

SCHEDULE 1

PART I

FORMAT OF SOCIETY INCOME AND EXPENDITURE ACCOUNT

1. Interest receivable and similar income
 - (a) (i) On loans fully secured on residential property
 - (a) (ii) On other loans
 - (b) On debt securities
 - (c) On other liquid assets
 - (d) Other interest receivable and similar income
2. Interest payable and similar charges
 - (a) (i) On shares held by individuals
 - (a) (ii) On other shares
 - (a) (iii) On subscribed capital
 - (b) On deposits and other borrowings
 - (c) Other interest payable and similar charges
3. Net interest receivable
4. Income from investments
 - (a) Income from equity shares [and other variable yield securities]
 - (b) Income from participating interests
 - (c) Income from shares in subsidiary undertakings
 - (d) Other income from investments
5. Fees and commissions receivable
6. Fees and commissions payable
7. Net profit or loss on financial operations
8. Other operating income
9. Administrative expenses
 - (a) Staff costs
 - (i) Wages and salaries
 - (ii) Social security costs
 - (iii) Other pension costs
 - (b) Other administrative expenses
10. Depreciation and amortisation
11. Other operating charges
12. Provisions
 - (a) Provisions for bad and doubtful debts
 - (b) Provisions for contingent liabilities and commitments

Status: This is the original version (as it was originally made).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

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