Status: This is the original version (as it was originally made).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

SCHEDULE 1

Fully Accrued Accounts - Principles

4. Where compliance with regulation 8 would not be sufficient to give a true and fair view as required in paragraphs 2 and 3 of this Schedule, the necessary additional information shall be given in the statement of account or in notes to the accounts.