
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 137

The Companies (1986 Order) (Investment
Companies and Accounting and Audit
Amendments) Regulations (Northern Ireland) 2006

PART III

ADJUSTMENT OF NON-COMPARABLE AMOUNTS

Adjustment of prior year items in balance sheet and profit and loss account

3. In paragraph 4(2) of Schedule 4 to the 1986 Order (requirement to adjust non-comparable corresponding amounts in balance sheet and profit and loss account)—

- (a) for “shall be adjusted” substitute “may be adjusted”, and
- (b) for “particulars of the adjustment and the reasons for it” substitute “particulars of the non-comparability and of any adjustment”.