
STATUTORY INSTRUMENTS

2005 No. 2280

COMPANIES

**The Companies Act 1985 (Investment Companies and
Accounting and Audit Amendments) Regulations 2005**

<i>Made</i>	- - - - -	<i>3rd August 2005</i>
<i>Laid before Parliament</i>		<i>15th August 2005</i>
<i>Coming into force</i>		
<i>for the purpose of regulations 13 to 17 in Part 4 and Part 5</i>		<i>5th September 2005</i>
<i>for the purpose of Parts 2 and 3 and regulation 12 in Part 4</i>		<i>1st October 2005</i>

**THE COMPANIES ACT 1985 (INVESTMENT COMPANIES AND
ACCOUNTING AND AUDIT AMENDMENTS) REGULATIONS 2005**

PART 1

General

1. Citation, commencement and interpretation

PART 2

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5. Adjustment of prior year items in small company balance sheet and profit and loss account
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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Companies Act 1985 (Investment Companies and Accounting and Audit Amendments) Regulations 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

7. Prior year disclosures in notes to small company abbreviated accounts
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PART 4

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Signature
Explanatory Note

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulations revoked by [S.I. 2023/1143 Sch. 2 Pt. 1](#)
- reg. 1 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 2 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 3 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 4 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 5 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 6 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 7 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 8 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 9 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 10 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 11 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 12 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)
- reg. 13 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 14 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 15 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 16 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 17 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)
- reg. 18 coming into force by [S.I. 2005/2280 reg. 1\(2\)](#)