
Status: This version of this provision is prospective.
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

STATUTORY INSTRUMENTS

2005 No. 2280

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

PROSPECTIVE

PART 4

Small and Medium-sized companies

Special provisions for small companies

12. In section 246(3)(b) of the 1985 Act (special provisions for small companies)(**1**), before sub-paragraph (i) insert—

“(ai) section 231A (disclosure required in notes to annual accounts: particulars of staff);”.

Commencement Information

11 Reg. 12 in force at 1.10.2005, see [reg. 1\(3\)](#)

(1) Section 246 was substituted by regulation 2(1) of S.I.1997/220, and amended by regulation 6(1) of S.I. 1997/570, by regulation 8(1) of S.I. 2000/1430, by regulations 3 and 13(2) of, and paragraph 12 of Schedule 1 to, S.I. 2004/2947 and by regulation 4 of S.I. 2005/1011.

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Changes and effects yet to be applied to :

- Regulations revoked by [S.I. 2023/1143 Sch. 2 Pt. 1](#)
- reg. 12 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)