

*Status: Point in time view as at 08/11/2006.*

*Changes to legislation: Companies Act 1985, Cross Heading: Balance Sheet Formats is up to date with all changes known to be in force on or before 21 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 8A

#### FORM AND CONTENT OF ABBREVIATED ACCOUNTS OF SMALL COMPANIES DELIVERED TO REGISTRAR]

##### Textual Amendments

**F1** Sch. 8A inserted (1.3.1997) by S.I. 1997/220, reg. 2(3), Sch. 2

#### *Balance Sheet Formats*

##### Format 1

- A Called up share capital not paid
  
- B Fixed assets
  - (I) Intangible assets
  - (II) Tangible assets
  - (III) Investments
  
- C Current assets
  - (I) Stocks
  - (II) Debtors(I)
  - (III) Investments
  - (IV) Cash at bank and in hand
  
- D Prepayments and accrued income
  
- E Creditors: amounts falling due within one year
  
- F Net current assets (liabilities)
  
- G Total assets less current liabilities

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H            Creditors: amounts falling due after more than one year

I            [<sup>F1</sup>Provisions for liabilities]

**Textual Amendments**

**F1**    [Sch. 8A](#) Balance Sheet Format 1 Item 1: words substituted (12.11.2004 with effect as mentioned in reg. 1(2) of the amending S.I.) by [The Companies Act 1985 \(International Accounting Standards and Other Accounting Amendments\) Regulations 2004 \(S.I. 2004/2947\)](#), reg. 14(3), **Sch. 4 para. 2(2)(a)**

J            Accruals and deferred income

K            Capital and reserves

    (I) Called up share capital

    (II) Share premium account

    (III) Revaluation reserve

    (IV) Other reserves

    (V) Profit and loss account

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