

SCHEDULE

CONTENTS OF ACCOUNTS AUDITED BY THE AUDITOR OF THE SCHEME

5. Where the scheme has employer-related investments, within the meaning of section 40(2) of the 1995 Act (restriction on employer related investments), a statement—

- (a) as to the percentage of the scheme's resources invested in such investments at the end of the accounting period; and
- (b) if that percentage exceeds 5 per cent., as the percentage of the scheme's resources which are investments to which [^{F1}regulation 13 of the Occupational Pension Schemes (Investment) Regulations 2005 (investments to which restrictions do not apply) applies].

Textual Amendments

- F1** Words in Sch. para. 5(b) substituted (6.4.2007) by [The Pension Protection Fund \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/782\)](#), regs. 1(1), **2(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Pension Protection Fund (Entry Rules) Regulations 2005, Paragraph 5.