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## SCHEDULE 1

[Schedule 8 to the Companies (Northern Ireland) Order 1986]  
Form and Content of Accounts prepared by small Companies

### Part III

#### Notes to the Accounts

*Information supplementing the profit and loss account*

#### **Miscellaneous matters**

50.—(1) Where any amount relating to any preceding financial year is included in any item in the profit and loss account, the effect shall be stated.

(2) Particulars shall be given of any extraordinary income or charges arising in the financial year.

(3) The effect shall be stated of any transactions that are exceptional by virtue of size or incidence though they fall within the ordinary activities of the company.