

*Status: Point in time view as at 02/02/1996.*

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

## SCHEDULES

### SCHEDULE 9A

#### FORM AND CONTENT OF ACCOUNTS OF INSURANCE COMPANIES AND GROUPS

##### **Modifications etc. (not altering text)**

- C1** Sch. 9A applied in part (with modifications) (31.12.2004) by [The Insurance Accounts Directive \(Lloyd's Syndicate and Aggregate Accounts\) Regulations 2004 \(S.I. 2004/3219\)](#), **reg. 3(4)(d)**, Sch. 9A applied in part (31.12.2004) by [The Insurance Accounts Directive \(Lloyd's Syndicate and Aggregate Accounts\) Regulations 2004 \(S.I. 2004/3219\)](#), **reg. 8(4)(5)**

### PART I

#### INDIVIDUAL ACCOUNTS

#### CHAPTER III

#### NOTES TO THE ACCOUNTS

##### *Preliminary*

- [<sup>F1</sup>54 (1) Any information required in the case of any company by the following provisions of this Part of this Schedule shall (if not given in the company's accounts) be given by way of a note to those accounts.
- (2) Subject to sub-paragraph (3) below, in respect of every item stated in a note to the accounts—
- (a) the corresponding amount for the financial year immediately preceding that to which the accounts relate shall also be stated, and
  - (b) where the corresponding amount is not comparable, that amount shall be adjusted and particulars of the adjustment and the reasons for it shall be given.
- (3) Sub-paragraph (2) above does not apply to—
- (a) paragraphs 62 and 66 of this Part of this Schedule (assets and reserves and provisions),
  - (b) paragraph 13 of Schedule 4A (details of accounting treatment of acquisitions),
  - (c) paragraphs 2, 8(3), 16, 21(1)(d), 22(4) and (5), 24(3) and (4) and 27(3) and (4) of Schedule 5 (shareholdings in other undertakings), and

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- (d) Parts II and III of Schedule 6 (loans and other dealings in favour of directors and others).]

**Textual Amendments**

**F1** Sch. 9A Pt. I para. 54 substituted (2.2.1996) by S.I. 1996/189, reg. 14(7), Sch. 5 paras. 1, 6 (with reg. 16)

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