
STATUTORY INSTRUMENTS

1997 No. 220

COMPANIES

**The Companies Act 1985 (Accounts of Small
and Medium-sized Companies and Minor
Accounting Amendments) Regulations 1997**

Made - - - - *29th January 1997*
Laid before Parliament *5th February 1997*
Coming into force *1st March 1997*

**THE COMPANIES ACT 1985 (ACCOUNTS OF SMALL
AND MEDIUM-SIZED COMPANIES AND MINOR
ACCOUNTING AMENDMENTS) REGULATIONS 1997**

1. Citation, interpretation and commencement etc.
 2. Special provisions for small companies
 3. Special provisions for medium-sized companies
 4. Cases in which special provisions do not apply
 5. Special auditors' report
 6. Group accounts prepared by small company
 7. Minor and consequential amendments
- Signature

SCHEDULES

Schedule 1 — Form and content of accounts prepared by small companies

Schedule 2 — Form and content of abbreviated accounts of small companies
delivered to registrar

Explanatory Note