

2005 No. 692

COMPANIES

The Reporting Standards (Specified Body) Order 2005

<i>Made</i> - - - -	<i>11th March 2005</i>
<i>Laid before Parliament</i>	<i>16th March 2005</i>
<i>Coming into force</i> - -	<i>6th April 2005</i>

The Secretary of State, in exercise of the powers conferred upon her by section 257(4A)(a) and (4B) of the Companies Act 1985(a), hereby makes the following Order:

Citation and Commencement

1. This Order may be cited as the Reporting Standards (Specified Body) Order 2005 and shall come into force on 6th April 2005.

Specified Body

2. The body known as the Accounting Standards Board established under the articles of association of The Accounting Standards Board Limited(b) is hereby specified for the purposes of the issuing of standards under regulations made under section 257(4A) of the Companies Act 1985

Jacqui Smith
Minister for Industry and the Regions and
Deputy Minister for Women and Equality,
Department of Trade and Industry

11th March 2005

(a) 1985 c.6; section 257 was substituted by section 20 of the Companies Act 1989 (c.40), and subsections (4A) and (4B) were inserted by section 13 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c.27).
(b) Registered number 02526824.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies the Accounting Standards Board established under The Accounting Standards Board Limited as a body which may issue standards under regulations made under section 257(4A) of the Companies Act 1985. Such regulations may provide for issue by the specified body of standards in relation to matters to be contained in reports which are required by Part 7 of the Companies Act 1985 to be prepared by the directors of a company.

£3.00

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E0544 3/2005 150544T 19585

ISBN 0-11-072548-4



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