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STATUTORY INSTRUMENTS

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**1996 No. 189**

**The Companies Act 1985 (Miscellaneous  
Accounting Amendments) Regulations 1996**

**Amendment of section 237**

**6.** In section 237 of the 1985 Act (duties of auditors)(**1**) after subsection (4) insert—

“(4A) If the directors of the company have taken advantage of the exemption conferred by section 248 (exemption for small and medium-sized groups from the need to prepare group accounts) and in the auditors' opinion they were not entitled so to do, the auditors shall state that fact in their report.”

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**(1)** Section 237 was substituted by section 9 of the Companies Act 1989.