

Glossary of terms

Terms used in Annual Report & Accounts

Accounts
 Allotted
 Bank loans/loan notes
 Capital allowances
 Cash at bank and in hand
 Creditors
 Debtors
 Finance expense
 Finance income
 Finance lease
 Freehold
 Like for like sales
 Profit
 Profit and loss account
 Profit and loss account reserve
 Profit attributable to shareholders
 Property, plant and equipment
 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
 Long term debt
 Tax term equivalent to US tax depreciation allowances
 Cash and cash equivalents
 Payables
 Receivables
 Interest expense
 Interest income
 Capital lease
 Ownership with absolute rights in perpetuity
 Same store sales at constant exchange rates
 Income
 Income statement
 Retained earnings
 Net income
 Property and equipment
 Capital stock or common stock
 Stock option
 Shareholders' equity/net assets
 Additional paid-up capital or paid-in surplus (not distributable)
 Shares outstanding
 Inventories
 Property and equipment
 UK sales tax