

**SO Income and Expenditure Account
For the year ended 31 March 2010**

**IFRS Comprehensive Income and Expenditure Statement
For the year ended 31 March 2010**

		SORP 31 March 2010			IFRS 31 March 2010		
		£000s Expenditure	£000s Income	£000s Net	£000s Expenditure	£000s Income	£000s Net
Central services to the public	Central services to the public	8,342	(6,901)	1,441	8,342	(6,901)	1,441
Cultural, environmental, regulatory and planning services	Cultural, environmental, regulatory and planning services	15,062	(4,251)	10,811	15,062	(4,251)	10,811
Highways and transport services	Highways and transport services	1,697	(989)	708	1,697	(989)	708
Other housing services	Other housing services	25,069	(22,992)	2,077	25,069	(22,992)	2,077
Corporate and democratic core	Corporate and democratic core	1,781	(397)	1,384	1,781	(397)	1,384
Non distributed costs	Non distributed costs	0	(2)	(2)	163	(2)	161
Cost Of Services	Cost Of Services	51,951	(35,532)	16,419	52,114	(35,532)	16,582
Other Operating Expenditure	Other Operating Expenditure	2,524	(19)	2,505	2,524	(19)	2,505
	Financing and Investment Income and Expenditure	4,442	(5,563)	(1,121)	4,442	(5,793)	(1,351)
Net Operating Expenditure	Profit or loss on Discontinued Operations	0	0	0	0	0	0
	Taxation and Non-Specific Grant Income	0	(15,620)	(15,620)	0	(15,620)	(15,620)
(Surplus)/Deficit for the year	(Surplus) or Deficit on Provision of Services			2,183			2,116
Statement of Total Recognised Gains and Losses							
(other gains and losses in its Balance Sheet that are not debited or credited to the Income and Expenditure)							
(Surplus) or deficit arising on revaluation of fixed assets	Surplus or deficit on revaluation of non current assets		(186)	(186)			
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						
Actuarial (gains) and losses on pension fund assets and liabilities	Actuarial gains / losses on pension assets / liabilities	13,419	0	13,419	13,678		13,678
Total recognised gains and losses for the year	Total Comprehensive Income and Expenditure			15,416			15,794