

SCHEDULE

INFORMATION TO BE INCLUDED IN THE NOTES TO THE ACCOUNTS

PART 2

OTHER INFORMATION TO BE INCLUDED IN THE NOTES TO THE ACCOUNTS

Fixed Assets

31.—(1) Where any amount is shown in respect of land (including buildings) in the registered social landlord's balance sheet, there shall be stated—

- (a) how much of that amount relates to land owned by the registered social landlord and how much relates to land which is held on a lease; and
- (b) how much of the amount attributable to land held by the registered social landlord on a lease relates to land held on a long lease and how much to land held on a short lease.

(2) For the purposes of this paragraph, "long lease" and "short lease" have the same meanings as in paragraph 83 of Schedule 4 to the Companies Act 1985.