

## Statement of Movement on Reserves

This Statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and other reserves. The 'Surplus or (deficit) on the provision of services' line shows the true economic cost of providing the authority's services, more details of which are shown in Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charges to the General Fund Balance and Housing Revenue Account for Council Tax setting and dwellings rent setting purposes. The 'Net increase /Decrease before transfers to earmarked reserves' line shows the statutory General Fund Balance and Housing Revenue Account Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

	(a) General Fund Balance	(b) Earmarked Reserves	(e) Capital Receipts Reserve	(f) Total Usable Reserves	(g) Unusable Reserves	(h) Total Authority Reserves
<b>Balance at 31 March 2008/09</b>	<b>(34,512)</b>	<b>(160,095)</b>	<b>(2,290)</b>	<b>(196,897)</b>	<b>(2,118,098)</b>	<b>(2,314,995)</b>
Surplus on provision of services (accounting basis)	114,547	0	0	114,547	0	114,547
Other comprehensive income and expenditure	0	0	2,290	2,290	20,918	23,208
<b>Total comprehensive income and expenditure</b>	<b>114,547</b>	<b>0</b>	<b>2,290</b>	<b>116,837</b>	<b>20,918</b>	<b>137,755</b>
Adjustments between accounting basis and funding basis under regulations	(111,382)	0	0	(111,382)	111,382	0
<b>Net increase before transfers to earmarked reserves</b>	<b>3,165</b>	<b>0</b>	<b>2,290</b>	<b>5,455</b>	<b>132,300</b>	<b>137,755</b>
Transfers to / from earmarked reserves	(5,583)	5,583	0	0	0	0
<b>Increase / decrease in year</b>	<b>(2,418)</b>	<b>5,583</b>	<b>2,290</b>	<b>5,455</b>	<b>132,300</b>	<b>137,755</b>
<b>Balance at 31 March 2009/10</b>	<b>(36,930)</b>	<b>(154,512)</b>	<b>0</b>	<b>(191,442)</b>	<b>(1,985,798)</b>	<b>(2,177,240)</b>