

SCHEDULE

CONTENTS OF ACCOUNTS AUDITED BY THE AUDITOR OF THE SCHEME

6. In respect of every other amount shown in the accounts other than the amounts referred to in paragraph 7, a statement of the corresponding amount for the scheme year previous to the accounting period, except in a case where regulation 2 of the Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996^{M1} (requirement for trustees or managers to obtain documents) is complied with by the trustees or managers of a scheme for the first time.

Marginal Citations

M1 [S.I.1996/1975](#). Regulation 2 was amended by S.I. 200/398 and S.I. 200/3198.

Changes to legislation:

There are currently no known outstanding effects for the The Pension Protection Fund (Entry Rules) Regulations 2005, Paragraph 6.