

Status: Point in time view as at 12/11/2004.

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

SCHEDULES

[^{F1X1} SCHEDULE 8

FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES]

Editorial Information

X1 Sch. 8: the earliest available versions of Sch. 8 and its contents are those having effect on 16.11.1992

Textual Amendments

F1 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

^{F1}PART III

NOTES TO THE ACCOUNTS

Textual Amendments

F1 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

Details of indebtedness

- ^{F144} (1) For the aggregate of all items shown under “creditors” in the company’s balance sheet there shall be stated the aggregate of the following amounts, that is to say—
- (a) the amount of any debts included under “creditors” which are payable or repayable otherwise than by instalments and fall due for payment or repayment after the end of the period of five years beginning with the day next following the end of the financial year; and
 - (b) in the case of any debts so included which are payable or repayable by instalments, the amount of any instalments which fall due for payment after the end of that period.
- (2) In respect of each item shown under “creditors” in the company’s balance sheet there shall be stated the aggregate amount of any debts included under that item in respect of which any security has been given by the company.
- (3) References above in this paragraph to an item shown under “creditors” in the company’s balance sheet include references, where amounts falling due to creditors within one year and after more than one year are distinguished in the balance sheet—
- (a) in a case within sub-paragraph (1), to an item shown under the latter of those categories; and

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- (b) in a case within sub-paragraph (2), to an item shown under either of those categories;
and references to items shown under “creditors” include references to items which would but for paragraph 3(4)(b) be shown under that heading.

Textual Amendments

F1 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

- ^{F2}45 If any fixed cumulative dividends on the company’s shares are in arrear, there shall be stated—
- (a) the amount of the arrears; and
 - (b) the period for which the dividends or, if there is more than one class, each class of them are in arrear.

Textual Amendments

F2 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

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