

SCHEDULE 6

COMPANIES ACT GROUP ACCOUNTS

PART 1

GENERAL RULES

Associated undertakings

20.—(1) The formats set out in Schedule 1 to these Regulations have effect in relation to group accounts with the following modifications.

(2) In the balance sheet formats replace the items headed “Participating interests”, that is—

- (a) in format 1, item B.III.3, and
- (b) in format 2, item B.III.3 under the heading “ASSETS”,

by two items: “Interests in associated undertakings” and “Other participating interests”.

(3) In the profit and loss account formats replace the items headed “Income from participating interests”, that is—

- (a) in format 1, item 8,
- (b) in format 2, item 10,
- (c) in format 3, item B.4, and
- (d) in format 4, item B.6,

by two items: “Income from interests in associated undertakings” and “Income from other participating interests”.