



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER III

SUPPLEMENTARY PROVISIONS

Other interpretation provisions

[^{F1}262A Index of defined expressions.

The following Table shows the provisions of this Part defining or otherwise explaining expressions used in this Part (other than expressions used only in the same section or paragraph)—

accounting reference date and accounting reference period	section 224
accounting standards and applicable accounting standards	section 256
annual accounts (generally)	section 262(1)
(includes notes to the accounts)	section 261(2)
annual report	section 262(1)
associated undertaking (in Schedule 4A)	paragraph 20 of that Schedule
balance sheet (includes notes)	section 261(2)
balance sheet date	section 262(1)

Status: Point in time view as at 02/12/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 262A. (See end of Document for details)

[^{F2} banking activities (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
banking group	[^{F3} section 255A(4)]
[^{F2} banking transactions (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
capitalisation (in relation to work or costs)	section 262(1)
credit institution	section 262(1)
current assets	section 262(1)
fellow subsidiary undertaking	section 259(4)
[^{F2} financial fixed assets (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
financial year	section 223
fixed assets	section 262(1)
group	section 262(1)
group undertaking	section 259(5)
[^{F4} historical cost accounting rules]	
[^{F4} - in Schedule 4]	[^{F4} paragraph 29 of that Schedule]
[^{F4} -in Schedule 9]	[^{F4} paragraph 39 of Part I of that Schedule]
included in the consolidation and related expressions	section 262(1)
individual accounts	section 262(1)
insurance group	[^{F3} section 255A(5)]
land of freehold tenure and land of leasehold tenure (in relation to Scotland) — in Schedule 4	paragraph 93 of that Schedule
[^{F5} -in Schedule 9]	[^{F5} paragraph 86 of Part I of that Schedule]
—in [^{F6} Schedule 9A]	paragraph 36 of that Schedule
lease, long lease and short lease— in Schedule 4	paragraph 83 of that Schedule
[^{F5} - in Schedule 9]	[^{F5} paragraph 82 of Part I of that Schedule]
—in [^{F6} Schedule 9A]	paragraph 34 of that Schedule
listed investment—in Schedule 4	paragraph 84 of that Schedule
—in [^{F6} Schedule 9A]	paragraph 33 of that Schedule
[^{F2} listed security (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]

Status: Point in time view as at 02/12/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 262A. (See end of Document for details)

notes to the accounts	section 261(1)
parent undertaking (and parent company)	section 258 and Schedule 10A
participating interest	section 260
[^{F4} pension costs]	
[^{F4} -in Schedule 4]	[^{F4} paragraph 94(2) and (3) of that Schedule]
[^{F4} - in Schedule 9]	[^{F4} paragraph 87(b) and (c) of Part I of that Schedule]
period allowed for laying and delivering accounts and reports	section 244
profit and loss account(includes notes)	section 261(2)
(in relation to a company not trading for profit)	section 262(2)
provision—in Schedule 4	paragraphs 88 and 89 of that Schedule
[^{F5} - in Schedule 9]	[^{F5} paragraph 85 of Part I of that Schedule]
—in [^{F6} Schedule 9A]	paragraph 32 of that Schedule
purchase price	section 262(1)
qualified	section 262(1)
realised losses and realised profits	section 262(3)
[^{F2} repayable on demand (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
reserve (in [^{F6} Schedule 9A])	paragraph 32 of that Schedule
[^{F2} sale and option to resell transaction (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
[^{F2} sale and repurchase transaction (in Schedule 9)]	[^{F2} paragraph 82 of Part I of that Schedule]
shares	section 259(2)
[^{F4} social security costs]	
[^{F4} -in Schedule 4]	[^{F4} paragraph 94(1) and (3) of that Schedule]
[^{F4} - in Schedule 9]	[^{F4} paragraph 87(a) and (c) of Part I of that Schedule]
special provisions for banking and insurance companies and groups	sections 255 and 255A
subsidiary undertaking	section 258 and Schedule 10A
true and fair view	section 262(1)
turnover	section 262(1)
undertaking and related expressions	section 259(1) to (3)]

Status: Point in time view as at 02/12/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Section 262A. (See end of Document for details)

Textual Amendments

- F1** New ss. 259–262A inserted (subject to the saving and transitional provisions in [S.I. 1990/355](#), arts. 6–9, [Sch. 2](#)) by [Companies Act 1989](#) (c. 40, SIF 27), [ss. 1, 22, 213\(2\)](#) as part of the text inserted in place of ss. 221–262 (as mentioned in s. 1(a) of the 1989 Act)
- F2** [S. 262A](#): entries inserted (2.12.1991) by [S.I. 1991/2705](#), regs. 6, 9, [Sch. 2 para. 3\(c\)](#).
- F3** References in s. 262A substituted (2.12.1991) by [S.I. 1991/2705](#), regs. 6, 9, [Sch. 2 para. 3\(a\)](#).
- F4** [S. 262A](#): entries substituted (2.12.1991) by [S.I. 1991/2705](#), regs. 6, 9, [Sch. 2 para. 3\(d\)](#).
- F5** Words in [s. 262A](#) inserted (2.12.1991) by [S.I. 1991/2705](#), regs. 6, 9, [Sch. 2 para. 3\(e\)](#).
- F6** Words in [s. 262A](#) substituted (2.12.1991) by [S.I. 1991/2705](#), regs. 6, 9, [Sch. 2 para. 3\(b\)](#).

Status:

Point in time view as at 02/12/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Section 262A.