
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

Prior year disclosures in notes to small company accounts prepared for members

6. Omit paragraph 51(2) and (3) of Schedule 8 to the 1985 Act (disclosure of corresponding amounts in notes to small company accounts prepared for members).

Commencement Information

11 Reg. 6 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. 6 coming into force by [S.I. 2005/2280 reg. 1\(3\)](#)