



The Chartered Institute of
Public Finance & Accountancy

FINANCIAL AND PERFORMANCE REPORTING

NON SUPPLY, CG SUPPLY, LOCAL GOVERNMENT, NHST and PCT

PRO FORMA BOOKLET

CENTRAL GOVERNMENT – SUPPLY FINANCED

Statement of comprehensive net expenditure

	Staff costs	Other costs	Income
Administration costs			
Staff costs			
Other administration costs			
Operating income			
Programmes costs			
Request for resources 1			
Staff costs			
Programme costs			
Income			
Request for resources 2			
Staff costs			
Programme costs			
Income			
Totals	=====	=====	=====
Net Operating Cost			=====
Other comprehensive expenditure			
Net gain/loss on revaluation of property, plant and equipment			
Net gain/loss on revaluation of intangibles			
Net gain/loss on revaluation of for sale financial assets			
Total comprehensive expenditure			=====

CENTRAL GOVERNMENT – SUPPLY FINANCED

The statement of financial position

Non-current assets:

Property, plant and equipment

Intangible assets

Financial assets

Total non-current assets

Current assets:

Inventories

Trade and other receivables

Other current assets

Cash and cash equivalents

Total current assets

Current liabilities:

Trade and other payables

Other liabilities

Total current liabilities

Non-current assets plus/less net current assets/liabilities

Non-current liabilities:

Provisions

Other liabilities

Financial liabilities

Total non-current liabilities

Assets less liabilities

Taxpayers' equity

General fund

Revaluation reserve

Donated asset reserve

Total Taxpayers' equity

CENTRAL GOVERNMENT – SUPPLY FINANCED

Statement of changes in taxpayers' equity

	General fund	Revaluation reserve	Donated asset reserve	Total reserves
<hr/>				
Balance at 31 March 2010				
For Departments:				
Net Parliamentary funding – drawn down				
Net Parliamentary funding – deemed				
Supply payable/ receivable adjustment				
CFERs payable to the Consolidated Fund				
For supply financed agencies				
Funding from Parent				
CFERs payable to the Consolidated Fund				
Comprehensive Expenditure for the year				
Non-cash adjustments:				
Non-cash charges - auditor's remuneration				
Movements in reserves:				
Additions				
Recognised in Statement of Comprehensive Expenditure				
Transfers between reserves				
<hr/>				
Balance at 31 March 2011				
<hr/>				

CENTRAL GOVERNMENT – SUPPLY FINANCED

Statement of cash flows

£000

Cash flows from operating activities

Net cash outflow from operating activities

Cash flows from investing activities

Net cash outflow from investing activities

Cash flows from financing activities

Net financing

Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund

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

Payments of amounts due to the Consolidated Fund

Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund

Cash and cash equivalents at the beginning of the period

Cash and cash equivalents at the end of the period

CENTRAL GOVERNMENT – NON-SUPPLY FINANCED AGENCY

Statement of comprehensive income

Income:

Fees and charges

Other operating income

Expenditure:

Staff costs

Other operating costs

Depreciation and impairments

Operating surplus/ (deficit) before interest

Interest receivable

Interest payable

Public dividend capital dividends

Retained surplus/(deficit) for the year

Other comprehensive expenditure

Net gain/(loss) on revaluation of property,
plant and equipment

Net gain/(loss) on revaluation of intangibles

Net gain/loss on revaluation of for sale financial
assets

Total comprehensive income

CENTRAL GOVERNMENT – NON-SUPPLY FINANCED AGENCY

Statement of financial position

Non-current assets:

Property, plant and equipment

Intangible assets

Financial assets

Total non-current assets

Current assets:

Inventories

Trade and other receivables

Other current assets

Cash and cash equivalents

Total current assets

Current liabilities:

Trade and other payables

Other liabilities

Total current liabilities

Non-current assets plus/less net current assets/liabilities

Non-current liabilities:

Provisions

Other liabilities

Financial liabilities

Total non-current liabilities

Assets less liabilities

Taxpayers' equity

Capital and reserves:

Public dividend capital

Income and expenditure reserve

Revaluation reserve

Donated asset reserve

Total Taxpayers' equity

CENTRAL GOVERNMENT NON-SUPPLY FINANCED AGENCY

Statement of changes in taxpayers' equity

	Public Dividend Capital	Income and Expenditure Reserve	Revaluation reserve	Donated asset reserve	Total reserves
Balance at 31 March 2010					
<hr/>					
Changes in taxpayers' equity for 2010/11					
Net gain/(loss) on revaluation of property, plant, equipment					
Net gain/(loss) on revaluation of intangible assets					
Net gain/(loss) on revaluation of investments					
Receipt of donated or government granted assets					
Release of reserves to SOCI					
Transfers between reserves					
New Public Dividend Capital					
Public Dividend Capital repaid					
Net Surplus/Deficit for the year					
<hr/>					
Total recognised income and expense for 2010/11					
<hr/>					
Balance at 31 March 2011					
<hr/>					

