

IFRS 1 - Illustrative first time adoption primary statements

		31 March 2010		31 March 2009		1 April 2008	
		Core Department	Consolidated	Core Department	Consolidated	Core Department	Consolidated
Note		£000	£000	£000	£000	£000	£000
Non-current assets							
Property, plant and equipment	14						
Intangible assets	15						
Financial Assets	16						
Total non-current assets							
Current assets							
Assets classified as held for sale							
Inventories	18						
Trade and other receivables	19						
Other current assets							
Financial Assets	16						
Cash and cash equivalents	20						
Total current assets							
Total assets							
Current liabilities							
Trade and other payables	21						
Other liabilities							
Total current liabilities							
Non-current assets plus/less net current assets/liabilities							
Non-current liabilities							
Provisions	22						
Other payables	21						
Financial Liabilities							
Total non-current liabilities							
Assets less liabilities							
Taxpayers' equity							
General fund							
Revaluation reserve							
Donated asset reserve							
Total taxpayers' equity							

15. Intangible assets

	Information Technology	Software	Websites	Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2009				
Additions				
Donations				
Disposals				
Impairments				
Revaluation				
At 31 March 2010				
Amortisation				
At 1 April 2009				
Charged in year				
Disposals				
Impairments				
Revaluation				
At 31 March 2010				
Net book value at 31 March 2010				
Net book value at 1 April 2009				

	Information Technology	Software	Websites	Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2008				
Additions				
Donations				
Disposals				
Impairments				
Revaluation				
At 31 March 2009				
Amortisation				
At 1 April 2008				
Charged in year				
Disposals				
Impairments				
Revaluation				
At 31 March 2009				
Net book value at 31 March 2009				
Net book value at 1 April 2008				

Analysis of intangible assets

The net book value of intangible assets comprises

	Information Technology	Software	Websites	Total
	£000	£000	£000	£000
Core department at 31 March 2010				
Agencies at 31 March 2010				
Core department at 1 April 2009				
Agencies at 1 April 2009				
Core department at 1 April 2008				
Agencies at 1 April 2008				

16.1 Investments in other public sector bodies

	The Office of the Martin Regulator	Greenfield Office		Total
	On-lent NLF Loan	PDC	Loan	
	£000	£000	£000	£000
Balance at 1 April 2008				
Additions				

Disposals				
Loan Repayments				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 2009				
Additions				
Disposals				
Loan Repayments				
Revaluations				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 2010				

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

	Office of the Martin Regulator	Greenfield Office
	£000	£000
Net assets at 1 April 2008		
Turnover		
Surplus/profit for the year (before financing)		
Net assets at 31 March 2009		
Turnover		
Surplus/profit for the year (before financing)		
Net assets at 31 March 2010		
Turnover		
Surplus/profit for the year (before financing)		

18. Inventories

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Inventories						

19. Trade receivables and other current assets

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Amounts falling due within one year						
Trade receivables						
Deposits and advances						
Other receivables						
Prepayments and accrued income						
Current part of PFI prepayment						
Current part of NLF loan						
Amounts due from the Consolidated Fund in respect of supply						
Total						
Amounts falling due after more than one year						
Trade receivables						
Deposits and advances						
Other receivables						
Prepayments and accrued income						
PFI prepayment						
NLF loan						
Total						

Included within trade receivables is £q,000 (31 March 2009: £r,000; 1 April 2008: £s,000) that will be due to the Consolidated Fund once the debts are collected.

19.1 Intra-Government Balances

	Amounts falling due within one year			Amounts falling due after more than one year		
	31 March 2010	31 March 2009	1 April 2008	31 March 2010	31 March 2009	1 April 2008
	£000	£000	£000	£000	£000	£000
Balances with other central government bodies						
Balances with local authorities						
Balances with NHS Trusts						
Balances with public corporations and						

trading funds						
<i>Subtotal: intra-government balances</i>						
Balances with bodies external to government						
Total						

20. Cash and cash equivalents

	£000	£000
	Core department	Consolidated
Balance at 1 April 2008		
Net change in cash and cash equivalent balances		
Balance at 31 March 2009		
Net change in cash and cash equivalent balances		
Balance at 31 March 2010		

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
The following balances at were held at						
Office of HM Paymaster General						
Commercial banks and cash in hand						
Short term investments						
Total						

21. Trade payables and other current liabilities

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Amounts falling due within one year						
VAT						
Other taxation and social security						
Trade payables						
Other payables						
Accruals and deferred income						

Current part of finance leases						
Current part of imputed finance lease element of on balance sheet PFI contracts						
Current part of NLF loans						
Amounts issued from the Consolidated Fund for supply but not spent at year end						
Consolidated Fund extra receipts due to be paid to the Consolidated Fund						
received						
receivable						
Total						
Amounts falling due after more than one year						
Other payables, accruals and deferred income						
Finance leases						
Imputed finance lease element of on-balance sheet PFI contracts						
NLF loans						
Total						

21.1 Intra-Government Balances

	Amounts falling due within one year			Amounts falling due after more than one year		
	31 March 2010	31 March 2009	1 April 2008	31 March 2010	31 March 2009	1 April 2008
	£000	£000	£000	£000	£000	£000
Balances with other central government bodies						
Balances with local authorities						
Balances with NHS Trusts						
Balances with public corporations and trading funds						
<i>Subtotal: intra-government balances</i>						
Balances with bodies external to government						
Total						

22. Provisions for liabilities and charges

	Core Department			Consolidated		
	Early departure costs	Other	Total	Early departure costs	Other	Total
	£000	£000	£000	£000	£000	£000
Balance at 1 April 2008						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Unwinding of discount						
Balance at 1 April 2009						
Provided in the year						
Provisions not required written back						
Provisions utilised in the year						
Unwinding of discount						
Balance at 31 March 2010						

24. Capital commitments

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Contracted capital commitments not otherwise included in these financial statements						
Property, plant and equipment						
Intangible assets						

25. Commitments under leases

25.1 Operating leases

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

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Obligations under operating leases comprise						
Land						

Not later than one year						
Later than one year and not later than five years						
Later than five years						
Total						
Buildings						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Total						
Other						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Total						

25.2 Finance leases

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

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Obligations under finance leases comprise						
Buildings						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Less interest element						
Total						
Other						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Less interest element						
Total						

26. Commitments under PFI contracts

26.2 On-balance sheet

Total obligations under on-balance sheet PFI contracts for the following periods comprise

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Less interest element						
Total						

26.3 Charge to the Operating Cost Statement and future commitments

The total amount charged in the Operating Cost Statement in respect of off-balance sheet PFI transactions and the service element of on-balance sheet PFI transactions was £t,000 (2008–09: £u,000); and the payments to which the department [and its agencies *where appropriate*] is [are] committed, analysed by the period during which the commitment expires, is as follows

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Total						

27. Other financial commitments

The department [and its agencies *where appropriate*] has [have] entered into non-cancellable contracts (which are not leases or PFI contracts), for [state what service is being provided to the Department [and agencies, *where appropriate*]]. The payments to which the department [and its agencies *where appropriate*] is [are] committed, analysed by the period during which the commitment expires are as follows.

	31 March 2010		31 March 2009		1 April 2008	
	£000	£000	£000	£000	£000	£000
	Core department	Consolidated	Core department	Consolidated	Core department	Consolidated
Not later than one year						
Later than one year and not later than five years						
Later than five years						
Total						

