
STATUTORY INSTRUMENTS

2018 No. 860

The Companies (Miscellaneous Reporting) Regulations 2018

PART 3

**Amendments to the Large and Medium-sized Companies
and Groups (Accounts and Reports) Regulations 2008**

Amendment of Schedule 7

12. In paragraph 10—

- (a) in sub-paragraph (1), omit “in each week”, and
- (b) for sub-paragraph (2), substitute—

“(2) The average number of persons employed by the company in the year is determined as follows—

- (a) find for each month in the financial year the number of persons employed under contracts of service by the company in that month (whether throughout the month or not),
- (b) add together the monthly totals, and
- (c) divide by the number of months in the financial year.”