
STATUTORY INSTRUMENTS

1986 No. 1032 (N.I. 6)

The Companies (Northern Ireland) Order 1986 (revoked)

THE COMPANIES (NORTHERN IRELAND) ORDER 1986 (REVOKED)

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PART XXI rep. by 1989 NI 19

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- 651. *Delivery to registrar of accounts and reports of Part XXIII company*
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- 679. *Summary proceedings*
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SCHEDULES

SCHEDULE 1 — PARTICULARS OF DIRECTORS, ETC. TO BE CONTAINED IN STATEMENT UNDER AERTICLE 21

Directors

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Secretaries

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Interpretation

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SCHEDULE 2 — INTERPRETATION OF REFERNECES TO “BENEFICIAL INTEREST”

PART I — REFERENCES IN ARTICLES 33, 155, 156 AND 158

Residual interests under pension and employees' share schemes

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Employer's charges and other rights of recovery

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Trustee's right to expenses, remuneration, indemnity, etc.

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Supplementary

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PART II — REFERENCES IN SCHEDULE 5

Residual interests under pension and employees' share schemes

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Employer's charges and other rights of recovery

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Trustee's right to expenses, remuneration, indemnity, &c.

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Supplementary

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SCHEDULE 3 — MANDATORY CONTENTS OF PROSPECTUS
PART I — MATTERS TO BE STATED

The company's proprietorship, management and its capital requirement

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Details relating to the offer

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Property acquired or to be acquired by the company

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Commissions, preliminary expenses, etc.

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Contracts

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Auditors

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Interests of directors

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Other matters

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PART II — AUDITORS' AND ACCOUNTANTS' REPORTS TO BE SET OUT
IN PROSPECTUS

Auditors' report

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Accountants' reports

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Provisions interpreting preceding paragraphs, and modifying them in certain cases

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SCHEDULE 4 — PART I GENERAL RULES AND FORMATS SECTION A
GENERAL RULES (1) (1) Subject to the...
PART I — GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

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SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Preliminary

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Balance Sheet Formats

Format 1

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Balance Sheet Formats

Format 2

ASSETS

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LIABILITIES

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Notes on the balance sheet formats Called-up share capital not paid

(Formats 1 and 2,...

Profit and loss account formats

Format 1

(see note (17) below) Turnover Cost of sales (14) Gross profit or loss

Distribution costs...

Profit and loss account formats

Format 2 Turnover Change in stocks of finished goods and in work in progress Own...

Profit and loss account formats

Format 3

(see note (17) below)

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Profit and loss account formats

Format 4

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Notes on the profit and loss account formats Cost of sales: distribution

costs: administrative expenses...

PART II — ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Preliminary

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Accounting principles

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Departure from the accounting principles

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SECTION B

HISTORICAL COST ACCOUNTING RULESPreliminary

(16) Subject to sections C and D , the amounts to be included in respect...

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Fixed assets

General rules

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Rules for determining particular fixed asset items
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Current assets

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Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item
Assets included at a fixed amount
Determination of purchase price or production cost
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Substitution of original stated amount where price or cost unknown

SECTION C

ALTERNATIVE ACCOUNTING RULES

Preliminary

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Alternative accounting rules

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Application of the depreciation rules

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Additional information to be provided in case of departure from historical cost accounting rules

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Revaluation reserve

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SECTION D

FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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Preliminary

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Reserves and dividends

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Disclosure of accounting policies

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Information supplementing the balance sheet

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Share capital and debentures

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Fixed assets

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Investments

Information about fair value of assets and liabilities

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Information where investment property and living animals and plants

included at fair value

Reserves and provisions

Provision for taxation

Details of indebtedness

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Guarantees and other financial commitments

Miscellaneous matters

Information supplementing the profit and loss account

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Separate statement of certain items of income and expenditure

Particulars of tax

Particulars of turnover

Para. 56 rep. by SR 2004/496

Miscellaneous matters

General

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Dormant companies acting as agents

PART IV — SPECIAL PROVISIONS WHERE COMPANY IS A PARENT COMPANY OR SUBSIDIARY UNDERTAKING

Company's own accounts

Para. 59 rep. by SR 1997/314

Guarantees and other financial commitments in favour of group undertakings

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Paras. 60#70 rep. by 1990 NI 5

Paras. 60#70 rep. by 1990 NI 5

PART V — SPECIAL PROVISIONS WHERE THE COMPANY IS AN INVESTMENT COMPANY

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Para. 74 rep. by 1990 NI 5

PART VI — SPECIAL PROVISIONS WHERE THE COMPANY HAS ENTERED INTO ARRANGEMENTS SUBJECT TO MERGER RELIEF

Para. 75 rep. by 1990 NI 5

PART VII — INTERPRETATION OF SCHEDULE

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Financial instruments

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Paras. 77#80 rep. by 1990 NI 5

