

Presented pursuant to the Government Resources and Accounts Act 2000 c.20, s.6.

Central Office of Information

Resource Accounts 2008-09

(For the year ended 31 March 2009)

Ordered by the House of Commons to be printed 20 July 2009

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ISBN: 9780102962291

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Annual Report

Introduction

These Resource Accounts have been prepared by the Central Office of Information (COI) under a direction issued by HM Treasury in accordance with section 5(2) of Government Resources and Accounts Act 2000. The Accounts demonstrate the resources that have been used to deliver the COI's objectives. The Resource Accounts have been prepared in accordance with the guidance set out in the Government Financial Reporting Manual issued by HM Treasury.

Entities within the Departmental Accounting Boundary

The Central Office of Information (COI) is the Department and there are no other entities within its boundary.

The Aim and Objective of the Department

The aim of the department is to enable central government to secure its policy objectives through achieving maximum communication effectiveness and best value for money. The department's objective is to meet the needs of government centrally for advice on publicity matters.

Principal Activities

In order to meet its objective the department employs the expertise of the COI trading fund to provide advice on publicity matters to central government. The department uses this resource account as a vehicle for providing funding to the trading fund to meet the cost of providing these services. The trading fund otherwise provides a full range of communication services to government departments and agencies, incurs the full costs of providing these services (including staffing costs) and generates income to cover these costs by charging clients individually for these services.

Bodies Outside of the Departmental Accounting Boundary

There are no bodies outside the Departmental Accounting Boundary.

Important Events which have occurred since the financial year end

There have been no important events that have occurred since the financial year end.

Pension Liabilities

The Department has no pension liabilities.

Management Commentary

The activities of the COI Department are funded by Parliamentary Vote. In 2008-09 the COI had a gross budget allocation of £708k for programme expenditure. During the year the COI Department incurred gross expenditure of £708k on programme expenditure in pursuit of its objectives as detailed in "The Statement of Operating Costs by Departmental Aim and Objectives".

As stated above, this account shows only those payments made to the trading fund to cover the cost of advice provided to government centrally that is not recoverable from individual clients. These payments amounted to £708,000 for the financial year 2008-09.

Total assets amounted to £265k as at 31 March 2009 (£265k as at 31 March 2008).

The activities of the COI trading fund are detailed in its own Annual Report and Accounts. For the 2008-09 financial year this document was published in July 2009 (HC706).

Reconciliation between resource outturn to the resource budget outturn

| | 2008-09 | 2007-08 |
|---|----------------|----------------|
| | £000 | £000 |
| Net Resource Outturn (Estimates) | 708 | 345 |
| Net Operating Cost (Accounts) | 708 | 345 |
| Resource Budget Outturn (Budget) | 708 | 345 |
| Of which: | | |
| Departmental Expenditure Limits (DEL) | 708 | 345 |
| Annually Managed Expenditure (AME) | 0 | 0 |

Ministers

The Ministers who had responsibility for the Department during the year were:

| | | |
|---------------|---------------------------------|----------------------|
| Mr Tom Watson | Minister for the Cabinet Office | Apr 2008 to Oct 2008 |
| Mr Liam Byrne | Minister for the Cabinet Office | Oct 2008 to Mar 2009 |

Permanent Head of the Department and Management Board

The position of Accounting Officer of the Department was held by Alan Bishop until January 2009 and then by Mark Lund. The Accounting Officer of the Department is additionally, Accounting Officer and Chief Executive of the COI trading fund.

The Accounting Officer has confirmed that he has no significant outside interests which conflict with his management responsibilities.

Appointment of the Permanent Head of the Department and the Management Board

The Accounting Officer was appointed under the *Civil Service Management Code*. The Accounting Officer's remuneration is accounted for by the COI trading fund.

Ministers' and Board Members' Remuneration

The COI department does not employ staff directly. The activities covered by this resource account are undertaken by staff employed by the COI trading fund, which falls outside the Resource Accounting boundary. These matters are, therefore, the responsibility of the COI trading fund and are included in the COI trading fund annual report and accounts for 2008-09 (HC706).

