

SUMMARY OF CHANGES - DEPARTMENT YELLOW: ILLUSTRATIVE ACCOUNTS**Changes September 2011:**

Throughout	"Core Department, Agencies & NDPB's" column heading replaced with "Departmental Group"	Clarity on contents as some consolidations include bodies other than NDPB's
SoCNE	Line added in Operating Costs to show Grant-in-aid financing of NDPBs	To show movement of departmental financing of NDPB's & other ALB's
SoFP	Add provisions line in Current Liabilities	Some provisions are expected to be repaid within 12 months
SoCiTE	. Now includes movement in prior year for comparatives. Removal of duplicate "Consolidated Fund Standing Service" line and unnecessary reserve movements (additions and through SoCNE)	
Note 3.2 (Outturn - Admin budget)	Extension of Outturn to Admin budget reconciliation to include a reconciliation with Administration net operating cost	Clarification of Administration Budget definition and the AME/DEL treatment of Provisions means a reconciliation is needed between the Administration costs included in the SoPS and the SoCNE
Note 3.2 and wording in notes 7 & 8	Wording changed to include NDPBs in Admin budget.	Spending Review extended Parli control of Admin costs to NDPBs
Note 8	No Provisions created in Admin - lines removed.	All provisions are AME and thus outside of Admin until utilised (impacting SoPS & Admin Budget only). Admin definition is consistent in Budgets, Estimates and Accounts
Note 9 & 20	Reference to "unwinding of discount" replaced by "borrowing costs"	IFRS terminology
Note 11 & 12	Replace "Net book value" with "carrying amount"	IFRS terminology
Note 6	Note on reporting Operating Segments to replace use of DSOs. Adjust disclosure of staff by DSO breakdown to a breakdown by activity in Note 6 - This requirement is in line with Companies Act. Departments can interpret "activities" as operating segments or other, as appropriate.	Subject to FRAB paper 1 December 2011
Note 7.1	Exit packages disclosed on a consolidated basis	Consistency of notes with CLOS changes
Note 4	Merger of Note 4 & former Note 18 to now reconcile Net Cash Requirement to movement in cash for the Departmental Group	Subject to ED 11(06) - Following Dry-run review - the previous Note 4 was considered too complicated.
Note 17.1 & 19.1	Removal of requirement to disclosure intra-government balances on receivables and payables	Subject to ED 11(06) - considered unnecessary under CLOS and with WGA publication
Note 28	Note 28 - Analysis of net operating cost by spending body was re-included and now removed.	This note was never removed from the FReM (5.4.40) - Removal has been proposed in ED 11(06)

Key:

CSoFP - Consolidated Statement of Financial Position
CSoCNE - Consolidated Statement of Comprehensive
Net Expenditure
CSoCF - Consolidated Statement of Cash Flows

CSoNOCbDS - Consolidated Statement of Net
Operating Costs by Departmental Strategic Objectives
CSCiTE - Consolidated Statement of Changes in
Texpayers Equity

2011-12 Department Yellow: illustrative resource accounts

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

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

* subject to review

Statement of Parliamentary Supply

Summary of Resource and Capital Outturn 2011-12

£000	2011-12							2010-11
	Estimate			Outturn			Voted outturn compared with Estimate: saving/ (excess)	Outturn
	Note	Voted	Non-Voted	Total	Voted	Non-Voted		Total
Departmental Expenditure Limit								
- Resource								
- Capital								
Annually Managed Expenditure								
- Resource	3							
- Capital								
Total Budget								
Non-Budget								
- Resource	3							
Total								
Total Resource								
Total Capital								
Total								

Net Cash Requirement 2011-12

£000	Note	2011-12 Estimate	2011-12		2010-11
			Outturn	Outturn compared with Estimate: saving/ (excess)	Outturn
	4				

Administration Costs 2011-12

2011-12 Estimate	2011-12 Outturn	2010-11 Outturn

Figures in the areas outlined in bold are voted totals or other totals subject to Parliamentary control

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

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

All departments must insert this note here:

