

SORP Income and expenditure account

IFRS Comprehensive income and expenditure statement

For the year ended 31 March 2010

For the year ended 31 March 2010

		SORP 31 March 2010			IFRS 31 March 2010		
		£000 Expenditure	£000 Income	£000 Net	£000 Expenditure	£000 Income	£000 Net
Central services to the public	Central services to the public	9,534	(6,671)	2,863	9,534	(6,671)	2,863
Cultural, environmental, regulatory and planning services	Cultural, environmental, regulatory and planning services	19,046	(4,572)	14,474	19,046	(4,572)	14,474
Highways and transport services	Highways and transport services	1,666	(1,219)	447	1,666	(1,219)	447
Housing services & housing benefits	Housing services & housing benefit	27,190	(25,264)	1,926	27,190	(25,264)	1,926
Corporate and democratic core	Corporate and democratic core	3,602	(17)	3,585	3,602	(17)	3,585
Non distributed costs	Non distributed costs	17	0	17	17	0	17
Exceptional income - vat recovered	Exceptional income - vat recovered	0	(741)	(741)	0	(741)	(741)
All per BVACOP	IFRS cost of service adjustments				24	0	24
Cost of services	Cost of services	61,055	(38,484)	22,571	61,079	(38,484)	22,595
Other operating expenditure	Other operating expenditure	0	0	(1,549)	0	0	(1,549)
	Financing and investment income and expenditure	0	0	(1,168)	0	0	(2,396)
Net operating expenditure							
	Taxation and non-specific grant income	0	0	(18,480)	0	0	(20,314)
(Surplus)/deficit for the year	(Surplus)/deficit on provision of services	61,055	(38,484)	1,374	61,079	(38,484)	(1,664)
(Surplus) or deficit on the I& E for the year							
(Surplus) or deficit arising on revaluation of fixed assets	Surplus or deficit on revaluation of non current assets			(6,793)			(5,565)
Unrealised gains/losses arising on revaluation of available-for-sale financial assets - Movement in the available for sale FI reserve	Surplus or deficit on revaluation of available for sale financial assets - Generally movement in available for sale FI's			0			0
Actuarial (gains) and losses on pension fund assets and liabilities - gains/losses posted to pensions reserve	Actuarial gains / losses on pension assets / liabilities - Matching the entry to the pensions reserve			16,948			16,948
Any other gains and losses required to be included in the STRGL	Other comprehensive income and expenditure			0			0
Total recognised gains and losses for the year	Total comprehensive income and expenditure			11,529			9,719