

Statement of Changes in Equity

for the year ended 31 March 200Y

	Note	Capital Reserve	Revaluation Reserve	I & E Reserve	Donated Asset Reserve	Government Grant Reserve	Total Reserves
		£000	£000	£000	£000		
Balance at 31 March 200W							
Changes in accounting policy							
Restated balance at 1 April 200W							
Changes in reserves 200W-0X							
Grants from Parent							
Non-cash charges adjustment – cost of capital							
Transfers between reserves							
Comprehensive Expenditure for the year							
Movements in Reserves		•	•	•	•	•	•
Additions		•	•	•	•	•	•
Recognised in Statement of Comprehensive Expenditure							
<p><i>Note: the lines provided above represent those items most likely to be required by an 'average' NDPB. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i></p>		<p><i>Insert additional line entries as necessary to capture all transactions passing through reserves</i></p>					
Balance at 31 March 200X							
Changes in taxpayers' equity for 200X-0Y							
Grants from Parent							
Non-cash charges adjustment – cost of capital							
Transfers between reserves							
Comprehensive Expenditure for the year							
<p><i>Note: the lines provided above represent those items most likely to be required by an 'average' NDPB. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i></p>		<p><i>Insert additional line entries as necessary to capture all transactions passing through reserves</i></p>					
Balance at 31 March 200Y							

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.