# 1990 No. 515

## **COMPANIES**

The Companies (Summary Financial Statement) Regulations 1990

Made	7th March 1990
Laid before Parliament	9th March 1990
Coming into force	lst April 1990

### THE COMPANIES (SUMMARY FINANCIAL STATEMENT) REGULATIONS 1990

- 1. Citation and commencement
- 2. Interpretation
- 3. Regulations 4 to 9 have effect in connection with a...
- 4. Cases in which a summary financial statement may be sent
- 5. Conditions that must be complied with
- 6. The manner in which the wishes of members are to be ascertained
- 7. Form and content of summary financial statements: Companies and groups other than banking and insurance companies and groups
- 8. Form and content of summary financial statements: Banking companies and groups
- 9. Form and content of summary financial statements: Insurance companies and groups
- Requirements relating to financial years commencing prior to 23rd December 1989 Signature

SCHEDULE 1 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY OTHER THAN A COMPANY PREPARING ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO BANKING AND INSURANCE COMPANIES

- 1. Form of summary financial statement
- 2. Directors' report
- 3. Summary profit and loss account

4. Summary balance sheet

#### SCHEDULE 2 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY THAT HAS PREPARED ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO BANKING COMPANIES OR GROUPS

- 1. Form of summary financial statement
- 2. Directors' report
- 3. Summary profit and loss account
- 4. Summary balance sheet

#### SCHEDULE 3 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF A LISTED PUBLIC COMPANY THAT PREPARES ACCOUNTS UNDER THE SPECIAL PROVISIONS OF PART VII RELATING TO INSURANCE COM-PANIES OR GROUPS

- 1. Form of summary financial statement
- 2. Directors' report
- 3. Summary profit and loss account
- 4. Summary balance sheet
- 5. Companies preparing alternative form group accounts

#### SCHEDULE 4 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT FOR A FINANCIAL YEAR COMMENCING PRIOR TO 23RD DECEMBER 1989

- 1. The summary financial statement of a listed public company, other...
- 2. The summary financial statement of a listed public company being:...
- 3. The summary financial statement of a listed public company being:...

Explanatory Note