
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

SCHEDULE 8

MODIFIED ACCOUNTS OF COMPANIES QUALIFYING AS SMALL OR MEDIUM SIZED

PART II

MODIFIED GROUP ACCOUNTS (IN CONSOLIDATED FORM)

Small groups

- 13 (1) In respect of the relevant financial year, there may be delivered a copy of a modified balance sheet, instead of the full consolidated balance sheet
- (2) The modified balance sheet shall be an abbreviated version of the full consolidated balance sheet, showing only those items to which a letter or Roman numeral is assigned in the balance sheet format adopted under Schedule 4 Part I, but in other respects corresponding to the full consolidated balance sheet.
- 14 A copy of the profit and loss account need not be delivered, nor a copy of the directors' report otherwise required by section 241.
- 15 The information required by Schedule 4 to be given in notes to group accounts need not be given, with the exception of any information required by provisions of that Schedule listed in paragraph 5 above.
- 16 There shall be disclosed in the modified balance sheet, or in a note to the group accounts delivered, aggregate amounts corresponding to those specified in paragraph 6 above.
- 17 The information required by Parts V and VI of Schedule 5 need not be given.