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STATUTORY INSTRUMENTS

1986 No. 1032 (N.I. 6)

The Companies (Northern Ireland) Order 1986

23 June 1986

FI

THE COMPANIES (NORTHERN IRELAND) ORDER 1986

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- 346. *Loan or quasi-loan by money-lending company*
- 347. *“Relevant amounts” for the purposes of Articles 342ff.*
- 348. *“Value” of transactions and arrangements*
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- 352. *Exceptions from Article 351*

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- 360A *Statement that company has only one member*
- 361. *Location of register*
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Status: Point in time view as at 01/04/2006.

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- 368. *Trusts not be entered on register*
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- 372A *Contents of annual return: particulars of share capital and shareholders*
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- 373. *Supplementary provisions: regulations and interpretation*

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- 375. *Department's power to call meeting in default*
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- 399A Rights of auditors who are removed or not re-appointed
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- 426. *Inspectors' powers during investigation*
- 427. *Production of documents and evidence to inspectors*
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- 432. *Expenses of investigating a company's affairs*
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Status: Point in time view as at 01/04/2006.

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- 603. *Registrar may strike defunct company off register*
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- 603B *Duties in connection with making application under Article 603A*
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PART XXI rep. by 1989 NI 19

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BODIES CORPORATE SUBJECT, OR BECOMING SUBJECT, TO THIS ORDER (OTHERWISE THAN BY ORIGINAL FORMATION UNDER PART II)

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- 630. *Procedural requirements for registration*
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- 633. *Requirements for registration by joint stock companies*
- 634. *Registration of joint stock company as public company*
- 635. *Other requirements for registration*
- 636. *Name of company registering*

Status: Point in time view as at 01/04/2006.

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- 637. *Certificate of registration under this Chapter*
- 638. *Effect of registration*
- 639. *Power to substitute memorandum and articles for deed of settlement*

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- 640. *Application of this Part*
- 640A *Branch registration under the Eleventh Company Law Directive (89/666/EEC)*
- 640B *Scope of Articles 641 and 642*
- 641. *Documents to be delivered to registrar*
- 642. *Registration of altered particulars*
- 642A *Change in registration regime*
- 643. *Obligation to state name and other particulars*
- 644. *Regulation of Part XXIII companies in respect of their names*
- 644A *Service of documents: companies to which Article 640A applies*
- 645. *Service of documents on a Part XXIII company*
- 645A *Documents to be filed on cessation of business: companies to which Article 640A applies*
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- 648A *Credit and financial institutions to which the Bank Branches Directive (89/117/EEC) applies*
- 648AA *Companies to which the Eleventh Company Law Directive applies*
- 648B *Scope of Articles 649 to 652*
- 649. *Preparation of accounts and reports by Part XXIII companies*
- 650. *Part XXIII company's financial year and accounting reference periods*
- 651. *Delivery to registrar of accounts and reports of Part XXIII company*
- 652. *Penalty for non-compliance*

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- 652A-652M *{prosp insertion of arts. 652A-652M by 1990 NI 10}*

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- 652N *Scope of Chapter*
- 652O *Particulars to be delivered to the registrar: winding up*
- 652P *Particulars to be delivered to the registrar: insolvency proceedings etc.*
- 652Q *Penalty for non-compliance*

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- 654. *Companies' registered numbers*
- 654A *Registration of branches of Part XXIII companies*
- 655. *Delivery to the registrar of documents in legible form*
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- 656A *The keeping of company records by the registrar*
- 656B *Delivery to the registrar using electronic communications*
- 657. *Fees payable to registrar*
- 658. *Inspection, &c. of records kept by the registrar*
- 659. *Certificate of incorporation*
- 659A *Provision and authentication by registrar of documents is non-legible form*
- 660. *Public notice by registrar of receipt or issue of certain documents*
Art. 661 rep. by 1990 NI 10
- 662. *Enforcement of company's duty to make returns*
- 663. *Registrar's index of company and corporate names*
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- 664A *Interpretation*

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- 667. *Unregistered companies*
- 668. *Power of company to provide for employees on cessation or transfer of business*
- 669. *Certain companies to publish periodical statement*
- 670. *Production and inspection of books where offence suspected*
- 671. *Form of company registers, etc.*
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- 672A *Obligations of company as to inspection of registers, &c.*
- 673. *Service of documents*
- 674. *Costs and expenses in actions by certain limited companies*
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- 677. *Annual report by the Department*
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- 679. *Summary proceedings*
- 680. *Prosecution by public authorities*
- 680A *Offences by bodies corporate*
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SCHEDULES

SCHEDULE 1 — PARTICULARS OF DIRECTORS, ETC. TO BE CONTAINED IN STATEMENT UNDER AERTICLE 21

Directors

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Secretaries

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Interpretation

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SCHEDULE 2 — INTERPRETATION OF REFERNECES TO “BENEFICIAL INTEREST”

PART I — REFERENCES IN ARTICLES 33, 155, 156 AND 158

Residual interests under pension and employees' share schemes

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Employer's charges and other rights of recovery

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Trustee's right to expenses, remuneration, indemnity, etc.

