

PRO FORMA BOOKLET

FINANCIAL REPORTING

PRO FORMA STATEMENT OF COMPREHENSIVE INCOME

Note: You may not need to use all the boxes. Do not fill in the shaded boxes.

Statement of Comprehensive Income for the year ended

	£000	Workings reference
Revenue		
Cost of sales		
Gross profit		
Other income		
Distribution costs		
Administrative expenses		
Finance income		
Finance costs		
Profit before tax		
Income tax expense		
Profit for the year from continuing operations		
Profit for the year		
Other comprehensive income:		
Other comprehensive income for the year		
Total comprehensive loss for the year		

PRO FORMA STATEMENT OF FINANCIAL POSITION

Note: You may not need to use all the boxes. Do not fill in the shaded boxes.

Statement of Financial Position as at

ASSETS	£000	<i>Working reference</i>
Non-current Assets		
Intangible	[]	[]
Tangible	[]	[]
Investments	[]	[]
	[]	
Current assets		
Inventories	[]	[]
Trade receivables	[]	[]
Other receivables	[]	[]
Cash and cash equivalents	[]	[]
	[]	
<i>Total assets</i>	[]	
EQUITY AND LIABILITIES		
Equity		
Issued share capital	[]	[]
Share premium	[]	[]
Revaluation reserve	[]	[]
Retained earnings	[]	
<i>Total equity</i>	[]	
Non-current liabilities		
Loans	[]	[]
Deferred tax	[]	[]
Other non-current liabilities	[]	[]
	[]	
Current liabilities		
Trade payables	[]	[]
Taxation	[]	[]
Loans	[]	[]
Other current liabilities	[]	[]
	[]	
<i>Total liabilities</i>	[]	
<i>Total equity and liabilities</i>	[]	

PRO FORMA STATEMENT OF CASH FLOWS

Cash flows from operating activities

Cash flows from investing activities

Cash flows from financing activities

Net increase/decrease in cash and cash equivalents

Cash and cash equivalents at beginning of year

Cash and cash equivalents at end of year

PRO FORMA STATEMENT OF CHANGES IN EQUITY

	Share capital	Share premium	Revaluation reserve	Retained earnings	Total equity
Balance at beginning of year					
Retrospective adjustments					
Restated balance					
Dividends paid					
Total comprehensive income for the year					
Balance at end of year					