

**IFRS South Oxfordshire District Council  
Movement in Reserves Statement  
For the years ended 31 March 2010**

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 the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for Council Tax setting purposes. The 'net increase/decrease before transfers to earmarked reserves' line shows the statutory General Fund Balance before any discretionary transfers to

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	General fund balance	Earmarked reserves	Usable capital receipts	Capital grants unapplied	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2009	27,479	19,937	32,372	841	80,629	23,375	104,004
IFRS adjustment							0
Balance at 1 April 2009	27,479	19,937	32,372	841	80,629	23,356	103,985
<b>Movement in reserves during 2009/10</b>							
Surplus or (deficit) on provision of services	1,819	0	0	0	1,819	0	1,819
Other Comprehensive Expenditure and Income	(2,773)	0	0	0	(2,773)	1,545	(1,228)
Total Comprehensive Expenditure and Income	(954)	0	0	0	(954)	(17,121)	0
Adjustments between accounting basis & funding basis under regulations	(1,977)	0	0	0	(1,977)	9,375	4,219
Net Increase/Decrease before Transfers to Earmarked Reserves	(2,931)	0	0	0	(2,931)	(7,746)	4,219
Transfers to/from Earmarked Reserves	3,028	(6,284)	2,456	2,003	1,203	(245)	0
Increase/Decrease (movement) in Year	97	(6,284)	2,456	2,003	(1,728)	(7,991)	4,219
Balance at 31 March 2010 carried forward	27,576	13,653	34,828	2,844	78,901	15,365	94,266