Historical cost accounting rules

Investment property

Leases

Listed investments

Loans

Materiality

Para. 86 rep. by 1990 NI 5

Provisions

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Paras. 89#91 rep. by 1990 NI 5

Staff costs

Para. 93 rep. by 1990 NI 5

SCHEDULE 4A — FORM AND CONTENT OF GROUP ACCOUNTS

General rules

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Elimination of group transactions

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Acquisition and merger accounting

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Minority interests

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Para. 18 rep. by SR 2004/496

Joint ventures

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Associated undertakings

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SCHEDULE 5 — DISCLOSURE OF INFORMATION: RELATED
UNDERTAKINGS
PART I — COMPANIES NOT REQUIRED TO PREPARE GROUP
ACCOUNTS

Subsidiary undertakings

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Holdings in subsidiary undertakings

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Financial information about subsidiary undertakings

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Financial years subsidiary undertakings

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Para. 5 rep. by SR 1997/314

Shares and debentures of company held by subsidiary undertakings

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Significant holdings in undertakings other than subsidiary undertakings

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Membership of certain undertakings

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Para. 10 rep. by SR 1997/314

Para. 10 rep. by SR 1997/314

Parent undertaking drawing up accounts for larger group

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Identification of ultimate parent company

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Constructions of references to shares held by company

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PART II — COMPANIES REQUIRED TO PREPARE GROUP ACCOUNTS

Introductory

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Subsidiary undertakings

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Holdings in subsidiary undertakings

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Financial information about subsidiary undertakings not included in the consolidation

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Paras. 18, 19 rep. by SR 1997/314

Paras. 18, 19 rep. by SR 1997/314

Shares and debentures of company held by subsidiary undertakings

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Joint ventures

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Associated undertakings

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Other significant holdings of parent company or group

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Parent company's or group's membership of certain undertakings

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Para. 29 rep. by SR 1997/314

Para. 29 rep. by SR 1997/314

Parent undertaking drawing up accounts for larger group

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Identification of ultimate parent company

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Construction of references to shares held by parent company or group

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SCHEDULE 6 — PART I CHAIRMAN'S AND DIRECTORS' EMOLUMENTS,
PENSIONS AND COMPENSATION FOR LOSS OF OFFICE
CHAPTER 1...

PART I — CHAIRMAN'S AND DIRECTORS' EMOLUMENTS, PENSIONS
AND COMPENSATION FOR LOSS OF OFFICE

CHAPTER 1

PROVISIONS APPLYING TO QUOTED AND UNQUOTED COMPANIES

Aggregate amount of directors' emoluments etc.

CHAPTER II

PROVISIONS APPLYING ONLY TO UNQUOTED COMPANIES

Details of highest paid director's emoluments etc.

Excess retirement benefits of directors and past directors

Compensation to directors for loss of office

Sums paid to third parties in respect of directors' services

Supplementary

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Interpretation

Supplementary

PART II — LOANS, QUASI-LOANS AND OTHER DEALINGS IN FAVOUR
OF DIRECTORS

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The particulars required by this Part

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Excluded transactions

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For this purpose a company's net assets are the aggregate of its assets less
the...

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Interpretation

PART III — OTHER TRANSACTIONS, ARRANGEMENTS AND
AGREEMENTS

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SCHEDULE 7 — PART I MATTERS OF A GENERAL NATURE Asset values (1)
Sub-para. (1) rep. by SR...
PART I — MATTERS OF A GENERAL NATURE

Asset values

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Directors' interests

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Political and charitable gifts

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Para. 5A rep. by SR 1997/314

Miscellaneous

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PART II — DISCLOSURE REQUIRED BY COMPANY ACQUIRING ITS OWN SHARES, ETC.
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PART III — DISCLOSURE CONCERNING EMPLOYMENT, ETC. OF DISABLED PERSONS
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Part IV — rep. by SR 1997/314
PART V — EMPLOYEE INVOLVEMENT
This div-1 has a number but no title; creating a P1 group with an empty Title
Part VI — Policy and Practice on Payment of Creditors
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SCHEDULE 7ZA — OPERATING AND FINANCIAL REVIEW

Review objective

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Other general requirements

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Details of particular matters

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Reference to and explanation of company accounts

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Application of Schedule to group operating and financial review

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SCHEDULE 7A — PART I INTRODUCTORY (1) (1) In the directors' remuneration report for a financial year (...

