

## STATEMENT OF MOVEMENT ON THE GENERAL FUND BALANCE TO THE MOVEMENT IN RESERVES STATEMENT

## SORP - Statement of Total Movement on the General Fund Balance

	2009/10 £'000	
<b>(SURPLUS) / DEFICIT FOR THE YEAR ON THE INCOME AND EXPENDITURE ACCOUNT</b>	<b>2,513</b>	
Net additional amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year	(2,513)	
Increase in General Fund Balance for the year	0	
General Fund Balance brought forward	1,250	
<b>GENERAL FUND BALANCE CARRIED FORWARD</b>	<b>1,250</b>	<b>1,250</b>
Net additional amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year		
<b>Amounts included in the Income and Expenditure Account but required to be excluded by Statute when determining the Movement on the General Fund</b>		
Net Charges made for Retirement Benefits in accordance with FRS 17	(3,611)	
Gain/(Loss) on Disposal of Fixed Assets	89	
Collection Fund Adjustment Account	(19)	
Depreciation and Impairment of Fixed Assets	(2,249)	
Amortisation / Write-off of Capital Contributions	275	
Financial Instrument Adjustment Account	(97)	
	<b>(5,612)</b>	
<b>Amounts not included in the Income and Expenditure Account but required to be included by Statute when determining the Movement on the General Fund</b>		
Transfer from Usable Capital Receipts to meet payments to the Housing Capital Receipts Pool	(5)	
Capital Expenditure Charged to the General Fund Balance	1,054	
Employers' Contributions payable to the Pension Fund	2,959	
	<b>4,008</b>	
<b>Transfers (to) / from the General Fund Balance that are required to be taken into account when determining the Movement on the General Fund Balance for the year</b>		
Revenue Reserve for Capital Schemes	(1,617)	
Earmarked Reserves	(520)	
Building Repairs Reserve	93	
General Revenue Reserve	1,135	
	<b>(909)</b>	
<b>NET ADDITIONAL AMOUNT REQUIRED TO BE CREDITED TO THE GENERAL FUND BALANCE FOR THE YEAR</b>	<b>(2,513)</b>	

## IFRS - Movement in Reserves Statement

	General Fund £'000	Earmarked Gen Fund Reserves £'000	Cont's Unapp'd £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Reserves £'000
<b>BALANCE AT 1 APRIL 2009</b>	<b>1,250</b>	<b>23,329</b>	<b>2,716</b>	<b>33</b>	<b>27,328</b>	<b>17,828</b>	<b>45,156</b>
<b>Comprehensive Income &amp; Expenditure</b>							
Surplus / (Deficit) on Provision of Services	(2,807)				(2,807)		(2,807)
Other Comprehensive Income & Expenditure					0	(24,162)	(24,162)
<b>Total Comprehensive Income &amp; Expenditure</b>	<b>(2,807)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,807)</b>	<b>(24,162)</b>	<b>(26,969)</b>
<b>Adjustments Between Accounting Basis &amp; Funding Basis Under Regulations</b>							
Depreciation	2,969				2,969	(2,969)	0
Impairment of Fixed Assets	68				68	(68)	0
Pension Costs	652				652	(652)	0
Minimum Revenue Provision	(325)				(325)	325	0
Net Gain / Loss on Sale of Fixed Assets	(89)			205	116	(116)	0
Financial Instruments Adjustment Account	97				97	(97)	0
Employee Benefits	(68)				(68)	68	0
Capital Grants Applied	(419)		(46)		(465)	465	0
Capital Expenditure Charged to the General Fund Balance	(1,054)				(1,054)	1,054	0
Collection Fund Adjustment Account	19				19	(19)	0
Transfer from Capital Receipts Reserves to Fund Payment to the Housing Capital Receipts Pool	5				5	(5)	0
Transfer from Capital Receipts Reserves to Fund Purchase of Fixed Assets				(213)	(213)	213	0
<b>Net Increase / (Decrease) Before Transfers to / from Earmarked Reserves</b>	<b>(952)</b>	<b>0</b>	<b>(46)</b>	<b>(8)</b>	<b>(1,006)</b>	<b>(25,963)</b>	<b>(26,969)</b>
<b>Transfers to / from Earmarked Reserves</b>							
Revenue Reserve for Capital Schemes	1,617	(1,617)			0	0	0
Earmarked Reserves	520	(520)			0	0	0
Contributions Unapplied	44		(44)		0	0	0
Building Repairs Reserve	(93)	93			0	0	0
General Revenue Reserve	(1,136)	1,136			0	0	0
<b>Increase / (Decrease) in Year</b>	<b>0</b>	<b>(908)</b>	<b>(90)</b>	<b>(8)</b>	<b>(1,006)</b>	<b>(25,963)</b>	<b>(26,969)</b>
<b>BALANCE AT 31 MARCH 2010</b>	<b>1,250</b>	<b>22,421</b>	<b>2,626</b>	<b>25</b>	<b>26,322</b>	<b>(8,135)</b>	<b>18,187</b>