

## SCHEDULES

### SCHEDULE 8

#### MODIFIED ACCOUNTS OF COMPANIES QUALIFYING AS SMALL OR MEDIUM SIZED

##### PART III

###### MODIFIED GROUP ACCOUNTS (CONSOLIDATED OR OTHER)

- 23 Subject as above, where the directors rely on section 250 in delivering any documents, and
- (a) the company is entitled to the benefit of that section on the ground claimed by the directors in their statement in the balance sheet, 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 Schedule is included in or omitted from the documents delivered as modified group 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.