

SCHEDULE 3

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

Summary balance sheet: companies not required to prepare group accounts

6.—(1) 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 which shall show, in so far as they may be derived from the full balance sheet, the items, or combinations of items, set out in sub-paragraph (2) in the order of that sub-paragraph and under such headings as the directors consider appropriate.

(2) The items, or combinations of items, referred to in sub-paragraph (1) are—

- (a) investments:
 - the aggregate of items C and D under the heading “ASSETS”;
- (b) reinsurers' share of technical provisions:
 - item *Da* under the heading “ASSETS”;
- (c) other assets:
 - the aggregate of items A or E(IV), B, E(I) to (III), F and G under the heading “ASSETS”;
- (d) total assets under the heading “ASSETS”;
- (e) capital and reserves:
 - item A under the heading “LIABILITIES”;
- (f) subordinated liabilities:
 - item B under the heading “LIABILITIES”;
- (g) fund for future appropriations:
 - item *Ba* under the heading “LIABILITIES”;
- (h) gross technical provisions:
 - the aggregate of items C.1(a), C.2(a), C.4(a), C.3(a), C.5, C.6(a) and D(a) under the heading “LIABILITIES”;
 - (i) technical provisions — reinsurance amounts:
 - the aggregate of items C.1(b), C.2(b), C.3(b), C.4(b), C.6(b) and D(b) under the heading “LIABILITIES”;
- (j) other liabilities:
 - the aggregate of items E, F, G and H under the heading “LIABILITIES”: and
- (k) total liabilities under the heading “LIABILITIES”.