

**SUMMARY OF CHANGES - DEPARTMENT YELLOW: ILLUSTRATIVE ACCOUNTS**

Changes published December 2012:

| Statement/<br>note | Change   | Reason   |
|--------------------|--|--|
| CSoCNE             | Amendments to the presentation of 'Other Comprehensive Expenditure'  | Application of IAS 1 amendments for the public sector context  |
| Note 1             | Additional disclosure of funded defined benefit pension obligations included in the group account, updated for IAS 19 amendments   | To report the summarised performance of defined benefit pension schemes and apply IAS 19 amendments. |
| Note 18            | Government Banking Service replaces reference to HM Paymaster General  | Update   |
| All                | Re-ordering of Notes to create a Parliamentary Accountability section distinct from IFRS-based reporting requirements  | To improve the reporting layout  |
| SoPS               | Bold Total Voted outturn and unbold Admin Cost Outturn   | Clarification of Parliamentary controls  |
| SoPS               | Text change to suggested Note - "The Department will seek Parliamentary approval by way of an Excess Vote in the next Supply and Appropriation Act (Budget Act in Northern Ireland)" | Clarification of legislation terminology   |
| CSoCF              | Drafting Note - Cash flows required for Dept and agencies and Departmental Group   | -Clarification   |
| SoPS Note 1        | SoPS accounting policy notes created   | To improve the reporting layout  |
| SOPS Note 2        | New column - Net total compared to Estimate, adjusted for virements  | To provide more clarity on virement movements between subheadings                                    |
| SOPS Note 2        | Subtotals added  | To improve the reporting layout  |
| Note 5             | Note 5 to be relabelled SOPS Note 5  | To improve the reporting layout  |

Changes published December 2013:

|             |  |   |
|-------------|--|---|
| SoPS Note 4 | <u>References to stock, debtors and creditors changed to inventories, receivables and payables</u>   | <u>To improve consistency of terminology</u>  |
| SoPS Note 5 | <u>Rows renamed</u>  | <u>To reflect amounts paid to the Consolidated Fund which don't arise from operating income</u>                   |
| Note 1      | <u>Additional guidance added on disclosures required under IAS 19 relating to funded defined benefit schemes</u>   | <u>Clarification of supporting guidance</u>   |
| Note 2.1    | <u>Rename first row of reconciliation to <i>Total net expenditure reported for operating segments</i> and add a corresponding reconciliation between Operating Segments and the CSoFP.</u>                 | <u>To correct an error in the reconciliation and to provide an illustrative example of a CSoFP reconciliation</u> |
| Note 3      | <u>Add a column for <i>Charged to Capital budgets</i> in the second part of the table, alongside existing columns for <i>Charged to Administration budgets</i> and <i>Charged to Programme budgets</i></u> | <u>To improve the reporting layout</u>  |

|                    |   |  |
|--------------------|---|--|
| <u>Note 3</u>      | <u>Reversed order of columns in the analysis of average number of persons employed</u>  | <u>To improve the reporting layout</u>             |
| <u>Note 10.3.2</u> | <u>Rows renamed to draw a clearer distinction between rentals and service charges due under PFI schemes</u>   | <u>To improve the reporting layout</u>             |
| <u>Note 12</u>     | <u>Rows and columns renamed to apply to a wider range of investments and loans in public sector bodies</u>  | <u>To improve the reporting layout</u>             |
| <u>Note 18</u>     | <u>Text change to clarify that guarantees, indemnities and letters of comfort may not be remote</u>   | <u>Clarification</u>                               |
| <u>Note 19</u>     | <u>Change reporting thresholds from £250,000 to £300,000</u>  | <u>To reflect changes to Managing Public Money</u> |
| <u>Note 22</u>     | <u>Delete duplicated note on third party assets</u>   | <u>To remove duplicated note</u>                   |
| <u>Note 23</u>     | <u>Delete duplicated note on entities within the departmental boundary</u>  | <u>To remove duplicated note</u>                   |
| <u>All</u>         | <u>Note references updated to reflect changes to the SoPS' notes and deletion of duplicated notes</u>   | <u>For internal consistency</u>                    |
| <u>Guidance</u>    | <u>Supporting guidance notes altered throughout to emphasise that each department should assess whether disclosures are relevant and material to its circumstances.</u> | <u>Clarification of supporting guidance</u>        |

**Key:**  
 CSoFP - Consolidated Statement of Financial Position  
 CSoCNE - Consolidated Statement of Comprehensive Net Expenditure  
 CSoCF - Consolidated Statement of Cash Flows  
 CSoCiTE - Consolidated Statement of Changes in Taxpayers' Equity



## 201X-1Y Department Yellow: illustrative resource accounts

1. The illustrative resource accounts for "Department Yellow" (a fictitious departmental grouping) comprise:

- a **Statement of Parliamentary Supply;**
- b **Notes to the Statement of Parliamentary Supply;**
- c **Consolidated Statement of Comprehensive Net Expenditure;**
- d **Consolidated Statement of Financial Position;**
- e **Consolidated Statement of Cash Flows;**
- f **Consolidated Statement of Changes in Taxpayers' Equity;**
- g **Notes to the accounts.**

2. The resource accounts are for illustration only and should only be followed as the circumstances of an individual department dictate. The accounts do not show every line item which may be necessary in the circumstances of an individual department and each department should assess whether disclosures are relevant and material to its circumstances.

# Statement of Parliamentary Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRm) requires [the Department] to prepare a Statement of Parliamentary Supply (SoPS) and supporting notes to show resource outturn against the Supply Estimate presented to Parliament, in respect of each budgetary control limit.

## Summary of Resource and Capital Outturn 201X-1Y

|                                       | £000     |           |       |       |           |       |       | 201X-1Y  | 201W-1X |
|---------------------------------------|----------|-----------|-------|-------|-----------|-------|-------|--|---------|
|                                       |          |           |       |       |           |       |       | £000   | £000    |
|                                       | Estimate |           |       |       | Outturn   |       |       | Voted outturn compared with Estimate: saving/ (excess) | Outturn |
| SoPS Note                             | Voted    | Non-Voted | Total | Voted | Non-Voted | Total | Total |  |         |
| <b>Departmental Expenditure Limit</b> |          |           |       |       |           |       |       |  |         |
| - Resource                            | 2.1      |           |       |       |           |       |       |  |         |
| - Capital                             | 2.2      |           |       |       |           |       |       |  |         |
| <b>Annually Managed Expenditure</b>   |          |           |       |       |           |       |       |  |         |
| - Resource                            | 2.13     |           |       |       |           |       |       |  |         |
| - Capital                             | 2.2      |           |       |       |           |       |       |  |         |
| <b>Total Budget</b>                   |          |           |       |       |           |       |       |  |         |
| <b>Non-Budget</b>                     |          |           |       |       |           |       |       |  |         |
| - Resource                            | 32.1     |           |       |       |           |       |       |  |         |
| <b>Total</b>                          |          |           |       |       |           |       |       |  |         |

  

|                |  |  |  |  |  |  |  |  |
|----------------|--|--|--|--|--|--|--|--|
| Total Resource |  |  |  |  |  |  |  |  |
| Total Capital  |  |  |  |  |  |  |  |  |
| <b>Total</b>   |  |  |  |  |  |  |  |  |

## Net Cash Requirement 201X-1Y

| £000 | SoPS Note | 201X-1Y  | 201X-1Y |  | 201W-1X |
|------|-----------|----------|---------|--|---------|
|      |           | Estimate | Outturn | Outturn compared with Estimate: saving/ (excess) | Outturn |
|      | 4         |          |         |  |         |

## Administration Costs 201X-1Y

| 201X-1Y  | 201X-1Y | 201W-1X |
|----------|---------|---------|
| Estimate | Outturn | Outturn |
|          |         |         |

Figures in the areas outlined in bold are voted totals subject to Parliamentary control. In addition, although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

Explanations of variances between Estimate and outturn are given in SoPS Note 2 and in the Management Commentary.

Where the department has an Excess Vote for one of the reasons given in the 'Supply Estimates Manual', 'Managing Public Money' or 'Government Accounting Northern Ireland' (as appropriate) the department should insert this note here:

The Department has incurred an Excess of [insert amount] £000 because [insert reason]. The Department will seek Parliamentary approval by way of an Excess Vote in the next Supply and Appropriation Act [Budget Act in Northern Ireland].

Where the department has a reportable Prior Period Adjustment, the department should insert this note here:

The Department has Prior Period Adjustments (PPAs) ~~that have resulted from [insert reason an error in previous recording or from a change in accounting policy initiated by the department or which is otherwise the result of departmental action have a potential impact on net budgets].~~ It is proper for the department to seek Parliamentary authority for the provision that should have been sought previously. In 201X-1Y, the following such PPAs have been made, which have been included within voted Supply in the Estimate:

| PPA Description | Resource/ Capital | DEL/AME | Amount/ £000 |
|-----------------|-------------------|---------|--------------|
|                 |                   |         |              |

## Notes to the Departmental Resource Accounts (Statement of Parliamentary Supply)

### SOPS1. Statement of accounting policies

The Statement of Parliamentary Supply and supporting notes have been prepared in accordance with the 201X-1Y Government Financial Reporting Manual (FReM) issued by [insert name of issuing authority]. –The Statement of Parliamentary Supply accounting policies contained in the FReM are consistent with the requirements set out in the 201X-1Y Consolidated Budgeting Guidance and Supply Estimates Guidance Manual.

#### SOPS1.1 Accounting convention

The Statement of Parliamentary Supply and related notes are presented consistently with Treasury budget control and Supply Estimates. The aggregates across government are measured using National Accounts, prepared in accordance with the internationally agreed framework 'European System of Accounts' (ESA95). ESA95 is in turn consistent with the System of National Accounts (SNA93), which is prepared under the auspices of the United Nations.

The budgeting system, and the consequential presentation of Supply Estimates and the Statement of Parliamentary Supply and related notes, have different objectives to IFRS-based accounts. The system –supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant Parliamentary authority, in support of the Government's fiscal framework. The system provides incentives to departments to manage spending well so as to provide high quality public services that offer value for money to the taxpayer.

The Government's objectives for fiscal policy are set out in the Charter for Budget Responsibility. These are to:

- ensure sustainable public finances that support confidence in the economy, promote intergenerational fairness, and ensure the effectiveness of wider government policy; and
- support and improve the effectiveness of monetary policy in stabilising economic fluctuations.

#### SOPS1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below. A reconciliation of the department's outturn as recorded in the SoPS compared to the IFRS-based SoCNE is provided in SoPS note 3.2

*Departments ~~must~~ should include the following notes as appropriate where material and tailor them to the department's circumstances. Departments should ~~provide~~ providing additional details ~~disclosure~~ of other transactions accounted for differently between the Statement of Parliamentary Supply and IFRS-based accounts.*

#### SOPS 1.aa PFI and other Service Concession arrangements

The National Accounts basis for recognising service concession arrangements is broadly similar to UK-GAAP, applying a risk-based test to determine the financial reporting. IFRS-based recognition of service concession arrangements (IFRIC 12) is determined using control tests, which can result in a different on/off balance sheet treatment.

#### SOPS1.ab Capital Grants

Grant expenditure used for capital purposes are treated as capital (CDEL) items in the Statement of Parliamentary Supply. Under IFRS, as applied by the FReM, there is no distinction between capital grants and other grants, and they score as an item of expenditure in the Consolidated Statement of Comprehensive Net Expenditure.

#### SOPS1.ac Equity Withdrawals

Dividends received from investments ~~with will always typically~~ be recorded as resource income in IFRS-based accounts, but they ~~will occasionally may~~ be recorded as capital equity withdrawals (repayment of capital from a investee to the department) in the Statement of Parliamentary Supply where the dividend is greater than the investee profits for the current reporting period and previous two periods.

