

**2009/10 Income and Expenditure Reconciliation**

	£000
Income and Expenditure account deficit	155,437
Other gains and losses in STRGL	23,208
	<hr/> 178,645
Variation in employee benefits accrual 2009/10	2,995
Capital grants and contributions	-43,885
Deficit on Comprehensive Income and Expenditure account	<hr/> 137,755 <hr/>

**31 March 2010 Balance Sheet Reconciliation**

	£000
Net assets as per 2009/10 Statement of Accounts	1,678,005
Less:	
Accrual for employee benefits	-17,768
Plus:	
Deferred contributions and Government grants no longer treated as a liability	517,003
Net assets as per IFRS balance sheet	<hr/> 2,177,240 <hr/>