

**Status:** This is the original version (as it was originally made).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

## SCHEDULE 1

### Fully Accrued Accounts - Principles

**8.** Where in the financial year to which the statement of account relates, the effect of paragraphs 1 to 6 of this Schedule is that there is nothing required to be shown in respect of a particular item, but an amount was required to be shown in respect of that item in the statement of account for the immediately preceding financial year, those provisions shall have effect as if such an amount were required to be shown in the statement of account.