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Supplementary

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PART II — REFERENCES IN SCHEDULE 5

Residual interests under pension and employees' share schemes

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Employer's charges and other rights of recovery

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Trustee's right to expenses, remuneration, indemnity, &c.

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Supplementary

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SCHEDULE 3 — MANDATORY CONTENTS OF PROSPECTUS
PART I — MATTERS TO BE STATED

The company's proprietorship, management and its capital requirement

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Details relating to the offer

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Property acquired or to be acquired by the company

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Commissions, preliminary expenses, etc.

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Contracts

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Auditors

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Interests of directors

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Other matters

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Balance Sheet Formats

Format 2

ASSETS

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LIABILITIES

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This div-1 has a number but no title; creating a P1 group with an empty Title
Notes on the balance sheet formats Called-up share capital not paid

(Formats 1 and 2,...

Profit and loss account formats

Format 1

(see note (17) below) Turnover Cost of sales (14) Gross profit or loss
Distribution costs...

Profit and loss account formats

Format 2 Turnover Change in stocks of finished goods and in work in
progress Own...

Profit and loss account formats

Format 3

(see note (17) below)

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Profit and loss account formats

Format 4

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Notes on the profit and loss account formats Cost of sales: distribution
costs: administrative expenses...

PART II — ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Preliminary

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Accounting principles

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Departure from the accounting principles

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SECTION B

HISTORICAL COST ACCOUNTING RULESPreliminary

(16) Subject to sections C and D , the amounts to be included in respect...

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Fixed assets

General rules

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Rules for determining particular fixed asset items

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Current assets

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Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item

Assets included at a fixed amount

Determination of purchase price or production cost

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Substitution of original stated amount where price or cost unknown

SECTION C

ALTERNATIVE ACCOUNTING RULES

Preliminary

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Alternative accounting rules

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Application of the depreciation rules

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Additional information to be provided in case of departure from historical cost accounting rules

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Revaluation reserve

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SECTION D

FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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PART III — NOTES TO THE ACCOUNTS

Preliminary

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Reserves and dividends

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Disclosure of accounting policies

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Information supplementing the balance sheet

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Share capital and debentures

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Fixed assets

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Investments

Information about fair value of assets and liabilities

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Information where investment property and living animals and plants included at fair value

Reserves and provisions

Provision for taxation

Details of indebtedness

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Guarantees and other financial commitments

Miscellaneous matters

Information supplementing the profit and loss account

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Separate statement of certain items of income and expenditure

Particulars of tax

Particulars of turnover

Para. 56 rep. by SR 2004/496

Miscellaneous matters

General

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Dormant companies acting as agents

PART IV — SPECIAL PROVISIONS WHERE COMPANY IS A PARENT COMPANY OR SUBSIDIARY UNDERTAKING

Status: Point in time view as at 01/04/2006.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Company's own accounts

Para. 59 rep. by SR 1997/314

Guarantees and other financial commitments in favour of group undertakings

This div-1 has a number but no title; creating a P1 group with an empty Title

Paras. 60#70 rep. by 1990 NI 5

Paras. 60#70 rep. by 1990 NI 5

PART V — SPECIAL PROVISIONS WHERE THE COMPANY IS AN INVESTMENT COMPANY

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Para. 74 rep. by 1990 NI 5

PART VI — SPECIAL PROVISIONS WHERE THE COMPANY HAS ENTERED INTO ARRANGEMENTS SUBJECT TO MERGER RELIEF

Para. 75 rep. by 1990 NI 5

PART VII — INTERPRETATION OF SCHEDULE

This div-1 has a number but no title; creating a P1 group with an empty Title
Financial instruments

This div-1 has a number but no title; creating a P1 group with an empty Title

Paras. 77#80 rep. by 1990 NI 5

Historical cost accounting rules

Investment property

Leases

Listed investments

Loans

Materiality

Para. 86 rep. by 1990 NI 5

Provisions

This div-1 has a number but no title; creating a P1 group with an empty Title

Paras. 89#91 rep. by 1990 NI 5

Staff costs

Para. 93 rep. by 1990 NI 5

SCHEDULE 4A — FORM AND CONTENT OF GROUP ACCOUNTS

General rules

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Status: Point in time view as at 01/04/2006.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Elimination of group transactions

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Acquisition and merger accounting

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Minority interests

This div-1 has a number but no title; creating a P1 group with an empty Title
Para. 18 rep. by SR 2004/496

Joint ventures

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Associated undertakings

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SCHEDULE 5 — DISCLOSURE OF INFORMATION: RELATED UNDERTAKINGS

PART I — COMPANIES NOT REQUIRED TO PREPARE GROUP ACCOUNTS

Subsidiary undertakings

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Holdings in subsidiary undertakings

This div-1 has a number but no title; creating a P1 group with an empty Title

Financial information about subsidiary undertakings

This div-1 has a number but no title; creating a P1 group with an empty Title

Status: Point in time view as at 01/04/2006.

