

Status: Point in time view as at 08/11/2006.

Changes to legislation: Companies Act 1985, Cross Heading: Balance Sheet Formats is up to date with all changes known to be in force on or before 19 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}X1] SCHEDULE 8

FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES]

Editorial Information

X1 Sch. 8: the earliest available versions of Sch. 8 and its contents are those having effect on 16.11.1992

Textual Amendments

F1 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

[^{F1}PART I

GENERAL RULES AND FORMATS]

Textual Amendments

F1 Sch. 8 substituted (1.3.1997) by S.I. 1997/220, reg. 2(2), Sch. 1

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

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- (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)
- 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)

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I [F1 Provisions for liabilities]

Textual Amendments

F1 Sch. 8 Balance Sheet Format 1 Item I: words substituted (12.11.2004 with effect as mentioned in reg. 1(2) of the amending S.I.) by The Companies Act 1985 (International Accounting Standards and Other Accounting Amendments) Regulations 2004 (S.I. 2004/2947), reg. 14(2), **Sch. 3 para. 4(2)(a)**

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

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