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STATUTORY INSTRUMENTS

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**2008 No. 374**

**COMPANIES**

**The Companies (Summary Financial Statement) Regulations 2008**

*Made - - - - 19th February 2008*  
*Laid before Parliament 20th February 2008*  
*Coming into force 6th April 2008*

**THE COMPANIES (SUMMARY FINANCIAL STATEMENT) REGULATIONS 2008**

PART 1

1. Citation, commencement and application
2. Interpretation
3. Persons to whom a company may send a summary financial statement

PART 2

4. Cases in which sending of summary financial statement prohibited
5. Ascertainment of the wishes of a person specified in regulation 3
6. Consultation by notice
7. Relevant consultation
8. Supplementary provisions for Part 2

PART 3

9. Provisions applying to all companies and groups
10. Provisions applying only to certain types of company
11. Contents of summary financial statements

PART 4

12. Revocation, transitionals and saving  
Signature

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SCHEDULE 1 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF COMPANY PREPARING COMPANIES ACT INDIVIDUAL ACCOUNTS (OTHER THAN A BANKING OR INSURANCE COMPANY)

1. Summary profit and loss account
2. Dividends
3. Summary balance sheet
4. Corresponding amounts

SCHEDULE 2 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF BANKING COMPANY PREPARING COMPANIES ACT INDIVIDUAL ACCOUNTS

1. Summary profit and loss account
2. Dividends
3. Summary balance sheet
4. Corresponding amounts

SCHEDULE 3 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF INSURANCE COMPANY PREPARING COMPANIES ACT INDIVIDUAL ACCOUNTS

1. Summary profit and loss account
2. Dividends
3. Summary balance sheet
4. Corresponding amounts

SCHEDULE 4 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF PARENT COMPANY PREPARING COMPANIES ACT GROUP ACCOUNTS (OTHER THAN BANKING OR INSURANCE GROUP ACCOUNTS)

1. Summary profit and loss account
2. Summary balance sheet
3. Corresponding amounts

SCHEDULE 5 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF PARENT COMPANY OF BANKING GROUP PREPARING COMPANIES ACT GROUP ACCOUNTS

1. Summary profit and loss account
2. Summary balance sheet
3. Corresponding amounts

SCHEDULE 6 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF PARENT COMPANY OF INSURANCE GROUP PREPARING COMPANIES ACT GROUP ACCOUNTS

1. Summary profit and loss account
2. Summary balance sheet
3. Corresponding amounts

SCHEDULE 7 — FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT OF COMPANY PREPARING IAS INDIVIDUAL ACCOUNTS

1. Summary profit and loss account

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2. Summary balance sheet
3. Corresponding amounts

SCHEDULE 8 — FORM AND CONTENT OF SUMMARY FINANCIAL  
STATEMENT OF COMPANY PREPARING IAS GROUP  
ACCOUNTS

1. Summary profit and loss account
2. Summary balance sheet
3. Corresponding amounts

Explanatory Note