

## SCHEDULE 1

### [SCHEDULE 8 TO THE COMPANIES ACT 1985] FORM AND CONTENT OF ACCOUNTS PREPARED BY SMALL COMPANIES

## PART I

### GENERAL RULES AND FORMATS

#### Section B

#### *The Required Formats for Accounts*

#### ***Profit and loss account formats***

##### *Format 2*

1. Turnover
2. Change in stocks of finished goods and in work in progress
3. Own work capitalised
4. Other operating income
  - (a) (a) Raw materials and consumables
  - (b) Other external charges
6. Staff costs:
  - (a) wages and salaries
  - (b) social security costs
  - (c) other pension costs
  - (a) (a) Depreciation and other amounts written off tangible and intangible fixed assets
  - (b) Exceptional amounts written off current assets
8. Other operating charges
9. Income from shares in group undertakings
10. Income from participating interests
11. Income from other fixed asset investments (12)
12. Other interest receivable and similar income (12)
13. Amounts written off investments
14. Interest payable and similar charges (13)
15. Tax on profit or loss on ordinary activities
16. Profit or loss on ordinary activities after taxation
17. Extraordinary income
18. Extraordinary charges
19. Extraordinary profit or loss
20. Tax on extraordinary profit or loss

**Status:** This is the original version (as it was originally made).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

21. Other taxes not shown under the above items
22. Profit or loss for the financial year