

SCHEDULES

SCHEDULE 8

MODIFIED ACCOUNTS OF COMPANIES QUALIFYING AS SMALL OR MEDIUM SIZED

PART I

MODIFIED INDIVIDUAL ACCOUNTS

Both cases

- 11 Subject as above, where the directors rely on sections 247 to 249 in delivering any documents, and—
- (a) the company is entitled to the benefit of those sections on the ground claimed by the directors in their statement under paragraph 9, and
 - (b) the accounts comprised in the documents delivered as modified accounts are properly prepared in accordance with this Schedule,
- then section 241(3) has effect as if any document which by virtue of this Part of this Schedule is included in or omitted from the documents delivered as modified accounts were (or, as the case may be, were not) required by this Act to be comprised in the company's accounts in respect of the financial year.