
STATUTORY INSTRUMENTS

2001 No. 1228

The Open-Ended Investment Companies Regulations 2001

PART III

CORPORATE CODE

Reports

Reports: preparation

- 66.**—(1) The directors of an open-ended investment company must—
- (a) prepare a report (“annual report”) for each annual accounting period of the company; and
 - (b) subject to paragraph (2), prepare a report (“half-yearly report”) for each half-yearly accounting period of the company.
- (2) Where a company’s first annual accounting period is a period of less than 12 months, a half-yearly report need not be prepared for any part of that period.
- ^{F1}(3)
- (4) Nothing in this regulation or in regulation 67 prejudices the generality of regulation 6(1).
- (5) In this regulation any reference to annual and half-yearly accounting periods of a company is a reference to those periods as determined in relation to that company in accordance with FSA rules.

Textual Amendments

- F1** [Reg. 66\(3\)](#) omitted (12.5.2011) by virtue of [The Companies Act 2006 \(Consequential Amendments and Transitional Provisions\) Order 2011 \(S.I. 2011/1265\)](#), art. 1(2), [Sch. 2 para. 25](#) (with [Sch. 3](#))

Reports: accounts

- 67.**—(1) The annual report of an open-ended investment company must, in respect of the annual accounting period to which it relates, contain accounts of the company.
- (2) The company’s auditors must make a report to the company’s shareholders in respect of the accounts of the company contained in its annual report.
- (3) A copy of the auditor’s report must form part of the company’s annual report.

Reports: voluntary revision

- 68.**—(1) If it appears to the directors of an open-ended investment company that any annual report of the company did not comply with the requirements of these Regulations or FSA rules, they may prepare a revised annual report.

Status: Point in time view as at 12/05/2011.

Changes to legislation: There are currently no known outstanding effects for the The Open-Ended Investment Companies Regulations 2001, Cross Heading: Reports. (See end of Document for details)

(2) Where copies of the previous report have been laid before the company in general meeting or delivered to the Authority, the revisions must be confined to—

- (a) the correction of anything in the previous report which did not comply with the requirements of these Regulations or FSA rules; and
- (b) the making of any necessary consequential alterations.

Auditors

69. Schedule 5 to these Regulations makes provision with respect to the auditors of open-ended investment companies.

Status:

Point in time view as at 12/05/2011.

Changes to legislation:

There are currently no known outstanding effects for the The Open-Ended Investment Companies Regulations 2001, Cross Heading: Reports.