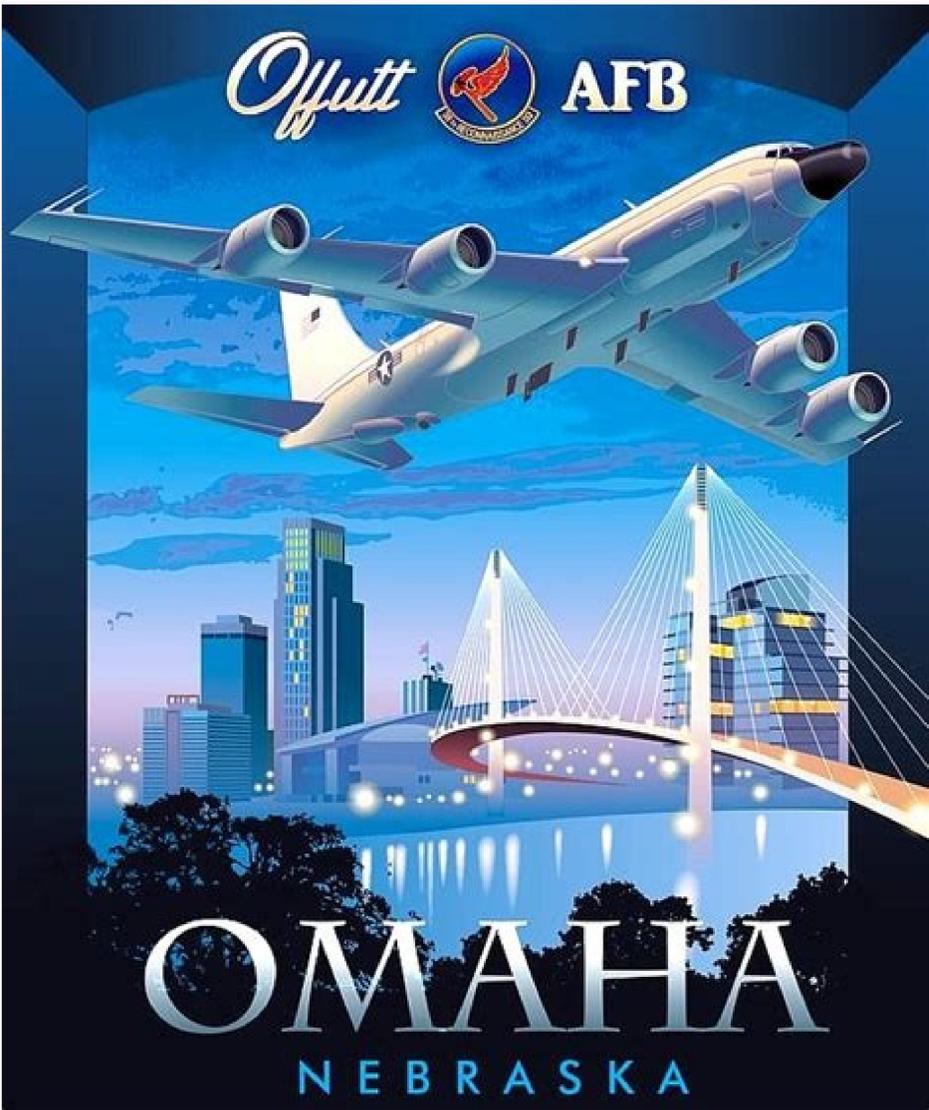


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Such levies include, but are not restricted to, the BBC licence fee, sugar levies, fines collected by financial regulators and levies collected by non-departmental public bodies that exist to promote British produce. 2.2.3 At the heart of financial reporting in government are annual reports and accounts, which this Manual supports. 2.3 Annual reports and accounts 2.3.1 The system of annual reports and accounts is central to financial accountability in the public sector. Preparers should use their judgement, informed on an ongoing basis by feedback from those who use their reports. Issues not addressed explicitly in this section of the Manual should be resolved by reference to other IFRS. detail on outturn against Estimate by priority outcome agreed at the SR, other strategic objective or other goal, although it is recognised this reporting may be difficult to produce if objectives do not align to Estimate lines and if apportioning spend to objectives is highly judgemental. No revenue is recognised if there are significant uncertainties regarding recovery of the taxes due. IAS 38 Intangible Assets Adaptations Following the initial recognition of an intangible asset, for subsequent measurement IAS 38 permits the use of either the cost or revaluation model for each class of intangible asset. 10.1.5 Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use as per paragraph 10.1.4 if there are restrictions on the entity or the asset which would prevent access to the market at the reporting date. The UK Government is delivering the SDGs via HMG's existing planning and performance frameworks. SOPS disclosures must follow the form of the illustrative disclosures 1 as a comply or explain requirement. 10.1.56 The grantor should recognise the infrastructure as a non-current asset and value it in the same way as other non-current assets of that generic type. The precise wording of the statements may be adapted, in agreement with the relevant authority and the auditor, to meet an entity's circumstances. 2. Further detail on the risk profile of the organisation, i.e. the risks it faces, how risks have affected the organisation in achieving its objectives, how they have been mitigated and how this may affect future plans and performance. and In addition, [name of body] has had a [small number of] [various material] transactions with other government departments and other central government bodies. Further guidance on managing contingent liabilities can be found in Annex 5.4 of Managing Public Money, and in the supplementary Contingent liability approval framework. For the purpose of applying Interpretation (bullet 4) of the FReM's interpretation of IFRS 9, and for the purpose of determining suitable disclosures under IFRS 7, the department shall treat them as if ECL were Fair Value. 6.1.3 The requirements of the Companies Act 2006 have been adapted for the public sector context and only need to be followed by entities which are not companies to the extent that they are incorporated into this Manual. Please note, this disclosure is intended to summarise and make the information in core tables more relevant to lay users (for example by presenting it graphically), it is not intended to duplicate the core tables. The summary data must not be published in advance of the full annual report and accounts being laid before Parliament as to do so would be a breach of Parliamentary privilege. The purpose of GovS 006 is to set out expectations for effective management and use of public funds. Note 3: Reconciliation of net resources to net cash requirement 6.6.14 This note reconciles the net resource outturn to the net cash requirement and follows the format of Part III: Note A in the Estimate. The option to reassess whether a contract