

**IFRS Vale of White Horse
Movement in Reserves Statement
For the year 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 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.

Vale of White Horse District Council	General Fund Balance £000	Earmarked GF Reserves £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Authority Reserves £000
Balance at 1 April 2009	2,607	1,443	11,139	180	15,369	37,565	52,934
Movement in reserves during 2009/10							
Surplus or (deficit) on provision of services	(2,116)		0	0	(2,116)	0	(2,116)
Other Comprehensive Expenditure and Income		0	0	0	0	0	0
Total Comprehensive Expenditure and Income	(2,116)	0	0	0	(2,116)	0	(2,116)
Adjustments between accounting basis & funding basis	1,807	0	0	0	1,807	0	1,807
Net Increase/Decrease before Transfers to Earmarked R	(309)	0	0	0	(309)	1,371	1,062
Transfers to/from Earmarked Reserves	(134)	(443)	(1,362)	(46)	(1,985)	(14,871)	(16,856)
Increase/(Decrease) (movement) in Year	(443)	(443)	(1,362)	(46)	(2,294)	(13,500)	(15,794)
Balance at 31 March 2010 carried forward	2,164	1,000	9,777	134	13,075	24,065	37,140