

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 200Y

Note	General Fund	Revaluation Reserve	Donated Asset Reserve	Government Grant Reserve	Total Reserves
	£000	£000	£000	£000	£000
Balance at 31 March 200W					
Changes in accounting policy					
Restated balance at 1 April 200W					
Net Parliamentary Funding – drawn down					
Net Parliamentary Funding – deemed					
Consolidated Fund Standing Services					
National Insurance Fund					
Supply payable/(receivable) adjustment					
Excess Vote – Prior Year					
CFERs payable to the Consolidated Fund					
Consolidated Fund Standing Services					
Comprehensive Expenditure for the Year					
Non-Cash Adjustments					
Non-cash charges – cost of capital					
Non-cash charges – auditor's remuneration					
Movements in Reserves					
Additions					
Recognised in Statement of Comprehensive Expenditure					
Transfers between reserves					
<i>Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i>					
					<i>Insert additional line entries as necessary to capture all transactions passing through reserves</i>
Balance at 31 March 0X					
Net Parliamentary Funding – drawn down					
Net Parliamentary Funding – deemed					
Consolidated Fund Standing Services					
National Insurance Fund					
Supply payable/(receivable) adjustment					
Excess Vote – Prior Year					
CFERs payable to the Consolidated Fund					
Consolidated Fund Standing Services					
Comprehensive Expenditure for the					

Year
Non-Cash Adjustments
Non-cash charges – cost of capital
Non-cash charges – auditor's remuneration

Transfers between reserves

Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.

Insert additional line entries as necessary to capture all transactions passing through reserves

Balance at 31 March 0Y

Drafting note: The same information has to be provided for the core department.

Where not shown on the face of the Statement of Changes in Taxpayers Equity departments should separately disclose the opening and closing element of the revaluation reserve that relates to intangibles detailing changes during the year.