#### STATUTORY INSTRUMENTS

### 1995 No. 2092

### **COMPANIES**

# The Companies (Summary Financial Statement) Regulations 1995

Made - - - - 4th August 1995
Laid before Parliament 8th August 1995
Coming into force 1st September 1995

# THE COMPANIES (SUMMARY FINANCIAL STATEMENT) REGULATIONS 1995

#### PART I

#### **GENERAL**

- 1. Citation and commencement
- 2. Interpretation

#### PART II

### CONDITIONS FOR SENDING OUT SUMMARY FINANCIAL STATEMENT

- 3. Cases in which sending of summary financial statement prohibited
- 4. Ascertainment of entitled person's wishes
- 5. Consultation by notice
- 6. Relevant consultation

#### PART III

#### FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT

- 7. Provisions applying to all companies and groups
- 8. Companies and groups other than banking and insurance companies and groups
- 9. Banking companies and groups
- 10. Insurance companies and groups

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

# PART IV TRANSITIONALS ETC

- 11. Revocation, transitionals and saving
- 12. Consequential amendments Signature

SCHEDULE 1 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF COMPA NIES AND GROUPS OTHER THAN BANKING OR INSURANCE COMPANIES AND GROUPS

- 1. Form of summary financial statement
- 2. Summary directors' report
- 3. Summary profit and loss account: companies not required to prepare group accounts
- 4. Summary profit and loss account: companies required to prepare group accounts
- 5. Summary balance sheet: companies not required to prepare group accounts
- 6. Summary balance sheet: companies required to prepare group accounts
- 7. Corresponding amounts

## SCHEDULE 2 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF BANK ING COMPANIES AND GROUPS

- 1. Form of summary financial statement
- 2. Summary directors' report
- 3. Summary profit and loss account: companies not required to prepare group accounts
- 4. Summary profit and loss account: companies required to prepare group accounts
- 5. Summary balance sheet: companies not required to prepare group accounts
- 6. Summary balance sheet: companies required to prepare group accounts
- 7. Corresponding amounts

### SCHEDULE 3 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF IN SURANCE COMPANIES AND GROUPS

- 1. Application of Schedule
- 2. Form of summary financial statement
- 3. Summary directors' report
- 4. Summary profit and loss account: companies not required to prepare group accounts
- Summary profit and loss account: companies required to prepare group accounts
- 6. Summary balance sheet: companies not required to prepare group accounts
- 7. Summary balance sheet: companies required to prepare group accounts
- 8. Corresponding amounts
- 9. Transitional arrangements: definition
- 10. Summary profit and loss account under transitional arrangements
- 11. Summary balance sheet under transitional arrangements
- 12. Companies preparing alternative form group accounts

**Explanatory Note**