#### SOPS1.ad Prior Period Adjustments (PPAs)

PPAs resulting from an error in previous recording, or from an accounting policy change initiated by the department, need to be voted by Parliament in the current year, whereas in IFRS-based accounts (IAS 8) they are treated as adjustments to previous

years. (PPAs resulting from a change in accounting policy brought in by a new or modified accounting standard are not included in Estimates, so there is no misalignment.)

***SOPS1.ae Receipts in excess of HM Treasury agreement***

This applies where HM Treasury has agreed a limit to income retainable by the department, with any excess income scoring outside of budgets, and consequently outside of the Statement of Parliamentary Supply. IFRS-based accounts will record all of the income, regardless of the budgetary limit. This situation may arise in the following areas: (i) profit~~loss~~ on disposal of assets; (ii) income generation above department Spending Review settlements; and (iii) income received above netting-off agreements.

***SOPS1.af Provisions - Administration and Programme expenditure***

Provisions recognised in IFRS-based accounts are not recognised as expenditure for national accounts purposes until the actual payment of cash (or accrual liability) is recognised. To meet the requirements of both resource accounting and national accounts, additional data entries are made in the Statement of Parliamentary Supply across AME and DEL control totals, which do not affect the Statement of Comprehensive Net Expenditure. As the Administration control total is a sub-category of DEL, Administration and Programme expenditure reported in the Statement of Parliamentary Supply was differ from that reported in the IFRS-based accounts. ~~A reconciliation is provided in SoPS note 3.2~~



**SOPS2. Net outturn**

**SOPS2.1 Analysis of net resource outturn by section**

|   |        |     |  |        |     |       | 201X - 201Y | 201W - 201X                    |  |       |
|---|--------|-----|--|--------|-----|-------|-------------|--------------------------------|--|-------|
|   |        |     |  |        |     |       | £000        | £000                           |  |       |
| Outturn   |        |     |  |        |     |       | Estimate    |                                | Outturn  |       |
| Administration                                    |        |     | Programme  |        |     | Total | Net Total   | Net total compared to Estimate | Net total compared to Estimate, adjusted for virements | Total |
| Gross   | Income | Net | Gross  | Income | Net |       |             |                                |  |       |
| <b>Spending in Departmental Expenditure Limit</b> |        |     |  |        |     |       |             |                                |  |       |
| Voted:  |        |     |  |        |     |       |             |                                |  |       |
| A   |        |     |  |        |     |       |             |                                |  |       |
| B   |        |     |  |        |     |       |             |                                |  |       |
| C   |        |     |  |        |     |       |             |                                |  |       |
| Non-voted:  |        |     |  |        |     |       |             |                                |  |       |
| D   |        |     |  |        |     |       |             |                                |  |       |
| E   |        |     |  |        |     |       |             |                                |  |       |
| F   |        |     |  |        |     |       |             |                                |  |       |
| <b>Annually Managed Expenditure</b>               |        |     |  |        |     |       |             |                                |  |       |
| Voted:  |        |     |  |        |     |       |             |                                |  |       |
| G   |        |     |  |        |     |       |             |                                |  |       |
| H   |        |     |  |        |     |       |             |                                |  |       |
| I   |        |     |  |        |     |       |             |                                |  |       |
| Non-voted:  |        |     |  |        |     |       |             |                                |  |       |
| J   |        |     |  |        |     |       |             |                                |  |       |
| K   |        |     |  |        |     |       |             |                                |  |       |
| L   |        |     |  |        |     |       |             |                                |  |       |
| <b>Non-budget*</b>                                |        |     |  |        |     |       |             |                                |  |       |
|   |        |     | <i>For use only for block grants to the devolved administrations</i> |        |     |       |             |                                |  |       |
| Non-budget  |        |     |  |        |     |       |             |                                |  |       |
| <b>Total</b>                                      |        |     |  |        |     |       |             |                                |  |       |

\*For use only for block grants to the devolved administrations

**SOPS2.2 Analysis of net capital outturn by section**

|  |        |     |          |                                  |  | 201X-201Y<br>£000 | 201W-201X<br>£000<br>outturn |
|--|--------|-----|----------|----------------------------------|--|-------------------|------------------------------|
| Outturn  |        |     | Estimate |                                  |  | Outturn           |                              |
| Gross  | Income | Net | Net      | Net total compared with Estimate | Net total compared to Estimate, adjusted for virements | Net               |                              |
| <b><u>Spending in Departmental Expenditure Limit</u></b> |        |     |          |                                  |  |                   |                              |
| Voted:   |        |     |          |                                  |  |                   |                              |
| A  |        |     |          |                                  |  |                   |                              |
| B  |        |     |          |                                  |  |                   |                              |
| C  |        |     |          |                                  |  |                   |                              |
|  |        |     |          |                                  |  |                   |                              |
| Non-voted  |        |     |          |                                  |  |                   |                              |
| D  |        |     |          |                                  |  |                   |                              |
| E  |        |     |          |                                  |  |                   |                              |
| F  |        |     |          |                                  |  |                   |                              |
|  |        |     |          |                                  |  |                   |                              |
| <b>Annually Managed Expenditure</b>                      |        |     |          |                                  |  |                   |                              |
| Voted  |        |     |          |                                  |  |                   |                              |
| G  |        |     |          |                                  |  |                   |                              |
| H  |        |     |          |                                  |  |                   |                              |
| I  |        |     |          |                                  |  |                   |                              |
|  |        |     |          |                                  |  |                   |                              |
| Non-voted  |        |     |          |                                  |  |                   |                              |
| J  |        |     |          |                                  |  |                   |                              |
| K  |        |     |          |                                  |  |                   |                              |
| L  |        |     |          |                                  |  |                   |                              |
|  |        |     |          |                                  |  |                   |                              |
| <b>Total</b>   |        |     |          |                                  |  |                   |                              |

*Departments should provide a brief explanation of the reasons for variances between the Estimate and outturn, cross referenced to the Management Commentary in the Annual Report.*

**SOPS3. Reconciliation of outturn to net operating cost and against Administration Budget****SOPS3.1 Reconciliation of net resource outturn to net operating cost**

|  |                      | 201X-1Y<br>£000 | 201W-1X<br>£000 |
|--|----------------------|-----------------|-----------------|
|  | <u>SoPS<br/>Note</u> | Outturn         | Outturn         |
| Total resource outturn in Statement of Parliamentary Supply                    |                      |                 |                 |
| Budget   | <u>2.1</u>           |                 |                 |
| Non-Budget   | <u>2.1</u>           |                 |                 |
| Add: Capital grants  |                      |                 |                 |
| Other (provide details eg PFI adjustments)                                     |                      |                 |                 |
| Less: Income payable to the Consolidated Fund                                  |                      |                 |                 |
| Other (provide details eg PFI adjustments)                                     |                      |                 |                 |
| Net Operating Costs in Consolidated Statement of Comprehensive Net Expenditure |                      |                 |                 |

*An explanation should be provided of any material reconciling items. This note is not required if the total resource outturn in the SoPS is the same as net operating costs in the CSoCNE.*

**SOPS3.2 Outturn against final Administration Budget and Administration net operating cost**

|  | 201X-1Y<br>£000 | 201W-1X<br>£000 |
|--|-----------------|-----------------|
| Estimate - Administration costs limit  |                 |                 |
| Outturn - Gross administration costs   |                 |                 |
| <i>The administration costs included here relate to departments, agencies and designated bodies.</i> |                 |                 |
| Outturn - Gross income relating to administration costs  |                 |                 |
| Outturn - Net administration costs   |                 |                 |
| Reconciliation to operating costs:   |                 |                 |
| Less: provisions utilised (transfer from programme)  |                 |                 |
| Less: Other  |                 |                 |
| Administration net operating costs   |                 |                 |

*The Parliamentary control on administration costs applies to departments, agencies and other designated bodies, as per the FReM (Chapter 11).*

## SOPS4. Reconciliation of Net Resource Outturn to Net Cash Requirement

|  | <u>SoPS<br/>Note</u> | Estimate<br>£000 | Outturn<br>£000 | Net total outturn<br>compared with<br>Estimate:<br>saving/(excess)<br>£000 |
|--|----------------------|------------------|-----------------|--|
| <b>Resource Outturn</b>                                      | <u>2.1</u>           |                  |                 |  |
| <b>Capital Outturn</b>                                       | <u>2.2</u>           |                  |                 |  |
| <b>Accruals to cash adjustments:</b>                         |                      |                  |                 |  |
| <i>Adjustments to remove non-cash items:</i>                 |                      |                  |                 |  |
| Depreciation   |                      |                  |                 |  |
| New provisions and adjustments to previous provisions        |                      |                  |                 |  |
| Departmental Unallocated Provision                           |                      |                  |                 |  |
| Supported capital expenditure (revenue)                      |                      |                  |                 |  |
| Prior period adjustments                                     |                      |                  |                 |  |
| Other non-cash items   |                      |                  |                 |  |
| <i>Adjustments for <u>ALNDPBs</u>:</i>                       |                      |                  |                 |  |
| Remove voted resource and capital                            |                      |                  |                 |  |
| Add cash grant-in-aid  |                      |                  |                 |  |
| <i>Adjustments to reflect movements in working balances:</i> |                      |                  |                 |  |
| Increase/(decrease) in <u>stockinventories</u>               |                      |                  |                 |  |
| Increase/(decrease) in stock                                 |                      |                  |                 |  |
| Increase/(decrease) in <u>debtorsreceivables</u>             |                      |                  |                 |  |
| Increase/(decrease) in <u>creditorspayables</u>              |                      |                  |                 |  |
| Use of provisions  |                      |                  |                 |  |
| <hr/>  |                      |                  |                 |  |
| <b>Removal of non-voted budget items:</b>                    |                      |                  |                 |  |
| Consolidated Fund Standing Services                          |                      |                  |                 |  |
| Other adjustments  |                      |                  |                 |  |
| <hr/>  |                      |                  |                 |  |
| <b>Net cash requirement</b>                                  |                      |                  |                 | <i>Net cash<br/>requirement can be<br/>positive or<br/>negative.</i>       |
| <hr/>  |                      |                  |                 |  |

## SOPS5. Income payable to the Consolidated Fund

### SOPS5.1 Analysis of income payable to the Consolidated Fund

In addition to income retained by the department, the following income ~~relates to the department and~~ is payable to the Consolidated Fund (cash receipts being shown in italics)

| Outturn 201X-1Y |                 | Outturn 201W-1X |                 |
|-----------------|-----------------|-----------------|-----------------|
| £000            |                 | £000            |                 |
| Income          | <i>Receipts</i> | Income          | <i>Receipts</i> |

~~Operating~~ Income outside the ambit of the Estimate  
Excess cash surrenderable to the Consolidated Fund

**Total ~~income amount~~ payable to the Consolidated Fund**

### SOPS5.2 Consolidated Fund Income

*The following statement should be included where separate trust statements are published for the department:* Consolidated Fund income shown in note 5.1 above does not include any amounts collected by ~~Department Yellow~~the department where it was acting as agent of the Consolidated Fund rather than as principal. Full details of income collected as agent for the Consolidated Fund are in the department's Trust Statements published separately from but alongside these financial statements.

