



**FINANCIAL AND PERFORMANCE  
REPORTING**

**PROFORMA BOOKLET**

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The cash flow statement

## **NHS TRUSTS**

### **The income and expenditure account**

Income from activities; continuing activities

Other operating income; continuing activities

Operating expenses; continuing activities

Operating surplus/(deficit); continuing activities

Cost of fundamental reorganisation/reconstruction

Profit / (loss) on disposal of fixed assets

### **Surplus / (deficit) before interest**

Interest receivable

Interest payable

Other finance costs – unwinding of discount

### **Surplus / (deficit) for the financial year**

Public dividend capital dividends payable

### **Retained surplus / (deficit) for the year**

### **The statement of total recognised gains and losses**

Surplus / (deficit) for the financial year before dividend payments

Fixed asset impairment losses

Unrealised surplus on fixed asset revaluations / indexation

Increases in the donated asset and government grant reserve due to receipt  
of donated and government grant financed assets

Additions / (reductions) in other reserves

### **Total recognised gains and losses for the financial year**

Prior period adjustment

### **Total gains and losses recognised in the financial year**

## **NHS TRUSTS: The balance sheet**

### **Fixed assets**

Intangible assets

Tangible assets

Investments

### **Total fixed assets**

### **Current assets**

Stocks and work-in-progress

Debtors

Investments

Cash at bank and in hand

### **Total current assets**

Creditors: amounts falling due within one year

### **Net current assets / (liabilities)**

### **Total assets less current liabilities**

Creditors: amounts falling due after more than one year

Provisions for liabilities and charges

### **Total assets employed**

### **Financed by**

### **Taxpayers' equity**

Public dividend capital

Revaluation reserve

Donated asset reserve

Government grant reserve

Other reserves

Income and expenditure reserve

### **Total Taxpayers' equity**

**NHS TRUSTS**

**The cash flow statement**

**Operating activities**

**Returns on investments and servicing of finance**

**Capital expenditure**

**Dividends paid**

**Management of liquid resources**

**Financing**

**Increase / (decrease) in cash**

**PRIMARY CARE TRUST**

**The operating cost statement**

**Commissioning**

Gross operating costs

Less: Miscellaneous income

Net operating costs

**Provider**

Gross operating costs

Less: Miscellaneous income

Net operating costs

Primary Care Trust net operating costs before interest

Interest receivable

Interest payable

**Primary care trust net operating costs**

## **PRIMARY CARE TRUST**

### **The statement of recognised gains and losses**

Fixed asset impairment losses

Unrealised surplus (deficit) on fixed asset revaluation/indexation

Increase in the donated asset reserve and government grant reserve due to the receipt of donated and government grant financed assets

(Reduction)/Additions in the General Fund due to the transfer of assets to NHS bodies and the Department of Health

Additions/(reductions) in other reserves

### **Recognised gains and losses for the financial year**

Prior period adjustments

### **Gains and losses recognised in the financial year**

## **PRIMARY CARE TRUST**

### **The balance sheet**

#### **Fixed assets**

Intangible assets

Tangible assets

Investments

#### **Current assets**

Stocks and work in progress

Debtors

Cash at bank and in hand

#### **Total current assets**

Creditors: amounts falling due within one year

#### **Net current assets/(liabilities)**

#### **Total assets less current liabilities**

Creditors: amounts falling due after more than one year

Provisions for liabilities and charges

#### **Total assets employed**

#### **Financed by:**

#### **Taxpayers' equity**

General fund

Revaluation reserve

Donated asset reserve

Government grant reserve

Other reserves

#### **Total taxpayers' equity**

**PRIMARY CARE TRUST**

**The cash flow statement**

**Operating activities**

**Servicing of finance and returns on investment**

**Capital expenditure**

**Financing**

**Net cash inflow/(outflow) from financing**

**Increase/ (decrease) in cash**

## **LOCAL GOVERNMENT**

### **The income and expenditure account**

Central services

Cultural, environmental & planning

Children's and education services

Highways, roads & transport

Housing

HRA

Adult social care

Corporate and democratic core

Non-distributed costs

### **Net cost of services**

Profit or loss on disposal of fixed assets

Net (surplus)/deficit on trading undertakings

Amounts due to precepting authorities

Interest payable and similar charges

Contribution of housing capital receipts to government pool

Interest and investment income

Pension interest costs and expected return on pension assets

### **Net operating expenditure**

General government grants

Non-domestic rate income

Council tax payers

### **Net (surplus) / deficit**

**LOCAL GOVERNMENT The balance sheet**

**Fixed assets**

Intangible

Tangible

Operational assets

Non-operational assets

**Total fixed assets**

Long term investments

Long term debtors

**Total long term assets**

**Current assets**

Stocks and WIP

Debtors

Investments

Cash and bank

**Current liabilities**

Short term borrowing

Creditors

Bank overdraft

**Total assets less current liabilities**

Long term borrowing

Deferred liabilities

Government grants deferred

Provisions for liabilities and charges

Liability related to the defined benefit scheme

**Total assets less liabilities**

Revaluation Reserve

Capital adjustment account

Usable capital receipts reserve

Earmarked reserves

Fund balances and reserves

    General fund

    Housing revenue account

Pension reserve

**Total balances and reserves**

## **Statement of Movement on the General Fund Balance**

Amounts included in the I+E account but required by statute to be excluded when determining the movement on the general fund balance for the year

