

SCHEDULE 2

BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 3

NOTES TO THE ACCOUNTS

Information supplementing the balance sheet

Sundry assets and liabilities

82. Where any amount shown under either of the following items is material, particulars must be given of each type of asset or liability included in that item, including an explanation of the nature of the asset or liability and the amount included with respect to assets or liabilities of that type—

- (a) assets item 13 (other assets),
- (b) liabilities item 4 (other liabilities).