PART I — INTRODUCTORY

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PART II — INFORMATION NOT SUBJECT TO AUDIT

Consideration by the directors of matters relating to directors' remuneration

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Statement of company's policy on directors' remuneration

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Performance graph

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Service contracts

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PART III — INFORMATION SUBJECT TO AUDIT

Amount of each director's emoluments and compensation in the relevant financial year

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Share options

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Long-term incentive schemes

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Pensions

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Excess retirement benefits of directors and past directors

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Compensation for past directors

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Sums paid to third parties in respect of a director's services

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PART IV — INTERPRETATION AND SUPPLEMENTARY

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SCHEDULE 8 — FORM AND CONTENT OF ACCOUNTS PREPARED BY
SMALL COMPANIES

PART I — GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

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SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Preliminary

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Balance Sheet Formats

Format 1

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Balance Sheet Formats

Format 2

ASSETS

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LIABILITIES

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Notes on the balance sheet formats Called-up share capital not paid

(Formats 1 and 2,...

Profit and loss account formats

Format 1

(see note (14) below) Turnover Cost of sales (11) Gross profit or loss

Distribution costs...

Profit and loss account formats

Format 2 Turnover Change in stocks of finished goods and in work in

progress Own...

Profit and loss account formats

Format 3

(see note (14) below)

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Profit and loss account formats

Format 4

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Notes on the profit and loss account formats Cost of sales: distribution

costs: administrative expenses...

PART II — ACCOUNTING PRINCIPLES AND RULES

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SECTION A

ACCOUNTING PRINCIPLES

Preliminary

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Accounting principles

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Departure from the accounting principles

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SECTION B

HISTORICAL COST ACCOUNTING RULES

Preliminary

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Fixed assets

General rules

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Rules for determining particular fixed asset items

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Current assets

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Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item

Assets included at a fixed amount

Determination of purchase price or production cost

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Substitution of original stated amount where price or cost unknown

SECTION C

ALTERNATIVE ACCOUNTING RULES

Preliminary

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Alternative accounting rules

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Application of the depreciation rules

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Additional information to be provided in case of departure from historical cost accounting rules

Revaluation reserve

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SECTION D

FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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PART III — NOTES TO THE ACCOUNTS

Preliminary

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Reserves and dividends

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Disclosure of account policies

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Information supplementing the balance sheet

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Share capital and debentures

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Fixed assets

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Investments

Information about fair value of assets and liabilities

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Information where investment property and living animals and plants included at fair value

Reserves and provisions

Details of indebtedness

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Guarantees and other financial commitments

Miscellaneous matters

Information supplementing the profit and loss account

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Particulars of turnover

Miscellaneous matters

General

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Dormant companies acting as agents

PART IV — INTERPRETATION OF SCHEDULE

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Financial instruments

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Historical cost accounting rules
Investment property
Listed investments
Loans
Materiality
Provisions
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Staff costs

SCHEDULE 8A — Form and Content of Abbreviated Accounts of Small Companies delivered to Registrar

PART I — BALANCE SHEET FORMATS

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Balance Sheet Formats
Format 1
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Balance Sheet Formats

Format 2

ASSETS

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LIABILITIES

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Notes on the balance sheet formats Debtors (Formats 1 and 2, item C.II.)

The aggregate...

PART II — NOTES TO THE ACCOUNTS

Preliminary

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Disclosure of accounting policies

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Information supplementing the balance sheet

Share capital and debentures

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Fixed assets

Financial fixed assets

Details of indebtedness

General

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Dormant companies acting as agents

SCHEDULE 9 — PART I INDIVIDUAL ACCOUNTS CHAPTER I GENERAL
RULES AND FORMATS SECTION A GENERAL RULES (1)...
PART I — INDIVIDUAL ACCOUNTS

CHAPTER I

GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

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Para. 8 rep. by SR 2004/496

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SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Preliminary

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Balance Sheet Format

ASSETS

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Total assets

LIABILITIES

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Total liabilities

MEMORANDUM ITEMS

This div-1 has a number but no title; creating a P1 group with an empty Title

Notes on the balance sheet format and memorandum items

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 1)

Cash shall comprise all currency including foreign notes and coins.

Only those balances which may be withdrawn without notice and which are deposited with central...

(Assets item 2(a))

Treasury bills and similar securities shall comprise treasury bills and similar debt instruments issued by...

(Assets item 2(b))

Other eligible bills shall comprise all bills purchased to the extent that they are eligible,...

(Assets item 3)

Loans and advances to banks shall comprise all loans and advances to domestic or foreign...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 4)

Loans and advances to customers shall comprise all types of assets in the form of...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 5)

This item shall comprise transferable debt securities and any other transferable fixed income securities issued...