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

Consolidated Statement of Comprehensive Net Expenditure

for the Year ended 31 March 2012

£000	2011-12			2010-11			
	Note	Core Dept	Core Dept. & Agencies	Departmental Group	Core Dept	Core Dept. & Agencies	Departmental Group
Administration costs							
Staff costs	7						
Other costs	8						
Income	10						
Programme expenditure							
Staff costs	7						
Other costs	9						
Income	10						
Grant in Aid to NDPBs							
Net Operating Costs for the year ended 31 March 2012							
Total expenditure							
Total income							
Net Operating Costs for the year ended 31 March 2012							
Other Comprehensive Net Expenditure							
Net (gain)/loss on:							
- revaluation of property, plant & equipment							
intangibles							
- revaluation of available for sale financial assets							
Total comprehensive expenditure for the year ended 31 March 2012							

Consolidated Statement of Financial Position

as at 31 March 2012

£000

Note	2012			2011			2010
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group	Departmental Group
Non-current assets:							
Property, plant & equipment	11						
Intangible assets	12						
Financial assets	13, 14						
Total non-current assets							
Current Assets:							
Assets classified as held for sale							
Inventories	16						
Trade & other receivables	17						
Other current assets							
Financial assets	13, 14						
Cash & cash equivalents	18						
Total current assets							
Total assets							
Current liabilities							
Trade and other payables	20						
Provisions	21						
Other liabilities							
Total current liabilities							
Non-current assets plus/less net current assets/liabilities							
Non-current liabilities							
Provisions	21						
Other payables	20						
Financial liabilities	13						
Total non-current liabilities							
Total Assets less liabilities							
Taxpayers' equity and other reserves:							
General fund							
<i>Insert details here of reserves shown in taxpayers' equity statement</i>							
Charitable funds							
Total equity							

Signed:

Accounting Officer

Date:

Consolidated Statement of Cash Flows

for the year ended 31 March 2012

		2011-12 £000	2010-11 £000
	Note		
Cash flows from operating activities			
Net operating cost			
Adjustments for non-cash transactions	8, 9		
(Increase)/Decrease in trade and other receivables			
<i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</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</i>			
Use of provisions	21		
Net cash outflow from operating activities	4	<hr/>	<hr/>
Cash flows from investing activities			
Purchase of property, plant and equipment	11		
Purchase of intangible assets	12		
Proceeds of disposal of property, plant and equipment			
Proceeds of disposal of intangibles			
Loans to other bodies			
(Repayments) from other bodies			
Net cash outflow from investing activities	4	<hr/>	<hr/>
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year			
From the Consolidated Fund (Supply) – prior year			
From the Consolidated Fund (non-Supply)			

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		<i>This includes loans received from the NLF for onward transmission to other entities.</i>	
Repayments of loans from the National Loans Fund		<i>This includes loans repaid by entities for onward transmission to the NLF and interest received from entities for transmission to the NLF.</i>	
Capital element of payments in respect of finance leases and on-balance sheet (SoFP) PFI contracts		<i>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</i>	
Net financing			<hr/>
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund			<hr/>
Payments of amounts due to the Consolidated Fund		<i>Cash paid over to the Consolidated Fund under any category.</i>	<hr/>
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund			<hr/>
Cash and cash equivalents at the beginning of the period	18	<i>Opening cash and cash equivalents as per note ref</i>	<hr/>
Cash and cash equivalents at the end of the period	18	<i>Closing cash and cash equivalents as per note ref</i>	<hr/>

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2012

Note	General Fund	Revaluation Reserve	Taxpayers' equity	Charitable Funds - Restricted/Endowment	Charitable Funds - Unrestricted	Total Reserves
	£000	£000	£000	£000	£000	£000
Balance at 31 March 2010						
Changes in accounting policy						
Restated balance at 1 April 2010						
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						<i>Does not include any amounts included in a trust statement</i>
Comprehensive Net Expenditure for the Year						
Non-Cash Adjustments:						
Non-cash charges – auditor's remuneration	8, 9					
Movements in Reserves						
Transfers between reserves						
<p><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></p> <p><i>Insert additional line entries as necessary to capture all transactions passing through reserves</i></p>						
Balance at 31 March 2011						
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						<i>Does not include any amounts included in a trust statement</i>

Comprehensive Net
Expenditure for the Year

Non-Cash Adjustments:

Non-cash charges – 8, 9
auditor's remuneration

Movements in Reserves

Transfers between reserves

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.