Employment of disabled persons

The COI department does not employ staff directly. The activities covered by this resource account are undertaken by staff employed by the COI trading fund, which falls outside the Resource Accounting boundary. These matters are, therefore, the responsibility of the COI trading fund and are included in the COI trading fund annual report and accounts for 2008-09 (HC706).

Equal Opportunities Policy

The COI department does not employ staff directly. The activities covered by this resource account are undertaken by staff employed by the COI trading fund, which falls outside the Resource Accounting boundary. These matters are, therefore, the responsibility of the COI trading fund and are included in the COI trading fund annual report and accounts for 2008-09 (HC706).

Payment of Suppliers

The department's policy is to pay all suppliers within 30 days of receipt of goods or services or a correctly documented invoice (whichever is received later) or according to contract where a different payment period is agreed. COI observes the principles of the Better Payment Practice Code.

Using the Civil Service standard measure, during 2008-09 COI paid 90% of supplier bills within 30 days (91% in 2007-08).

Disclosure of Relevant Audit Information

As far as the Accounting Officer is aware, there is no relevant audit information of which COI's auditors are unaware, and the Accounting Officer has taken all the steps he ought to have taken to make himself aware of any relevant audit information and to establish that COI's auditors are aware of that information.

Auditor

COI's auditor is the Comptroller and Auditor General. The notional audit fee for the statutory audit of the 2008-09 Departmental Resource Accounts was £5,000 (2007-08 £4,850).

Mark Lund
Accounting Officer
6 July 2009

Statement of Accounting Officer's Responsibilities

Under Section 5 the Government Resources and Accounts Act 2000, HM Treasury has directed the Central Office of Information to prepare for each financial year resource accounts detailing the resources acquired, held, or disposed of during the year and the use of resources by the Department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Central Office of Information, and of its net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the Government Financial Reporting Manual, have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis.

HM Treasury has appointed the Chief Executive of the Central Office of Information as Accounting Officer of the Department. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and safeguarding the Department's assets, are set out in the Accounting Officers' Memorandum published by HM Treasury.

Statement on Internal Control

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of COI's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in *Managing Public Money* and the COI Framework Document, issued by the Minister for the Cabinet Office.

The Minister for the Cabinet Office receives an annual business plan with an assessment of the key corporate risks and actions taken to actively manage the risks identified. I also report to the Permanent Secretary, Government Communications on cross-government co-ordination of research, marketing and campaigns.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore provide only reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control has been in place in COI for the year ended 31 March 2009 and up to the date of approval of the Annual Report and Accounts, and accords with Treasury guidance.

Capacity to handle risk

The Management Board has primary responsibility for identifying and monitoring the key risks facing COI. Annually, the Management Board approves the corporate objectives and business plans and considers the main risks to the organisation in the context of the objectives; mitigating actions are determined and the success of these actions monitored.

The Audit and Risk Committee, a sub-committee of the Management Board, examines and reviews, in conjunction with internal and external audit, the adequacy of the arrangements for accounting, risk management, internal control and governance. A Non-Executive Director, who is a member of the Committee reports formally to the Management Board after each meeting of the Audit and Risk Committee.

A Management Board member is responsible for the continuous improvement of COI's risk management policies and procedures. The structure and content of the risk registers, and the supporting guidance, are updated annually. A series of workshops are held annually as part of the business planning and risk identification process. This involves identification of risks at Corporate and business unit level. Guidance for completing and reviewing risk registers that includes direction for risk escalation, is regularly updated and provided to all areas.

All relevant staff have written delegated authorities and are trained in respect of risk management appropriate to their level of responsibility. Risk management processes are embedded across COI, with a corporate risk register and business unit risk registers in place. In addition to assessing risk during business planning and budgeting, risks are also assessed when major projects are initiated. Guidance in place includes HR policies, Project Management Standards, Procurement Policy, the Finance Manual, Information Security Policy and the Risk Strategy and Process guidance.

The HR Director is responsible for ensuring that COI employs good staff management systems and practices, so that staffs possess the right level of knowledge, skill and competence to run the business efficiently and effectively. HR policies set out the principles and rules of conduct, including duty of care, standards of propriety and rules relating to conflict of interest, to which staff are expected to adhere.