~~The above statement should be included where separate trust statements are published for the department. Otherwise, where the department collects income on behalf of the Consolidated Fund and doesn't prepare a Trust statement, disclosure should be made in the note in the format below.~~

Consolidated Fund income shown in note 5.1 above does not include any amounts collected by ~~Department Yellow~~the department where it was acting as agent for the Consolidated Fund rather than as principal. The amounts collected as agent for the Consolidated Fund (which are otherwise excluded from these financial statements) were:

|  | <u>201X-1Y</u> | <u>201W-1X</u> |
|--|----------------|----------------|
|  | <u>£000</u>    | <u>£000</u>    |
| Taxes and licence fees                       |                |                |
| Fines and penalties                          |                |                |
| Other Income                                 |                |                |
| Less:  |                |                |
| Costs of collection – where deductible       |                |                |
| Uncollectible debts                          |                |                |
| Amount payable to the Consolidated Fund      |                |                |
| Balance held at the start of the year        |                |                |
| Payments into the Consolidated Fund          |                |                |
| Balance held on trust at the end of the year |                |                |

*A description of the main income streams should be included together with any other explanations that may be necessary to provide a full understanding of the reported transactions.*

## Consolidated Statement of Comprehensive Net Expenditure

for the Year ended 31 March 201Y

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

for the Year ended 31 March 201Y

|  |      | 201X-1Y<br>£000 |                          |                       | 201W-1X<br>£000 |                          |                       |
|--|------|-----------------|--------------------------|-----------------------|-----------------|--------------------------|-----------------------|
|  | Note | Core Dept.      | Core Dept.<br>& Agencies | Departmental<br>Group | Core Dept       | Core Dept.<br>& Agencies | Departmental<br>Group |
| Administration costs   |      |                 |                          |                       |                 |                          |                       |
| Staff costs  | 73   |                 |                          |                       |                 |                          |                       |
| Other costs  | 84   |                 |                          |                       |                 |                          |                       |
| Income   | 106  |                 |                          |                       |                 |                          |                       |
| Programme expenditure  |      |                 |                          |                       |                 |                          |                       |
| Staff costs  | 73   |                 |                          |                       |                 |                          |                       |
| Other costs  | 95   |                 |                          |                       |                 |                          |                       |
| Income   | 106  |                 |                          |                       |                 |                          |                       |
| Grant in Aid to NDPBs  |      |                 |                          |                       |                 |                          |                       |
| <b><u>Net operating costs</u></b>  |      |                 |                          |                       |                 |                          |                       |
| Total expenditure  |      |                 |                          |                       |                 |                          |                       |
| Total income   |      |                 |                          |                       |                 |                          |                       |
| <b><u>Net operating costs</u></b>  |      |                 |                          |                       |                 |                          |                       |
| <b><u>Other comprehensive net expenditure</u></b>                          |      |                 |                          |                       |                 |                          |                       |
| <b>Items that will not be reclassified to net operating costs:</b>         |      |                 |                          |                       |                 |                          |                       |
| Net (gain)/loss on:  |      |                 |                          |                       |                 |                          |                       |
| - revaluation of property, plant & equipment                               |      |                 |                          |                       |                 |                          |                       |
| - revaluation of intangibles   |      |                 |                          |                       |                 |                          |                       |
| <b>Items that may be reclassified subsequently to net operating costs:</b> |      |                 |                          |                       |                 |                          |                       |
| Net (gain)/loss on:  |      |                 |                          |                       |                 |                          |                       |
| - revaluation of available for sale financial assets                       |      |                 |                          |                       |                 |                          |                       |
| <b><u>Total comprehensive net expenditure</u></b>                          |      |                 |                          |                       |                 |                          |                       |

## Consolidated Statement of Financial Position

as at 31 March 201Y

This statement presents the financial position of [the department]. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

as at 31 March 201Y

| £000  | Note | 201Y<br>£000    |                            |                    | 201X<br>£000    |                            |                    |
|---|------|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   |      | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| <b>Non-current assets:</b>  |      |                 |                            |                    |                 |                            |                    |
| Property, plant & equipment   | 7    |                 |                            |                    |                 |                            |                    |
| Intangible assets   | 8    |                 |                            |                    |                 |                            |                    |
| Financial assets  | 4511 |                 |                            |                    |                 |                            |                    |
| <b>Total non-current assets</b>   |      |                 |                            |                    |                 |                            |                    |
| <b>Current Assets:</b>  |      |                 |                            |                    |                 |                            |                    |
| Assets classified as held for sale  |      |                 |                            |                    |                 |                            |                    |
| Inventories   | 13   |                 |                            |                    |                 |                            |                    |
| Trade & other receivables   | 15   |                 |                            |                    |                 |                            |                    |
| Other current assets  | 15   |                 |                            |                    |                 |                            |                    |
| Financial assets  | 4511 |                 |                            |                    |                 |                            |                    |
| Cash & cash equivalents   | 14   |                 |                            |                    |                 |                            |                    |
| <b>Total current assets</b>   |      |                 |                            |                    |                 |                            |                    |
| <b>Total assets</b>   |      |                 |                            |                    |                 |                            |                    |
| <b>Current liabilities</b>  |      |                 |                            |                    |                 |                            |                    |
| Trade and other payables  | 16   |                 |                            |                    |                 |                            |                    |
| Provisions  | 17   |                 |                            |                    |                 |                            |                    |
| Other liabilities   |      |                 |                            |                    |                 |                            |                    |
| <b>Total current liabilities</b>  |      |                 |                            |                    |                 |                            |                    |
| <b>Non-current assets plus/less net current assets/liabilities</b>          |      |                 |                            |                    |                 |                            |                    |
| <b>Non-current liabilities</b>  |      |                 |                            |                    |                 |                            |                    |
| Provisions  | 17   |                 |                            |                    |                 |                            |                    |
| Other payables  | 16   |                 |                            |                    |                 |                            |                    |
| Financial liabilities   | 11   |                 |                            |                    |                 |                            |                    |
| <b>Total non-current liabilities</b>  |      |                 |                            |                    |                 |                            |                    |
| <b>Total assets less liabilities</b>  |      |                 |                            |                    |                 |                            |                    |
| <b>Taxpayers' equity and other reserves:</b>                                |      |                 |                            |                    |                 |                            |                    |
| General fund  |      |                 |                            |                    |                 |                            |                    |
| <i>Insert details here of reserves shown in taxpayers' equity statement</i> |      |                 |                            |                    |                 |                            |                    |
|   |      | -               |                            | -                  |                 |                            | -                  |
|   |      | -               |                            | -                  |                 |                            | -                  |
| Charitable funds  |      | -               |                            | -                  |                 |                            | -                  |

Total equity

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Accounting Officer

Date: \_\_\_\_\_



## Consolidated Statement of Cash Flows

for the year ended 31 March 201Y

The Statement of Cash Flows shows the changes in cash and cash equivalents of ~~the department~~ during the reporting period. The statement shows how ~~the department~~ generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the department. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the departments' future public service delivery. Cash flows arising from financing activities include Parliamentary Supply and other cash flows, including borrowing.

|   |           | 201X-1Y<br>£000   | 201W-1X<br>£000   |
|---|-----------|---|---|
|   | Note      | Core Dept. &<br>Agencies<br>Departmental<br>Group<br>£000 | Core Dept. &<br>Agencies<br>Departmental<br>Group<br>£000 |
| <b>Cash flows from operating activities</b>   | Note      |   |   |
| Net operating cost  |           |   |   |
| Adjustments for non-cash transactions   | 8,94<br>5 |   |   |
| (Increase)/decrease in trade and other receivables  |           |   |   |
| <i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure<sup>1</sup></i> |           |   |   |
| (Increase)/decrease in inventories  |           |   |   |
| Increase/(decrease) in trade and other payables   |           |   |   |
| <i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure<sup>1</sup></i>    |           |   |   |
| Use of provisions   | 2417      |   |   |
| <b>Net cash outflow from operating activities</b>   | 4         |   |   |
| <b>Cash flows from investing activities</b>   |           |   |   |
| Purchase of property, plant and equipment   | 447       |   |   |
| Purchase of intangible assets   | 428       |   |   |
| Proceeds of disposal of property, plant and equipment   |           |   |   |
| Proceeds of disposal of intangibles   |           |   |   |
| Loans to other bodies   |           |   |   |
| (Repayments) from other bodies  |           |   |   |
| <b>Net cash outflow from investing activities</b>   | 4         | -   | -   |
| <b>Cash flows from financing activities</b>   |           |   |   |
| From the Consolidated Fund (Supply) – current year <sup>2</sup>   |           |   |   |
| From the Consolidated Fund (Supply) – prior year <sup>3</sup>   |           |   |   |
| From the Consolidated Fund (non-Supply) <sup>4</sup>  |           |   |   |
| From the National Insurance Fund  |           |   |   |
| Payments to the National Insurance Fund   |           |   |   |
| Advances from the Contingencies Fund  |           |   |   |
| Repayments to the Contingencies Fund  |           |   |   |
| Loans received from the National Loans Fund <sup>5</sup>  |           |   |   |
| Repayments of loans from the National Loans Fund <sup>6</sup>   |           |   |   |

|  |      |  |
|--|------|--|
| Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI contracts <sup>7</sup>                                |      |  |
| <b>Net financing</b>   |      |  |
| <b>Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund</b> |      |  |
| Payments of amounts due to the Consolidated Fund <sup>8</sup>  |      |  |
| <b>Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund</b>  |      |  |
| <b>Cash and cash equivalents at the beginning of the period</b>  | 4814 |  |
| <b>Cash and cash equivalents at the end of the period</b>  | 4814 |  |

1. Movements include: departmental balances with the Consolidated Fund; and payables linked to financing – NLF loans (principal and interest), capital debtors, finance leases and PFI and other service concession arrangements

2. This is the amount received from the Consolidated Fund in respect of the current year.

3. This is the amount received from the Consolidated Fund that relates to the prior year.

4. This is the financing associated with Consolidated Fund Standing Services and should equal the figure shown as Standing Services in the General Fund note.

5. This includes loans received from the NLF for onward transmission to other entities.

6. This includes loans repaid by entities for onward transmission to the NLF and interest received from entities for transmission to the NLF.

7. Capital expenditure in respect of finance leases and on-balance sheet (SoFP) PFI contracts and other service concession arrangements adjusted for relevant receivables and payables

8. Cash paid over to the Consolidated Fund under any category.

# Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 201Y

This statement shows the movement in the year on the different reserves held by [the Department], analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). Financing and the balance from the provision of services are recorded here. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. Other earmarked reserves are shown separately where there are statutory restrictions of their use.