CENTRAL GOVERNMENT NON-SUPPLY FINANCED AGENCY

Statement of cash flows

Cash flows from operating activities

Net cash outflow from operating activities

Cash flows from investing activities

Net cash outflow from investing activities

Cash flows from financing activities

Net financing

Net increase/(decrease) in cash and cash equivalents in the period

Cash and cash equivalents at the beginning of the period

Cash and cash equivalents at the end of the period

LOCAL GOVERNMENT

The comprehensive income and expenditure statement

	Gross Expenditure	Gross Income	Net Expenditure
Central services			
Cultural, environmental & planning			
Education and children's services			
Highways and transport services			
Local authority housing (HRA)			
Other housing services			
Adult social care			
Corporate and democratic core			
Non-distributed costs			
Cost of services			
<u>Other operating expenditure:</u>			
- Precepts and levies			
- Payments to or from the Housing Capital Receipts pool			
- (Gains) and losses on the disposal of non-current assets			
<u>Financing and investment income & expenditure:</u>			
- Interest payable			
- Pension interest cost and expected return on pension assets			
- Interest receivable			
- (Surpluses) or deficits on trading activities			
<u>Taxation and non-specific grant income</u>			
- Council tax			
- Non-domestic rates			
- Non-ringfenced government grants			
- Capital grants and contributions			
(Surplus) or deficit on provision of services			
Surplus or deficit on revaluation of property plant and equipment			
Actuarial gains or losses on pension assets and liabilities			
Other comprehensive income and expenditure			
Total comprehensive income and expenditure			

LOCAL GOVERNMENT

The balance sheet

Property, plant and equipment

Investment property

Intangible assets

Assets held for sale

Long term investments

Long term debtors

Long term assets

Short term investments

Inventories

Short term debtors

Cash and cash equivalents

Current assets

Cash and cash equivalents

Short term borrowing

Short term creditors

Provisions

Current liabilities

Provisions

Long term borrowing

Other long term liabilities

Donated assets account

Capital grants receipts in advance

Long term liabilities

Net assets

Useable reserves

General fund

Housing revenue account

Earmarked reserves

Capital receipts reserve

Capital grants unapplied

Unuseable reserves

Revaluation Reserve

Capital adjustment account

Deferred capital receipts reserve

Pension reserve

Total reserves

LOCAL GOVERNMENT

Movement in reserves statement

	Gen. Fund	HRA	Earmkd. Res.	CRR	CGU	Reval. Res.	CAA	DCRR	Pension Res	Total
Balance at 31 March 2010										
Movement in reserves during 2010/11										
Surplus or (deficit) on the provision of services										
Other comprehensive income and expenditure										
Total comprehensive income and expenditure										
Adjustments between accounting and funding basis under regulations										
Net increase/decrease before transfers to earmarked reserves										
Transfers to/from earmarked reserves										
Increase/decrease in 2010/11										
Balance at 31 March 2011										

LOCAL GOVERNMENT

The cash flow statement

Net (surplus) or deficit on the provision of services

Adjustments to net (surplus) or deficit for non-cash movements

Adjustments for items that are financing or investing activities

Net cash flows from operating activities

Investing activities

Net cash flow from investing activities

Financing activities

Net cash flow from financing activities

Net (increase) or decrease in cash & cash equivalents

Cash & cash equivalents at the beginning of the reporting period

Cash & cash equivalents at the end of the reporting period

NHS - PRIMARY CARE TRUST

Statement of Comprehensive Net Expenditure

Commissioning:

Staff costs

Other costs

Income

Provider:

Staff costs

Other costs

Income

PCT net operating costs before interest

Investment income

Other gains/losses

Finance Costs

PCT net operating costs

Other comprehensive net expenditure

Net gain/loss on revaluation of property plant and equipment

Net gain/loss on revaluation of intangibles

Net gain/loss on revaluation of available for sale financial assets

Total comprehensive net expenditure for the year

NHS – PRIMARY CARE TRUST
Statement of financial position

Non-current assets:

Property, plant and equipment

Intangible assets

Investments

Total non-current assets:

