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**Status:** Point in time view as at 01/03/1997. This version of this cross heading contains provisions that are not valid for this point in time.  
**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)

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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*

- <sup>F1</sup>8 (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.

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##### Textual Amendments

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

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### General

- <sup>F2</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—
- (a) paragraph 13 of Schedule 4A (details of accounting treatment of acquisitions),
  - (b) 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),
  - (c) Parts II and III of Schedule 6 (loans and other dealings in favour of directors and others), and
  - (d) paragraph 7 above (fixed assets).

#### Textual Amendments

**F2** Sch. 8A inserted (1.3.1997) by S.I. 1997/220, reg. 2(3), Sch. 2

VALID FROM 26/05/2000

#### *Dormant companies acting as agents*

[<sup>F3</sup>9A Where the directors of a company take advantage of the exemption conferred by section 249AA, and the company has during the financial year in question acted as an agent for any person, the fact that it has so acted must be stated.]

#### Textual Amendments

**F3** Sch. 8A para. 9A inserted (26.5.2000) by S.I. 2000/1430, art. 7

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