

SCHEDULES

SCHEDULE 8

MODIFIED ACCOUNTS OF COMPANIES QUALIFYING AS SMALL OR MEDIUM SIZED

PART I

MODIFIED INDIVIDUAL ACCOUNTS

Both cases

- 9 The company's balance sheet shall contain a statement by the directors that—
- (a) they rely on sections 247 to 249 of this Act as entitling them to deliver modified accounts, and
 - (b) they do so on the ground that the company is entitled to the benefit of those sections as a small or (as the case may be) a medium-sized company;
- and the statement shall appear in the balance sheet immediately above the signatures of the directors.