Where a company holds its own debt securities these shall not be included under this...

Securities bearing interest rates that vary in accordance with specific factors, for example the interest...

This div-1 has a number but no title; creating a P1 group with an empty Title
(Assets item 9)

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This item shall comprise: development costs; concessions, patents, licences, trade marks and similar rights and...

Amounts representing goodwill shall only be included to the extent that the goodwill was acquired...

There shall be disclosed, in a note to the accounts, the amount of any goodwill...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item 10)

This item shall comprise: —land and buildings; —plant and machinery; — fixtures and fittings, tools and...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets items 11 and 14)

The two positions shown for this item are alternatives.

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item 12)

The nominal value of the shares held shall be shown separately under this item.

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 1)

Deposits by banks shall comprise all amounts arising out of banking transactions owed to other...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 2)

This item shall comprise all amounts owed to creditors that are not credit institutions. However...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 3)

This item shall include both debt securities and debts for which transferable certificates have been...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 7)

This item shall comprise all liabilities in respect of which there is a contractual obligation...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item 8)

The amount of allotted share capital and the amount of called up share capital which...

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 1)

This item shall include all transactions whereby the company has underwritten the obligations of a...

Liabilities arising out of the endorsement of rediscounted bills shall be included in this item....

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 1(2))

This item shall include all guarantee obligations incurred and assets pledged as collateral security on...

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 2)

This item shall include every irrevocable commitment which could give rise to a credit risk.

This div-1 has a number but no title; creating a P1 group with an empty Title (Memorandum item 2(1))

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This sub-item shall comprise commitments entered into by the company in the context of sale...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets items 2 to 5, Liabilities items 1 to 3 and 7)

The following information must be given either by way of subdivision of the relevant items...

The amount of the following must be shown for each of Assets items 2 to...

Special Rules

Subordinated assets

Syndicated loans

Sale and repurchase transactions

Sale and option to resell transactions

Managed funds

Profit and Loss Account Formats

FORMAT 1

Vertical layout

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FORMAT 2

Horizontal layout

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Notes on the profit and loss account formats

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 1; Format 2, item B1)

This item shall include all income arising out of banking activities, including: income from assets,...

(Format 1, item 2; Format 2, item A1)

This item shall include all expenditure arising out of banking activities, including: charges arising out...

(Format 1, item 4; Format 2, item B3)

Fees and commissions receivable shall comprise income in respect of all services supplied by the...

In particular the following fees and commissions receivable must be included (unless required to be...

(Format 1, item 5; Format 2, item A2)

Fees and commissions payable shall comprise charges for all services rendered to the company by...

In particular the following fees and commissions payable must be included (unless required to be...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 6; Format 2, items B4 and A3)

This item shall comprise: the net profit or net loss on transactions in securities which...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 9; Format 2, item A5)

This item shall comprise depreciation and other amounts written off in respect of balance sheet...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 11(a); Format 2, item A7(a))

Provisions for bad and doubtful debts shall comprise charges for amounts written off and for...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 11(b); Format 2, item A7(b))

This item shall comprise charges for provisions for contingent liabilities and commitments of a type...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 12(a); Format 2, item B5(a))

This item shall include credits from the recovery of loans that have been written off,...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 12(b); Format 2, item B5(b))

This item comprises credits from the reduction of provisions previously made with respect to contingent...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 13; Format 2, item A8)

Amounts written off fixed asset investments shall comprise amounts written off in respect of assets...

This div-1 has a number but no title; creating a P1 group with an empty Title (Format 1, item 14; Format 2, item B6)

Adjustments to amounts written off fixed asset investments shall include amounts written back following earlier...

CHAPTER II

ACCOUNTING PRINCIPLES AND RULES

SECTION A

ACCOUNTING PRINCIPLES

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Accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

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Departure from the accounting principles

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SECTION B

VALUATION RULES

HISTORICAL COST ACCOUNTING RULES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

Fixed assets

General rules

This div-1 has a number but no title; creating a P1 group with an empty Title

This div-1 has a number but no title; creating a P1 group with an empty Title

Development costs

Goodwill

Intangible and tangible fixed assets

Other fixed assets

Financial fixed assets

Current Assets

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Miscellaneous and supplementary provisions

Excess of money owed over value received as an asset item

Determination of cost

This div-1 has a number but no title; creating a P1 group with an empty Title

Substitution of original amount where price or cost unknown

ALTERNATIVE ACCOUNTING RULES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

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Alternative accounting rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Application of the depreciation rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Additional information to be provided in case of departure from historical cost accounting rules

This div-1 has a number but no title; creating a P1 group with an empty Title

Revaluation reserve

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FAIR VALUE ACCOUNTING

Inclusion of financial instruments at fair value

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Determination of fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

