

SCHEDULE 1

IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1986 ORDER

10. In Article 238 (treatment of individual profit and loss account where group accounts prepared)(1), in paragraph (2) at the beginning insert “Where the company prepares Companies Order individual accounts,”.

(1) Article 238 was inserted into the 1986 Order by Article 7(3) of the Companies (Northern Ireland) Order 1990 in place of an existing Article of that number