|  | Note     | General Fund | Revaluation Reserve | Taxpayers' equity   | Charitable Funds - Restricted/Endowment | Charitable Funds - Unrestricted | Total Reserves |
|--|----------|--------------|---------------------|---|---|---------------------------------|----------------|
|  | Note     | £000         | £000                | £000  | £000                                    | £000                            | £000           |
| <b>Balance at 31 March 201W</b>  |          |              |                     |   |   |                                 |                |
| Changes in accounting policy   |          |              |                     |   |   |                                 |                |
| <b>Restated balance at 1 April 201W</b>  |          |              |                     |   |   |                                 |                |
| Net Parliamentary Funding – drawn down   |          |              |                     |   |   |                                 |                |
| Net Parliamentary Funding – deemed   |          |              |                     |   |   |                                 |                |
| Consolidated Fund Standing Services  |          |              |                     |   |   |                                 |                |
| National Insurance Fund  |          |              |                     |   |   |                                 |                |
| Supply payable/(receivable) adjustment   |          |              |                     |   |   |                                 |                |
| Excess Vote – prior year   |          |              |                     |   |   |                                 |                |
| CFERs payable to the Consolidated Fund <sup>1</sup>  |          |              |                     |   |   |                                 |                |
| Comprehensive Net Expenditure for the year   |          |              |                     |   |   |                                 |                |
| <b>Non-Cash Adjustments:</b>   |          |              |                     |   |   |                                 |                |
| Non-cash charges – auditor's remuneration  | 8, 94, 5 |              |                     |   |   |                                 |                |
| <b>Movements in Reserves</b>   |          |              |                     |   |   |                                 |                |
| Transfers between reserves   |          |              |                     |   |   |                                 |                |
| <i>Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i> |          |              |                     |   |   |                                 |                |
|  |          |              |                     | <i>Insert additional line entries as necessary to capture all transactions passing through reserves</i> |   |                                 |                |
| <b>Balance at 31 March 201X</b>  |          |              |                     |   |   |                                 |                |
| Net Parliamentary Funding – drawn down   |          |              |                     |   |   |                                 |                |
| Net Parliamentary Funding – deemed   |          |              |                     |   |   |                                 |                |

|  |        |   |  |  |
|--|--------|---|--|--|
| Consolidated Fund Standing Services  |        |   |  |  |
| National Insurance Fund  |        |   |  |  |
| Supply payable/(receivable) adjustment   |        |   |  |  |
| Excess Vote – Prior Year   |        |   |  |  |
| CFERs payable to the Consolidated Fund <sup>1</sup>  |        | <i>Does not include any amounts included in a trust statement</i>                                       |  |  |
| Comprehensive Net Expenditure for the year   |        |   |  |  |
| <b>Non-Cash Adjustments:</b>   |        |   |  |  |
| Non-cash charges – auditor’s remuneration  | 8,94,5 |   |  |  |
| <b>Movements in reserves</b>   |        |   |  |  |
| Transfers between reserves   |        |   |  |  |
| <i>Note: the lines provided above represent those items most likely to be required by an ‘average’ department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i> |        | <i>Insert additional line entries as necessary to capture all transactions passing through reserves</i> |  |  |
| <b>Balance at 31 March 201Y</b>  |        |   |  |  |

1. Does not include any amounts included in a trust statement

*Drafting note:* This information should be provided for the core department and its agencies and for the departmental group on a consolidated basis.

*Departments should insert additional lines and columns as necessary to capture all transactions passing through reserves.*

Where not shown on the face of the Statement of Changes in Taxpayers Equity departments should separately disclose the opening and closing element of the revaluation reserve that relates to intangibles detailing changes during the year.

# Department Yellow – Annual Report and Accounts 201X-1Y

## Notes to the Departmental Resource Accounts

### 1. Statement of accounting policies

These financial statements have been prepared in accordance with the 201X-1Y Government Financial Reporting Manual (FReM) issued by *[insert name of issuing authority]*. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the *[insert name of Department]* for the purpose of giving a true and fair view has been selected. The particular policies adopted by the ~~*[insert name of Department]*~~*department* ~~*[for the reportable activity]*~~ are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the *FReM* also requires the Department to prepare two additional primary statements. The *Statement of Parliamentary Supply* and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified, to account for the revaluation of investment property, property, plant and equipment, intangible assets, ~~inventories~~ and certain financial assets and liabilities.

#### 1.2 Basis of consolidation

These accounts comprise a consolidation of the core department, departmental agencies and those other Arm's Length Bodies which fall within the departmental boundary as defined in the FReM and make up the "Departmental Group". Transactions between entities included in the consolidation are eliminated. ~~*[Drafting note: this note is required only where the Department prepares consolidated accounts.]*~~

A list of all those entities within the departmental boundary is given at ~~*[insert reference]*~~*note X*.

A description of the accounting policies for all material items should then follow. Headings might include:

- ~~P~~*roperty, plant and equipment, with other headings for donated, heritage and infrastructure assets as appropriate*
- ~~D~~*epreciation*
- *intangible assets*
- *investments*
- *inventories*
- *research and development expenditure*
- *operating income*
- *foreign exchange*
- *leases*
- ~~S~~*ervice* ~~C~~*oncessions (PPP/PFI)*
- ~~F~~*inancial* ~~I~~*nstruments*
- *grants payable*
- *provisions (including the discount rate used where the time value of money is significant and the estimated risk-adjusted cash flows are discounted)*
- *estimation techniques used and changes in accounting estimates (see in particular IAS 8.32 to 40 and IAS.1)*
- *value added tax*
- *third party assets*

~~*Departments must include the following notes, where material, and should tailor them to the department's circumstances in the appropriate place in the sequence.*~~

#### 1.aa Administration and programme expenditure

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of administration costs set out in *[insert reference to guidance]* by *[insert name of authority]*.

~~*Drafting note: d*~~*Departments might expand the note to reflect the definition as it is reflected in their own circumstances.*

### 1.ab Pensions

If a department has an unfunded defined benefit scheme:

Past and present employees are covered by the provisions of the [name of the scheme]. The defined benefit schemes are unfunded, ~~and are non-contributory except in respect of dependants' benefits.~~ The department recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the [name of the scheme] of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the [name of the scheme]. In respect of the defined contribution schemes, the department recognises the contributions payable for the year.

If a department has a funded defined benefit scheme:

[The departmental group] also operates [name of the scheme(s)] funded defined benefit schemes. A summary of the performance of the schemes is provided in these financial statements, with further information available [[link to ALB financial statements](#)]. In accordance with IAS 19, the Scheme Managers/trustees are required to undertake a sensitivity analysis for each significant actuarial assumption as of the end of the reporting period, showing how the defined benefit obligation would have been affected by changes in the relevant actuarial assumption that were reasonably possible at that date.

Entities should disclose details of the methods and assumptions used in preparing the sensitivity analyses, the limitations of these methods, and the reasons for any changes in methods and assumptions used in preparing the sensitivity analyses. To provide an indication of the effect of the defined benefit plan on the entity's future cash flows, entities should disclose a description of any funding arrangements and funding policy that affect future contributions, the expected contributions to the plan for the next annual reporting period, and information about the maturity profile of the defined benefit obligation. Where relevant, an entity should disclose a description of any asset-liability matching strategies used by the entity, including the use of annuities and other techniques.

### 1.ac Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the department discloses for parliamentary reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of [[Managing Public Money](#)] ~~and Government Accounting Northern Ireland~~.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

### 1.ad Impending application of newly issued accounting standards not yet effective

Where material, the department provides ~~must disclose~~ that it has not yet applied a new accounting standard, and known or reasonably estimable information relevant to assessing the possible impact that initial application of the new standard will have on the department's financial statements.

\* ~~subject to review~~

## 2. Statement of Operating Costs by Operating Segment

Narrative to disclose:

- Describe factors used to identify the reportable segments;
- Describe the types of activities for which each reportable segment attracts funding;
- How reportable segments are reported to the CODM;
- a description of each segment and how it fits into the department's activities;
- (any differences between information in the statement of operating costs by operating segment and primary financial statements);
- the Basis of accounting for any transactions between reportable segments;
- Changes from prior year segment identification methods; and
- Reliance on major customers.

| Note                      | 201X-1Y                        |                                |                                |               | 201W-1X                        |                                |                                |               |
|---------------------------|--------------------------------|--------------------------------|--------------------------------|---------------|--------------------------------|--------------------------------|--------------------------------|---------------|
|                           | [Reportable Segment 1]<br>£000 | [Reportable Segment 2]<br>£000 | [Reportable Segment 3]<br>£000 | Total<br>£000 | [Reportable Segment 1]<br>£000 | [Reportable Segment 2]<br>£000 | [Reportable Segment 3]<br>£000 | Total<br>£000 |
| Gross Expenditure         |                                |                                |                                |               |                                |                                |                                |               |
| Income                    |                                |                                |                                |               |                                |                                |                                |               |
| <b>Net Expenditure</b>    |                                |                                |                                |               |                                |                                |                                |               |
| Total assets*             |                                |                                |                                |               |                                |                                |                                |               |
| Total liabilities*        |                                |                                |                                |               |                                |                                |                                |               |
| <b>Net assets*</b>        |                                |                                |                                |               |                                |                                |                                |               |
| <b>Other information*</b> |                                |                                |                                |               |                                |                                |                                |               |

### Description of segments

Describe for each segment what it is, and how it fits into the activities.

Segment 1

Segment 2

Segment 3

\*In accordance with IFRS 8, if total assets, net assets or additional information is reported separately to the Chief Operating Decision Maker, disclosure should be made.

\*In accordance with IFRS 8, if total liabilities, net assets or additional information is reported separately to the Chief Operating Decision Maker, disclosure should be made in the resource accounts.

Departments should also provide reconciliations of:

- the total of the reportable segments' net expenditure to total net expenditure per the CSoCNE if different;
- the total of the reportable segments' assets to the department's assets per the CSoFP if different;
- the total of the reportable segments liabilities to the department's liabilities per the CSoFP if they are reported separately to the Chief Operating Decision Maker and are different.

**Note 2.1 Reconciliation between Operating Segments and CSoCNE / ~~SoFP~~**

| Note   | 201X-1Y<br>Reportable<br>Segment 3<br><u>£000</u> | 201W-1X<br>Reportable<br>Segment 3<br><u>£000</u> |
|--|---|---|
| <b>Total net expenditure reported for per Statement of Comprehensive Net Expenditure by operating segments</b> |   |   |
| Reconciling items:   |   |   |
| <i>Income #1 [List separately]</i>   |   |   |
| <b>Total net expenditure per the Consolidated Statement of Comprehensive Net Expenditure</b>                   |   |   |

**Note 2.2 Reconciliation between Operating Segments and CSoFP**

|   | <u>201X-1Y</u><br><u>£000</u> | <u>201W-1X</u><br><u>£000</u> |
|---|-------------------------------|-------------------------------|
| <b>Total assets reported for operating segments</b>                       |                               |                               |
| Reconciling items:  |                               |                               |
| <i>[List separately]</i>  |                               |                               |
| <b>Total assets per Consolidated Statement of Financial Position</b>      | -                             | -                             |
| <i>If liabilities are reported:</i>                                       |                               |                               |
| <b>Total liabilities reported for operating segments</b>                  |                               |                               |
| Reconciling items:  |                               |                               |
| <i>[List separately]</i>  |                               |                               |
| <b>Total liabilities per Consolidated Statement of Financial Position</b> | -                             | -                             |
| <b>Total net assets per Consolidated Statement of Financial Position</b>  |                               |                               |



### 3. Staff numbers and related costs

Staff costs comprise:

|   |                               |        |           |                     | 201X-1Y<br>£000 | 201W-1X<br>£000 |
|---|-------------------------------|--------|-----------|---------------------|-----------------|-----------------|
|   | Permanently<br>employed staff | Others | Ministers | Special<br>advisers | Total           | Total           |
| Wages and salaries                                      |                               |        |           |                     |                 |                 |
| Social security costs                                   |                               |        |           |                     |                 |                 |
| Other pension costs                                     |                               |        |           |                     |                 |                 |
| <b>Sub Total</b>  |                               |        |           |                     |                 |                 |
| Less recoveries in<br>respect of outward<br>secondments |                               |        |           |                     |                 |                 |
| <b>Total net costs*</b>                                 |                               |        |           |                     |                 |                 |

|                            | Charged to<br>Administration<br>budgets | Charged to<br>Programme<br>budgets | Charged to<br>Capital<br>budgets | Total |
|----------------------------|---|------------------------------------|----------------------------------|-------|
| Of which:                  |   |                                    |                                  |       |
| Core department            |   |                                    |                                  |       |
| Agencies                   |   |                                    |                                  |       |
| Other designated<br>bodies |   |                                    |                                  |       |
| <b>Total</b>               |   |                                    |                                  |       |

\*Of the total, £000 has been charged to capital

*NB:—The following text is written in the context of membership of the Principal Civil Service Pension Scheme. Departments and agencies should write the note in the context of the scheme of which they are members. The wording is illustrative only and, for application to the PCSPS, reference should be made to guidance issued by the Cabinet Office in its Employer Pension Note series for the recommended wording for the year in question.*

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme ~~but in which~~ *[(insert employer's name)]* is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 200[year]. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation ([www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)).

