#### SCHEDULE 1

# COMPANIES ACT INDIVIDUAL ACCOUNTS: COMPANIES WHICH ARE NOT BANKING OR INSURANCE COMPANIES

## PART 2

# ACCOUNTING PRINCIPLES AND RULES

### SECTION C

### ALTERNATIVE ACCOUNTING RULES

### **Preliminary**

**31.** Subject to paragraphs 33 to 35, the amounts to be included in respect of assets of any description mentioned in paragraph 32 may be determined on any basis so mentioned.