
STATUTORY INSTRUMENTS

2001 No. 1228

The Open-Ended Investment Companies Regulations 2001

PART III
CORPORATE CODE

Reports

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.