

# Insurance business and finance

## M92: 2026–27 edition

### Web update 1: 15 April 2026

Please note the following update to your 2026–27 edition of the M92 study text (amendments in **bold**).

#### Chapter 4, section C1, page 4/9

The second paragraph should read as follows:

Every company must deliver a confirmation statement to Companies House at least once in every twelve months. **It is usually due one year after the date a company was first incorporated, or one year after the date it filed its last confirmation statement. The company has 14 days from the due date to file the return.**