

SCHEDULE 4

OVERSEAS COMPANIES INDIVIDUAL ACCOUNTS

PART 3

NOTES TO THE ACCOUNTS

19.—(1) The company must provide information which is relevant to assessing the company's state of affairs.

(2) As a minimum that information must relate, where applicable, to—

- (a) property, plant and equipment;
- (b) investment property;
- (c) intangible assets;
- (d) financial assets;
- (e) biological assets;
- (f) inventories;
- (g) trade and other receivables (and the amount falling due after more than one year must be shown separately for each item included under receivables);
- (h) trade and other payables (and the amount falling due after more than one year must be shown separately for each item included under payables);
- (i) provisions;
- (j) financial liabilities;
- (k) issued capital and reserves;
- (l) finance costs;
- (m) finance income;
- (n) expenses and interest paid to group undertakings (this must be shown separately from expenses and interest paid to other entities);
- (o) income and interest derived from group undertakings (this must be shown separately from income and interest derived from other sources);
- (p) transactions with related parties;
- (q) dividends;
- (r) items described as other, sundry, miscellaneous or equivalent;
- (s) guarantees;
- (t) contingent liabilities;
- (u) commitments;
- (v) other off-balance sheet arrangements;
- (w) financial instruments.