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STATUTORY INSTRUMENTS

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**1992 No. 3075**

**COMPANIES**

**The Companies (Summary Financial Statement) Regulations 1992**

<i>Made</i>	- - - -	<i>5th December 1992</i>
<i>Laid before Parliament</i>		<i>9th December 1992</i>
<i>Coming into force</i>		<i>1st January 1993</i>

**THE COMPANIES (SUMMARY FINANCIAL STATEMENT) REGULATIONS 1992**

1. Citation and commencement
2. Interpretation
3. (1) A listed public company other than one to which...
4. Cases in which a summary financial statement may be sent
5. Conditions that must be complied with
6. The manner in which the wishes of entitled persons are to be ascertained
7. Form and content of summary financial statements: Companies and groups other than banking and insurance companies and groups
8. Form and content of summary financial statements: Banking companies and groups
9. Form and content of summary financial statements: Insurance companies and groups
10. Consequential amendments
11. Revocation  
Signature

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SCHEDULE 1 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY OTHER THAN A COMPANY PREPARING ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO BANKING AND INSURANCE COMPANIES

1. Form of summary financial statement
2. Directors' report
3. Summary profit and loss account

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

4. Summary balance sheet

SCHEDULE 2 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY THAT HAS PREPARED ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO BANKING COMPANIES OR GROUPS

1. Form of summary financial statement
2. Directors' report
3. Summary profit and loss account
4. Where the full annual accounts have been prepared under Part...
5. Where the full annual accounts have been prepared under Part...
6. (1) The summary profit and loss account or summary consolidated...
7. Summary balance sheet
8. Where the full annual accounts have been prepared under Part...
9. (1) Where the full annual accounts have been prepared under...
10. In respect of every item shown in the summary balance...
11. Interpretation

SCHEDULE 3 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY THAT PREPARES ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO INSURANCE COMPANIES OR GROUPS

1. Form of summary financial statement
2. Directors' report
3. Summary profit and loss account
4. Summary balance sheet
5. Companies preparing alternative form group accounts

Explanatory Note