

SCHEDULE 6

COMPANIES ACT GROUP ACCOUNTS

PART 3

MODIFICATIONS FOR INSURANCE GROUPS

Associated undertakings

37. In paragraph 20—

(a) in sub-paragraph (1), for the reference to Schedule 1 to these Regulations substitute a reference to Schedule 3 to these Regulations, and

(b) for sub-paragraphs (2) and (3) substitute—

“(2) In the balance sheet format, replace asset item C.II.3 (participating interests) with two items, “Interests in associated undertakings” and “Other participating interests”.

(3) In the profit and loss account format, replace items II.2.(a) and III.3.(a) (income from participating interests, with a separate indication of that derived from group undertakings) with—

(a) “Income from participating interests other than associated undertakings, with a separate indication of that derived from group undertakings”, to be shown as items II.2.(a) and III.3.(a), and

(b) “Income from associated undertakings”, to be shown as items II.2.(aa) and III.3.(aa).”.