

36. Form of annual financial report — s. 6.4(2)

- (1) The annual financial report is to include —
- (a) a statement setting out all income, expenditure and movements of money to and from reserve accounts which has not been included in the operating statement but which has been included in the rate setting statement;
 - (b) if the net current assets carried forward from the previous financial year for the purpose of the budget of the financial year to which the report relates is different from the net current assets shown in the audited annual financial report for the previous financial year, the amount of that difference;
- [(c) and (d) deleted]*
- (e) in relation to the disposal of a class of assets —
 - (i) the net book value of that class of assets;
 - (ii) the sale price of that class of assets; and
 - (iii) the profit or loss on the sale of that class of assets;and
 - (f) notes or statements containing the information set forth in regulations 37 to 50.
- (2) The annual financial report is to include, adjacent to the end-of-year figures in the operating statement (required by AAS 27) and for the items referred to in the Table to this subregulation, the original budget estimates for those items for the financial year.

Table

Regulations 36(1)(a), 36(1)(e), 38(1)(b), 38(1)(c), 38(1)(e), 39(a), 39(b)(v), 39(d)(iv), 39(e)(vi), 39(e)(vii), 40(d), 40(e), 42(2), 43(a)(ii), 43(b)(ii), 43(c)(iv), 44(b), 45(a)(i), 45(b), 46(a), 48(d)(i), 48(d)(vii), 48(f)(ii)-(v) and 49.

[Regulation 36 amended in Gazette 20 June 1997 p.2842; 19 June 1998 p.3282.]