

## SCHEDULE 3

### INSURANCE COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

## **PART 3**

### NOTES TO THE ACCOUNTS

#### *General*

#### **Sums denominated in foreign currencies**

**63.** Where any sums originally denominated in foreign currencies have been brought into account under any items shown in the balance sheet or profit and loss account format, the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up) must be stated.

**Changes to legislation:**

There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, Paragraph 63.