

Table 3: Statement of financial activities - Natural classification basis of reporting (note that this presentation is an option available to tier 1 charities only, the table includes suggested lines)

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior period Total funds	Further details
	£	£	£	£	£	£
Income and endowments from:						
(e.g.) Donations and legacies						A1 - A5
(e.g.) Charitable activities						A1 - A5
(e.g.) Other trading activities						A1 - A5
(e.g.) Investments						A1 - A5
(e.g.) Other						A1 - A5
Total						
Expenses incurred:						
(e.g.) Salary-related costs						B1
(e.g.) Premises-related costs						B1
(e.g.) Grants made						B1
(e.g.) Interest expense						B1
(e.g.) Depreciation						B1
(e.g.) Impairment charges						B1
(e.g.) Other expenses						B1
Total						
Net gains/(losses) on investments in Jointly Controlled Entities and Associates						B5
Other net gains/(losses) on investments						B5
Net income/(expenditure)						
Transfers between funds						C
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets						D1
Actuarial gains/(losses) on defined benefit pension schemes						D2
Other gains/(losses)						D3
Net movement in funds						
Reconciliation of funds:						E
Total funds brought forward						
Total funds carried forward						