The risk and control framework

Our management of risk is embedded in planning and delivery through:

- a risk management strategy and process;
- the business planning process with risk registers;
- Project Management Standards with risk identification for major process change programmes; and

• policies, procedures and framework controls over Procurement, Finance, IT, Information Security and HR.
In COI, the main processes that are in place for identifying, evaluating and managing risk are:

- an annually reviewed risk management strategy and process;
- workshops at Management Board and business unit levels;
- Project Management Standards, overseen by the Business Investment and Improvement Group, which include a requirement for all new business improvement projects to undergo a risk assessment;
- corporate and business unit risk registers facilitating regular reviews of risk;
- the Information Security Forum overseeing IT security risks; and
- an Information Security Governance Framework. The framework is underpinned by a Senior Information Risk Owner (SIRO), who is also a Board member. The SIRO is supported in her role by the Departmental Security Officer, the IT Security Manager and Information Asset Owners. Information risks are identified and managed in accordance with the overall risk framework.

I have assessed my most significant risks. These are associated with:

- achieving ministerial targets;
- building strong client relationships;
- matching staff skills and experience with business needs;
- supporting effective, integrated business systems; and
- budget flexibility to cope with changes in demand.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the department who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Management Board and the Audit and Risk Committee, and a plan to address weaknesses and ensure continuous improvement of the systems is in place.

The main processes that have been applied in reviewing the effectiveness of the system of internal control include:

- monthly meetings of the Management Board to consider planning, performance and change management. Each meeting includes a review of a number of operating units, with the aim of seeing all units at least twice a year;
- a process to monitor progress towards the key strategic objectives and to ensure that the management of underlying risks, both at a strategic and operational level, is satisfactory;
- monthly meetings of the heads of the business units, chaired by the Deputy Chief Executive;
- periodic reports from the Information Security Forum and Business Investment and Improvement Group;
- quarterly and annual information risk assessment from the SIRO and a framework to provide the Accounting Officer with assurance on information risk;
- a process of regular risk reporting, which is being further developed, particularly in respect of collating unit risks with corporate risks;
- a formal half-yearly and year-end sign-off process by senior managers in order to ensure, as far as is possible, that the controls and safeguards are being operated in line with established procedures, policies and standards and review of internal controls in specific business areas by Internal Audit on a rotational basis;
- regular reports by Internal Audit, including the Head of Internal Audit's independent opinion on the adequacy and effectiveness of COI's risk management, control and governance systems, together with recommendations for improvement; and
- comments made by the external auditors in their management letter and reports.

There were no significant internal control issues during the year, although areas for improvement in the control environment were identified in individual audit reports and summarised in the annual internal audit report, with agreed remedial actions implemented or in hand.

Mark Lund
Chief Executive
6 July 2009

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the Central Office of Information for the year ended 31 March 2009 under the Government Resources and Accounts Act 2000. These comprise the Statement of Parliamentary Supply, the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement and the Statement of Operating Costs by Departmental Aim and Objectives and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and auditor

The Accounting Officer is responsible for preparing the Annual Report and the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000. I report to you whether, in my opinion, the information included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Department has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Department's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or to form an opinion on the effectiveness of the Department's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Department's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinions

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by HM Treasury, of the state of the Central Office of Information's affairs as at 31 March 2009, and the net cash requirement, net resource outturn, net

operating cost, operating costs applied to objectives, recognised gains and losses and cash flows for the year then ended;

- the financial statements have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- information included within the Annual Report is consistent with the financial statements.