Inclusion of hedged items at fair value

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Other assets that may be included at fair value

This div-1 has a number but no title; creating a P1 group with an empty Title

Accounting for changes in value

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The fair value reserve

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ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

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CHAPTER III

NOTES TO THE ACCOUNTS

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

General

Disclosure of accounting policies

This div-1 has a number but no title; creating a P1 group with an empty Title

Sums denominated in foreign currencies

Reserves and dividends

Information supplementing the balance sheet

Share capital and debentures

This div-1 has a number but no title; creating a P1 group with an empty Title

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Fixed assets

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Information about fair value of assets and liabilities

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Information where investment property and living animals and plants

included at fair value

Reserves and provisions

Provision for taxation

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Maturity analysis
Debt and other fixed income securities
Subordinated liabilities
Fixed cumulative dividends
Details of assets charged
Guarantees and other financial commitments
Memorandum items: Group undertakings
Transferable securities
Leasing transactions
Assets and liabilities denominated in a currency other than sterling (or the currency in which the accounts are drawn up)
Sundry assets and liabilities
Unmatured forward transactions
Miscellaneous matters

Information supplementing the profit and loss account

Para. 74 rep. by SR 1997/314
Particulars of tax
Particulars of income
Para. 77 rep. by SR 2004/496
Management and agency services
Subordinated liabilities
Sundry income and charges
Miscellaneous matters

CHAPTER IV

INTERPRETATION OF PART I

General
Financial instruments
This div-1 has a number but no title; creating a P1 group with an empty Title
Loans
Materiality
Provisions
Staff costs

PART II — CONSOLIDATED ACCOUNTS

Para. 1 rep. by SR 2004/496
Foreign currency translation
This div-1 has a number but no title; creating a P1 group with an empty Title
Information as to undertaking in which shares held as a result of financial assistance operation

PART III — ADDITIONAL DISCLOSURE: RELATED UNDERTAKINGS

This div-1 has a number but no title; creating a P1 group with an empty Title

PART IV — ADDITIONAL DISCLOSURE: EMOLUMENTS AND OTHER BENEFITS OF DIRECTORS AND OTHERS

This div-1 has a number but no title; creating a P1 group with an empty Title
Loans, quasi-loans and other dealings
Other transactions, arrangements and agreements

SCHEDULE 9A — Form and Content of Accounts of Insurance Companies and Groups
PART 1 — INDIVIDUAL ACCOUNTS

CHAPTER 1

GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

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Para. 5 rep. by SR 2004/496

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SECTION B

THE REQUIRED FORMATS FOR ACCOUNTS

Preliminary

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Balance Sheet Format

ASSETS

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LIABILITIES

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Notes on the Balance Sheet Format

This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets items A and E.IV)
 This item may be shown in either of the positions given in the format.
 This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets item B.2)
 Amounts in respect of assets shall only be included in a company's balance sheet under...
 (Assets item B.3)
 Amounts representing goodwill shall only be included to the extent that the goodwill was acquired...
 This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets item C.1)
 The amount of any land and buildings occupied by the company for its own activities...
 This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets item C.III.2)
 This item shall comprise transferable debt securities and any other transferable fixed income securities issued...
 Securities bearing interest rates that vary in accordance with specific factors, for example the interest...
 This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets item C.III.3)
 This item shall comprise shares held by the company in joint investments constituted by several...
 This div-1 has a number but no title; creating a P1 group with an empty Title
 (Assets items C.III.4 and C.III.5)

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Loans to policy holders for which the policy is the main security shall be included...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.III.6)

This item shall comprise sums the withdrawal of which is subject to a time restriction....

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.III.7)

This item shall comprise those investments which are not covered by Assets items C.III.1 to...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item C.IV)

Where the company accepts reinsurance this item shall comprise amounts, owned by the ceding undertakings...

These amounts may not be combined with other amounts owed by the ceding insurer to...

Securities deposited with ceding undertakings or third parties which remain the property of the company...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item D)

In respect of long-term business, this item shall comprise investments made pursuant to long-term policies...

This item shall also comprise investments which are held on behalf of the members of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item Da: Liabilities items C.1(b), 2(b), 3(b), 4(b) and 6(b) and D(b))

The reinsurance amounts may be shown either under Assets item Da or under Liabilities items...

The reinsurance amounts shall comprise the actual or estimated amounts which, under the contractual reinsurance...

As regards the provision for unearned premiums, the reinsurance amounts shall be calculated according to...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item E)

Amounts owned by group undertakings and undertakings in which the company has a participating interest...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item F.IV)

The nominal value of the shares shall be shown separately under this item.

