**Status:** This is the original version (as it was originally made).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 CONTENT OF ANNUAL STATEMENT OF ACCOUNTS

# PART 2

## RECEIPTS AND PAYMENTS ACCOUNT

#### **General Rules**

5. Where valuations are provided in the statement of assets and liabilities, they should be relevant, reliable and understandable.