

Calling all UK company secretaries and directors – are you confident of what you need to include in your strategic and directors reports?

The FRC have issued tables to help entities determine which disclosure requirements of the Companies Act 2006 and its associated regulations apply to them in respect of:

The strategic report;
The directors report; and
The energy and carbon report.

The tables reflect legislation that is effective for financial years beginning on or after 1 January 2026. Note, they do not include disclosure requirements applying to listed entities under the applicable listing rules.

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