Opinion on Regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

*Amyas C E Morse
Comptroller and Auditor General
National Audit Office
151 Buckingham Palace Road
Victoria
London
SW1W 9SS
Date: 8 July 2009*

Statement of Parliamentary Supply

for the year ended 31 March 2009

Summary of Resource Outturn 2008-09

| | | Estimate | | | Outturn | | | 2008-09 £000 | 2007-08 £000 |
|---|------|-------------------|--------|-----------|----------------------|--------|-----------|--|-----------------|
| | | | | | | | | Net Total outturn compared with Estimate: saving/ (excess) | Outturn |
| Request for Resources | Note | Gross Expenditure | A in A | Net Total | Gross Expenditure | A in A | Net Total | | Net Total |
| To enable central government to secure its policy objectives through maximum communication effectiveness and best value for money | 2 | 708 | 0 | 708 | 708 | 0 | 708 | 0 | 345 |
| Total resources | 3 | 708 | 0 | 708 | 708 | 0 | 708 | 0 | 345 |
| Non-operating cost A in A | | | | | | | | | |

Net cash requirement 2008-09

| | | 2008-09 £000 | | 2007-08 £000 |
|----------------------|------|-----------------|---------|--|
| | | | | Net Total outturn compared with estimate: saving/ (excess) |
| Net cash requirement | Note | Estimate | Outturn | Outturn |
| | 4 | 692 | 692 | 0 |
| | | | | 331 |

The notes on pages 16-20 form part of these accounts.

Operating Cost Statement

for the year ended 31 March 2009

| | | 2008-09 £000 | | | 2007-08 £000 |
|------------------------------|------|-----------------|-------------|----------|-----------------|
| | | Staff Costs | Other Costs | Income | |
| Administration Costs: | Note | | | | |
| Administration costs | | | | | |
| Programme Costs | | | | | |
| Request for resources 1 | | | | | |
| Programme costs | 5 | 0 | 708 | 0 | 345 |
| Total | | <u>0</u> | <u>708</u> | <u>0</u> | <u>345</u> |
| Net Operating Cost | 3 | <u>0</u> | <u>708</u> | <u>0</u> | <u>345</u> |

All income and expenditure are derived from continuing operations.

There are no gains and losses other than operating cost.

The notes on pages 16-20 form part of these accounts.

Balance Sheet

as at 31 March 2009

| | | | 2009 £000 | 2008 £000 |
|---|------|---|--------------|--------------|
| | Note | | | |
| Fixed assets: | | | | |
| Investments | 6 | | 265 | 265 |
| Current assets: | | | | |
| Cash at bank and in hand | 7 | 0 | 378 | |
| Creditors (amounts falling due within one year) | 8 | 0 | (378) | |
| Net current assets | | | <u>0</u> | <u>0</u> |
| Total assets less current liabilities | | | <u>265</u> | <u>265</u> |
| Taxpayers' equity: | | | | |
| General fund | 9 | | <u>265</u> | <u>265</u> |

Mark Lund
Accounting Officer
Central Office of Information

6 July 2009

Cash Flow Statement

for the year ended 31 March 2009

| | 2008-09 | 2007-08 |
|--|----------------|----------------|
| Note | £000 | £000 |
| Net cash outflow from operating activities | 10(a) (692) | (331) |
| Payments of amounts due to the Consolidated Fund | 10(c) 0 | 0 |
| Financing | 10(b) 314 | 684 |
| (Decrease)/Increase in cash in the period | <u>(378)</u> | <u>353</u> |

The notes on pages 16-20 form part of these accounts.

Statement of Operating Costs by Departmental Aim and Objectives for the year ended 31 March 2009

| | 2008-09 | | | 2007-08 | | |
|--|---------|--------|-------------|---------|--------|-------------|
| | Gross | Income | Net £000 | Gross | Income | Net £000 |
| Aim: To enable central government to secure its policy objectives through achieving maximum communication effectiveness and best value for money. | | | | | | |
| Objective 1: To meet the needs of government central for advice on policy matters | 708 | 0 | 708 | 345 | 0 | 345 |

The notes on pages 16-20 form part of these accounts.

Notes to the Departmental Resource Accounts

1 Statement of accounting policies

The financial statements have been prepared in accordance with the 2008-09 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

In addition to the primary statements prepared under UK GAAP, 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. *The consolidated Statement of Operating Cost by Departmental Aim and Objectives* and supporting notes analyse the Department's income and expenditure by the objectives agreed with Ministers.

Where *FReM* permits a choice of accounting policy, the accounting policy which has been judged to be the most appropriate to the particular circumstances of the Department for the purposes of giving a true and fair view has been selected. The Department's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting convention

1.1 These accounts have been prepared under the historical cost convention. There are no fixed assets or stock requiring revaluation.

