Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 2

FORM AND CONTENTS OF STATEMENTS OF ACCOUNTS: INVESTMENT FUNDS

PART IV

METHODS AND PRINCIPLES

3. The values at which assets and liabilities of an investment fund are recorded in the balance sheet, and the recognition bases for gains and losses, shall be determined in accordance with the methods and principles set out in the IMA SORP.