
STATUTORY INSTRUMENTS

2013 No. 1973

**The Companies (Receipt of Accounts
and Reports) Regulations 2013**

Cases in which sending of strategic report with supplementary material prohibited

5.—(1) In the following cases a company may not send a copy of its strategic report with supplementary material to a person specified in regulation 4—

- (a) in the case of any such person, where it is prohibited from doing so by any relevant provision of its constitution;
- (b) in the case of any such person who is the holder of a debenture, where it is prohibited from doing so by a relevant provision in any instrument constituting or otherwise governing any of the company's debentures of which that person is a holder; or
- (c) in the case of any such person (whether or not the holder of a debenture) where it is prohibited from sending a summary financial statement to any such person by any relevant provision of its constitution.

(2) In the following cases a company may not send a copy of its strategic report with supplementary material to a person specified in regulation 4 in relation to any financial year—

- (a) where, in relation to that year, no auditor's report has been made in respect of the annual accounts of the company, or the strategic report, or the directors' report, or the auditable part of the directors' remuneration report, where relevant, under sections 495 (auditor's report on company's annual accounts), 496 (auditor's report on strategic report and directors' report ^{M1}) and 497 (auditor's report on auditable part of directors' remuneration report) of the 2006 Act respectively;
- (b) where the period for filing accounts and reports for that year under section 442 of the 2006 Act (period for filing accounts) has expired;
- (c) where the strategic report in respect of that financial year has not been approved by the board of directors and has not been signed on behalf of the board by a director of the company.

(3) For the purposes of paragraph (1) any provision (however expressed) which requires copies of the full accounts and reports to be sent to a person specified in regulation 4, or which forbids the sending of a copy of the strategic report with supplementary material under section 426 of the 2006 Act (option to provide strategic report with supplementary material), is a relevant provision.

Marginal Citations

M1 [Section 496](#) was amended by paragraph 21 of the Schedule to S.I 2013/xxx).

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Receipt of Accounts and Reports) Regulations 2013, Section 5.