

SCHEDULE 2

Form and content of summary financial statement of banking companies and groups

Summary profit and loss account: companies not required to prepare group accounts

3.—(1) The summary financial statement shall contain, in the case of a company the directors of which are not required to prepare group accounts for the financial year, a summary profit and loss account showing, in so far as they may be derived from the full profit and loss account, the items, or combinations of items, listed in sub-paragraph (3), in the order set out in that sub-paragraph.

(2) The items or combinations of items listed in sub-paragraph (3) may appear under such headings as the directors consider appropriate.

(3) The items, or combinations of items, referred to in sub-paragraph (1) are—

(a) interest receivable and payable:

the net figure resulting from the combination of the following two items—

— format 1, items 1 and 2

— format 2, items A1 and B1;

(b) dividend income, fees and commissions receivable and payable, dealing profits or losses and other operating income:

— format 1, items 3, 4, 5, 6 and 7

— format 2, items A2, A3, B2, B3, B4 and B7;

(c) administrative expenses, depreciation and amortisation, other operating charges, amounts written off, and adjustments to amounts written off, fixed asset investments:

the net figure resulting from the combination of the following items—

— format 1, items 8, 9, 10, 13 and 14

— format 2, items A4, A5, A6, A8 and B6;

(d) provisions and adjustments to provisions:

the net figure resulting from the combination of the following two items—

— format 1, items 11 and 12

— format 2, items A7 and B5;

(e) profit or loss on ordinary activities before tax:

— format 1, item 15

— format 2, item A9 or B8;

(f) tax on profit or loss on ordinary activities:

— format 1, item 16

— format 2, item A10;

(g) profit or loss on ordinary activities after tax:

— format 1, item 17

— format 2, items A11 or B9;

(h) extraordinary profit or loss after tax:

— format 1, item 22

— the net figure resulting from the combination of format 2, items A14 and B11;

(i) other taxes not shown under the preceding items:

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- format 1, item 23
 - format 2, item A15;
 - (j) profit or loss for the financial year:
 - format 1, item 24
 - format 2, item A16 or B12; and
 - (k) the aggregate amount of dividends paid and, if not disclosed in the summary directors' report, proposed.
- (4) The summary profit and loss account shall also show, at the end thereof and under such heading as the directors consider appropriate, the figure required by paragraph 1(1) of Part I of Schedule 6 to the 1986 Order (directors' emoluments).