
STATUTORY INSTRUMENTS

2008 No. 409

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

PART 2

FORM AND CONTENT OF INDIVIDUAL ACCOUNTS

[^{F1}Companies Act individual accounts: micro-entities – notes to the accounts

5A. Nothing in Schedule 1, 2 or 3 to these Regulations requires the Companies Act individual accounts of a company for a financial year in which the company qualifies as a micro-entity (see sections 384A and 384B of the 2006 Act) to contain any information by way of notes to the accounts, except that the company is required to disclose by way of notes to the accounts the information required by paragraph 57 in Part 3 of Schedule 1.]

Textual Amendments

- F1** [Reg. 5A](#) inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **9(5)** (with reg. 3)

Modifications etc. (not altering text)

- C1** [Reg. 5A](#) applied (with modifications) by S.I. 2008/1912, reg. 5A (as inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **32**)

Changes to legislation:

There are currently no known outstanding effects for the The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, Section 5A.