

SCHEDULE

INFORMATION TO BE INCLUDED IN THE NOTES TO THE ACCOUNTS

PART 2

OTHER INFORMATION TO BE INCLUDED IN THE NOTES TO THE ACCOUNTS

Provisions

- 36.** In respect of any provision shown in the balance sheet—
- (a) what the provision is intended for;
 - (b) the amount brought forward from the previous period of account;
 - (c) the amount carried forward to the next period of account;
 - (d) the charge to the income and expenditure account for the period of account including any amount relating to interest receivable or investment income; and
 - (e) expenditure charged to the provision for the period of account.