**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 3

## FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES

**4.**—(1) In the Balance Sheet Formats, for "provisions for liabilities and charges", wherever occurring, substitute "provisions for liabilities".

(2) That expression occurs-

- (a) in Balance Sheet Format 1, in Item I;
- (b) in Balance Sheet Format 2, under the heading "LIABILITIES", in Item B.