
DRAFT STATUTORY INSTRUMENTS

2004 No.

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

PART 3

Other modifications of provisions relating to accounts

Summary financial statements

11.—(1) For the heading before section 251 of the 1985 Act (provision of summary financial statement to shareholders)⁽¹⁾ substitute “*Summary financial statement*”.

(2) In subsection (1) of that section—

- (a) for the words from “A public company” to “listed” substitute “A company”, and
- (b) omit the definitions of “listed” and “the official list”.

⁽¹⁾ Section 251 was substituted by section 15 of the Companies Act 1989, and amended by regulation 3 of S.I.1992/3003, by article 14 of S.I. 2000/3373, by article 15 of S.I. 2001/3649 and by regulation 8 of S.I. 2002/1986.