Basis of Consolidation

1.2 These accounts are for the department only. The accounts of the Central Office of Information trading fund, which is outside of the scope of resource accounting, are published separately. The 2008-09 trading fund report and accounts were published in July 2009 (HC706).

Trading funds are outside the voted supply and are subject to a different financial control framework. Financial information about the Central Office of Information trading fund may be obtained from its separate published report and accounts.

Investments

1.3 Public dividend capital (PDC) issued by the department to the Central Office of Information trading fund is shown at historic cost.

Administration and programme expenditure

1.4 The operating cost statement is analysed between administration and programme costs. Administration costs reflect the cost of running the department as defined under the administration cost-control regime. Programme costs reflect non-administration costs, including payments of grants and other disbursements by the department.

Capital charge

1.5 A charge, reflecting the cost of capital utilised by the department, is included in operating costs. In the absence of a separate departmental target, the charge in respect of the department's investment in the Central Office of Information trading fund is calculated at the government's standard rate of 3.5 per cent of the value of that investment

2. Analysis of net resource outturn by section

| | | | | | 2008-09 £000 | | 2007-08 £000 | |
|------------------------------|-------|---------------|----------------------------------|--------|-----------------|----------|--|-----------------------|
| | Admin | Other Current | Gross Resource Expenditure | A in A | Outturn | Estimate | Estimate Net Total outturn compared with Estimate | Prior year outturn |
| Request for Resources | | | | | | | | |
| Request for Resources 1 | 0 | 708 | 708 | 0 | 708 | 708 | 0 | 345 |
| Resource Outturn | 0 | 708 | 708 | 0 | 708 | 708 | 0 | 345 |

3. Reconciliation of outturn to net operating cost

| | 2008-09 £000 | | | 2007-08 £000 | |
|----------------------|-----------------|---------|---|-----------------|---------|
| | Estimate | Outturn | Outturn compared with estimate | Outturn | Outturn |
| Net Resource Outturn | Note 2 708 | 708 | 0 | 345 | 345 |

4. Reconciliation of resources to cash requirement

| | Note | 2008-09 £000 | | 2007-08 £000 | |
|---|------|-----------------|------------|-----------------|----------|
| | | Estimate | Outturn | Estimate | Outturn |
| Resource Outturn | 2 | 708 | 708 | 0 | 0 |
| Capital | | | | | |
| Acquisition of fixed assets | | 0 | 0 | 0 | 0 |
| Investments | | 0 | 0 | 0 | 0 |
| Non operating A in A | | | | | |
| Process of fixed assets disposals | | 0 | 0 | 0 | 0 |
| Accruals adjustments | | 0 | 0 | 0 | 0 |
| Non cash items | 5 | (16) | (16) | 0 | 0 |
| Changes in working capital other than cash | | 0 | 0 | 0 | 0 |
| Changes in creditors falling due after more than one year | | 0 | 0 | 0 | 0 |
| Use of provision | | 0 | 0 | 0 | 0 |
| Excess cash receipts surrenderable to Consolidated Fund | | 0 | 0 | 0 | 0 |
| Net cash requirement | | 692 | 692 | 0 | 0 |

5. Programme Costs

| | 2008-09 £000 | 2007-08 £000 |
|--|-----------------|-----------------|
| Current grants and other current expenditure | 692 | 331 |
| Non-cash items | | |
| Cost of Capital Charges | | |
| Auditors' remuneration and expenses | 9 | 9 |
| | 7 | 5 |
| Total | <u>708</u> | <u>345</u> |

6. Investments

| | PDC £000 | Total £000 |
|---------------------------------|-------------|---------------|
| Balance at 1 April 2008 | 265 | 265 |
| Balance at 31 March 2009 | <u>265</u> | <u>265</u> |

7. Cash in hand and at bank

| | 2008-09 £000 | 2007-08 £000 |
|-----------------------------|-----------------|-----------------|
| Balance at 1 April | 378 | 25 |
| Net change in cash balances | (378) | 353 |
| Balance at 31 March | <u>0</u> | <u>378</u> |

