**Pre-Course Finance Brief**

If possible, go online and look for the Annual Report and Accounts of your organisation and examine the financial accounts (one called the Income Statement or Profit or Loss and the other called the Balance Sheet or Statement of Financial Position).  Alternatively, if these are not available, look at a set of financial accounts online for a company of your choice (Look for the Annual Report and Accounts).  These are some for your use if required:

**Marks and Spencer**

[**https://corporate.marksandspencer.com/msar2021/m-and-s\_ar21\_financialstatements\_210601.pdf**](https://corporate.marksandspencer.com/msar2021/m-and-s_ar21_financialstatements_210601.pdf)

**Salisbury NHS Trust**

[**https://www.salisbury.nhs.uk/media/jpbnznif/salisbury-nhs-ft-annual-report-2019\_20\_final-submission.pdf**](https://www.salisbury.nhs.uk/media/jpbnznif/salisbury-nhs-ft-annual-report-2019_20_final-submission.pdf)**(Open on preview: pages 89/90)**

**Tesco**

[**https://www.tescoplc.com/media/757589/tesco\_annual\_report\_2021.pdf**](https://www.tescoplc.com/media/757589/tesco_annual_report_2021.pdf)**(Open on preview pages 112/114)**

What measures of financial performance do you think are included in the accounts? (Mostly shown in the bold print)

Consider who the stakeholders of the organisation are and identify which of the financial performance measures each may be interested in.

Record your initial thoughts for later consideration.