

## SCHEDULE 2

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

### **Summary balance sheet: companies not required to prepare group accounts**

5.—(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 balance sheet which shall show, in so far as they may be derived from the full balance sheet, the items, or combinations of items, set out in sub-paragraph (2), in the order set out in that sub-paragraph and under such headings as the directors consider appropriate.

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

- (a) cash and balances at central [or post office] banks, treasury bills and other eligible bills:
  - the aggregate items 1 and 2 under the heading “ASSETS”;
- (b) loans and advances to banks:
  - item 3 under the heading “ASSETS”;
- (c) loans and advances to customers:
  - item 4 under the heading “ASSETS”;
- (d) debt securities [and other fixed income securities], equity shares [and other variable-yield securities]; participating interests and shares in group undertakings:
  - the aggregate of items 5, 6, 7 and 8 under the heading “ASSETS”;
- (e) intangible and tangible fixed assets:
  - the aggregate of items 9 and 10 under the heading “ASSETS”;
- (f) called up capital not paid, own shares, other assets, prepayments and accrued income:
  - the aggregate of items 11 (or 14), 12, 13 and 15 under the heading “ASSETS”;
- (g) total assets under the heading “ASSETS”;
- (h) deposits by banks:
  - item 1 under the heading “LIABILITIES”;
- (i) customer accounts:
  - item 2 under the heading “LIABILITIES”;
- (j) debt securities in issue:
  - item 3 under the heading “LIABILITIES”;
- (k) other liabilities, accruals and deferred income and provisions for liabilities and charges:
  - the aggregate of items 4, 5 and 6 under the heading “LIABILITIES”;
- (l) subordinated liabilities:
  - item 7 under the heading “LIABILITIES”;
- (m) called up share capital, share premium account, reserves, revaluation reserve and profit and loss account:
  - the aggregate of items 8, 9, 10, 11 and 12 under the heading “LIABILITIES”;
- (n) total liabilities under the heading “LIABILITIES”;
- (o) contingent liabilities:
  - item 1 under the heading “MEMORANDUM ITEMS”; and
- (p) commitments:

**Status:** This is the original version (as it was originally made).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

— item 2 under the heading “MEMORANDUM ITEMS”.