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Financial years subsidiary undertakings

This div-1 has a number but no title; creating a P1 group with an empty Title
Para. 5 rep. by SR 1997/314

Shares and debentures of company held by subsidiary undertakings

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Significant holdings in undertakings other than subsidiary undertakings

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Membership of certain undertakings

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Para. 10 rep. by SR 1997/314

Para. 10 rep. by SR 1997/314

Parent undertaking drawing up accounts for larger group

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Identification of ultimate parent company

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Constructions of references to shares held by company

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PART II — COMPANIES REQUIRED TO PREPARE GROUP ACCOUNTS

Introductory

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Subsidiary undertakings

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Holdings in subsidiary undertakings

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Status: Point in time view as at 01/04/2006.

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 02 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Financial information about subsidiary undertakings not included in the consolidation

This div-1 has a number but no title; creating a P1 group with an empty Title

Paras. 18, 19 rep. by SR 1997/314

Paras. 18, 19 rep. by SR 1997/314

Shares and debentures of company held by subsidiary undertakings

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Joint ventures

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Associated undertakings

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Other significant holdings of parent company or group

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Parent company's or group's membership of certain undertakings

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Para. 29 rep. by SR 1997/314

Para. 29 rep. by SR 1997/314

Parent undertaking drawing up accounts for larger group

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Identification of ultimate parent company

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Status: Point in time view as at 01/04/2006.

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Construction of references to shares held by parent company or group

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SCHEDULE 6 — DISCLOSURE OF INFORMATION: EMOLUMENTS AND
OTHER BENEFITS OF DIRECTORS AND OTHERS
PART I — CHAIRMAN'S AND DIRECTORS' EMOLUMENTS, PENSIONS
AND COMPENSATION FOR LOSS OF OFFICE

CHAPTER 1

PROVISIONS APPLYING TO QUOTED AND UNQUOTED COMPANIES

Aggregate amount of directors' emoluments etc.

CHAPTER II

PROVISIONS APPLYING ONLY TO UNQUOTED COMPANIES

Details of highest paid director's emoluments etc.

Excess retirement benefits of directors and past directors

Compensation to directors for loss of office

Sums paid to third parties in respect of directors' services

Supplementary

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Interpretation

Supplementary

PART II — LOANS, QUASI-LOANS AND OTHER DEALINGS IN FAVOUR
OF DIRECTORS

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The particulars required by this Part

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Excluded transactions

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For this purpose a company's net assets are the aggregate of its assets less
the...

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Interpretation

PART III — OTHER TRANSACTIONS, ARRANGEMENTS AND
AGREEMENTS

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SCHEDULE 7 — MATTERS TO BE DEALT WITH IN DIRECTORS' REPORT

PART I — MATTERS OF A GENERAL NATURE

Status: Point in time view as at 01/04/2006.

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Asset values

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Directors' interests

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Political and charitable gifts

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Para. 5A rep. by SR 1997/314

Miscellaneous

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PART II — DISCLOSURE REQUIRED BY COMPANY ACQUIRING ITS OWN SHARES, ETC.

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PART III — DISCLOSURE CONCERNING EMPLOYMENT, ETC. OF DISABLED PERSONS

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Part IV — rep. by SR 1997/314

PART V — EMPLOYEE INVOLVEMENT

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Part VI — Policy and Practice on Payment of Creditors

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SCHEDULE 7ZA — OPERATING AND FINANCIAL REVIEW

Review objective

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Other general requirements

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Details of particular matters

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Reference to and explanation of company accounts

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Application of Schedule to group operating and financial review

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SCHEDULE 7A — DIRECTORS' REMUNERATION REPORT

PART I — INTRODUCTORY

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PART II — INFORMATION NOT SUBJECT TO AUDIT

Consideration by the directors of matters relating to directors' remuneration

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Statement of company's policy on directors' remuneration

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Performance graph

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Service contracts

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PART III — INFORMATION SUBJECT TO AUDIT

Amount of each director's emoluments and compensation in the relevant financial year

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Share options

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Long-term incentive schemes

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Pensions

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Excess retirement benefits of directors and past directors

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Compensation for past directors

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Sums paid to third parties in respect of a director's services

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PART IV — INTERPRETATION AND SUPPLEMENTARY

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Schedule 7B prosp —
insertion by 2005 NI 17,
Sch. 1

SCHEDULE 8 — FORM AND CONTENT OF ACCOUNTS PREPARED BY
SMALL COMPANIES

PART I — GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

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SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Preliminary

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Balance Sheet Formats

Format 1

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Balance Sheet Formats

Format 2

ASSETS

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LIABILITIES

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Notes on the balance sheet formats Called-up share capital not paid
(Formats 1 and 2,...

