

## SCHEDULE 2

### PART II

#### FORMAT OF CONSOLIDATED BALANCE SHEET

##### **Assets**

##### **A. LIQUID ASSETS**

1. Cash in hand and balances with the Bank of England
2. Treasury bills and other eligible bills
  - (a) Treasury bills and similar securities
  - (b) Other eligible bills
3. Loans and advances to credit institutions
  - (a) Repayable on demand
  - (b) Other loans and advances
4. Debt securities [and other fixed income securities]
  - (a) Issued by public bodies
  - (b) Issued by other borrowers
5. Other liquid assets

##### **B. LOANS AND ADVANCES TO CUSTOMERS**

1. Loans fully secured on residential property
2. Other loans
  - (a) Loans fully secured on land
  - (b) Other loans

##### **C. INVESTMENTS**

1. Equity shares [and other variable yield securities]
2. Interests in associated undertakings
  - (a) Credit institutions
  - (b) Other associated undertakings
3. Other participating interests
  - (a) Credit institutions
  - (b) Other participating interests
4. Investments in unconsolidated subsidiary undertakings
  - (a) Credit institutions
  - (b) Other subsidiary undertakings
5. Other investments

##### **D. INTANGIBLE FIXED ASSETS**

##### **E. TANGIBLE FIXED ASSETS**

*Status: This is the original version (as it was originally made).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

- (a) Land and buildings
- (b) Plant and machinery
- (c) Equipment, fixtures, fittings and vehicles
- (d) Payments on account and assets in the course of construction

**F. OTHER ASSETS**

**G. PREPAYMENTS AND ACCRUED INCOME**

**H. TOTAL ASSETS**

**Liabilities**

**A. SHARES**

- (a) Held by individuals
- (b) Other shares

**B. AMOUNTS OWED TO CREDIT INSTITUTIONS**

- (a) Repayable on demand
- (b) With agreed maturity dates or periods of notice

**C. AMOUNTS OWED TO OTHER CUSTOMERS**

- (a) Repayable on demand
- (b) With agreed maturity dates or periods of notice

**D. DEBT SECURITIES IN ISSUE**

- (a) Certificates of deposit
- (b) Fixed and floating rate notes
- (c) Other debt securities

**E. OTHER LIABILITIES**

- (a) Income tax
- (b) Corporation tax
- (c) Other creditors

**F. ACCRUALS AND DEFERRED INCOME**

**G. PROVISIONS FOR LIABILITIES AND CHARGES**

- (a) Provisions for pensions and similar obligations
- (b) Provisions for tax
- (c) Other provisions

**H. SUBORDINATED LIABILITIES**

**I. SUBSCRIBED CAPITAL**

**J. REVALUATION RESERVE**

**K. RESERVES**

- (a) General reserves
- (b) Other reserves

**L. MINORITY INTERESTS**

## **M. TOTAL LIABILITIES**

### **Memorandum items**

#### **A. CONTINGENT LIABILITIES**

- (a) Acceptances and endorsements
- (b) Guarantees and assets pledged as collateral security
- (c) Other contingent liabilities

#### **B. COMMITMENTS**

- (a) Commitments arising out of sale and repurchase transactions
- (b) Other commitments