Insert additional line entries as necessary to capture all transactions passing through reserves

Balance at 31 March 2012

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

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 2011-12

Notes to the Departmental Resource Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2011-12 *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*] [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 note X .

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

- Property, plant and equipment, with other headings for donated, heritage and infrastructure assets as appropriate
- *Depreciation*
- *intangible assets*
- *investments*
- *inventories*
- *research and development expenditure*
- *operating income*
- *foreign exchange*
- *leases*
- *Service Concessions (PPP/PFI)*
- *Financial Instruments*
- *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 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: departments might expand the note to reflect the definition as it is reflected in their own circumstances.*

1.ab Pensions

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.

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

The department provides disclosure 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

2.2 Analysis of net capital outturn by section

2011-2012					2010-2011 outturn
Outturn			Estimate		
Gross	Income	Net	Net	Net total compared with Estimate	Net

Spending in Departmental Expenditure Limit

Voted:

- A
- B
- C

Non-voted

- D
- E
- F

Annually Managed Expenditure

Voted

- G
- H
- I

Non-voted

- J
- K
- L

Total

--	--	--	--	--	--

4. Reconciliation of Net Cash Requirement to increase/(decrease) in cash

	2011-12	2010-11
	£000	£000
Net cash requirement - core department and agencies		
From the Consolidated Fund (Supply) -current year		
From the Consolidated Fund (Supply) – prior year		
Amounts due to the Consolidated Fund received and not paid over		
Amounts due to the Consolidated Fund received in prior year and paid over		
Other*		
Increase/(decrease) in cash held by core department and agencies		
Add - Increase/(decrease) in cash held by arms length bodies		
Net Increase/(decrease) in cash held by departmental group		
	<i>from the Consolidated</i>	
	<i>Statement of Cash Flows</i>	

*Other may include non-voted cash movements and transfers of functions, which should be listed separately if significant.

New format subject to FReM ED 11(06)

5. Income payable to the Consolidated Fund

5.1 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 2011-12		Outturn 2010-11	
	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 payable to the Consolidated Fund				

5.2 Consolidated Fund Income

Consolidated Fund income shown in note 5.1 above does not include any amounts collected by Department Yellow 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, 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 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:

	2011-12	2010-11
Taxes and licence fees		
Fines and penalties		
Other Income		
Less:		
Costs of collection – <i>where deductible</i>		
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.

Note 6 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 (any differences between info and primary financial statements)
- Basis of accounting for any transactions between reportable segments
- Changes from prior year segment identification methods
- Reliance on major customers

Note	2011-12				2010-11			
	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total
Gross Expenditure								
Income								
Net Expenditure								
Total assets*								
Total Liabilities								
Net assets*								
Other information*								

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.

Note 6.1 Reconciliation between Operating Segments and SoCNE / SoFP

Note	2011-12				2010-11			
	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total

Total net expenditure per statement of comprehensive net expenditure by operating segment
Reconciling items:

Income #1
Expenditure #2

Total net expenditure per Statement of Comprehensive Net Expenditure

Note 6.2 Reconciliation between Operating Segments and Note 2

Note	2011-12				2010-11			
	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total	Reportable Segment 1	Reportable Segment 2	Reportable Segment 3	Total

Total net expenditure per statement of comprehensive net expenditure by operating segment
Reconciling items:

Income #1
Expenditure #2

Net outturn per statement of parliamentary supply

7. Staff numbers and related costs

Staff costs comprise:

				2011-12 £000	2010-11 £000
	Total	Permanently employed staff	Others	Ministers	Special advisers
					Total
Wages and salaries					
Social security costs					
Other pension costs					
Sub Total					
Less recoveries in respect of outward secondments					
Total net costs*					

Of which:

Core department

Agencies

**Other designated
bodies**

*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 (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).

For 2011-12, employers' contributions of £ 0,000,000 were payable to the PCSPS (2010-11 £0,000,000) at one of four rates in the range 0.0 to 0.0 per cent (200W-0X: 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 (200W-0X £00,000) were paid to [a][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 (200W-0X: 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; 200W-0X: £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.'

