
STATUTORY INSTRUMENTS

2002 No. 1986

The Directors' Remuneration Report Regulations 2002

Duties of auditors

6. For section 237(4) of the Act, substitute—

“(4) If—

- (a) the requirements of Schedule 6 (disclosure of information: emoluments and other benefits of directors and others) are not complied with in the annual accounts, or
- (b) where a directors' remuneration report is required to be prepared, the requirements of Part 3 of Schedule 7A (directors' remuneration report) are not complied with in that report,

the auditors shall include in their report, so far as they are reasonably able to do so, a statement giving the required particulars.”