
STATUTORY INSTRUMENTS

2008 No. 409

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

PART 4

FORM AND CONTENT OF GROUP ACCOUNTS

Accounts for delivery to registrar of companies (Companies Act group accounts)

11. Companies Act group accounts delivered to the registrar of companies under section 444 of the 2006 Act need not give the information required by—

- (a) Schedule 3 to these Regulations (directors' benefits), or
- (b) paragraph 25 of Schedule 6 to these Regulations (shares of company held by subsidiary undertakings).