

# Introduction

## Bodies covered by the NAR

The National Asset Register (NAR) covers all central government departments together with their executive agencies (including trading funds). In addition it includes information on executive non-departmental public bodies (NDPBs), NHS bodies, other public corporations and nationalised industries. Bodies outside the public sector that are funded or sponsored by departments and NDPBs are not included.

Assets belonging to local authorities are not included in this document as their assets belong to them rather than to central government. Local authorities are required in their annual accounts to disclose information on their assets, and asset management in these bodies is being taken forward through Asset Management Plans. Copies of local authority annual accounts are available from the authorities themselves.

For reasons of national security no information is included on the assets owned by the Security and Intelligence Services.

Except where stated, the Register includes entries up to 31 March 2000. Thus it does not take account of any subsequent machinery of Government changes, such as the creation of new departments. Transfers, acquisitions or disposals of assets resulting from these changes will be covered in the next edition of the Register.

## Format

Individual departments have put together the material for their asset registers in the format which they consider presents their assets in the clearest and most useful way. There are, therefore, differences in presentation from department to department. However, each departmental entry will contain the following information:

- an introduction, detailing the bodies covered and a short description of their role, the basis on which the entry has been drawn up (including the reasons for adopting the levels of aggregation chosen) and general references to where further information can be found;
- the fixed asset register, categorised by land and buildings, plant, machinery and vehicles, information and communication technology, intangibles and investments;
- fixed asset registers for sponsored NDPBs, Agencies and Trading Funds (where applicable); and
- details of changes since the last NAR, including all significant asset acquisitions and disposals since 1997.

The departmental asset registers are structured so as to enable assets belonging to each entity within the department (i.e. core department, agencies, NDPBs and Trading Funds) to be identified separately. Where appropriate there are cross-references to other documents (i.e. agency accounts or departmental reports and websites) that will provide readers of the NAR with additional information.

## **Assets included**

The NAR includes all tangible fixed assets (including military and heritage assets), intangible fixed assets (such as intellectual property rights) and fixed asset investments (such as share holdings) owned by departments. In deciding whether to include an asset departments have followed normal accounting rules for the recognition of assets. All assets shown in departmental entries are included in their balance sheets under resource accounting as long as they remain under departmental ownership.

In addition, non-operational heritage assets that may, in some circumstances, not appear on departmental balance sheets have been included here. As they are non-operational, and in many cases impossible to value, they have been valued at nil for the purposes of the NAR.

The NAR covers only fixed assets. Therefore information on stocks and other current assets is not included.

## **Accounting Treatment**

The information and valuations included in the NAR have been derived from and are consistent with 1999-00 Resource Accounts and other existing fixed asset registers. Values of all assets or groups of assets have been given throughout the Register in thousands of pounds. Except where noted, assets are valued as at 31 March 2000. Where information is not consistent with Resource Accounts then this is noted and explained in the departmental entry.

In general only those NDPBs and other sponsored bodies with significant net assets are included in the NAR. As departmental entries explain, sponsored bodies with total net fixed assets valued at less than £100,000 have been excluded on the grounds of materiality.

It is neither practical nor useful to list individually every asset owned by departments. Assets have, therefore, been aggregated at sufficiently high levels so as to reduce the number of items listed to manageable proportions. No single level of aggregation has been adopted – departments have chosen a level that takes account of materiality factors relevant to their asset holdings. Each departmental entry states the level of aggregation adopted.

Any restrictions on a department's ability freely to dispose of any of its assets, for example where there are restrictive covenants, are noted.

## Enquiries

Websites and addresses from which further information and copies of annual accounts can be obtained are given throughout the NAR. Specific enquiries about individual departmental entries should be addressed directly to the department concerned. Additional copies of this volume can be obtained from:

The Public Enquiry Unit  
HM Treasury  
Parliament Street  
London SW1P 3AG  
Tel: 020 7270 4860

Any comments on the coverage or presentation of the NAR should be sent to:

General Expenditure Policy Team  
HM Treasury  
Parliament Street  
London SW1P 3AG  
e-mail: [daniel.mobley@hm-treasury.gov.uk](mailto:daniel.mobley@hm-treasury.gov.uk)

## Summary Table

This table summarises each main and small department's total fixed asset holdings. Totals include a figure for the core department and its non-departmental public bodies and public corporations. For further details see the relevant chapter of the Register.

Department	Total Fixed Assets (£000s)
<b>Department for Education and Employment</b>	3,584,406
OFSTED	4,145
<b>Department of Health</b>	25,149,023
<b>Department of the Environment, Transport and the Regions</b>	74,560,788
Office of the Rail Regulator	2,397
OFWAT	549
Ordnance Survey	27,847
<b>Home Office</b>	4,802,529
Charity Commission	471
<b>Lord Chancellor's Department</b>	1,332,342
Northern Ireland Court Service	105,107
Public Record Office	87,332
HM Land Registry	142,229
<b>Crown Prosecution Service</b>	13,005
Serious Fraud Office	136
Treasury Solicitor's Department	27,461
<b>Ministry of Defence</b>	86,721,253
<b>Foreign and Commonwealth Office</b>	1,291,023
<b>Department for International Development</b>	2,144,350
<b>Department of Trade and Industry</b>	18,660,051
Office of Fair Trading	9,497
Office of Telecommunications	2,266
Office of Gas and Electricity Markets	3,831
Export Credits Guarantee Department	6,421
<b>Ministry of Agriculture, Fisheries and Food</b>	535,443
Intervention Board	25,082
Forestry Commission	1,217,170
<b>Department for Culture, Media and Sport</b>	3,899,119
<b>Department of Social Security</b>	69,718
<b>HM Treasury</b>	1,386,451
HM Customs and Excise	203,440
Inland Revenue	731,786
National Savings	23,510
Register of Friendly Societies	1,100
National Investment and Loans Office	113
Government Actuary's Department	241
Royal Mint	49,126

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<b>Department</b>	<b>Total Fixed Assets (£000s)</b>
<b>Cabinet Office</b>	159,988
Privy Council Office	2,504
Central Office of Information	1,399
Scotland Office	1,113,318
<b>Scottish Executive</b>	15,609,977
Wales Office	14,117
<b>National Assembly for Wales</b>	8,185,241
Northern Ireland Office	581,676
<b>Northern Ireland Departments</b>	21,378,854

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