

SCHEDULE 1

[Schedule 8 to the Companies (Northern Ireland) Order 1986]
Form and Content of Accounts prepared by small Companies

Part I

General Rules and Formats

Section B

The required Formats for Accounts

Balance Sheet Formats

Format 1

- A. Called up share capital not paid (1)
- B. Fixed assets
 - (I) Intangible assets
 - (1) Goodwill (2)
 - (2) Other intangible assets (3)
 - (II) Tangible assets
 - (1) Land and Buildings
 - (2) Plant and machinery etc.
 - (III) Investments
 - (1) Shares in group undertakings and participating interests
 - (2) Loans to group undertakings and undertakings in which the company has a participating interest
 - (3) Other investments other than loans
 - (4) Other investments (4)
- C. Current assets
 - (I) Stocks
 - (1) Stocks
 - (2) Payments on account
 - (II) Debtors (5)
 - (1) Trade debtors
 - (2) Amounts owed by group undertakings and undertakings in which the company has a participating interest
 - (3) Other debtors
 - (III) Investments
 - (1) Shares in group undertakings
 - (2) Other investments
 - (IV) Cash at bank and in hand
- D. Prepayments and accrued income (6)

Status: This is the original version (as it was originally made).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

- E. Creditors: amounts falling due within one year
 - (1) Bank loans and overdrafts
 - (2) Trade creditors
 - (3) Amounts owed to group undertakings and undertakings in which the company has a participating interest
 - (4) Other creditors (7)
- F. Net current assets (liabilities) (8)
- G. Total assets less current liabilities
- H. Creditors: amounts falling due after more than one year
 - (1) Bank loans and overdrafts
 - (2) Trade creditors
 - (3) Amounts owed to group undertakings and undertakings in which the company has a participating interest
 - (4) Other creditors (7)
- I. Provisions for liabilities and charges
- J. Accruals and deferred income (7)
- K. Capital and reserves
 - (I) Called up share capital (9)
 - (II) Share premium account
 - (III) Revaluation reserve
 - (IV) Other reserves
 - (V) Profit and loss account