
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 138

**The Companies (Summary Financial Statement)
(Amendment) Regulations (Northern Ireland) 2006**

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

14.—(1) Schedule 3 to the 1996 Regulations (form and content of summary financial statement of insurance companies and groups)⁽¹⁾ is amended as follows.

- (2) In paragraph 2(2), after “annual accounts” insert “, the directors' remuneration report (if any)”.
- (3) Omit paragraph 3 (summary directors' report).
- (4) In paragraph 4(3), omit item (l) (dividends).
- (5) After paragraph 4 insert—

“Dividends

4A. The summary financial statement shall also contain the information concerning recognised and proposed dividends included in the full accounts and reports.”

(6) At the end of paragraph 5(1) insert, “, and shall also contain the information required by paragraph 4A above”.

(7) In paragraph 8, for “after any adjustments” to the end substitute “taking account of any adjustments to corresponding amounts made in the full accounts and reports”.

(1) Schedule 3 was amended by regulation 7 of [S.R. 2005 No. 57](#)