For 201X-1Y, employers' contributions of £ 0,000,000 were payable to the PCSPS (201W-1X £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (2001W-01X: 0.0 to 0.0 per cent) of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The salary bands and contribution rates were revised for 200[year]-0[year] and will remain unchanged until 200[year]-0[year]. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £00,000 (2001W-01X £00,000) were paid to [an][one or more of a panel of however many] appointed stakeholder pension provider[s]. Employer contributions are age-related and range from 0.0 to 0.0 per cent (2001W-01X: 0.0 to 0.0 per cent) of pensionable pay. Employers also match employee contributions up to x per cent of pensionable pay. In addition, employer contributions of £0,000 (0.0 per cent; 2001W-01X: £0,000, 0.0 per cent) of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £[x]. Contributions prepaid at that date were £[y].<sup>1</sup>

[Number] persons (201W-1X: 0-[number] persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0,000 (201W-1X: £ 0,000).

**Average number of persons employed**

The average number of whole-time equivalent persons employed during the year was as follows:— These figures include those working in the department as well as in agencies and other bodies included within the consolidated departmental resource account (Drafting note: Other columns can be added where appropriate— e.g. Armed Forces personnel in MOD):

| Activity                          | <u>Permanently employed staff</u><br>Total | <u>Others</u> Permanently employed staff | <u>Ministers</u> <u>Othe</u><br>rs | <u>Special advisers</u> <u>Minis</u><br>ters | 201X-1Y                              | 201W-1X       |
|-----------------------------------|--|--|------------------------------------|--|--------------------------------------|---------------|
|                                   |  |  |                                    |  | <u>Total</u> <u>Special advisers</u> | <u>Number</u> |
| 4[ <u>List separately</u> ]       |  |  |                                    |  |                                      |               |
| 2                                 |  |  |                                    |  |                                      |               |
| 3                                 |  |  |                                    |  |                                      |               |
| Staff engaged on capital projects |  |  |                                    |  |                                      |               |
| <b>Total</b>                      |  |  |                                    |  |                                      |               |
| Of which:                         |  |  |                                    |  |                                      |               |
| Core department                   |  |  |                                    |  |                                      |               |
| Agencies                          |  |  |                                    |  |                                      |               |
| Other designated bodies           |  |  |                                    |  |                                      |               |
| <u>Total</u>                      | -  | -  | -                                  | -  | -                                    | -             |

Other columns can be added where appropriate – e.g. Armed Forces personnel in MOD:

**3.1 Reporting of Civil Service and other compensation schemes - exit packages***Comparative data to be shown (in brackets) for previous year*

| Exit package cost band               | Number of compulsory redundancies | Core Dept                         |  | Core Dept. & Agencies             |                                   |  | Departmental Group                |                                   |  |
|--------------------------------------|-----------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|--|
|                                      |                                   | Number of other departures agreed | Total number of exit packages by cost band | Number of compulsory redundancies | Number of other departures agreed | Total number of exit packages by cost band | Number of compulsory redundancies | Number of other departures agreed | Total number of exit packages by cost band |
| <£10,000                             |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| £10,000 - £25,000                    |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| £25,000 - £50,000                    |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| £50,000 - £100,000                   |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| £100,000- £150,000                   |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| £150,000- £200,000                   |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| <b>Total number of exit packages</b> |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |
| <b>Total cost /£000</b>              |                                   |                                   |  |                                   |                                   |  |                                   |                                   |  |

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

*[Note: ~~entities~~Departments should provide additional text if any payments are not covered by the CSCS, for instance, ex-gratia payments agreed with the Treasury or scheme details where using another scheme. Other schemes are most likely to apply in other designated bodies not listed in Schedule I to the Superannuation Act 1972 and may apply different statutory compensation terms.]*



## 5. Programme Costs

|   |   | 201X-1Y<br>£000                  |                       |  | 201W-1X<br>£000                  |                       |  |
|---|---|----------------------------------|-----------------------|--|----------------------------------|-----------------------|--|
| <u>Note</u>   | Core<br>Department                                  | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department   | Core<br>Department<br>& Agencies | Departmental<br>Group |  |
| <p>The following expenditure items (if incurred material) must be listed individually within this note, although not necessarily in this order. Best practice suggests that the items are presented in descending order of magnitude.</p>   |   |                                  |                       |  |                                  |                       |  |
|   | Grants  |                                  |                       |  |                                  |                       |  |
|   | Goods and services                                  |                                  |                       |  |                                  |                       |  |
|   | Rentals under operating leases                      |                                  |                       |  |                                  |                       |  |
|   | Interest charges                                    |                                  |                       |  |                                  |                       |  |
|   | PFI and other service concession arrangements       |                                  |                       |  |                                  |                       |  |
|   | service charges                                     |                                  |                       |  |                                  |                       |  |
|   | Research and Development expenditure                |                                  |                       |  |                                  |                       |  |
|   | Non-cash items:                                     |                                  |                       |  |                                  |                       |  |
|   | Depreciation  |                                  |                       |  |                                  |                       |  |
|   | Amortisation  |                                  |                       |  |                                  |                       |  |
|   | Profit on disposal of property, plant and equipment |                                  |                       | Where netted off expenditure within the Statement of Comprehensive Net Expenditure |                                  |                       |  |
|   | Loss on disposal of property, plant and equipment   |                                  |                       |  |                                  |                       |  |
|   | Auditors' remuneration and expenses                 |                                  |                       |  |                                  |                       |  |
|   | Provision   | 2017                             |                       | provided for in year   |                                  |                       |  |
|   | Borrowing costs                                     | 2017                             |                       | (Unwinding of discount) on provisions  |                                  |                       |  |
| <p>In addition, other expenditure should be analysed and any significant items listed individually as part of this table. You should NOT insert a shoulder heading of 'other' and then provide a separate note analysing 'other'. <del>That is not helpful to the reader of the accounts.</del></p> |   |                                  |                       |  |                                  |                       |  |
| <b>Total</b>  | <hr/>   |                                  |                       |  |                                  |                       |  |

## 6. Income

*Drafting note: this note analyses the income recorded in the Statement of Comprehensive Net Expenditure*

|  | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|--|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|  | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |

*Income should be analysed by type (sales of services; sales of goods; interest; royalties; and dividends) as required by IAS 18. Non-cash income should be disclosed separately where material.*

*Care should be taken in describing the income so that a reader of the accounts can understand what it is that the department does to earn the income. Descriptions on their own of 'fees and charges from external customers' and 'fees and charges from internal customers' are not helpful.*

Income source 1

*Income should be analysed by type (sales of services; sales of goods; interest; royalties; and dividends) as required by IAS 18 with any significant items listed individually (examples might be sales of publications, passport fees). Non-cash income should be disclosed separately where material.*

Income source 2, etc

*Care should be taken in describing the income so that a reader of the accounts can understand what it is that the department (or agency) does to earn the income. Descriptions on their own of 'fees and charges from external customers' and 'fees and charges from internal customers' are not helpful.*

**Total**

*Where income for specific services exceeds £1m or the income and full cost of the service are material in the context of the financial statements departments should provide the additional fees and charges disclosures as detailed in the FReM.*

## 7. Property, plant and equipment

### Consolidated

201X-1Y

|  | Land | Buildings | Dwellings | Information<br>Technology | Plant &<br>Machinery | Furniture<br>& Fittings | Payments on<br>Account &<br>Assets under<br>Construction | Total |
|--|------|-----------|-----------|---------------------------|----------------------|-------------------------|--|-------|
|  | £000 | £000      | £000      | £000                      | £000                 | £000                    | £000   | £000  |
| <b>Cost or valuation</b>   |      |           |           |                           |                      |                         |  |       |
| At 1 April 201X  |      |           |           |                           |                      |                         |  |       |
| Additions  |      |           |           |                           |                      |                         |  |       |
| Donations  |      |           |           |                           |                      |                         |  |       |
| Disposals  |      |           |           |                           |                      |                         |  |       |
| Impairments  |      |           |           |                           |                      |                         |  |       |
| Reclassifications  |      |           |           |                           |                      |                         |  |       |
| Revaluations   |      |           |           |                           |                      |                         |  |       |
| <b>At 31 March 201Y</b>  |      |           |           |                           |                      |                         |  |       |
| <b>Depreciation</b>  |      |           |           |                           |                      |                         |  |       |
| At 1 April 201X  |      |           |           |                           |                      |                         |  |       |
| Charged in year  |      |           |           |                           |                      |                         |  |       |
| Disposals  |      |           |           |                           |                      |                         |  |       |
| Impairments  |      |           |           |                           |                      |                         |  |       |
| Reclassifications  |      |           |           |                           |                      |                         |  |       |
| Revaluations   |      |           |           |                           |                      |                         |  |       |
| <b>At 31 March 201Y</b>  |      |           |           |                           |                      |                         |  |       |
| <b>Carrying amount at 31<br/>March 201X</b>                                    |      |           |           |                           |                      |                         |  |       |
| <b>Carrying amount at 31<br/>March 201Y</b>                                    |      |           |           |                           |                      |                         |  |       |
| <b>Asset financing:</b>  |      |           |           |                           |                      |                         |  |       |
| Owned  |      |           |           |                           |                      |                         |  |       |
| Finance Leased   |      |           |           |                           |                      |                         |  |       |
| On-balance sheet<br>(SoFP) PFI and other<br>service concession<br>arrangements |      |           |           |                           |                      |                         |  |       |
| Contracts  |      |           |           |                           |                      |                         |  |       |
| <b>Carrying amount at 31<br/>March 201Y</b>                                    |      |           |           |                           |                      |                         |  |       |
| <b>Of the total:</b>   |      |           |           |                           |                      |                         |  |       |
| Department   |      |           |           |                           |                      |                         |  |       |
| Agencies   |      |           |           |                           |                      |                         |  |       |
| Other designated bodies  |      |           |           |                           |                      |                         |  |       |
| <b>Carrying amount at 31<br/>March 201Y</b>                                    |      |           |           |                           |                      |                         |  |       |

*Notes: The headings used to analyse assets and sources of financing should reflect the department's material items.*

*If relevant, departments should disclose*

*Insert here a note giving the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.*

*Insert here a note giving Departments should disclose the names and qualifications of the valuers of any assets, what assets they valued, and, and the date on which they assets were valued during the year. If relevant, the note should also state that property, plant and equipment are valued using indices.*