is, or contains, a lease at the date of initial application has been withdrawn. (C10 (c)) Use hindsight in determining the lease term if the contract contains options to extend or terminate the lease. This includes all interests in bodies classified as public corporations by the ONS, which are within the scope of Managing Public Money principles. the value (where significant). While detail on the budgeting framework and outturn against Estimate will not be as relevant for entities that do not prepare SOPS, they should still consider what information on net funding provided through the Estimate and how they have met this, or equivalent, would be useful. 5.4.14 Spending bodies accountable to the Scottish Parliament will report on sustainability within the framework established by the Scottish Government and in accordance with guidance issued by the Scottish Government. by way of note, or c. Monetary gold and IMF Special Drawing Rights 13.3.4 The UK Government's holdings of gold are valued at the sterling equivalent of the London Bullion Market Association dollar denominated spot price as at the Statement of Financial Position date. 7.1.5 All reporting entities shall prepare individual or group accounts as appropriate using IAS 1. This means those who influence the decisions of the entity as a whole, rather than the decisions of individual directorates or sections with the reporting entity (all reporting entities) details of company directorships and other significant interests held by members of the management board which may conflict with their management responsibilities. Sustainability (more details can be found at 5.4.7-5.4.11). The performance report 5.1 Purpose of the performance report 5.1.1 The purpose of the performance report is to provide the user with an understanding of the entity and how it has performed. Where this disclosure is provided, the explanatory text provided in the illustrative disclosures must be included. Further guidance on the day-to-day management of the Consolidated Fund and the links with departments is available from HM Treasury's Exchequer Funds and Accounts team. 4.4.5 In preparing their financial statements, trading funds should follow the requirements of applicable accounting standards but should also follow the principles set out in this Manual and provide the additional disclosures required by the Manual where these go beyond the requirements of the applicable accounting standards. 6.6.7 In addition to the requirements and options listed further below, following this guidance and the illustrative disclosures should work as follows: SOPS disclosures must be compiled using the structure detailed in 6.6.10 - 6.6.15 below, presenting the summary tables and notes as stipulated. Customer satisfaction scores broken down by protected groups. 10.1.52 IFRIC 12 (Application Guidance paragraph 3) notes that, in determining the applicability of the first condition, non-substantive features (such as price capping that would apply only in remote circumstances) should be ignored and the substance of the arrangement considered. 9.1.15 Additional guidance is found on gov.uk website: The guidance includes a decision-making flow chart which clarifies the accounting treatment where a transfer does not meet the definition of a function or is not under common control, and under what circumstances a transfer of function under common control should be accounted for as a Transfer by Merger or by Absorption. Companies should discuss the situation in the first instance with their sponsoring department and relevant authority. However, individuals must be advised in advance of the intention to disclose information about them, with an invitation for sight of the intended information to be published and notification that the individual can object

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