## SCHEDULE 1

## COMPANIES ACT INDIVIDUAL ACCOUNTS

## PART 3 NOTES TO THE ACCOUNTS

Information supplementing the balance sheet

## **Details of indebtedness**

- **56.** If any fixed cumulative dividends on the company's shares are in arrear, there must be stated—
  - (a) the amount of the arrears, and
  - (b) the period for which the dividends or, if there is more than one class, each class of them are in arrear.