

# Format of Accounts

The Statement of Accounts comprises:

- an explanatory foreword
- a statement of accounting policies
- a Statement of Responsibilities for the Statement of Accounts
- the accounting statements
- notes to the accounts (including pensions disclosures)

The accounting statements contain the 'core' financial statements, grouped together, the supplementary single entity financial statements, relevant to this Council and Group Accounts.

## Core Financial Statements

Core financial statements comprise:

- Income and Expenditure Account - a summary of the resources generated and consumed by the authority in the year
- Statement of the Movement on the General Fund Balance
- Statement of Total Recognised Gains and Losses (STRGL)
- Balance Sheet
- Cash Flow Statement

## Supplementary Financial Statements

The supplementary financial statements, applicable to Kingston Council, comprise:

- Housing Revenue Account Income and Expenditure Account and Statement of Movement on the Housing Revenue Account Balance
- Collection Fund (England)

## The Group Accounts

The Group Accounts comprise:

- Group Income and Expenditure Account
- reconciliation of the Single Entity Income and Expenditure Account Surplus or Deficit to the Group Income and Expenditure Account Surplus or Deficit
- Group Statement of Total Recognised Gains and Losses
- Group Balance Sheet
- Group Cash Flow Statement.