[Number] persons (2010-11: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0,000 (2010-11: £ 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	Total	Permanently employed staff	Others	Ministers	2011-12	2010-11
					Number	Number
					Special advisers	Total
1						
2						
3						
Staff engaged on capital projects						
Total						
Of which:						
Core department						
Agencies						
Other designated bodies						

7.1 Reporting of Civil Service and other compensation schemes - exit packages

Comparative data to be shown (in brackets) for previous year

1	Exit package cost band	Core Dept			Core Dept. & Agencies			Departmental Group		
		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	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
2	<£10,000									
3	£10,000 - £25,000									
4	£25,000 - £50,000									
5	£50,000 - £100,000									
6	£100,000- £150,000									
7	£150,000- £200,000									
8	Total number of exit packages									
9	Total cost /£									

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 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]

9. Programme Costs

	2011-12 £000			2010-11 £000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
<i>The following expenditure items (if incurred) 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.</i>						
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						<i>Where netted off expenditure within the Statement of Comprehensive Net Expenditure</i>
Loss on disposal of property, plant and equipment						
Auditors' remuneration and expenses						
Provision provided for in year	20					
Borrowing costs (Unwinding of discount) on provisions	20					
<i>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'. That is not helpful to the reader of the accounts.</i>						
Total						

10. Income

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

		2011-12			2010-11		
		£000			£000		
		Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Income source 1	<i>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.</i>						
Income source 2, etc	<i>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.</i>						

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.

13. Financial Instruments

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.

ONLY where the Department is exposed to 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 above. (Given that all departments have financial instruments within the scope of IAS 32, silence is not an option.)

14. Investments in other public sector bodies

	The Office of the Martin Regulator	Greenfield Office		Total
	On-lent NLF Loan £000	PDC £000	Loan £000	£000
Balance at 1 April 2010				
Additions				
Disposals				
Loan Repayments				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 2011				
Additions				
Disposals				
Loan Repayments				
Loans repayable within 12 months transferred to receivables				
Balance at 31 March 2012				

Drafting note: where applicable, the accounts should show here an analysis of investments 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.

	Office of the Martin Regulator	Greenfield Office
	£000	£000
Net assets at 31 March 2011		
Turnover		
Surplus/profit for the year (before financing)		
Net assets at 31 March 2012		
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

15. Impairments

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.

16. Inventories

2011-12			2010-11		
£000			£000		
Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group

Inventories

Inventories should be listed by appropriate classification (e.g., publications, medical supplies).

17. Trade receivables and other current assets

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Amounts falling due within one year:						
Trade receivables						
Deposits and advances						
Other receivables						
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						

Other receivables should be analysed and any significant items disclosed separately

See Consolidated Fund example 2 and 4

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Amounts falling due after more than one year:						
Trade receivables						
Deposits and advances						
Other receivables						
Prepayments and accrued income						

17.1. Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	2011-12	2010-11	2011-12	2010-11
Balances with other central government bodies				
Balances with local authorities				
Balances with NHS bodies				
Balances with public corporations and trading funds				
<i>Subtotal:</i> intra-government balances				
Balances with bodies external to government				
Total receivable at 31 March				

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

18. Cash and cash equivalents

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Balance at 1 April						
Net change in cash and cash						
Balance at 31 March						
The following balances at 31 March were held at:						
Office of HM Paymaster General						
Commercial banks and cash in hand						
Short term investments						
Balance at 31 March						

19. Trade payables and other current liabilities

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
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 (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						
Consolidated Fund extra receipts due to be paid to the Consolidated Fund						
received						
receivable						
Amounts falling due after more than one year:						
Other payables, accruals and deferred income						
Finance leases						
Imputed finance lease element of on-balance sheet (SoFP) PFI contracts and other service						
NLF loans						

19.1 Intra-Government Balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	£000		£000	
	2011-12	2010-11	2011-12	2010-11
Balances with other central government bodies	<i>This table should analyse the payables shown in the</i>			
Balances with local authorities	<i>Consolidated statement of financial position between the</i>			
Balances with NHS bodies	<i>categories shown. Where departments show an analysis of core</i>			
Balances with public corporations and trading funds	<i>and consolidated, departments should remember to disclose any</i>			
Intra-government balances	<i>balances between the core department and the consolidated</i>			
	<i>entities, since these balances are eliminated on consolidation.</i>			

