

## SCHEDULE 2

### TRANSITIONAL PROVISIONS AND SAVINGS

#### **Accounts**

**21.**—(1) Sections 380 to 416, 418 to 469 and 471 to 474 of the Companies Act 2006 (accounts and reports) apply to accounts and reports for financial years beginning on or after 1st October 2009.

(2) The corresponding provisions of the 1985 Act or 1986 Order continue to apply to accounts and reports for financial years beginning before that date.