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STATUTORY RULES OF NORTHERN IRELAND

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**2004 No. 335**

**Open-Ended Investment Companies  
Regulations (Northern Ireland) 2004**

**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.
- (3) The directors of a company must lay copies of the annual report before the company in general meeting.
- (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.