
STATUTORY INSTRUMENTS

2004 No. 2947

The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004

PART 3

Other modifications of provisions relating to accounts

Amendment of Schedules to the 1985 Act

14.—(1) Schedule 4 to the 1985 Act (form and content of company accounts)(1) is amended in accordance with Schedule 2 to these Regulations.

(2) Schedule 8 to the 1985 Act (form and content of accounts prepared by small companies)(2) is amended in accordance with Schedule 3 to these Regulations.

(3) Schedule 8A to the 1985 Act (form and content of abbreviated accounts of small companies delivered to registrar)(3) is amended in accordance with Schedule 4 to these Regulations.

(4) Schedule 9 to the 1985 Act (form and content of accounts of banking companies and groups)(4) is amended in accordance with Schedule 5 to these Regulations.

(5) Schedule 9A to the 1985 Act (form and content of accounts of insurance companies and groups)(5) is amended in accordance with Schedule 6 to these Regulations.

(1) Schedule 4 was amended by section 4(2) of, and Schedule 1 to, the Companies Act 1989.

(2) Schedule 8 was substituted by regulation 2(2) of, and Schedule 1 to, S.I. [1997/220](#).

(3) Schedule 8A was inserted by regulation 2(3) of, and Schedule 2 to, S.I. [1997/220](#).

(4) Parts I to III of Schedule 9 were inserted before a re-numbered Schedule 9A by regulation 5(1) of, and Schedule 1 to, S.I. [1991/2705](#). Part IV of Schedule 9 was substituted by section 18(3) and (4) of, and Part IV of Schedule 7 to, the Companies Act 1989.

(5) Parts I and II of Schedule 9 to the Companies Act 1985 were formed into a new Schedule 9A by regulation 5(1) of S.I. [1991/2705](#). A new Schedule 9A was substituted by regulation 4 of, and Schedule 1 to, S.I. [1993/3246](#).