IFRS restated balance sheet - South Oxfordshire District Council

The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the authority. The net assets of the authority (assets less liabilities) are matched by the reserves held by the authority. Reserves are reported in two categories. The first category of reserves.are usable reserves, ie those reserves that the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where amounts would only become available to provide services if the assets are sold: and reserves that hold timing differences showing the movement in reserves statement line 'adjustments between accounting basis and funding basis under regulations'.

27.63 65 27.696 27.560 Property, plant and equipment 10.297 (65) 10.232 15.594 Investment property 525 0 525 297 Intangible assets 0 0 0 Assets held for sale (after 1 year) 28.648 0 28.648 24.242 Long term debtors 69.787 0 69.787 70.294 Long term debtors 57.518 (345) 57.173 51.800 Short term investments 11 0 11 120 Inventories 5.095 0 5.095 5.646 Short term debtors 9.510 312 9.822 23.259 Cash and cash equivalents 0 0 0 0 Assets held for sale (within 1 year) 72,134 (33) 72,101 80.825 Current assets (15) 0 15 (15) Provision (209) 0 (209) (364) Defined benefit obligation (16)	1 April 2009	Changes post Dec	1 April 2009 restated	31 March 2010		31 March 2011
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57,518 (345) 57,173 51,800 Short term investments 11 0 11 120 Inventories 5,095 0 5,095 5,646 Short term debtors 9,510 312 9,822 23,259 Cash and cash equivalents 0 0 0 0 0 Assets held for sale (within 1 year) 72,134 (33) 72,101 80,825 Current assets (33) 33 0 0 Cash and cash equivalents 0 0 0 0 Short term borrowing (6,943) (6,643) (5,542) Short term creditors (15) 0 (15) (15) Provision (209) 0 (209) (364) Defined benefit obligation (160) 0 100 0 Post balance sheet event creditor (7,360) 33 (7,327) (5,921) Current liabilities (100) 0 0 0 0 Long term borrowing (29,500) 209 (29,291) (47,802) Other long term liabilities (1,069) 0 (1,069) (2,894) Receipts in advance (12) 0 (12) Capital grants receipts	2,686	0	2,686	2,601	Long term debtors	
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(23,147) (209) (23,356) (15,365) Unusable reserves	103,776	209	103,985	94,266	Net assets	
	(80,629)	0	(80,629)	(78,901)	Usable reserves	
(103 776) (209) (103 985) (94 266) Total reserves	(23,147)	(209)	(23,356)	(15,365)	Unusable reserves	
	(103,776)	(209)	(103,985)	(94,266)	Total reserves	