
Status: Point in time view as at 08/11/2006. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Paragraph 4. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4A

FORM AND CONTENT OF GROUP ACCOUNTS]

Textual Amendments

- F1** Sch. 4A inserted (subject to the transitional and saving provisions in S.I. 1990/355, arts. 6–9) by Companies Act 1989 (c. 40, SIF 27), ss. 5(2), 213(2), **Sch. 2**
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Modifications etc. (not altering text)

- C1** Sch. 4A extended (with modifications) (E.W.S.) (19.12.1993) by S.I. 1993/3245, reg. 3(3)(d) (as amended (1.10.2005) by The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) (Amendment) Regulations 2005 (S.I. 2005/1985), **reg. 2(2)(a)**)

General rules

- 4 Any differences of accounting rules as between a parent company's individual accounts for a financial year and its group accounts shall be disclosed in a note to the latter accounts and the reasons for the difference given.

Status:

Point in time view as at 08/11/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Paragraph 4.