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item F.V)

This item shall comprise those assets which are not covered by Assets F.I to IV....

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item G.I)

This item shall comprise those items that represent interest and rent that have been earned...

This div-1 has a number but no title; creating a P1 group with an empty Title (Assets item G.II)

This item shall comprise the costs of acquiring insurance policies which are incurred during a...

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Deferred acquisition costs arising in general business shall be distinguished from those arising in long...

In the case of general business, the amount of any deferred acquisition costs shall be...

There shall be disclosed in the notes to the accounts— how the deferral of acquisition...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item B)

This item shall comprise all liabilities in respect of which there is a contractual obligation...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item Ba)

This item shall comprise all funds the allocation of which either to policy holders or...

Transfers to and from this item shall be shown in item II.12a in the profit...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.1)

In the case of long-term business the provision for unearned premiums may be included in...

The provision for unearned premiums shall comprise the amount representing that part of gross premiums...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.2)

This items shall comprise the actuarially estimated value of the company's liabilities (excluding technical provisions...

This item shall also comprise claims incurred but not reported, plus the estimated costs of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.3)

This item shall comprise the total estimated ultimate cost to the company of settling all...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.4)

This item shall comprise amounts intended for policy holders or contract beneficiaries by way of...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.5)

This item shall comprise the amount of any equalisation reserve maintained in respect of general...

This item shall also comprise any amounts which, in accordance with Council Directive 87/343/EEC ,...

A company which otherwise constitutes reserves to equalise fluctuations in loss ratios in future years...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item C.6)

This item shall comprise, inter alia, the provision for unexpired risks as defined in paragraph...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item D)

This item shall comprise technical provisions constituted to cover liabilities relating to investment in the...

Any additional technical provisions constituted to cover death risks, operating expenses or other risks (such...

Changes to legislation: The Companies (Northern Ireland) Order 1986 (revoked) is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

This item shall also comprise technical provisions representing the obligations of a tontine's organiser in...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item F)

Where the company cedes reinsurance, this item shall comprise amounts deposited by or withheld from...

Where the company cedes reinsurance and has received as a deposit securities which have been...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item G)

Amounts owed to group undertakings and undertakings in which the company has a participating interest...

This div-1 has a number but no title; creating a P1 group with an empty Title (Liabilities item G.III)

The amount of any convertible loans shall be shown separately.

Special Rules for Balance Sheet Format

Additional items

Managed funds

Deferred acquisition costs

Profit and loss account format

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Notes on the profit and loss account format

CHAPTER II

ACCOUNTING PRINCIPALS AND RULES

SECTION A

ACCOUNTING PRINCIPLES

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

Accounting principles

This div-1 has a number but no title; creating a P1 group with an empty Title

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Departure from accounting principles

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Valuation

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SECTION B

CURRENT VALUE ACCOUNTING RULES

Para. 20 rep. by SR 2004/496 Para. 21 rep. by SR 1997/314

Para. 20 rep. by SR 2004/496

Para. 21 rep. by SR 1997/314

Valuation of assets: general

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This div-1 has a number but no title; creating a P1 group with an empty Title

Alternative valuation of fixed-income securities

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Meaning of “ current value ”

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Application of the depreciation rules

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Additional information to be provided

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Revaluation reserve

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SECTION BA

VALUATION AT FAIR VALUE

Inclusion of financial instruments at fair value

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Determination of fair value

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Inclusion of hedged items at fair value

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Other assets that may be included at fair value

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Accounting for changes in value

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The fair value reserve

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SECTION C

HISTORICAL COST ACCOUNTING RULES

Para. 30 rep. by SR 2004/496

Para. 30 rep. by SR 2004/496

Valuation of assets

General rules

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Development costs

Goodwill

Miscellaneous and supplemental

Excess of money owed over value received as an asset item

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Assets included at a fixed amount
Determination of cost
This div-1 has a number but no title; creating a P1 group with an empty Title
Substitution of original amount where price or cost unknown

SECTION D

RULES FOR DETERMINING PROVISIONS

Preliminary
Technical provisions
Provision for unearned premiums
Provision for unexpired risks
Long term business provision

Provisions for claims outstanding

General business
This div-1 has a number but no title; creating a P1 group with an empty Title
Long term business
Equalisation reserves
Accounting on a non-annual basis
This div-1 has a number but no title; creating a P1 group with an empty Title
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CHAPTER III — NOTES TO THE ACCOUNTS

Preliminary

This div-1 has a number but no title; creating a P1 group with an empty Title

General

Disclosure of accounting policies
This div-1 has a number but no title; creating a P1 group with an empty Title
Sums denominated in foreign currencies

