

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Joint ventures. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5

DISCLOSURE OF INFORMATION: RELATED UNDERTAKINGS]

Textual Amendments

- F1** Sch. 5 substituted (subject to the transitional and saving provisions in S.I. 1990/355, arts 6–9, **Sch. 2**) by Companies Act 1989 (c. 40, SIF 27), ss. 6(2), 213(2), **Sch. 3**

Modifications etc. (not altering text)

- C1** Sch. 5 applied with modifications by S.I. 1985/680, regs. 4–6, **Sch.**
Sch. 5 extended (with modifications) (E.W.S.) (19.12.1993) by S.I. 1993/3245, reg. 3(3)(e) (as amended (1.10.2005) by The Insurance Accounts Directive (Miscellaneous Insurance Undertakings) (Amendment) Regulations 2005 (S.I. 2005/1985), **reg. 2(2)(b)**)

[^{F1}PART II

COMPANIES REQUIRED TO PREPARE GROUP ACCOUNTS]

Textual Amendments

- F1** Sch. 5 substituted (subject to the transitional and saving provisions in S.I. 1990/355, arts 6–9, **Sch. 2**) by Companies Act 1989 (c. 40, SIF 27), ss. 6(2), 213(2), **Sch. 3**

[^{F1} Joint ventures]

Textual Amendments

- F1** Sch. 5 substituted (subject to the transitional and saving provisions in S.I. 1990/355, arts 6–9, **Sch. 2**) by Companies Act 1989 (c. 40, SIF 27), ss. 6(2), 213(2), **Sch. 3**

- 21 (1) The following information shall be given where an undertaking is dealt with in the consolidated accounts by the method of proportional consolidation in accordance with paragraph 19 of Schedule 4A (joint ventures)—
- (a) the name of the undertaking;
 - (b) the address of the principal place of business of the undertaking;
 - (c) the factors on which joint management of the undertaking is based; and
 - (d) the proportion of the capital of the undertaking held by undertakings included in the consolidation.

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- (2) Where the financial year of the undertaking did not end with that of the company, there shall be stated the date on which a financial year of the undertaking last ended before that date.

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