Profit and loss account formats

Format 1

(see note (14) below) Turnover Cost of sales (11) Gross profit or loss
Distribution costs...

Profit and loss account formats

Format 2 Turnover Change in stocks of finished goods and in work in
progress Own...

Profit and loss account formats

Format 3

(see note (14) below)

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This div-1 has a number but no title; creating a P1 group with an empty Title
Profit and loss account formats

Format 4

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This div-1 has a number but no title; creating a P1 group with an empty Title
Notes on the profit and loss account formats Cost of sales: distribution
costs: administrative expenses...

PART II — ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Preliminary

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Accounting principles

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Departure from the accounting principles

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SECTION B

HISTORICAL COST ACCOUNTING RULES

Preliminary

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Fixed assets

General rules

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Rules for determining particular fixed asset items
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Current assets

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Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item
Assets included at a fixed amount
Determination of purchase price or production cost
This div-1 has a number but no title; creating a P1 group with an empty Title
Substitution of original stated amount where price or cost unknown

SECTION C

ALTERNATIVE ACCOUNTING RULES

Preliminary

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Alternative accounting rules

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Application of the depreciation rules

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Additional information to be provided in case of departure from historical cost accounting rules

Revaluation reserve

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SECTION D

FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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PART III — NOTES TO THE ACCOUNTS

Preliminary

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Reserves and dividends

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Disclosure of account policies

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Information supplementing the balance sheet

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Share capital and debentures

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Fixed assets

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Investments

Information about fair value of assets and liabilities

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Information where investment property and living animals and plants included at fair value

Reserves and provisions

Details of indebtedness

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Guarantees and other financial commitments

Miscellaneous matters

Information supplementing the profit and loss account

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Particulars of turnover

Miscellaneous matters

General

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Dormant companies acting as agents

PART IV — INTERPRETATION OF SCHEDULE

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Financial instruments

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Historical cost accounting rules

Investment property

Listed investments

Loans

Materiality

Provisions

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Staff costs

Status: Point in time view as at 01/04/2006.

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SCHEDULE 8A — Form and Content of Abbreviated Accounts of Small Companies delivered to Registrar

PART I — BALANCE SHEET FORMATS

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Balance Sheet Formats

Format 1

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PART II — NOTES TO THE ACCOUNTS

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

Disclosure of accounting policies

This div-1 has a number but no title; creating a P1 group with an empty Title

Information supplementing the balance sheet

Share capital and debentures

This div-1 has a number but no title; creating a P1 group with an empty Title

Fixed assets

Financial fixed assets

Details of indebtedness

Status: Point in time view as at 01/04/2006.

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This div-1 has a number but no title; creating a P1 group with an empty Title

Total assets

LIABILITIES

This div-1 has a number but no title; creating a P1 group with an empty Title

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Total liabilities

MEMORANDUM ITEMS

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Notes on the balance sheet format and memorandum items

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 1)

Cash shall comprise all currency including foreign notes and coins.

Only those balances which may be withdrawn without notice and which are deposited with central...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 2(a))

Treasury bills and similar securities shall comprise treasury bills and similar debt instruments issued by...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 2(b))

Other eligible bills shall comprise all bills purchased to the extent that they are eligible,...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 3)

Loans and advances to banks shall comprise all loans and advances to domestic or foreign...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 4)

Loans and advances to customers shall comprise all types of assets in the form of...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 5)

This item shall comprise transferable debt securities and any other transferable fixed income securities issued...

Where a company holds its own debt securities these shall not be included under this...

Securities bearing interest rates that vary in accordance with specific factors, for example the interest...

This div-1 has a number but no title; creating a P1 group with an empty Title

Status: Point in time view as at 01/04/2006.

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(Assets item 9)

This item shall comprise: development costs; concessions, patents, licences, trade marks and similar rights and...

Amounts representing goodwill shall only be included to the extent that the goodwill was acquired...

There shall be disclosed, in a note to the accounts, the amount of any goodwill...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item 10)

This item shall comprise: —land and buildings; —plant and machinery; — fixtures and fittings, tools and...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets items 11 and 14)

The two positions shown for this item are alternatives.

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item 12)

The nominal value of the shares held shall be shown separately under this item.

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 1)

Deposits by banks shall comprise all amounts arising out of banking transactions owed to other...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 2)

This item shall comprise all amounts owed to creditors that are not credit institutions. However...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 3)

This item shall include both debt securities and debts for which transferable certificates have been...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 7)

This item shall comprise all liabilities in respect of which there is a contractual obligation...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 8)

The amount of allotted share capital and the amount of called up share capital which...