Reserves and dividends

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Information supplementing the balance sheet

Share capital and debentures
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This div-1 has a number but no title; creating a P1 group with an empty Title
Assets
This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title
Investments
Information about fair value of assets and liabilities

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Information where investment property and living animals and plants
included at fair value
Reserves and provisions
Provision for taxation
Details of indebtedness
This div-1 has a number but no title; creating a P1 group with an empty Title
Guarantees and other financial commitments
Para. 71 rep. by SR 1997/314
Miscellaneous matters

Information supplementing the profit and loss account

Separate statement of certain items of income and expenditure
Particulars of tax
Particulars of business
This div-1 has a number but no title; creating a P1 group with an empty Title
This div-1 has a number but no title; creating a P1 group with an empty Title
Commissions
Para. 79 rep. by SR 2004/496
Miscellaneous matters

CHAPTER IV

INTERPRETATION OF PART I

General
Financial instruments
This div-1 has a number but no title; creating a P1 group with an empty Title
Loans
Materiality
Provisions
Staff costs

PART II — CONSOLIDATED ACCOUNTS

Schedule 4A to apply Part I of this Schedule with modifications
Modifications of Part I of this Schedule for purposes of paragraph 1

— Schedule 10 rep. by SR 1994/428

SCHEDULE 10A — PARENT AND SUBSIDIARY UNDERTAKINGS:
SUPPLEMENTARY PROVISIONS

Introduction

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Voting rights in an undertaking

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Right to appoint or remove a majority of the directors

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Right to exercise dominant influence

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Rights exercisable only in certain circumstances or temporarily incapable of exercise

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Rights held by one person on behalf of another

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Rights attached to shares held by way of security

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Rights attributed to parent undertaking

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Disregard of certain rights

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Supplementary

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SCHEDULE 11 — (1) Paragraphs 2 to 6 apply where a company has prepared accounts in accordance with...

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Modifications where accounts prepared in accordance with special provisions for banking companies

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*Modifications where accounts prepared in accordance
with special provisions for insurance companies*

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— Schedule 12 rep. by 1989 NI 18

SCHEDULE 13 — PROVISIONS SUPPLEMENTING AND INTERPRETING
ARTICLES 332 TO 336

PART I — RULES FOR INTERPRETATION OF THOSE ARTICLES AND
ALSO ARTICLE 354(4) AND (5)

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PART II — PERIODS WITHIN WHICH OBLIGATIONS IMPOSED BY
ARTICLE 332 MUST BE FULFILLED

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PART III — CIRCUMSTANCES IN WHICH OBLIGATION IMPOSED BY
ARTICLE 332 IS NOT DISCHARGED

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PART IV — PROVISIONS WITH RESPECT TO REGISTER OF DIRECTORS'
INTERESTS TO BE KEPT UNDER ARTICLE 333

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SCHEDULE 14 — EXTERNAL BRANCH REGISTERS

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PART I — COUNTRIES AND TERRITORIES IN WHICH EXTERNAL
BRANCH REGISTER MAY BE KEPT

Great Britain
Any part of Her Majesty's dominions outside the United Kingdom, the
Channel Islands or the...
Bangladesh
Cyprus
Dominica
The Gambia
Ghana
Guyana
The Hong Kong Special Administrative Region of the People's Republic of
China
India
Kenya
Kiribati
Lesotho
Malawi
Malaysia
Malta
Nigeria
Pakistan
Republic of Ireland
Seychelles
Sierra Leone
Singapore
South Africa
Sri Lanka
Swaziland
Trinidad and Tobago
Uganda
Zimbabwe

PART II — GENERAL PROVISIONS WITH RESPECT TO EXTERNAL
BRANCH REGISTERS

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This div-1 has a number but no title; creating a P1group with an empty Title

— Schedule 15 rep. by 1990 NI 10

SCHEDULE 15A — WRITTEN RESOLUTIONS OF PRIVATE COMPANIES

PART I — EXCEPTIONS

This div-1 has a number but no title; creating a P1group with an empty Title

PART II — ADAPTATION OF PROCEDURAL REQUIREMENTS

Introductory

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Article 105 (disapplication of pre-emption rights)

This div-1 has a number but no title; creating a P1 group with an empty Title

Article 165 (financial assistance for purchase of company's own shares or those of holding company)

This div-1 has a number but no title; creating a P1 group with an empty Title

Articles 174, 175 and 177 (authority for off-market purchase or contingent purchase contract of company's own shares)

This div-1 has a number but no title; creating a P1 group with an empty Title

Article 183 (approval for payment out of capital)

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Article 327 (approval of director's service contract)

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Article 345 (funding of director's expenditure in performing his duties)

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SCHEDULE 15B — Meeting of transferee company (1) Subject to paragraphs 10(1), 12(4) and 14(2), the court shall...