All balances held at HM Paymaster General

8. Creditors

| | 2008-09 £000 | 2007-08 £000 |
|--|-----------------|-----------------|
| 8 (a) Amounts falling due within one year | | |
| Amounts issued from Consolidated Fund for Supply but not spent at year end | 0 | 378 |
| | <u>0</u> | <u>378</u> |

8 (b) Intra-Government Balances

| | 2008-09 £000 | 2007-08 £000 |
|---|-----------------|-----------------|
| Balances with other central government bodies | 0 | 378 |
| Subtotal: intra-government balances | 0 | 378 |
| Balances with bodies external to government | 0 | 0 |
| Total creditors at 31 March | <u>0</u> | <u>378</u> |

Amounts
falling due
within one
year

9. General Fund

The General Fund represents the total assets less liabilities of the department to the extent that the total is not represented by other reserves and financing items.

| | 2008-09 £000 | 2007-08 £000 |
|---|-----------------|-----------------|
| Balance at 1 April | 265 | 265 |
| Net Parliamentary Funding | | |
| Drawn Down | 314 | 684 |
| Deemed | 378 | 25 |
| Consolidated Fund Standing Services | 0 | 0 |
| Net Financing from Contingencies Fund | 0 | 0 |
| National Insurance Fund | 0 | 0 |
| Year end adjustment | | |
| Supply (Creditor)/Debtor - current year | 0 | (378) |
| Excess Vote - prior year | 0 | 0 |
| Net Transfer from Operating Activities | | |
| Net Operating Cost | (708) | (345) |
| CFERS repayable to Consolidated Fund | 0 | 0 |
| Non Cash Charges | | |
| Cost of Capital | 9 | 9 |
| Auditors' remuneration | 7 | 5 |
| Balance at 31 March | 265 | 265 |

10. Notes to the Cash Flow Statement**10 (a) Reconciliation of operating cost to operating cash flows**

| | 2008-09 £000 | 2007-08 £000 |
|--|-----------------|-----------------|
| Net Operating Cost | 708 | 345 |
| Adjustments for non-cash transactions | (16) | (14) |
| Increase/(Decrease) in Creditors | (378) | 353 |
| <i>less movements in creditors relating to items not passing through the OCS</i> | | |
| Amounts due to Consolidated Fund for Supply | 378 | (353) |
| Net cash outflow from operating activities | 692 | 331 |

10 (b) Analysis of financing

| | 2008-09 £000 | 2007-08 £000 |
|--|-----------------|-----------------|
| From the Consolidated Fund (Supply) - current year | 314 | 684 |
| Net Financing | 314 | 684 |

10 (c) Reconciliation of Net cash requirement to increase in cash

| | 2008-09 £000 | 2007-08 £000 |
|---|-----------------|-----------------|
| Net cash requirement | (692) | (331) |
| From the Consolidated Fund (Supply) - current year | 314 | 684 |
| Amounts due to the Consolidated Fund received in a prior year and paid over | 0 | 0 |
| (Decrease)/Increase in cash | (378) | 353 |

11. Capital Commitments

There were no capital commitments at 31 March 2009 (none at 31 March 2008).

12. Commitments under leases

The department had no operating leases or finance leases at 31 March 2009 (none at 31 March 2008).

13. Contingent Liabilities

There were no contingent liabilities at 31 March 2009 (none at 31 March 2008).

14. Financial instruments

The department has no long term borrowing and relies for its cash requirements on receipts from the Consolidated Fund. All material assets and liabilities are denominated in sterling so the department is not exposed to currency risks.

15. Related-party transactions

All of the department's transactions are with the Central Office of Information trading fund. The Accounting Officer and other related parties have not undertaken any material transactions with the department during the year.

16. Post balance sheet events

The Central Office of Information's financial statements are laid before the Houses of Parliament by HM Treasury. FRS 21 requires the Central Office of Information to disclose the date on which the accounts are authorised for issue. This is the date on which the certified accounts are despatched by The Central Office of Information's management to HM Treasury.

The authorised date for issue is 20 July 2009.



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