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 1)

This item shall include all transactions whereby the company has underwritten the obligations of a...

Liabilities arising out of the endorsement of rediscounted bills shall be included in this item....

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 1(2))

This item shall include all guarantee obligations incurred and assets pledged as collateral security on...

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 2)

This item shall include every irrevocable commitment which could give rise to a credit risk.

This div-1 has a number but no title; creating a P1 group with an empty Title

Status: Point in time view as at 01/04/2006.

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(Memorandum item 2(1))

This sub-item shall comprise commitments entered into by the company in the context of sale...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets items 2 to 5, Liabilities items 1 to 3 and 7)

The following information must be given either by way of subdivision of the relevant items...

The amount of the following must be shown for each of Assets items 2 to...

Special Rules

Subordinated assets

Syndicated loans

Sale and repurchase transactions

Sale and option to resell transactions

Managed funds

Profit and Loss Account Formats

FORMAT 1

Vertical layout

This div-1 has a number but no title; creating a P1 group with an empty Title

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This div-1 has a number but no title; creating a P1 group with an empty Title

FORMAT 2

Horizontal layout

Status: Point in time view as at 01/04/2006.

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This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title

Notes on the profit and loss account formats

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 1; Format 2, item B1)

This item shall include all income arising out of banking activities,
including: income from assets,...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 2; Format 2, item A1)

This item shall include all expenditure arising out of banking activities,
including: charges arising out...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 4; Format 2, item B3)

Fees and commissions receivable shall comprise income in respect of all
services supplied by the...

In particular the following fees and commissions receivable must be
included (unless required to be...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 5; Format 2, item A2)

Fees and commissions payable shall comprise charges for all services
rendered to the company by...

In particular the following fees and commissions payable must be included
(unless required to be...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 6; Format 2, items B4 and A3)

This item shall comprise: the net profit or net loss on transactions in
securities which...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 9; Format 2, item A5)

This item shall comprise depreciation and other amounts written off in
respect of balance sheet...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 11(a); Format 2, item A7(a))

Provisions for bad and doubtful debts shall comprise charges for amounts
written off and for...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 11(b); Format 2, item A7(b))

This item shall comprise charges for provisions for contingent liabilities
and commitments of a type...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 12(a); Format 2, item B5(a))

This item shall include credits from the recovery of loans that have been
written off,...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 12(b); Format 2, item B5(b))

This item comprises credits from the reduction of provisions previously
made with respect to contingent...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Format 1, item 13; Format 2, item A8)

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Amounts written off fixed asset investments shall comprise amounts written off in respect of assets...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 14; Format 2, item B6)

Adjustments to amounts written off fixed asset investments shall include amounts written back following earlier...

CHAPTER II

ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

This div-1 has a number but no title; creating a P1 group with an empty Title

Accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

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Departure from the accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

SECTION B

VALUATION RULES

HISTORICAL COST ACCOUNTING RULES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

Fixed assets

General rules

This div-1 has a number but no title; creating a P1 group with an empty Title

This div-1 has a number but no title; creating a P1 group with an empty Title

Development costs

Goodwill

Intangible and tangible fixed assets

Other fixed assets

Financial fixed assets

Status: Point in time view as at 01/04/2006.

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Current Assets

This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title

Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item
Determination of cost
This div-1 has a number but no title; creating a P1 group with an empty Title
Substitution of original amount where price or cost unknown

ALTERNATIVE ACCOUNTING RULES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title

Alternative accounting rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Application of the depreciation rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Additional information to be provided in case of departure from historical cost accounting rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Revaluation reserve

This div-1 has a number but no title; creating a P1 group with an empty Title

FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

Determination of fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

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Inclusion of hedged items at fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

Other assets that may be included at fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

Accounting for changes in value

This div-1 has a number but no title; creating a P1 group with an empty Title

The fair value reserve

This div-1 has a number but no title; creating a P1 group with an empty Title

ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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This div-1 has a number but no title; creating a P1 group with an empty Title

CHAPTER III

NOTES TO THE ACCOUNTS

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

General

Disclosure of accounting policies

This div-1 has a number but no title; creating a P1 group with an empty Title

Sums denominated in foreign currencies

Reserves and dividends

Information supplementing the balance sheet

Share capital and debentures

This div-1 has a number but no title; creating a P1 group with an empty Title

This div-1 has a number but no title; creating a P1 group with an empty Title

This div-1 has a number but no title; creating a P1 group with an empty Title

Fixed assets

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This div-1 has a number but no title; creating a P1 group with an empty Title

Information about fair value of assets and liabilities

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This div-1 has a number but no title; creating a P1 group with an empty Title

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Information where investment property and living animals and plants included at fair value
Reserves and provisions
Provision for taxation
Maturity analysis
Debt and other fixed income securities
Subordinated liabilities
Fixed cumulative dividends
Details of assets charged
Guarantees and other financial commitments
Memorandum items: Group undertakings
Transferable securities
Leasing transactions
Assets and liabilities denominated in a currency other than sterling (or the currency in which the accounts are drawn up)
Sundry assets and liabilities
Unmatured forward transactions
Miscellaneous matters

