
STATUTORY INSTRUMENTS

2004 No. 3199

BUILDING SOCIETIES

The Building Societies (Accounts and Related Provisions) (Amendment) Regulations 2004

Made - - - - *6th December 2004*
Laid before Parliament *6th December 2004*
Coming into force *31st December 2004*

THE BUILDING SOCIETIES (ACCOUNTS AND RELATED PROVISIONS) (AMENDMENT) REGULATIONS 2004

PART 1

General

1. Citation, commencement and interpretation

PART 2

Changes to account formats, accounting rules and notes to the accounts

2. Differing business of subsidiary undertaking no longer a reason for exclusion from consolidated accounts
3. Accounts may show amounts in euro
4. Removal of provisions requiring disclosures in notes to accounts
5. Alteration of heading in balance sheet formats
6. Alteration to which liabilities and losses are to be taken into account
7. Amounts in accounts to have regard to the substance of the reported transaction

PART 3

Fair value method of valuation

8. Valuation at fair value
9. Information about fair value in notes to the accounts

Status: This is the original version (as it was originally made).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

PART 4

Changes to the directors' report and interpretation

10. Disclosures in relation to financial instruments
11. Interpretation
12. Minor and consequential amendments
Signature

SCHEDULE —

1. The principal Regulations are amended as follows.
2. In regulation 2 (interpretation)— (a) in the definition of “group...
3. (1) In regulation 4 (group accounts: supplementary provisions), for “subsections...
4. In regulation 5 (notes to annual accounts)—
5. In paragraph 2(3) of Schedule 4 (form and content of...
6. (1) In paragraph 22 of Schedule 5 (reserves and provisions...

Explanatory Note