

## SCHEDULE 1

### IAS ACCOUNTS: CONSEQUENTIAL AMENDMENTS TO 1986 ORDER

2.—(1) Article 2A (index of defined expressions)(1) is amended as follows.

(2) At the appropriate places insert the following defined expressions –

“Companies Order accounts	Articles 10(1) and 270(1)”
“Companies Order individual accounts	Articles 10(1), 233(4A) and 234(2)”
“ IAS accounts	Articles 10(1) and 270(1)”
“ IAS individual accounts	Articles 10(1) and 234(2)”.

(3) In the definition of “profit and loss account”, in the second column, for “270(2)” substitute “270(1) and (2)”.

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(1) Article 2A was inserted into the 1986 Order by Article 78 of, and paragraph 1 of Schedule 5 to, the Companies (No. 2) (Northern Ireland) Order 1990 (S.I.1990/1504 (N.I.10))