**Consolidated****201W-1X**

|   | Land | Buildings | Dwellings | Information<br>Technology | Plant &<br>Machinery | Furniture<br>& Fittings | Payments on<br>Account &<br>Assets<br>under<br>Construction | Total |
|---|------|-----------|-----------|---------------------------|----------------------|-------------------------|---|-------|
|   | £000 | £000      | £000      | £000                      | £000                 | £000                    | £000  | £000  |
| <b>Cost or valuation</b>                    |      |           |           |                           |                      |                         |   |       |
| At 1 April 201W                             |      |           |           |                           |                      |                         |   |       |
| Additions                                   |      |           |           |                           |                      |                         |   |       |
| Donations                                   |      |           |           |                           |                      |                         |   |       |
| Disposals                                   |      |           |           |                           |                      |                         |   |       |
| Impairments                                 |      |           |           |                           |                      |                         |   |       |
| Reclassifications                           |      |           |           |                           |                      |                         |   |       |
| Revaluations                                |      |           |           |                           |                      |                         |   |       |
| <b>At 31 March 201X</b>                     |      |           |           |                           |                      |                         |   |       |
| <b>Depreciation</b>                         |      |           |           |                           |                      |                         |   |       |
| <b>At 1 April 201W</b>                      |      |           |           |                           |                      |                         |   |       |
| Charged in year                             |      |           |           |                           |                      |                         |   |       |
| Disposals                                   |      |           |           |                           |                      |                         |   |       |
| Impairments                                 |      |           |           |                           |                      |                         |   |       |
| Reclassifications                           |      |           |           |                           |                      |                         |   |       |
| Revaluations                                |      |           |           |                           |                      |                         |   |       |
| <b>At 31 March 201X</b>                     |      |           |           |                           |                      |                         |   |       |
| <b>Carrying amount at 31<br/>March 201W</b> |      |           |           |                           |                      |                         |   |       |
| <b>Carrying amount at 31<br/>March 201X</b> |      |           |           |                           |                      |                         |   |       |
| <b>Asset financing:</b>                     |      |           |           |                           |                      |                         |   |       |
| Owned                                       |      |           |           |                           |                      |                         |   |       |
| Finance Leased                              |      |           |           |                           |                      |                         |   |       |
| On-balance (SoFP)<br>sheet PFI              |      |           |           |                           |                      |                         |   |       |
| Contracts                                   |      |           |           |                           |                      |                         |   |       |
| <b>Carrying amount at 31<br/>March 201X</b> |      |           |           |                           |                      |                         |   |       |
| <b>Of the total:</b>                        |      |           |           |                           |                      |                         |   |       |
| Department                                  |      |           |           |                           |                      |                         |   |       |
| Agencies                                    |      |           |           |                           |                      |                         |   |       |
| Other designated bodies                     |      |           |           |                           |                      |                         |   |       |
| <b>Carrying amount at 31<br/>March 201X</b> |      |           |           |                           |                      |                         |   |       |

**8. Intangible assets**

**Consolidated**

201X-1Y

201X-1Y

| Information Technology | Software Licences | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total |
|------------------------|-------------------|----------|-------------------------|---|---------|----------|---|-------|
| £000                   | £000              | £000     | £000                    | £000                                      | £000    | £000     | £000  | £000  |

**Cost or valuation**

At 1 April 201X

- Additions
- Donations
- Disposals
- Impairments
- Reclassifications
- Revaluations

**At 31 March 201Y**

**Amortisation**

**At 1 April 201X**

- Charged in year
- Disposals
- Impairments
- Reclassifications
- Revaluations

**At 31 March 201Y**

**Carrying amount at 31 March 201X**

**Carrying amount at 31 March 201Y**

**Asset financing:**

- Owned
- Finance Leased
- Contracts

**Carrying amount at 31 March 201Y**

2013-14

DEPARTMENT YELLOW ILLUSTRATIVE ACCOUNTS

Consolidated

201X-1Y

201X-1Y

|   | Information Technology | Software Licences | Websites | Development Expenditure | Licences, Trademarks & Artistic Originals | Patents | Goodwill | Payments on Account & Assets under Construction | Total |
|---|------------------------|-------------------|----------|-------------------------|---|---------|----------|---|-------|
|   | £000                   | £000              | £000     | £000                    | £000                                      | £000    | £000     | £000  | £000  |
| Of the total:                           |                        |                   |          |                         |   |         |          |   |       |
| Department                              |                        |                   |          |                         |   |         |          |   |       |
| Agencies                                |                        |                   |          |                         |   |         |          |   |       |
| Other designated bodies                 |                        |                   |          |                         |   |         |          |   |       |
| <b>Carrying amount at 31 March 201Y</b> |                        |                   |          |                         |   |         |          |   |       |

*The headings and rows used to analyse assets and sources of financing should reflect the department's material items.*

*If relevant, departments should disclose the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.* ~~Notes~~

*Insert here a note giving the value and category of any donated assets during the year. Where the assets were donated by a related party, the name should be given.*

2013-14

DEPARTMENT YELLOW ILLUSTRATIVE ACCOUNTS

Consolidated

| <del>201W-1X</del><br>Information<br>Technology | Software<br>Licences | Websites | Development<br>Expenditure | Licences,<br>Trademarks &<br>Artistic Originals | Patents | Goodwill | Payments on<br>Account & Assets<br>under Construction | <del>201W-1X</del><br>Total |
|---|----------------------|----------|----------------------------|---|---------|----------|---|-----------------------------|
| £000  | £000                 | £000     | £000                       | £000  | £000    | £000     | £000  | £000                        |

Cost or valuation

At 1 April 201W

Additions

Donations

Disposals

Impairments

Reclassifications

Revaluations

At 31 March 201X

Amortisation

At 1 April 201W

Charged in year

Disposals

Impairments

Reclassifications

Revaluations

At 31 March 201X

Carrying amount at 31 March  
201W

Carrying amount at 31 March 201X

Asset financing:

Owned

Finance Leased

Contracts

Carrying amount at 31 March 201X

2013-14

DEPARTMENT YELLOW ILLUSTRATIVE ACCOUNTS

Consolidated

~~201W-1X~~  
Information  
Technology

Software  
Licences

Websites

Development  
Expenditure

Licences,  
Trademarks &  
Artistic Originals

Patents

Goodwill

Payments on  
Account & Assets  
under Construction

~~201W-1X~~  
Total

£000

£000

£000

£000

£000

£000

£000

£000

£000

Of the total:

Department

Agencies

Other designated bodies

Carrying amount at 31 March 201X

---

---

## 9. Impairments

*Where material, departments should insert here, if relevant, a note that reports the total impairment charge for the year, showing any movement between the revaluation reserve and the general reserve.*

## 10. Capital and other commitments

### 10.1 Capital commitments

*Where material, departments should disclose contracted capital commitments.*

|   | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|---|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|   | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
| Contracted capital commitments at 31 March not otherwise included in these financial statements |                    |                                  |                       |                    |                                  |                       |
| <i>Property, plant and equipment [List separately]</i>  |                    |                                  |                       |                    |                                  |                       |
| Intangible assets   |                    |                                  |                       |                    |                                  |                       |
| <b>Total</b>  |                    |                                  |                       |                    |                                  |                       |

### 10.2 Commitments under leases

*Where material, departments should disclose commitments under leases.*

#### 10.2.1 Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

**Obligations under operating leases for the following periods comprise:**

|   | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|---|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|   | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
| <b>Land</b>                                       |                    |                                  |                       |                    |                                  |                       |
| Not later than one year                           |                    |                                  |                       |                    |                                  |                       |
| Later than one year and not later than five years |                    |                                  |                       |                    |                                  |                       |
| Later than five years                             |                    |                                  |                       |                    |                                  |                       |
| <b>Buildings</b>                                  |                    |                                  |                       |                    |                                  |                       |
| Not later than one year                           |                    |                                  |                       |                    |                                  |                       |
| Later than one year and not later than five years |                    |                                  |                       |                    |                                  |                       |
| Later than five years                             |                    |                                  |                       |                    |                                  |                       |

#### Land

Not later than one year  
Later than one year and not later than five years  
Later than five years

#### Buildings

Not later than one year  
Later than one year and not later than five years  
Later than five years

#### Other:

Not later than one year  
Later than one year and not later than five years

Later than five years

---

---

**10.2.2 Finance leases**

Total future minimum lease payments under finance leases are given in the table below for each of the following periods.

|   | <u>201X-1Y</u>         |                                       |                           | <u>201W-1X</u>         |                                       |                           |
|---|------------------------|---------------------------------------|---------------------------|------------------------|---------------------------------------|---------------------------|
|   | <u>£000</u>            |                                       |                           | <u>£000</u>            |                                       |                           |
|   | <u>Core Department</u> | <u>Core Department &amp; Agencies</u> | <u>Departmental Group</u> | <u>Core Department</u> | <u>Core Department &amp; Agencies</u> | <u>Departmental Group</u> |
| <b>Buildings</b>                                  |                        |                                       |                           |                        |                                       |                           |
| Not later than one year                           |                        |                                       |                           |                        |                                       |                           |
| Later than one year and not later than five years |                        |                                       |                           |                        |                                       |                           |
| Later than five years                             |                        |                                       |                           |                        |                                       |                           |
| <i>Less interest element</i>                      |                        |                                       |                           |                        |                                       |                           |
| Present Value of obligations                      |                        |                                       |                           |                        |                                       |                           |
| <b>Other</b>                                      |                        |                                       |                           |                        |                                       |                           |
| Not later than one year                           |                        |                                       |                           |                        |                                       |                           |
| Later than one year and not later than five years |                        |                                       |                           |                        |                                       |                           |
| Later than five years                             |                        |                                       |                           |                        |                                       |                           |
| <i>Less interest element</i>                      |                        |                                       |                           |                        |                                       |                           |
| Present Value of obligations                      |                        |                                       |                           |                        |                                       |                           |



### 10.3 Commitments under PFI and other service concession arrangements

#### 10.3.1 Off-balance sheet (SoFP)

For each ~~relevant~~ material PFI or other service concession contract, this note should:—

- state what the contract is for and note that the property is not an asset of the Department ~~[or name of agency or NDPB, where appropriate];~~
- give the estimated capital value; and
- give details of any prepayments, reversionary interests, etc and how they are accounted for.
- disclose the total payments to which they are committed for each of the following periods.

Total future minimum payments under off-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods.

|  | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|--|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|  | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
|  |                 |                            | £000               |                 |                            | £000               |
| <b>Obligations on off-balance sheet (SoFP) PFI and other service concession arrangements for the following periods comprise:</b> |                 |                            |                    |                 |                            |                    |
| Not later than one year  |                 |                            |                    |                 |                            |                    |
| Later than one year and not later than five years  |                 |                            |                    |                 |                            |                    |
| Later than five years  |                 |                            |                    |                 |                            |                    |

#### 10.3.2 On-balance sheet (SoFP)

For each ~~relevant~~ material PFI or other service concession contract, this note should:—

- state what the contract is for and note that, under IFRIC 12, the asset is treated as an asset of the Department ~~[or name of agency where appropriate];~~
- note that the substance of the contract is that the Department ~~[or agency or NDPB, where appropriate]~~ has a finance lease and that payments comprise two elements – imputed finance lease charges and service charges – and provide details of the imputed finance lease charges ~~in the table below.~~

Details of the imputed finance lease charges are given in the table below for each of the following periods.

|  | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|--|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|  | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
|  |                 |                            | £000               |                 |                            | £000               |
| <b>Total obligations under on-balance sheet (SoFP) PFI or other service concession arrangements for the following periods comprises:</b> |                 |                            |                    |                 |                            |                    |
| Not later than <u>Rentals due within</u> one year  |                 |                            |                    |                 |                            |                    |

Rentals due later than one year and not later than five years  
 Rentals due later than five years

Less interest element

Present value of obligations

|   | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|---|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | £000            |                            |                    | £000            |                            |                    |
|   | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Present Value of obligations under on-balance sheet (SoFP) PFI or other service concession arrangements for the following periods comprise: |                 |                            |                    |                 |                            |                    |
| Not later than one year   |                 |                            |                    |                 |                            |                    |
| Later than one year and not later than five years   |                 |                            |                    |                 |                            |                    |
| Later than five years   | -               | -                          |                    |                 |                            |                    |
| Total Present Value of obligations  | -               | -                          |                    |                 |                            |                    |

Details of the minimum service charge are given in the table below for each of the following periods.

|  | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|--|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|  | £000            |                            |                    | £000            |                            |                    |
|  | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Service charge due within one year                                   |                 |                            |                    |                 |                            |                    |
| Service charge due later than one year and not later than five years |                 |                            |                    |                 |                            |                    |
| Service charge due later than five years                             |                 |                            |                    |                 |                            |                    |
| <b>Total</b>   | -               | -                          |                    |                 |                            |                    |

