
STATUTORY INSTRUMENTS

2004 No. 2947

The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004

PART 3

Other modifications of provisions relating to accounts

Requirements for auditors' report published with accounts

8. In section 240(3) of the 1985 Act (requirements in connection with publication of accounts)⁽¹⁾—

- (a) at the end of paragraph (c) omit “and”, and
- (b) for paragraph (d) substitute—
 - “(d) whether any such auditors' report—
 - (i) was qualified or unqualified, or included a reference to any matters to which the auditors drew attention by way of emphasis without qualifying the report, or
 - (ii) contained a statement under section 237(2) or (3) (accounting records or returns inadequate, accounts not agreeing with records and returns or failure to obtain necessary information and explanations); and
- (e) whether any report made for the purposes of section 249A(2) was qualified;”.

⁽¹⁾ Section 240 was substituted by section 10 of the Companies Act 1989, and amended by regulation 4 of, and paragraph 1 of Schedule 1 to, S.I.1994/1935.