

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### *Schedule 5: Communications by a company*

#### **Part 42: Statutory Auditors**

#### *Chapter 1: Introductory*

#### *Sections 1209 to 1211: Introductory*

1546. Part 2 of the 1989 Act regulates only the auditors of companies. Section 1210(1) defines the meaning of statutory auditor more broadly. Persons within *subsection (1)(a) to (g)* are 'statutory auditors'. This list includes those persons who audit companies (as required under Part 16 of the Act) and those who audit building societies, insurers and banks. In addition, the Secretary of State has a power to add auditors of other persons to this list. Section 1211 cross-refers the eligibility for appointment as a statutory auditor to the requirements contained in Chapter 2 or Chapter 3 of this Part of the Act.