

Statement of Changes in Taxpayers' Equity

for the year ending 31 March 2013

Note	Restated Income and Expenditure Reserve £000	Restated Revaluation Reserve £000	Pension Reserve £000	Restated Total Reserve £000
Balance at 31 March 2011	60,012	4,358	(203,260)	(138,890)
Changes in accounting policy	453	0	0	453
Restated balance at 01 April 2011	60,465	4,358	(203,260)	(138,437)
Changes in taxpayers' equity 2011-12				
Net gain on revaluation of property, plant and equipment and motor vehicles	0	680	0	680
Pension movement	0	0	(91,400)	(91,400)
Transfer between reserves	12,379	(769)	(11,610)	0
Comprehensive income for the year	(19,167)	0	0	(19,167)
Total recognised income and expense for 2011-12	(6,788)	(89)	(103,010)	(109,887)
Grants from sponsoring entity				
Revenue grant in aid received	14,577	0	0	14,577
Capital grant in aid received	416	0	0	416
Total grants received	14,993	0	0	14,993
Balance at 31 March 2012	68,670	4,269	(306,270)	(233,331)
Changes in accounting policy	0	0	0	0
Restated balance at 01 April 2012	68,670	4,269	(306,270)	(233,331)
Changes in taxpayers' equity 2012-13				
Net gain on revaluation of property, plant and equipment and motor vehicles	0	4,027	0	4,027
Pension movement	0	0	(141,080)	(141,080)
Transfer between reserves	29,621	(2,791)	(26,830)	0
Comprehensive income for the year	(49,593)	0	0	(49,593)
Total recognised income and expense for 2012-13	(19,972)	1,236	(167,910)	(186,646)
Grants from sponsoring entity				
Revenue grant in aid received	20,141	0	0	20,141
Capital grant in aid received	0	0	0	0
Total grants received	20,141	0	0	20,141
Balance at 31 March 2013	68,839	5,505	(474,180)	(399,836)

Accounting policies and notes forming part of these accounts are on pages xx to xx.