

Glossary of terms

Terms used in Annual Report & Accounts

Accounts

Allotted

Called-up share capital

Capital allowances

Cash at bank

Creditors

Debtors

Finance lease

Freehold

Interest receivable

Interest payable

Like for like sales

Loans

Net asset value

Profit

Profit and loss account

Profit and loss account reserve

Profit attributable to shareholders

Share capital

Share option

Shareholders' funds

Share premium account

Shares in issue

Stocks

Tangible fixed assets

Value Added Tax (VAT)

US equivalent or brief description

Financial statements

Issued

Ordinary shares, issued and fully paid

Tax term equivalent to US tax depreciation allowances

Cash

Payables

Receivables

Capital lease

Ownership with absolute rights in perpetuity

Interest income

Interest expense

Same store sales

Long-term debt

Book value

Income

Income statements

Retained earnings

Net income

Capital stock or common stock

Stock option

Shareholders' equity

Additional paid-up capital or paid-in surplus
(not distributable)

Shares outstanding

Inventories

Property and equipment

UK sales tax