

SCHEDULE 1

Form and Content of Accounts of Banking Companies and Groups Profit and Loss Account Formats

FORMAT 2

Horizontal layout

A. Charges

1. Interest payable (2)
2. Fees and commissions payable (4)
3. Dealing losses (5)
4. Administrative expenses
 - (a) Staff costs
 - (i) Wages and salaries
 - (ii) Social security costs
 - (iii) Other pension costs
 - (b) Other administrative expenses
5. Depreciation and amortisation (6)
6. Other operating charges
7. Provisions
 - (a) Provisions for bad and doubtful debts (7)
 - (b) Provisions for contingent liabilities and commitments (8)
8. Amounts written off fixed asset investments (11)
9. Profit on ordinary activities before tax
10. Tax on [profit] [loss] on ordinary activities
11. Profit on ordinary activities after tax
12. Extraordinary charges
13. Tax on extraordinary [profit] [loss]
14. Extraordinary loss after tax
15. Other taxes not shown under the preceding items
16. Profit for the financial year

B. Income

1. Interest receivable (1)
 - (1) Interest receivable and similar income arising from debt securities [and other fixed income securities]
 - (2) Other interest receivable and similar income
2. Dividend income

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) Income from equity shares [and other variable-yield securities]
 - (b) Income from participating interests
 - (c) Income from shares in group undertakings
3. Fees and commissions receivable (3)
 4. Dealing profits (5)
 5. Adjustments to provisions
 - (a) Adjustments to provisions for bad and doubtful debts (9)
 - (b) Adjustments to provisions for contingent liabilities and commitments (10)
 6. Adjustments to amounts written off fixed asset investments (12)
 7. Other operating income
 8. Loss on ordinary activities before tax
 9. Loss on ordinary activities after tax
 10. Extraordinary income
 11. Extraordinary profit after tax
 12. Loss for the financial year