
STATUTORY INSTRUMENTS

2005 No. 1011

The Companies Act 1985 (Operating and Financial
Review and Directors' Report etc.) Regulations 2005

PART 2

Directors' report

Auditors' report on directors' report

3. In section 235 of the 1985 Act (auditors' report)(1), for subsection (3) substitute—

“(3) The auditors must state in their report whether in their opinion the information given in the directors' report for the financial year for which the annual accounts are prepared is consistent with those accounts.”

Commencement Information

II Reg. 3 in force at 22.3.2005 (with effect in accordance with reg. 1(3)), see [reg. 1\(2\)](#)

(1) Section 235 was substituted by section 9 of the Companies Act 1989, and amended by regulation 4 of S.I.2002/1986 and by regulation 6 of S.I. 2004/2947.

Changes to legislation:

There are currently no known outstanding effects for the The Companies Act 1985 (Operating and Financial Review and Directors' Report etc.) Regulations 2005, Section 3.