

## SCHEDULE 3

### INSURANCE COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

## PART 3

### NOTES TO THE ACCOUNTS

#### *Information supplementing the balance sheet*

#### **Share capital and debentures**

**68.**—(1) If the company has issued any debentures during the financial year to which the accounts relate, the following information must be given—

- (a) the classes of debentures issued, and
- (b) as respects each class of debentures, the amount issued and the consideration received by the company for the issue.

(2) Where any of the company's debentures are held by a nominee of or trustee for the company, the nominal amount of the debentures and the amount at which they are stated in the accounting records kept by the company in accordance with section 386 of the 2006 Act (duty to keep accounting records) must be stated.