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*Status: Point in time view as at 01/03/1997. This version of this provision has been superseded.*  
*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

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

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

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##### Textual Amendments

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

### <sup>F1</sup>PART II

#### NOTES TO THE ACCOUNTS

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##### Textual Amendments

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

#### *Details of indebtedness*

##### *General*

- <sup>F1</sup>9 (1) Where sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account, the basis on which those sums have been translated into sterling shall be stated.
- (2) Subject to the following sub-paragraph, in respect of every item required to be stated in a note to the accounts by or under any provision of this Act, the corresponding amount for the financial year immediately preceding that to which the accounts relate shall also be stated and where the corresponding amount is not comparable, it shall be adjusted and particulars of the adjustment and the reasons for it shall be given.
- (3) Sub-paragraph (2) does not apply in relation to any amounts stated by virtue of any of the following provisions of this Act—
- paragraph 13 of Schedule 4A (details of accounting treatment of acquisitions),
  - paragraphs 2, 8(3), 16, 21(1)(d), 22(4) and (5), 24(3) and (4) and 27(3) and (4) of Schedule 5 (shareholdings in other undertakings),
  - Parts II and III of Schedule 6 (loans and other dealings in favour of directors and others), and
  - paragraph 7 above (fixed assets).

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**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Paragraph 9.