a) or (b) (accounts, records or returns inadequate or accounts not agreeing with records and returns), or

Status: Point in time view as at 01/10/2013. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 2006, Section 449. (See end of Document for details)

- (ii) section 498(3) (failure to obtain necessary information and explanations),
the special report must set out that statement in full.
- (4) The provisions of—
sections 503 to 506 (signature of auditor's report), and
sections 507 to 509 (offences in connection with auditor's report),
apply to a special report under this section as they apply to an auditor's report on the company's annual accounts prepared under Part 16.
- (5) If abbreviated accounts are delivered to the registrar, the references in section 434 or 435 (requirements in connection with publication of accounts) to the auditor's report on the company's annual accounts shall be read as references to the special auditor's report required by this section.

Modifications etc. (not altering text)

- C1** S. 446 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. 20**
- C2** 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)
- 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. 449 wholly in force at 6.4.2008; s. 449 not in force at Royal Assent see s. 1300; s. 449 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. 10](#) and with savings in [Sch. 4 paras. 6-8](#))

Status:

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