

SCHEDULES

[^{F1}SCHEDULE 9

Form and Content of Accounts of Banking Companies and Groups]

F1 1990 NI 5

PART I

INDIVIDUAL ACCOUNTS

Balance Sheet Format

F1 Order repealed (prosp.) by [Companies Act 2006 \(c. 46\)](#), ss. 1284(2), 1295, 1300(2), [Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by [Companies Act 2006 \(Commencement No. 6, Saving and Commencement Nos. 3 and 5 \(Amendment\)\) Order 2008 \(S.I. 2008/674\)](#), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), arts. 2(2), 3(1)(b)(2), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1} (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133](#), {regs. 2, 3}

ASSETS

1. Cash and balances at central [or post office] banks (1)
2. Treasury bills and other eligible bills (20)
 - (a) Treasury bills and similar securities (2)
 - (b) Other eligible bills (3)
3. Loans and advances to banks (4), (20)
 - (a) Repayable on demand
 - (b) Other loans and advances
4. Loans and advances to customers (5), (20)
5. Debt securities [and other fixed income securities] (6), (20)
 - (a) Issued by public bodies
 - (b) Issued by other issuers

Status: Point in time view as at 01/01/2006.

Changes to legislation: There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Cross Heading: Balance Sheet Format. (See end of Document for details)

6. Equity shares [and other variable-yield securities]
7. Participating interests
8. Shares in group undertakings
9. Intangible fixed assets (7)
10. Tangible fixed assets (8)
11. Called up capital not paid (9)
12. Own Shares (10)
13. Other assets
14. Called up capital not paid (9)
15. Prepayments and accrued income

Total assets

LIABILITIES

1. Deposits by banks (11), (20)
 - (a) Repayable on demand
 - (b) With agreed maturity dates or periods of notice
2. Customer accounts (12), (20)
 - (a) Repayable on demand
 - (b) With agreed maturity dates or periods of notice
3. Debt securities in issue (13), (20)
 - (a) Bonds and medium term notes
 - (b) Others
4. Other liabilities
5. Accruals and deferred income

6. [F1Provisions for liabilities]
 - (a) Provisions for pensions and similar obligations
 - (b) Provisions for tax
 - (c) Other provisions

F1 SR 2004/496

7. Subordinated liabilities (14), (20)

8. Called up share capital (15)

9. Share premium account

10. Reserves

- (a) Capital redemption reserve
- (b) Reserve for own shares
- (c) Reserves provided for by the articles of association
- (d) Other reserves

11. Revaluation reserve

12. Profit and loss account

Total liabilities

MEMORANDUM ITEMS

1. Contingent liabilities (16)

- (1) Acceptances and endorsements
- (2) Guarantees and assets pledged as collateral security (17)
- (3) Other contingent liabilities

2. Commitments (18)

- (1) Commitments arising out of sale and option to resell transactions (19)
- (2) Other commitments

Status:

Point in time view as at 01/01/2006.

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