

SCHEDULE 2

BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 3

NOTES TO THE ACCOUNTS

Information supplementing the balance sheet

Maturity analysis

72.—(1) A company must disclose separately for each of assets items 3.(b) and 4 and liabilities items 1.(b), 2.(b) and 3.(b) the aggregate amount of the loans and advances and liabilities included in those items broken down into the following categories—

- (a) those repayable in not more than three months,
- (b) those repayable in more than three months but not more than one year,
- (c) those repayable in more than one year but not more than five years,
- (d) those repayable in more than five years,

from the balance sheet date.

(2) A company must also disclose the aggregate amounts of all loans and advances falling within assets item 4 (loans and advances to customers) which are—

- (a) repayable on demand, or
- (b) are for an indeterminate period, being repayable upon short notice.

(3) For the purposes of sub-paragraph (1), where a loan or advance or liability is repayable by instalments, each such instalment is to be treated as a separate loan or advance or liability.