Information supplementing the profit and loss account

Para. 74 rep. by SR 1997/314
Particulars of tax
Particulars of income
Para. 77 rep. by SR 2004/496
Management and agency services
Subordinated liabilities
Sundry income and charges
Miscellaneous matters

CHAPTER IV

INTERPRETATION OF PART I

General
Financial instruments
This div-1 has a number but no title; creating a P1 group with an empty Title
Loans
Materiality
Provisions
Staff costs

PART II — CONSOLIDATED ACCOUNTS

Para. 1 rep. by SR 2004/496
General application of provisions applicable to individual accounts
Minority interests and associated undertakings
This div-1 has a number but no title; creating a P1 group with an empty Title
Foreign currency translation
This div-1 has a number but no title; creating a P1 group with an empty Title
Information as to undertaking in which shares held as a result of financial assistance operation

PART III — ADDITIONAL DISCLOSURE: RELATED UNDERTAKINGS

This div-1 has a number but no title; creating a P1 group with an empty Title

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This item shall comprise transferable debt securities and any other transferable fixed income securities issued...

Securities bearing interest rates that vary in accordance with specific factors, for example the interest...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.III.3)

This item shall comprise shares held by the company in joint investments constituted by several...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets items C.III.4 and C.III.5)

Loans to policy holders for which the policy is the main security shall be included...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.III.6)

This item shall comprise sums the withdrawal of which is subject to a time restriction...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.III.7)

This item shall comprise those investments which are not covered by Assets items C.III.1 to...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.IV)

Where the company accepts reinsurance this item shall comprise amounts, owned by the ceding undertakings...

These amounts may not be combined with other amounts owed by the ceding insurer to...

Securities deposited with ceding undertakings or third parties which remain the property of the company...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item D)

In respect of long-term business, this item shall comprise investments made pursuant to long-term policies...

This item shall also comprise investments which are held on behalf of the members of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item Da: Liabilities items C.1(b), 2(b), 3(b), 4(b) and 6(b) and D(b))

The reinsurance amounts may be shown either under Assets item Da or under Liabilities items...

The reinsurance amounts shall comprise the actual or estimated amounts which, under the contractual reinsurance...

As regards the provision for unearned premiums, the reinsurance amounts shall be calculated according to...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item E)

Amounts owned by group undertakings and undertakings in which the company has a participating interest...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item F.IV)

The nominal value of the shares shall be shown separately under this item.

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item F.V)

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This item shall comprise those assets which are not covered by Assets F.I to IV...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item G.I)

This item shall comprise those items that represent interest and rent that have been earned...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item G.II)

This item shall comprise the costs of acquiring insurance policies which are incurred during a...

Deferred acquisition costs arising in general business shall be distinguished from those arising in long...

In the case of general business, the amount of any deferred acquisition costs shall be...

There shall be disclosed in the notes to the accounts— how the deferral of acquisition...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item B)

This item shall comprise all liabilities in respect of which there is a contractual obligation...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item Ba)

This item shall comprise all funds the allocation of which either to policy holders or...

Transfers to and from this item shall be shown in item II.12a in the profit...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.1)

In the case of long-term business the provision for unearned premiums may be included in...

The provision for unearned premiums shall comprise the amount representing that part of gross premiums...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.2)

This items shall comprise the actuarially estimated value of the company's liabilities (excluding technical provisions...

This item shall also comprise claims incurred but not reported, plus the estimated costs of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.3)

This item shall comprise the total estimated ultimate cost to the company of settling all...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.4)

This item shall comprise amounts intended for policy holders or contract beneficiaries by way of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.5)

This item shall comprise the amount of any equalisation reserve maintained in respect of general...

This item shall also comprise any amounts which, in accordance with Council Directive 87/343/EEC ,...

A company which otherwise constitutes reserves to equalise fluctuations in loss ratios in future years...

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This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.6)

This item shall comprise, inter alia, the provision for unexpired risks as defined in paragraph...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item D)

This item shall comprise technical provisions constituted to cover liabilities relating to investment in the...

Any additional technical provisions constituted to cover death risks, operating expenses or other risks (such...

This item shall also comprise technical provisions representing the obligations of a tontine's organiser in...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item F)

Where the company cedes reinsurance, this item shall comprise amounts deposited by or withheld from...

Where the company cedes reinsurance and has received as a deposit securities which have been...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item G)

Amounts owed to group undertakings and undertakings in which the company has a participating interest...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item G.III)

The amount of any convertible loans shall be shown separately.