Meeting of transferee company

Draft terms of merger

Documents and information to be made available

Directors' report

Expert's report

Inspection of documents

Transferor company holding its own shares

Securities other than shares to which special rights are attached

Date and consequences of the compromise or arrangement

Exceptions

This div-1 has a number but no title; creating a P1 group with an empty Title

Transferee company or companies holding shares in the transferor company

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Liability of transferee companies for the default of another

— Schs. 15C, 15D prosp. insertion by 2005 NI 17, Sch. 2 para. 19 (which is...

— Schedules 16#19 rep. by 1989 NI 19

SCHEDULE 20 — EFFECT OF REGISTRATION UNDER ARTICLE 629

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Interpretation

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Vesting of property

This div-1 has a number but no title; creating a P1 group with an empty Title

Existing liabilities

This div-1 has a number but no title; creating a P1 group with an empty Title

Pending actions at law

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The company's constitution

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Capital structure

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Supplementary

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SCHEDULE 20A — Branch Registration under the Eleventh Company Law Directive (89/666/EEC)

Duty to Register

Particulars required

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Documents required

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Alterations

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SCHEDULE 20B — Change in Registration Regime: Transitional Provisions

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SCHEDULE 20C — Delivery of Reports and Accounts: Credit and Financial Institutions to which The Bank Branches Directive (89/117/EEC) applies

PART I — INSTITUTIONS REQUIRED TO PREPARE ACCOUNTS UNDER PARENT LAW

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Scope of Part

Duty to deliver copies in Northern Ireland

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This div-1 has a number but no title; creating a P1 group with an empty Title

Penalty for non-compliance

Interpretation

PART II — INSTITUTIONS NOT REQUIRED TO PREPARE ACCOUNTS
UNDER PARENT LAW

Scope of Part

This div-1 has a number but no title; creating a P1 group with an empty Title

Preparation of accounts and reports

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Duty to deliver accounts and reports

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Time for delivery

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Penalty for non-compliance

This div-1 has a number but no title; creating a P1 group with an empty Title

SCHEDULE 20D — Delivery of Reports and Accounts: Companies to which the Eleventh
Company Law Directive applies

PART I — COMPANIES REQUIRED TO MAKE DISCLOSURE UNDER
PARENT LAW

Scope of Part

Duty to deliver copies in Northern Ireland

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Time for delivery

Penalty for non-compliance

Interpretation

PART II — COMPANIES NOT REQUIRED TO MAKE DISCLOSURE
UNDER PARENT LAW

Scope of Part

Preparation of accounts and reports

This div-1 has a number but no title; creating a P1 group with an empty Title

Duty to delivery accounts and reports

This div-1 has a number but no title; creating a P1 group with an empty Title

Time for delivery

Penalty for non-compliance

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SCHEDULE 21 — PROVISIONS OF THIS ORDER APPLYING TO
UNREGISTERED COMPANIES

Provisions of this Order applied Subject matter Limitation and exceptions
(if any) Part I Interpretation....

SCHEDULE 22 — *The share capital of the company is , divided into shares of each.
The number...

*The share capital of the company is , divided into shares of each.

The number of shares issued is Calls to the amount of pounds per share
have...

The liabilities of the company on 1st January (or July) were— Debts owing
to...

*If the company has no share capital the portion of the statement relating to
capital...

SCHEDULE 23 — PUNISHMENT OF OFFENCES UNDER THIS ORDER

Article creating offence General nature of offence Mode of Prosecution

Punishment Daily default fine (where...

SCHEDULE 24 — ARTICLE 39 OF THE ORDER OF 1982, AS ORIGINALLY
ENACTED

Relief from section 56 in respect of group reconstructions

Changes to legislation:

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Changes and effects yet to be applied to :

- art.156(1) amended by [1997 c. 41 s.1\(1\)](#) (adding [1986 c.53 SS.102B- 102D](#))
- art.266 applied by [1997 c. 16 s.82Sch.12 Pt.IV para.28\(6\)\(b\)](#)
- art.270(1) applied by [1997 c. 16 s.82Sch.12 Pt.IV para.30\(1\)](#)
- art. 602(1) modified by [2008 c. 12 \(N.I.\) s. 95\(3\)](#) (This amendment not applied to [legislation.gov.uk](#). Order already wholly revoked on 1.10.2009)
- art. 603(2) modified by [2008 c. 12 \(N.I.\) s. 95\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). Order already wholly revoked on 1.10.2009)