### 10.3.3 Charge to the Statement of Comprehensive Net Expenditure and future commitments

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of off-balance sheet (SoFP) PFI or other service concession transactions and the service element of on-balance sheet PFI or other service concession transactions was £s,000 (201W-11: £s,000); and the total payments to which the department [its agencies and NDPBs where appropriate] is [are] committed is as follows [Departments may decide that this disclosure is not necessary if the totals can be easily identified by a reader from the notes above]:-

|  | 201X-1Y | 201W-1X |
|--|---------|---------|
|  | £000    | £000    |

|                    |                                  |                       |                    |                                  |                       |
|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
| Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|

Not later than one year  
 Later than one year and not  
 later than five years  
 Later than five years

---



---

**10.4 Other financial commitments**

*Where a department has other material financial commitments these should be disclosed.*

The department ~~[and its agencies and NDPBs where appropriate]~~ has ~~[have]~~ entered into non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangements), for *[state what service is being provided]* ~~to the Department [and agencies and NDPBs, where appropriate]]~~. The payments to which the department ~~[and its agencies and NDPBs where appropriate]~~ is ~~[are]~~ committed are as follows.

|                    |                                  |                       |                    |                                  |                       |
|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|                    |                                  | 201X-1Y<br>£000       |                    |                                  | 201W-1X<br>£000       |
| Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |

Not later than one year  
 Later than one year and not  
 later than five years  
 Later than five years

---



---

## 11. Financial Instruments

ONLY where the Department is exposed to material financial instrument risk should the appropriate IFRS 7 disclosures be made. Disclosures should be given only where they are necessary because the Department holds financial instruments that are complex or play a significant medium to long-term role in the financial risk profile of the department. The headings in IFRS 7 should be used to the extent that they are relevant. Where the Department does not face significant medium to long-term financial risks, then it is sufficient to make a statement to that effect – similar to that below. (Given that all departments have financial instruments within the scope of IAS 32, silence is not an option.)

As the cash requirements of the department are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the Department's expected purchase and usage requirements and the Department is therefore exposed to little credit, liquidity or market risk.

## 12. Investments and loans in other public sector bodies

|  | <u>Ordinary<br/>shares</u><br>£000 | <u>On-lent NLF<br/>Loans</u><br>£000 | <u>Public<br/>Dividend<br/>Capital</u><br>£000 | <u>LoanOther<br/>investments</u><br>£000 | <u>Total</u><br>£000 |
|--|------------------------------------|--------------------------------------|--|--|----------------------|
| Balance at 1 April 201W  |                                    |                                      |  |  |                      |
| Additions  |                                    |                                      |  |  |                      |
| Disposals  |                                    |                                      |  |  |                      |
| <u>Loan Repayments and<br/>redemptions</u>                     |                                    |                                      |  |  |                      |
| <u>Interest capitalised</u>                                    |                                    |                                      |  |  |                      |
| <u>Revaluations</u>  |                                    |                                      |  |  |                      |
| <u>Impairments</u>   |                                    |                                      |  |  |                      |
| Loans repayable within 12 months<br>transferred to receivables | -                                  | -                                    | -  | -  |                      |
| Balance at 31 March 201X                                       |                                    |                                      |  |  |                      |
| Additions  |                                    |                                      |  |  |                      |
| Disposals  |                                    |                                      |  |  |                      |
| <u>Repayments and<br/>redemptions</u> <u>Loan Repayments</u>   |                                    |                                      |  |  |                      |
| <u>Interest capitalised</u>                                    |                                    |                                      |  |  |                      |
| <u>Revaluations</u>  |                                    |                                      |  |  |                      |
| <u>Impairments</u>   |                                    |                                      |  |  |                      |
| Loans repayable within 12 months<br>transferred to receivables | -                                  | -                                    | -  | -  |                      |
| Balance at 31 March 201Y                                       |                                    |                                      |  |  |                      |

*Drafting note: w* Where applicable, the accounts should show here an analysis of investments and loans between those held by the core department, those held by agencies and those held by NDPBs.

The department's share of the net assets and results of the above bodies is summarised below.

|   | <u>Office of the<br/>Martin<br/>Regulator</u><br>£000 | <u>Greenfield<br/>Office</u><br>£000 |
|---|---|--------------------------------------|
| Net assets at 31 March 201X                       |   |                                      |
| Turnover  |   |                                      |
| Surplus/profit for the year (before<br>financing) |   |                                      |

Net assets at 31 March 201Y

Turnover

Surplus/profit for the year (before financing)

*Where a department holds investments in non-public sector bodies or other financial instrument the significance of such instruments should be explained following the requirements of IFRS 7 and carrying values disclosed following the requirements of the FReM and IAS 32 and IAS 39 and within the IFRS 7 headings to the extent they are relevant*

### 13. Inventories

*Where material, departments should provide a note analysing inventories by significant categories.*

|   | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|---|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|   | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
| <i>Inventories should be listed by appropriate classification (e.g., publications, medical supplies).</i> |                    |                                  |                       |                    |                                  |                       |
| <i>Inventories [List separately]</i>  |                    |                                  |                       |                    |                                  |                       |

### 14. Cash and cash equivalents

|  | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|--|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|  | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
| Balance at 1 April                               |                    |                                  |                       |                    |                                  |                       |
| Net change in cash and cash equivalent balances  |                    |                                  |                       |                    |                                  |                       |
| <b>Balance at 31 March</b>                       |                    |                                  |                       |                    |                                  |                       |
| The following balances at 31 March were held at: |                    |                                  |                       |                    |                                  |                       |
| Government Banking Service                       |                    |                                  |                       |                    |                                  |                       |
| Commercial banks and cash in hand                |                    |                                  |                       |                    |                                  |                       |
| Short term investments                           |                    |                                  |                       |                    |                                  |                       |
| <b>Balance at 31 March</b>                       |                    |                                  |                       |                    |                                  |                       |

## 15. Trade receivables, financial and other assets

|  | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000  |                                  |                       |
|--|--------------------|----------------------------------|-----------------------|--|----------------------------------|-----------------------|
|  | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department   | Core<br>Department<br>& Agencies | Departmental<br>Group |
| <b>Amounts falling due within one year:</b>                              |                    |                                  |                       |  |                                  |                       |
| Trade receivables  |                    |                                  |                       |  |                                  |                       |
| Deposits and advances  |                    |                                  |                       |  |                                  |                       |
| Other receivables  |                    |                                  |                       | <i>Other receivables should be analysed and any significant items disclosed separately</i> |                                  |                       |
| Prepayments and accrued income   |                    |                                  |                       |  |                                  |                       |
| Current part of PFI and other service concession arrangements prepayment |                    |                                  |                       |  |                                  |                       |
| Current part of NLF loan   |                    |                                  |                       |  |                                  |                       |
| Amounts due from the Consolidated Fund in respect of supply              |                    |                                  |                       | <i>See Consolidated Fund example 2 and 4</i>   |                                  |                       |

|  | 201X-1Y<br>£000    |                                  |                       | 201W-1X<br>£000    |                                  |                       |
|--|--------------------|----------------------------------|-----------------------|--------------------|----------------------------------|-----------------------|
|  | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group | Core<br>Department | Core<br>Department<br>& Agencies | Departmental<br>Group |
| <b>Amounts falling due after more than one year:</b> |                    |                                  |                       |                    |                                  |                       |
| Trade receivables                                    |                    |                                  |                       |                    |                                  |                       |
| Deposits and advances                                |                    |                                  |                       |                    |                                  |                       |
| Other receivables                                    |                    |                                  |                       |                    |                                  |                       |
| Prepayments and accrued income                       |                    |                                  |                       |                    |                                  |                       |

### 15.1. Intra-Government Balances

|   | Amounts falling due within one year   |         | Amounts falling due after more than one year |         |
|---|---|---------|--|---------|
|   | £000  |         | £000   |         |
|   | 201X-1Y   | 201W-1X | 201X-1Y                                      | 201W-1X |
| Balances with other central government bodies |   |         |  |         |
|   | <i>This table should analyse the debtors shown in the Consolidated statement of financial position between the categories shown. If an analysis of core and consolidated is required because of materiality, departments should</i> |         |  |         |

*remember to disclose any balances between the core department and the consolidated entities, since these balances are eliminated on consolidation.*

Balances with local authorities

Balances with NHS bodies

Balances with public corporations and trading funds

*Subtotal:* intra-government balances

Balances with bodies external to government

Total receivable at 31 March

---

---

---

---



## 16. Trade payables and other current liabilities

|  | 201X-1Y         |                            |                    | 201W-1X         |                            |   |
|--|-----------------|----------------------------|--------------------|-----------------|----------------------------|---|
|  | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group  |
| <b>Amounts falling due within one year</b>   |                 |                            | £000               |                 |                            | £000  |
| VAT  |                 |                            |                    |                 |                            |   |
| Other taxation and social security   |                 |                            |                    |                 |                            |   |
| Trade payables   |                 |                            |                    |                 |                            |   |
| Other payables   |                 |                            |                    |                 |                            | <i>Other payables should be analysed and any significant items disclosed separately</i> |
| Accruals and deferred income   |                 |                            |                    |                 |                            |   |
| Current part of finance leases   |                 |                            |                    |                 |                            |   |
| Current part of imputed finance lease element of on balance sheet (SoFP) PFI contracts and other service concession arrangements |                 |                            |                    |                 |                            |   |
| Current part of NLF loans  |                 |                            |                    |                 |                            |   |
| Amounts issued from the Consolidated Fund for supply but not spent at year end   |                 |                            |                    |                 |                            | <i>See Consolidated Fund example 1</i>  |
| Consolidated Fund extra receipts due to be paid to the Consolidated Fund   |                 |                            |                    |                 |                            | <i>See Consolidated Fund examples 5, 6, 7, 8, 9 and 10</i>                              |
| received   |                 |                            |                    |                 |                            |   |
| receivable   |                 |                            |                    |                 |                            |   |
| <b>Amounts falling due after more than one year:</b>   |                 |                            |                    |                 |                            |   |
| Other payables, accruals and deferred income   |                 |                            |                    |                 |                            |   |
| Finance leases   |                 |                            |                    |                 |                            |   |
| Imputed finance lease element of on-balance sheet (SoFP) PFI contracts and other service concession arrangements                 |                 |                            |                    |                 |                            |   |
| NLF loans  |                 |                            |                    |                 |                            |   |

### 16.1 Intra-Government Balances

|   | Amounts falling due within one year   |         | Amounts falling due after more than one year |         |
|---|---|---------|--|---------|
|   | 201X-1Y   | 201W-1X | 201X-1Y                                      | 201W-1X |
| Balances with other central government bodies |   |         |  |         |
|   | <i>This table should analyse the payables shown in the Consolidated statement of financial position between the categories shown. Where departments show an analysis of core and consolidated, departments should remember to</i> |         |  |         |

*disclose any  
balances  
between the  
core department  
and the  
consolidated  
entities, since  
these balances  
are eliminated  
on consolidation.*

Balances with local authorities  
Balances with NHS bodies  
Balances with public  
corporations and trading funds

Subtotal: Intra-government  
balances

Balances with bodies external to  
government

Total payable at 31 March

---

---

---

## 17. Provisions for liabilities and charges

|  | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|--|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|  | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Balance at 1 April                       |                 |                            |                    |                 |                            |                    |
| Provided in the year                     |                 |                            |                    |                 |                            |                    |
| Provisions not required written back     |                 |                            |                    |                 |                            |                    |
| Provisions utilised in the year          |                 |                            |                    |                 |                            |                    |
| Borrowing costs (unwinding of discounts) |                 |                            |                    |                 |                            |                    |
| <b>Balance at 31 March</b>               |                 |                            |                    |                 |                            |                    |