Special Rules for Balance Sheet Format

Additional items

Managed funds

Deferred acquisition costs

Profit and loss account format

This div-1 has a number but no title; creating a P1 group with an empty Title

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This div-1 has a number but no title; creating a P1 group with an empty Title

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Notes on the profit and loss account format

CHAPTER II

ACCOUNTING PRINCIPALS AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

Accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

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Departure from accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

Valuation

This div-1 has a number but no title; creating a P1 group with an empty Title

SECTION B

CURRENT VALUE ACCOUNTING RULES

Para. 20 rep. by SR 2004/496 Para. 21 rep. by SR 1997/314

Para. 20 rep. by SR 2004/496

Para. 21 rep. by SR 1997/314

Valuation of assets: general

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Alternative valuation of fixed-income securities

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Meaning of “ current value ”

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Application of the depreciation rules

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Additional information to be provided

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Revaluation reserve

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SECTION BA

VALUATION AT FAIR VALUE

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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SECTION C

HISTORICAL COST ACCOUNTING RULES

Para. 30 rep. by SR 2004/496

Para. 30 rep. by SR 2004/496

Valuation of assets

General rules

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Development costs

Goodwill

Miscellaneous and supplemental

Excess of money owed over value received as an asset item

Assets included at a fixed amount

Determination of cost

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Substitution of original amount where price or cost unknown

SECTION D

RULES FOR DETERMINING PROVISIONS

Preliminary

Technical provisions

Provision for unearned premiums

Provision for unexpired risks

Long term business provision

Provisions for claims outstanding

General business

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Long term business

Equalisation reserves

Accounting on a non-annual basis

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CHAPTER III — NOTES TO THE ACCOUNTS

Preliminary

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General

Disclosure of accounting policies

This div-1 has a number but no title; creating a P1 group with an empty Title
Sums denominated in foreign currencies

Reserves and dividends

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Information supplementing the balance sheet

Share capital and debentures

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Assets

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Investments

Information about fair value of assets and liabilities

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Information where investment property and living animals and plants

included at fair value

Reserves and provisions

Provision for taxation

Details of indebtedness

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Guarantees and other financial commitments

Para. 71 rep. by SR 1997/314

Miscellaneous matters

Information supplementing the profit and loss account

Separate statement of certain items of income and expenditure

Particulars of tax

Particulars of business

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Commissions

Para. 79 rep. by SR 2004/496

Miscellaneous matters

CHAPTER IV

INTERPRETATION OF PART I

General

Financial instruments

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Loans

Materiality

Provisions

Staff costs

PART II — CONSOLIDATED ACCOUNTS

Schedule 4A to apply Part I of this Schedule with modifications

Modifications of Part I of this Schedule for purposes of paragraph 1

— Schedule 10 rep. by SR 1994/428

SCHEDULE 10A — PARENT AND SUBSIDIARY UNDERTAKINGS:
SUPPLEMENTARY PROVISIONS

Introduction

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Voting rights in an undertaking

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Right to appoint or remove a majority of the directors

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Right to exercise dominant influence

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Rights exercisable only in certain circumstances or temporarily incapable of exercise

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Rights held by one person on behalf of another

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Rights attached to shares held by way of security

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Rights attributed to parent undertaking

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Disregard of certain rights

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Supplementary

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SCHEDULE 11 — MODIFICATIONS OF PART IX WHERE COMPANY'S
ACCOUNTS PREPARED IN ACCORDANCE WITH SPECIAL
PROVISIONS FOR BANKING OR INSURANCE COMPANIES

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*Modifications where accounts prepared in accordance
with special provisions for banking companies*

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*Modifications where accounts prepared in accordance
with special provisions for insurance companies*

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— Schedule 12 rep. by 1989 NI 18

SCHEDULE 13 — PROVISIONS SUPPLEMENTING AND INTERPRETING
ARTICLES 332 TO 336

PART I — RULES FOR INTERPRETATION OF THOSE ARTICLES AND
ALSO ARTICLE 354(4) AND (5)

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PART II — PERIODS WITHIN WHICH OBLIGATIONS IMPOSED BY
ARTICLE 332 MUST BE FULFILLED

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PART III — CIRCUMSTANCES IN WHICH OBLIGATION IMPOSED BY
ARTICLE 332 IS NOT DISCHARGED

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PART IV — PROVISIONS WITH RESPECT TO REGISTER OF DIRECTORS'
INTERESTS TO BE KEPT UNDER ARTICLE 333

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SCHEDULE 14 — EXTERNAL BRANCH REGISTERS

PART I — COUNTRIES AND TERRITORIES IN WHICH EXTERNAL
BRANCH REGISTER MAY BE KEPT

Great Britain

Any part of Her Majesty's dominions outside the United Kingdom, the
Channel Islands or the...