Current assets

Inventories

Trade receivables

Other current assets

Cash and cash equivalents

Total current assets

Total assets

Current liabilities

Trade and other payables

Other creditors

Provisions

Total current liabilities

Net current assets/(liabilities)

Non-current assets plus/less net current assets/liabilities

Non-current liabilities

Provisions

Other creditors

Total non-current liabilities

Assets less liabilities

Taxpayers' equity

General fund

Revaluation reserve

Donated asset reserve

Government grant reserve

Total taxpayers' equity

NHS – PRIMARY CARE TRUST**Statement of Changes in Taxpayers' Equity**

	General fund £000s	Revaluation reserve £000s	Donated asset reserve £000	Government grant reserve £000s	Total reserves £000s
Balance as at 1 April 2010					
<hr/>					
Changes in taxpayers' equity for 2010/11:					
Net gain/(loss) on revaluation of property, plant, equipment					
Net gain/(loss) on revaluation of intangible assets					
Net gain/(loss) on revaluation of investments					
Receipt of donated or govt. granted assets					
Release of reserves to SoCNE					
Non-cash charges – cost of capital					
Transfers between reserves					
Net operating cost for the year					
Transfers to/(from) other bodies within the Resource Account boundary					
Total recognised income and expense for 2010/11					
Net Parliamentary funding					
Balance at 31 March 2011					

NHS – PRIMARY CARE TRUST

Statement of cash flows

Cash flows from operating activities

Net cash outflow from operating activities

Cash flows from investing activities

Net cash inflow/(outflow) from investing activities

Cash flows from financing activities

Net financing

Net increase/(decrease) in cash and cash equivalents

Cash and cash equivalents at 31 March 2010

Cash and cash equivalents at 31 March 2011

NHS - TRUSTS

Statement of comprehensive income

Revenue from patient care activities

Other operating revenue

Operating expenses

Operating surplus (deficit)

Investment revenue

Other gains and losses

Finance costs

Surplus/(deficit) for the financial year

Dividends payable on Public Dividend Capital

Retained surplus/(deficit) for the year

Other comprehensive income

Impairments and reversals

Gains on revaluation

Receipt of donated/ government granted assets

Net gain/ (loss) on other reserves

Net gain/ (losses) on available for sale financial assets

Reclassification adjustments:

Transfers from donated and government grant reserves

On disposal of available for sale financial assets

Total comprehensive income for the year

NHS - TRUSTS

Statement of financial position

Non-current assets

Property, plant and equipment

Intangible assets

Other financial assets

Trade and other assets

Total non-current assets

Current assets

Inventories

Trade and other receivables

Other financial assets

Other current assets

Cash and cash equivalents

Non-current assets held for sale

Total current assets

Total assets

Current liabilities

Trade and other payables

Borrowings

Other financial liabilities

Provisions

Other liabilities

Net current assets/(liabilities)

Total assets less current liabilities

Non-current liabilities

Trade and other payables

Borrowings

Other financial liabilities

Provisions

Other liabilities

Total assets employed

Financed by:

Taxpayers' equity

Public dividend capital

Retained earnings

Revaluation reserve

Donated asset reserve

Government grant reserve

Other reserves

Total taxpayers' equity

NHS TRUSTS Statement of changes in taxpayers' equity

	Public dividend capital (PDC) £000	Retained earnings £000	Revaluation reserve £000	Donated asset reserve £000	Government grant reserve £000	Other reserves £000	Total £000
Balance at 31 March 2010							
Net gain/(loss) on revaluation of property, plant and equipment							
Net gain/(loss) on revaluation of intangible assets							
Net gain/(loss) on revaluation of available for sale financial assets							
Receipt of donated/government granted assets							
Release of reserves to the income statement							
Movements on other reserves							
Transfers between reserves							
Retained surplus/(deficit) for the year							
Reserves eliminated on dissolution							
New PDC received							

PDC repaid in year

PDC written off

PDC transferred to Foundation Trust

Other movements in PDC in year

Balance at 31 March 2011

NHS - TRUSTS

Statement of Cash Flows

Cash flows from operating activities

Net cash inflow/(outflow) from operating activities

Cash flows from investing activities

Net cash inflow/(outflow) from investing activities

Net cash inflow/(outflow) before financing

Cash flows from financing activities

Net cash inflow/(outflow) from financing

Net increase/(decrease) in cash and cash equivalents

Cash and cash equivalents (and bank overdrafts) at the beginning of the financial year

Cash and cash equivalents (and bank overdrafts) at the end of the financial year