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## STATUTORY INSTRUMENTS

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# 2005 No. 1011

## The Companies Act 1985 (Operating and Financial Review and Directors' Report etc. ) Regulations 2005

### PART 4

#### Summary financial statements

#### **Transitional provision**

**13.** As respects companies' financial years beginning on or after 1st April 2005, regulations made by the Secretary of State under section 251 of the 1985 Act before the date on which these Regulations come into force have effect as if—

- (a) any requirement in the regulations that a summary financial statement contain information derived from the company's directors' report was omitted, and
- (b) the regulations had been made (with those omissions) under section 251 as amended by these Regulations.

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#### **Commencement Information**

- II** Reg. 13 in force at 22.3.2005 (with effect in accordance with reg. 1(3)), see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies Act 1985 (Operating and Financial Review and Directors' Report etc. ) Regulations 2005, Section 13.