

Annual report and accounts 2015-16 factsheet

Most government organisations will be in the process of planning the production and publication of their annual reports and accounts for the 2015-16 financial year. This factsheet draws together guidance and tips from the bodies involved in setting standards for the documents, and will help support you through the process.

This factsheet is not a substitute for the detailed guidance produced by HM Treasury/your organisation's parent department, the National Audit Office, the Journal Office, or The National Archives.

Overview of stages involved in producing reports and accounts

The National Archives has produced a range of [detailed guidance](#) on the production of annual reports and accounts, as well as other Parliamentary Papers. This guidance details the requirements of these documents, the various production and publishing stages that you will need to plan for and useful contact details.

Compiling the report and accounts

HM Treasury is responsible for setting the requirements for the information that organisations need to include within annual reports and accounts. HMT has produced a [slide pack](#) containing an overview of what annual reports and accounts should include, as well as links to more detailed guidance such as [FReM](#). The slide pack is available on The National Archives website.

Auditing of accounts

The National Audit Office will audit the accounts produced by most government organisations. The NAO has produced a number of guides to help you ensure that the annual reports and accounts are prepared in the appropriate form.

[Disclosure guide for entities who prepare financial statements in accordance with the Government Financial Reporting Manual \(FReM\)](#)

[Disclosure guide for charitable NDPBs accounts](#)

Designing and printing the document

There are a range of design and printing services provided by the Print Vendor Partner (PVP) contractor (Williams Lea). You do not need to use all these services for your document, however if you do choose to print your document elsewhere you must still get in touch with the contractor to obtain ISBNs, barcodes and publishing furniture and provide the contractor with printed copies to deliver to Parliament.

To assist organisations with the design and printing process, the contractor advises that you:

- ensure you've been in touch with your Parliamentary Unit (or the team who will be laying your report) regarding intended laying date.
- request your publishing furniture in good time from hmgpublishing@williamslea.com
- will need to; decide how you will supply your print file, discuss your print quantity with colleagues (your quantity should include copies for laying, 4 filing copies and any copies you require internally), decide approximately how many pages your report will be and how many colours it will print in (black only or colour) in order to receive your estimate from the contractor. Unlike previous years you do not need to include printed copies for the legal deposit libraries as the British Library, on the libraries' behalf, will harvest reports' PDFs on GOV.UK from beginning from the 2015-2016 Parliamentary Session.
- always get your title page and outside front cover checked by the Journal Office prior to Comptroller & Auditor General's signature.
- do not go to print until Comptroller & Auditor General has certified your accounts, inserting his date into the report once it is signed.
- allow a minimum of 3 full working days from approval to print to delivery to get the best print price.
- are aware that the contractor prints an additional number of copies of your report for the Vote Office in the House of Commons, which it will despatch on your behalf in advance of laying as required by the House.

Laying your annual report and accounts before Parliament

All annual reports and accounts will be laid in the Journal Office in the House of Commons. To help ensure that your report meets the requirements of laying, the Journal Office has advised that:

- there must be a date on the audit certificate from the Comptroller and Auditor General
- organisations submit title pages to the Journal Office for checking in advance of it going to print
- organisations use the cover letter templates when laying documents
- organisations check the laying authority for the report and accounts

Further information can be found in the Journal Office's [laying guidance](#).

Publishing annual reports and accounts

Once you have successfully laid your document before Parliament you can then publish it. All annual reports and accounts which are published as House of Commons Paper must be published on GOV.UK. This requirement extends to organisations which would otherwise be exempt from publishing on the site. This helps ensure that users of these documents can access them all in a single location. In the context of GOV.UK, House of Commons Papers, along with Command Papers are known as [‘official documents’](#).

When publishing to GOV.UK you must ensure that

- both the print-ready and web PDFs are uploaded; and
- the correct publication information (ISBNs, House of Commons Paper number and Parliamentary Session year) is included.

Information on publishing documents can be found in [‘how to publish on GOV.UK’](#), and on The National Archives [website](#).

Adding this information correctly will help ensure that your report can be found by the [‘official documents’ search filter](#) and will also assist the British Library in undertaking its legal deposit responsibilities. Web PDFs should meet the standards for [viewing documents](#) as this will assist their long term preservation.

Be aware that the Parliamentary Session year is unlikely to be the same as the financial year that the report covers. Check the Session year with your organisation’s Parliamentary team or consult Parliament’s website if you are in any doubt.

Organisations without GOV.UK publishing rights should liaise with the digital team in their parent departments in advance of the publication date.