

## Mapping the old FSR tables, to the new Finance table

Date 2015-08-07 Version 1.0

Old FSR table number	Old FSR table name	New Finance table number	New Finance table name	Notes of change
Title_Page		Title_Page		Many changes to the quality rules – more are now included. Material items question added.
Table_1	Consolidated income and expenditure account	Table_1_UK	Consolidated statement of comprehensive income and expenditure	Considerable change with new SORP
Table_2	Consolidated statement of recognised gains and losses	Table_2_UK	Consolidated statement of changes in reserves	Considerable change with new SORP
Table_3	Consolidated balance sheet	Table_3_UK	Consolidated balance sheet	Considerable change with new SORP
		Table_3_Scotland	Consolidated balance sheet - Scotland	New table
Table_4	Consolidated cash flow statement	Table_4_UK	Consolidated statement of cash flows	Considerable change with new SORP
Table_5a	Research grants and contracts – breakdown of income by BIS Research Councils, The Royal Society, British Academy and The Royal Society of Edinburgh and cost centre	Table_5_UK	Research grants and contracts – breakdown by source of income and HESA cost centre	Now combined Tables 5a and 5b into one table: Table_5_UK

Table_5b	Research grants and contracts – breakdown of income by cost centre	Table_5_UK	Research grants and contracts – breakdown by source of income and HESA cost centre	Minimal change from tables 5a and 5b
Table_6a	Tuition fees and education contracts analysed by domicile, mode, level and source	Table_6_UK	Tuition fees and education contracts analysed by domicile, mode, level and source	Minimal change to the table
Table_6b	Income analysed by source	Table_7_UK	Income analysed by source	Minimal change
		Table_7_England	Funding body grants - England	New table
		Table_7_N_Ireland	Funding body grants – Northern Ireland	New table
		Table_7_Scotland	Funding body grants - Scotland	New table
		Table_7_Wales	Funding body grants - Wales	New table
Table_7	Expenditure by activity	Table_8_UK	Expenditure – breakdown by activity and HESA cost centre	Minimal change
Table_8	Capital expenditure	Table_9_UK	Capital expenditure	Minimal change
		Table_10_UK	Separately disclosed material items	New table
KFIs	KFI Calculations	KFIs	KFI Calculations	Major rewrite due to other template changes