

## SCHEDULE 1

### PART II

#### FORMAT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

1. Interest receivable
  - (a) (i) On secured advances
  - (a) (ii) On other lending
  - (b) (i) On debt securities.
  - (b) (ii) On other liquid assets.
  - (c) Other interest receivable
2. Interest payable
  - (a) On retail funds and deposits
  - (b) On non-retail funds and deposits
  - (c) Other interest payable
3. Net interest receivable
4. Income from associated bodies
  - (a) Income from shares in unconsolidated subsidiary undertakings
  - (b) Income from associated undertakings
  - (c) Income from other participating interests
  - (d) Income from other associated bodies
5. Other income and charges
  - (a) Fees and Commissions receivable
  - (b) Fees and Commissions payable
  - (c) Net profit or loss on financial operations
  - (d) Other operating income
  - (e) Other operating charges
6. Amortisation of intangible fixed assets
7. Administrative expenses
  - (a) Staff costs
    - (i) Wages and salaries
    - (ii) Social security costs
    - (iii) Other pension costs
  - (b) Depreciation and other amounts written off tangible fixed assets
  - (c) Other expenses
8. Provisions
  - (a) Provisions for bad and doubtful debts
  - (b) Provisions for contingent liabilities and commitments
9. Adjustments to provisions

**Status:** This is the original version (as it was originally made).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

- (a) Adjustments to provisions for bad and doubtful debts
- (b) Adjustments to provisions for contingent liabilities and commitments
- 10.** Amounts written off fixed asset investments
- 11.** Adjustments to amounts written off fixed asset investments
- 12.** Profit or loss on ordinary activities before tax
- 13.** Tax on profit or loss on ordinary activities
- 14.** Profit or loss on ordinary activities after tax
- 15.** Minority interests
- 16.** Profit or loss before extraordinary items
- 17.** Extraordinary income
- 18.** Extraordinary charges
- 19.** Extraordinary profit or loss
- 20.** Tax on extraordinary profit or loss
- 21.** Extraordinary profit or loss after tax
- 22.** Minority interests in extraordinary profit or loss after tax
- 23.** Other taxes not shown under the preceding items
- 24.** Profit or loss for the financial year.