

SCHEDULES

SCHEDULE 2

Regulation 14(2)

FORM AND CONTENT OF GROUP ACCOUNTS

1. Schedule 4A(1) to the 1985 Act (form and content of group accounts) is amended as follows.
2. In paragraph 1(1) (group accounts to comply with provisions of Schedule 4) for “provisions of Schedule 4” substitute “provisions of section 390A(3) (amount of auditors' remuneration) and Schedule 4 (form and content of company accounts)”.
3. In paragraph 2(2) (composition of group accounts where financial year of subsidiary undertaking different from that of parent) for “differs from that of the parent company” substitute “does not end with that of the parent company”.
- 4.—(1) Paragraph 13 (information about acquisitions in notes to group accounts) is amended as follows.
 - (2) Sub-paragraph (4) is hereby repealed.
 - (3) In sub-paragraph (7) omit “(4)”.
5. At the end of paragraph 14(1) (statement in notes to accounts of cumulative amount of goodwill written off) insert “otherwise than in the consolidated profit and loss account for that or any earlier financial year”.

(1) Schedule 4A was inserted by section 5(2) of, and Schedule 2 to, the Companies Act 1989.