20. Provisions for liabilities and charges

	2011-12			2010-11		
	£000			£000		
	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)						
Balance at 31 March						

Analysis of expected timing of discounted flows

	2011-12			2010-11		
	£000			£000		
	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						
Balance at 31 March						

	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						
Balance at 31 March						

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

21. Capital and other commitments

21.1 Capital commitments

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Contracted capital commitments at 31 March not otherwise included in these financial statements						
Property, plant and equipment						
Intangible assets						

21.2 Commitments under leases

21.2.1 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:

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
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

21.2.2 Finance leases

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

Obligations under finance leases for the following periods comprise:

Buildings

Not later than one year

Later than one year and not
later than five years

Later than five years

Less interest element

Present Value of obligations

Other

Not later than one year

Later than one year and not
later than five years

Later than five years

Less interest element

Present Value of obligations

Present Value of obligations under finance leases for the following periods comprise:

Buildings

Not later than one year

Later than one year and not
later than five years

Later than five years

Total Present Value of obligations

Other

Not later than one year

Later than one year and not
later than five years

Later than five years

Total Present Value of obligations

21.3 Commitments under PFI and other service concession arrangements

21.3.1 Off-balance sheet (SoFP)

For each relevant 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

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Obligations on off-balance sheet (SoFP) PFI and 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

21.3.2 On-balance sheet (SoFP)

For each relevant 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.

2011-12

2010-11

	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group
Total obligations under on-balance sheet (SoFP) PFI or other service concession arrangements for the following periods comprises:						
Not later than one year						
Later than one year and not later than five years						
Later than five years						
<i>Less interest element</i>						
<i>Present value of obligations</i>						

	2011-12 £000			2010-11 £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						

21.3.3 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 (2010–11: £s,000); and the payments to which the department [its agencies and NDPBs *where appropriate*] is [are] committed is as follows.

	2011-12 £000	2010-11 £000
--	-----------------	-----------------

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

21.4 Other financial commitments

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.

		2011-12 £000			2010-11 £000
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

22. Financial Guarantees, Indemnities and Letter of Comfort

The Department has entered into the following quantifiable guarantees, indemnities or provided letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote. They therefore fall to be measured following the requirements of IAS 39.

	1 April 2011	Increase in year	Liabilities crystallised in year	Obligation expired in year	31 March 2012	Amount reported to Parliament by departmental Minute
	£000	£000	£000	£000	£000	£000
Guarantees (listed)						
Indemnities (listed)						
Letter of comfort (listed)						

Departments should give an explanation of movements where necessary.

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.

23. Contingent liabilities disclosed under IAS 37

The Department has the following contingent liabilities (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. 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.

24. Losses and special payments

24.1 Losses Statement *(Drafting note: if any)*

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group

Total [Insert total number of cases and total amount]

Details of cases over £250,000 *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.*

Cash losses *Where the headings are not appropriate they do not need to be disclosed.*

[List cases]

Claims abandoned

[List cases]

Administrative write-offs

[List cases]

Comparatives need be given for category totals. The list of cases need only be provided for the current year.

Fruitless payments

[List cases]

Store Losses

[List cases]

24.2 Special Payments *(Drafting note: if any)*

	2011-12			2010-11		
	£000			£000		
	Core Department	Core Department & Agencies	Departmental Group	Core Department	Core Department & Agencies	Departmental Group

Total [Insert total number of cases and total amount]

Details of cases over £250,000

[List cases]

Comparatives need be given for category totals. The list of cases need only be provided for the current year.

24.3 Other payments *(Drafting note: if any)*

The Department should insert relevant text.

25. Related-party transactions

The Department should disclose here it is the parent of its agencies (named if appropriate or a cross reference made to note 35) and sponsor of its non-departmental public bodies, trading funds and other public corporations. These bodies are regarded as related parties with which the Department has had various material transactions during the year:

In addition, the Department has had [a small number of][various material] 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. *[Drafting note: if there have been material transactions, they should be disclosed.]*

26. 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.

			2011-12			2010-11		
			£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:

			2011-12			2010-11		
			£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.]

27. Entities within the departmental boundary

The entities within the boundary during 2011-12 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.]