Status: This is the original version (as it was originally made).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

6. Subject to the following three paragraphs, with respect to any amount required to be shown in the statement of financial activities or in the balance sheet, the statement of financial activities or the balance sheet shall also show the corresponding amount for the financial year immediately preceding that to which the statement or balance sheet relates.