### 17.1 Analysis of expected timing of discounted flows

|   | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|---|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Not later than one year                           |                 |                            |                    |                 |                            |                    |
| Later than one year and not later than five years |                 |                            |                    |                 |                            |                    |
| Later than five years                             |                 |                            |                    |                 |                            |                    |
| <b>Balance at 31 March</b>                        |                 |                            |                    |                 |                            |                    |

|   | Provision A | Provision B | Provision C | Provision D | Other | Total |
|---|-------------|-------------|-------------|-------------|-------|-------|
| Not later than one year                           |             |             |             |             |       |       |
| Later than one year and not later than five years |             |             |             |             |       |       |
| Later than five years                             |             |             |             |             |       |       |
| <b>Balance at 31 March</b>                        |             |             |             |             |       |       |

*Brief details of each provision and an indication of the contents of the 'Other' column should be provided here*

*Departments should include brief details of material provisions and an indication of the contents of the 'Other' column where used.*

## 18. Contingent liabilities disclosed under IAS 37

The Department has the following quantifiable contingent liabilities: ~~[insert list with explanatory narrative]~~

The Department has ~~also entered into the following unquantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort.~~ ~~[Insert list of unquantifiable contingent liabilities. Departments should give an explanation as to why the liabilities are unquantifiable and, should any of them relate to an agency or other designated body, that fact should be noted.]~~

~~In addition to contingent liabilities reported within the meaning of IAS 37, the department also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. [Insert list with explanatory narrative]~~

~~Guarantees, indemnities and letters of comfort should normally be issued by departments rather than agencies or other designated bodies. Where, exceptionally, an agency or other designated body has given a guarantee, indemnity or letter of comfort and it is significant in relation to the department, details should be noted here.~~

~~None of these is a contingent liability within the meaning of IAS 37 since the possibility of a transfer of economic benefit in settlement is too remote.~~

~~Statutory guarantees [listed]~~

~~Statutory indemnities [listed]~~

~~Letters of comfort [listed]~~

~~Departments should give an explanation as to why the liabilities are unquantifiable and, should any of them relate to an agency or other designated body, that fact should be noted.~~

~~Where the department has material quantifiable guarantees, indemnities and letters of comfort these should be disclosed, including an explanation of movements where necessary.~~

|                          | <u>1 April 201X</u> | <u>Increase in year</u> | <u>Liabilities crystallised in year</u> | <u>Obligation expired in year</u> | <u>31 March 201Y</u> | <u>Amount reported to Parliament by departmental Minute</u> |
|--------------------------|---------------------|-------------------------|---|-----------------------------------|----------------------|---|
|                          | <u>£000</u>         | <u>£000</u>             | <u>£000</u>                             | <u>£000</u>                       | <u>£000</u>          | <u>£000</u>   |
| <u>Guarantees</u>        |                     |                         |   |                                   |                      |   |
| <u>(listed)</u>          |                     |                         |   |                                   |                      |   |
| <u>Indemnities</u>       |                     |                         |   |                                   |                      |   |
| <u>(listed)</u>          |                     |                         |   |                                   |                      |   |
| <u>Letter of comfort</u> |                     |                         |   |                                   |                      |   |
| <u>(listed)</u>          |                     |                         |   |                                   |                      |   |

## 19. Losses and special payments

### 19.1 Losses Statement

*Departments should include a note on losses if the total value exceeds £300,000. Individual losses of more than £300,000 should be noted separately. (Drafting note: if any)*

|   | 201X-1Y   |                            |                    | 201W-1X         |                            |                    |
|---|---|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | Core Department   | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Total number of losses <small>[Insert total number of cases and total amount]</small> |   |                            | £000               |                 |                            | £000               |
| Total value of losses (£000)  |   |                            |                    |                 |                            |                    |
| Details of cases losses over £30250,000   | <i>Details of the individual cases should include the name of the entity where the loss (note 24.1) or special payment (note 24.2) arose.</i> |                            |                    |                 |                            |                    |
| Cash losses   | <i>Where the headings are not appropriate they do not need to be disclosed.</i>   |                            |                    |                 |                            |                    |
| __ [List cases]   |   |                            |                    |                 |                            |                    |
| Claims abandoned  |   |                            |                    |                 |                            |                    |
| __ [List cases]   |   |                            |                    |                 |                            |                    |
| Administrative write-offs   | <i>Comparatives need to be given for category totals. The list of cases need only be provided for the current year.</i>                       |                            |                    |                 |                            |                    |
| __ [List cases]   |   |                            |                    |                 |                            |                    |
| Fruitless payments  |   |                            |                    |                 |                            |                    |
| __ [List cases]   |   |                            |                    |                 |                            |                    |
| Store Losses  |   |                            |                    |                 |                            |                    |
| __ [List cases]   |   |                            |                    |                 |                            |                    |

*Departments should provide details of individual cases over £300,000 including the name of the entity where the loss arose. Where the headings for different types of losses are not appropriate they do not need to be disclosed.*

### 19.2 Special Payments (Drafting note: if any)

*Departments should include a note on special payments if the total value exceeds £300,000. Individual payments of more than £300,000 should be noted separately.*

|   | 201X-1Y  |                            |                    | 201W-1X         |                            |                    |
|---|--|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | Core Department  | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Total number of special payments <small>[Insert total number of cases and total amount]</small> |  |                            | £000               |                 |                            | £000               |
| Total value of special payments (£000)  |  |                            |                    |                 |                            |                    |
| Details of cases special payments over £30250,000   | <i>Comparatives need be given for category totals. The list of cases need only be provided for the current year.</i> |                            |                    |                 |                            |                    |
| __ [List cases]   |  |                            |                    |                 |                            |                    |

*Departments should provide details of individual cases over £300,000 including the name of the entity where the special payment arose.*

### 19.3 Other payments (Drafting note: if any)

*If departments have made any other significant payments, including making gifts, these should be disclosed. The Department should insert relevant text.*

## 21. Related-party transactions

The Department should disclose here it is the parent of its agencies and other designated bodies [(named if appropriate or insert a cross reference made to note 2235)] and sponsor of its non-departmental public bodies, trading funds and other trading funds and public corporations [(named if appropriate or insert a cross reference to note 22)]. These bodies are regarded as related parties with which the Department has had [(insert description, for example a small number of transactions or various material transactions)] transactions during the year:

In addition, the Department has had [(insert description, for example a small number of transactions or various material transactions)] transactions with other government departments and other central government bodies.

No minister, board member, key manager or other related parties has undertaken any material transactions with the Department during the year.

*If there have been material transactions with other related parties, these should be disclosed.*

No minister, board member, key manager or other related parties has undertaken any material transactions with the Department during the year. *[Drafting note: if there have been material transactions, they should be disclosed.]*

## 22. Third-party assets

Where the Department (or agency) has third party assets as defined in the Government Financial Reporting Manual (other than those held on behalf of the Consolidated Fund), a brief statement should be made here about the capacity in which the Department (or agency) acts that gives rise to these assets. The note should then go on to say: These are not departmental assets and are not included in the accounts. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table immediately below.

|   | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|---|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | £000            |                            |                    | £000            |                            |                    |
|   | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Monetary assets such as bank balances and monies on deposit |                 |                            |                    |                 |                            |                    |
| Listed securities   |                 |                            |                    |                 |                            |                    |

Other significant assets held at the reporting period date to which it was not practical to ascribe monetary values comprised:

*Any necessary details should be given of any investments in unlisted non-monetary financial assets and of physical assets, the numbers of which should be disclosed in the following categories:*

|                                       | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|---------------------------------------|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|                                       | £000            |                            |                    | £000            |                            |                    |
|                                       | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Residential property                  |                 |                            |                    |                 |                            |                    |
| Farms and other agricultural holdings |                 |                            |                    |                 |                            |                    |
| Other property assets                 |                 |                            |                    |                 |                            |                    |
| Motor vehicles, boats and caravans    |                 |                            |                    |                 |                            |                    |
| Chattels deemed of significant value: |                 |                            |                    |                 |                            |                    |
| Works of art                          |                 |                            |                    |                 |                            |                    |

Antiques and collections  
Silverware and jewellery  
~~Other significant categories~~  
Miscellaneous

~~[Drafting note: the note should also refer to where any additional information might be found about the activities giving rise to the third party assets.]~~ \_\_\_\_\_

### **23. Entities within the departmental boundary**

~~The entities within the boundary during 201X-1Y were as follows:~~ \_\_\_\_\_

~~List of entities analysed between:~~ \_\_\_\_\_

~~Supply financed agencies~~ \_\_\_\_\_  
~~Non-departmental public bodies (executive and non-executive being listed under subheadings)~~  
~~Others~~ \_\_\_\_\_

~~[Drafting note: the note should also refer to where the annual reports and accounts (where appropriate) of the above bodies might be found – this could be a statement that the annual reports and accounts are published separately, or a HC number or other reference.]~~ \_\_\_\_\_

**2421. Third-party assets**

Where the Department ~~(or agency)~~ has third party assets as defined in the Government Financial Reporting Manual (other than those held on behalf of the Consolidated Fund), a brief statement should be made here about the capacity in which the Department ~~(or agency)~~ acts that gives rise to these assets. The note should also refer to where any additional information might be found about the activities giving rise to the third party assets. The note should then go on to say:

These are not departmental assets and are not included in the ~~accounts~~ Statement of Financial Position. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised [insert as relevant, for example: monetary assets, such as bank balances and monies on deposit, and listed securities]. They are set out in the table ~~immediately~~ below.

|   | 201X-1Y         |                            |                    | 201W-1X         |                            |                    |
|---|-----------------|----------------------------|--------------------|-----------------|----------------------------|--------------------|
|   | £000            |                            |                    | £000            |                            |                    |
|   | Core Department | Core Department & Agencies | Departmental Group | Core Department | Core Department & Agencies | Departmental Group |
| Monetary assets such as bank balances and monies on deposit |                 |                            |                    |                 |                            |                    |
| Listed securities   |                 |                            |                    |                 |                            |                    |
| <b>Total</b>  |                 |                            |                    |                 |                            |                    |

*[Drafting note: the note should also refer to where any additional information might be found about the activities giving rise to the third party assets.]*

Other significant assets held at the reporting period date to which it was not practical to ascribe monetary values comprised [insert details of any investments in unlisted non monetary financial assets and of physical assets].



**2522. Entities within the departmental boundary**

~~The entities within the boundary during 201X-1Y were supply financed agencies and those entities listed in the Designation and Amendment Orders presented to Parliament. There were as follows:~~

~~List of entities analysed between:~~

~~Supply financed agencies~~

~~Non-departmental public bodies (executive and non-executive being listed under subheadings)~~

~~Others~~

~~[Drafting note: the note should also refer to where the annual reports and accounts (where appropriate) of the above bodies might be found - this could be a statement that the annual reports and accounts are published separately, or a HC number or other reference.]~~

The entities within the boundary during 201X-1Y comprise supply financed agencies and those entities listed in the Designation and Amendment Orders presented to Parliament. They are:

[Insert list of entities analysed between:

•Supply financed agencies

•Non-departmental public bodies (executive and non-executive being listed under subheadings)

•Others]

This note should also refer to where the annual reports and accounts (where appropriate) of the above bodies might be found - this could be a statement that the annual reports and accounts are published separately, or a HC number or other reference.

**2623. Events after the reporting period date**

Departments should insert here, if relevant, a note that reports the non-adjusting events after the reporting period date that are of such importance that non-disclosure would affect the ability of users to make proper evaluations and decisions.

Departments should disclose the date when the financial statements were authorised for issue and who gave the authorisation.