

## 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**Status:** This is the original version (as it was originally made).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