Bangladesh

Cyprus

Dominica

The Gambia

Ghana

Guyana

The Hong Kong Special Administrative Region of the People's Republic of

China

India

Kenya

Kiribati

Lesotho

Malawi

Malaysia

Malta

Nigeria

Pakistan

Republic of Ireland

Seychelles

Sierra Leone

Singapore

South Africa

Sri Lanka

Swaziland

Trinidad and Tobago

Uganda

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Zimbabwe

PART II — GENERAL PROVISIONS WITH RESPECT TO EXTERNAL BRANCH REGISTERS

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— Schedule 15 rep. by 1990 NI 10

SCHEDULE 15A — WRITTEN RESOLUTIONS OF PRIVATE COMPANIES

PART I — EXCEPTIONS

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PART II — ADAPTATION OF PROCEDURAL REQUIREMENTS

Introductory

This div-1 has a number but no title; creating a P1 group with an empty Title

Article 105 (disapplication of pre-emption rights)

This div-1 has a number but no title; creating a P1 group with an empty Title

Article 165 (financial assistance for purchase of company's own shares or those of holding company)

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Articles 174, 175 and 177 (authority for off-market purchase or contingent purchase contract of company's own shares)

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Article 183 (approval for payment out of capital)

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Article 327 (approval of director's service contract)

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Article 345 (funding of director's expenditure in performing his duties)

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SCHEDULE 15B — PROVISIONS SUBJECT TO WHICH ARTICLES 418 TO 420
HAVE EFFECT IN THEIR APPLICATION TO MERGERS AND
DIVISIONS OF PUBLIC COMPANIES

Meeting of transferee company
Draft terms of merger
Documents and information to be made available
Directors' report
Expert's report
Inspection of documents
Transferor company holding its own shares
Securities other than shares to which special rights are attached
Date and consequences of the compromise or arrangement
Exceptions
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Transferee company or companies holding shares in the transferor company
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Liability of transferee companies for the default of another

— Schs. 15C, 15D prosp. insertion by 2005 NI 17, Sch. 2 para. 19
(which is...

— Schedules 16#19 rep. by 1989 NI 19

SCHEDULE 20 — EFFECT OF REGISTRATION UNDER ARTICLE 629

Interpretation

This div-1 has a number but no title; creating a P1 group with an empty Title

Vesting of property

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Existing liabilities

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Pending actions at law

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The company's constitution

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Capital structure

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Supplementary

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SCHEDULE 20A — Branch Registration under the Eleventh Company Law Directive (89/666/EEC)

Duty to Register

Particulars required

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Documents required

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Alterations

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SCHEDULE 20B — Change in Registration Regime: Transitional Provisions

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SCHEDULE 20C — Delivery of Reports and Accounts: Credit and Financial Institutions to which The Bank Branches Directive (89/117/EEC) applies

PART I — INSTITUTIONS REQUIRED TO PREPARE ACCOUNTS UNDER PARENT LAW

Scope of Part

Duty to deliver copies in Northern Ireland

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Penalty for non-compliance

Interpretation

PART II — INSTITUTIONS NOT REQUIRED TO PREPARE ACCOUNTS UNDER PARENT LAW

Scope of Part

This div-1 has a number but no title; creating a P1 group with an empty Title

Preparation of accounts and reports

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Duty to deliver accounts and reports

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Time for delivery

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Penalty for non-compliance

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SCHEDULE 20D — Delivery of Reports and Accounts: Companies to which the Eleventh Company Law Directive applies

PART I — COMPANIES REQUIRED TO MAKE DISCLOSURE UNDER PARENT LAW

Scope of Part

Duty to deliver copies in Northern Ireland

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Time for delivery

Penalty for non-compliance

Interpretation

PART II — COMPANIES NOT REQUIRED TO MAKE DISCLOSURE UNDER PARENT LAW

Scope of Part

Preparation of accounts and reports

This div-1 has a number but no title; creating a P1 group with an empty Title

Duty to delivery accounts and reports

This div-1 has a number but no title; creating a P1 group with an empty Title

Time for delivery

Penalty for non-compliance

SCHEDULE 21 — PROVISIONS OF THIS ORDER APPLYING TO UNREGISTERED COMPANIES

Provisions of this Order applied Subject matter Limitation and exceptions (if any) Part I Interpretation....

SCHEDULE 22 — Form of Statement to be Published by Certain Companies under Article 669

*The share capital of the company is , divided into shares of each.

The number of shares issued is Calls to the amount of pounds per share have...

The liabilities of the company on 1st January (or July) were— Debts owing to...

*If the company has no share capital the portion of the statement relating to capital...

SCHEDULE 23 — PUNISHMENT OF OFFENCES UNDER THIS ORDER

Article creating offence General nature of offence Mode of Prosecution

Punishment Daily default fine (where...

SCHEDULE 24 — ARTICLE 39 OF THE ORDER OF 1982, AS ORIGINALLY ENACTED

Relief from section 56 in respect of group reconstructions

Status:

Point in time view as at 01/04/2006.

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