

*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: Companies Act 1985, Paragraph 18A is up to date with all changes known to be in force on or before 19 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 9

#### [<sup>F1</sup>SPECIAL PROVISIONS FOR BANKING AND INSURANCE COMPANIES AND GROUPS]

##### Textual Amendments

- F1** Sch. 9 Pts. I-V (paras. 2-36) renumbered as Part I by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)
- F1** Sch. 9: heading substituted by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)

##### Modifications etc. (not altering text)

- C1** Sch. 9 (except para. 2(a)-(d), para. 3(c)-(e) and para. 10(1)(c)) applied with modifications by S.I. 1985/680, regs. 4-6, Sch.

### <sup>F1</sup>PART I

#### [<sup>F1</sup>FORM AND CONTENT OF ACCOUNTS]

##### Textual Amendments

- F1** Sch. 9: by virtue of S.I. 1991/2705, regs. 5(1), 9, Pts. I and II of Sch. 9 have formed (2.12.1991) a new Schedule numbered Schedule 9A.
- F1** Sch. 9 Pt. I: descriptive Part heading before paragraph 2 substituted by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 (subject to the transitional and saving provisions mentioned in S.I. 1990/355, arts. 6-9)

#### [<sup>F1F1</sup> Supplementary provisions]

##### Textual Amendments

- F1** Sch. 9: by virtue of S.I. 1991/2705, regs. 5(1), 9, Pts. I and II of Sch. 9 have formed (2.12.1991) a new Schedule numbered Schedule 9A.
- F1** Sch. 9 Pt. I paras. 18A-18C inserted (subject to the saving and transitional provisions mentioned in S.I. 1990/355, arts. 6-9, Sch 2) by Companies Act 1989 (c. 40, SIF 27), ss. 18(3)(4), 213(2), Sch. 7 Pt. I para. 4

<sup>F1</sup>18A (1) Accounting policies shall be applied consistently within the same accounts and from one financial year to the next.

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- (2) If it appears to the directors of a company that there are special reasons for departing from the principle stated in sub-paragraph (1) in preparing the company's accounts in respect of any financial year, they may do so; but particulars of the departure, the reasons for it and its effect shall be given in a note to the accounts.

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**Textual Amendments**

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