
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 3

Adjustment of non-comparable amounts

Adjustment of prior year items in balance sheet and profit and loss account

3. In paragraph 4(2) of Schedule 4 to the 1985 Act (requirement to adjust non-comparable corresponding amounts in balance sheet and profit and loss account)—

- (a) for “shall be adjusted” substitute “may be adjusted”, and
- (b) for “particulars of the adjustment and the reasons for it” substitute “particulars of the non-comparability and of any adjustment”.

Commencement Information

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

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.

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Changes and effects yet to be applied to :

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