

### SCHEDULE 3

Form and content of summary financial statement of insurance companies and groups

#### **Summary balance sheet under transitional arrangements**

11. The summary financial statement shall contain, in the case of a company the directors of which are not required to prepare group accounts for the financial year, a summary balance sheet or, in the case of a company the directors of which are so required, a summary consolidated balance sheet, which shall show, in so far as they may be derived from the full balance sheet, the following items—

- (a) the amount of issued share capital required to be disclosed under paragraph 2 of Schedule 9A to the 1986 Order (issued share capital);
- (b) an aggregate figure for the reserves required to be shown under paragraphs 4(1) and 7 of that Schedule (reserves);
- (c) an aggregate figure for the provisions required to be shown under paragraphs 4(1) and 7 of that Schedule (provisions);
- (d) an aggregate figure for liabilities required to be shown in the balance sheet under Part I of that Schedule (liabilities); and
- (e) a combined figure for any assets required to be disclosed in the full balance sheet under the provisions of Part I of that Schedule (assets),

in each case under such heading as the directors consider appropriate.