

SCHEDULES

[^{F1}SCHEDULE 9A

Form and Content of Accounts of Insurance Companies and Groups]

F1 SR 1994/428

PART 1

INDIVIDUAL ACCOUNTS

Balance Sheet Format

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), [Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008 (S.I. 2008/674), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133](#), {regs. 2, 3}

ASSETS

A. *Called up share capital not paid* (1)

B. *Intangible assets*

(1) Development costs

(2) Concessions, patents, licences, trade marks and similar rights and assets (2)

(3) Goodwill (3)

(4) Payments on account

C. *Investments*

I. Land and buildings (4)

II. Investments in group undertakings and participating interests

(1) Shares in group undertakings

(2) Debt securities issued by, and loans to, group undertakings

Status: Point in time view as at 20/01/2007.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Cross Heading: Balance Sheet Format. (See end of Document for details)

- (3) Participating interests
- (4) Debt securities issued by, and loans to, undertakings in which the company has a participating interest

III. Other financial investments

- (1) Shares and other variable-yield securities and units in unit trusts
- (2) Debt securities and other fixed income securities (5)
- (3) Participation in investment pools (6)
- (4) Loans secured by mortgages (7)
- (5) Other loans (7)
- (6) Deposits with credit institutions (8)
- (7) Other (9)

IV. Deposits with ceding undertakings (10)

D. Assets held to cover linked liabilities (11)

Da. Reinsurers' share of technical provisions (12)

- (1) Provision for unearned premiums
- (2) Long-term business provision
- (3) Claims outstanding
- (4) Provisions for bonuses and rebates
- (5) Other technical provisions
- (6) Technical provisions for unit-linked liabilities

E. Debtors (13)

I. Debtors arising out of direct insurance operations

- (1) Policy holders
- (2) Intermediaries

II. Debtors arising out of reinsurance operations

III. Other debtors

IV. Called up share capital not paid (1)

F. Other assets

I. Tangible assets

- (1) Plant and machinery
- (2) Fixtures, fittings, tools and equipment
- (3) Payments on account (other than deposits paid on land and buildings) and assets (other than buildings) in course of construction

II. Stocks

- (1) Raw materials and consumables
- (2) Work in progress
- (3) Finished goods and goods for resale
- (4) Payments on account

III. Cash at bank and in hand

IV. Own shares (14)

V. Other (15)

G. Repayments and accrued income

I. Accrued interest and rent (16)

II. Deferred acquisition costs (17)

III. Other repayments and accrued income

LIABILITIES

A. Capital and reserves

I. Called up share capital or equivalent funds

II. Share premium account

III. Revaluation reserve

IV. Reserves

- (1) Capital redemption reserves
- (2) Reserve for own shares

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- (3) Reserves provided for by the articles of association
- (4) Other reserves

V. Profit and loss account

B. Subordinated liabilities (18)

Ba. Fund for future appropriations (19)

C. Technical provisions

- (1) Provision for unearned premiums (20)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (2) Long-term business provision (20) (21) (26)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (3) Claims outstanding (22)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (4) Provision for bonuses and rebates (23)
 - (a) gross amount
 - (b) reinsurance amount (12)
- (5) Equalisation provision (24)
- (6) Other technical provisions (25)
 - (a) gross amount
 - (b) reinsurance amount (12)

D. Technical provisions for linked liabilities (26)

- (a) gross amount
- (b) reinsurance amount (12)

E. [^{F1}Provisions for other risks]

- (1) Provisions for pensions and similar obligations
- (2) Provisions for taxation
- (3) Other provisions

F1 SR 2004/496

F. Deposits received from reinsurers (27)

G. Creditors (28)

I. Creditors arising out of direct insurance operations

II. Creditors arising out of reinsurance operations

III. Debenture loans (29)

IV. Amounts owed to credit institutions

V. Other creditors including taxation and social security

H. Accruals and deferred income

Status:

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