Amounts not included in the I+E account but required to be included by statute when determining the movement on the general fund balance for the year

Transfers to or from the general fund balance that are required to be taken into account when determining the movement on the general fund balance for the year

Net additional amount to be debited/credited to the general fund balance for the year

**LOCAL GOVERNMENT**

**The statement of total recognised gains and losses**

Surplus or deficit on the I+E account for the year

Surplus or deficit on the revaluation of fixed assets

Actuarial gain/loss on pension fund assets or liabilities

Any other gains and losses to be included in the STRGL

**Total recognised gains and losses for the year**

**LOCAL GOVERNMENT**

**The cash flow statement**

**Revenue activities**

**Cash outflows**

**Cash inflows**

**Net cash (inflow) / outflow from revenue activities**

**Dividends from joint ventures and associates**

**Returns on investment and servicing of finance**

**Capital activities**

**Management of liquid resources**

**Financing**

**Net (increase) / decrease in cash**

## **CENTRAL GOVERNMENT**

### **The operating cost statement**

#### **Administration costs**

Staff costs

Other administration costs

Operating income

#### **Programme costs**

##### **Request for resources 1**

Staff costs

Other administration costs

Operating income

##### **Request for resources 2**

Staff costs

Other administration costs

Operating income

#### **Totals**

#### **Net operating cost**

### **The statement of recognised gains and losses**

Net gain / (loss) on revaluation of tangible fixed assets

Net gain / (loss) on revaluation of intangible fixed assets

Net gain / (loss) on revaluation of investments

Receipt of donated assets

#### **Recognised gains and losses for the financial year**

## **CENTRAL GOVERNMENT**

### **The balance sheet**

#### **Fixed assets**

Tangible assets

Intangible assets

Investments

Debtors falling due after more than 1 year

#### **Current assets**

Stock

Debtors

Cash at bank and in hand

Creditors (due within one year)

#### **Net current assets**

#### **Total assets less current liabilities**

Creditors (amounts falling due after more than one year)

Provisions for liabilities and charges

#### **Taxpayers' equity**

General fund

Revaluation reserve

Donated asset reserve

#### **Total Taxpayers' equity**

**CENTRAL GOVERNMENT**

**An alternative operating cost statement (agencies only)**

**The operating cost statement**

**Income**

Miscellaneous income

**Expenditure**

Staff costs

Other operating costs

**Total operating costs for the year**

**Net cost of operations before interest**

Interest receivable

Interest payable

**Net cost of operations**

**CENTRAL GOVERNMENT**

**The cash flow statement**

Net cash outflow from operating activities

Capital expenditure and financial investment

Receipts due to the Consolidated Fund which are outside  
the scope of the Department's activities

Payments of amounts due to the Consolidated Fund

Financing

**Increase/ (Decrease) in cash in the period**

## **CENTRAL GOVERNMENT TRADING FUNDS**

### **The income and expenditure account**

Income

Staff costs

Other operating costs

Depreciation

Operating surplus/ (deficit)

Interest receivable

Interest payable

Public dividend capital dividends

Retained surplus/deficit for the year

## CENTRAL GOVERNMENT TRADING FUNDS

### The balance sheet

Fixed assets

Current assets

    Stock

    Debtors

    Investments

    Cash

Creditors: amounts falling due within one year

Net current assets

Creditors: amounts falling due after one year

Provisions for liabilities and charges

Deferred revenue

Total assets less liabilities

### **Financed by:**

Capital and reserves

    Public dividend capital

    Revaluation reserve

    Retained surplus

**CENTRAL GOVERNMENT (TRADING FUNDS)**

**The statement of total recognised gains and losses**

Surplus (deficit) for the financial year

Net gain/(loss) on the revaluation of tangible fixed assets

Net gain/(loss) on the revaluation of intangible fixed assets

Net gain/(loss) on the revaluation of investments

Receipt of donated assets

Total gains and losses relating to the financial year

## **CENTRAL GOVERNMENT TRADING FUNDS**

### **The cash flow statement**

Net cash flow from operating activities

Returns on investment and servicing of finance

Capital expenditure and financial investment

PDC Dividends paid

Management of liquid resources

Financing

**Increase/ (decrease) in cash**