
STATUTORY INSTRUMENTS

2008 No. 409

COMPANIES

**The Small Companies and Groups (Accounts
and Directors' Report) Regulations 2008**

Made - - - - *19th February 2008*

Coming into force - - *6th April 2008*

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 396(3), 404(3), 409(1) to (3), 412(1) to (3), 416(4), 444(3)(a) and (b), 677(3)(a), 712(2)(b) (i), 836(1)(b)(i) and 1292(1)(a) and (c) of the Companies Act 2006⁽¹⁾.

In accordance with sections 473(3) and 1290 of the Companies Act 2006 a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.