

**Opening IFRS Balance Sheet Budgetary Impact**

IFRS		In Year Budgetary Impact				Comments
Apr-08	2009/10	Dr	Cr		RDEL	
£'000				CDEL	NCASH	Non Cash
<b>Non-current assets:</b>						
Property, plant and equipment						
Intangible assets						
Financial Assets						
<b>Current Assets</b>						
Assets classified as held for sale						
Inventories						
Trade and other receivables						
Cash and cash equivalents						
<b>Total current assets</b>						
<b>Total assets</b>						
<b>Current liabilities</b>						
Trade and other payables						
Other liabilities						
<b>Total current liabilities</b>						
<b>Non-current assets plus/less net current assets/liabilities</b>						
<b>Non-current liabilities</b>						
Other payables						
Provisions						
Financial Liabilities						
<b>Total non-current liabilities</b>						
<b>Assets less liabilities</b>						
<b>Taxpayers' equity:</b>						
General fund						
Revaluation reserve						
Donated asset reserve						
<b>Total taxpayers' equity</b>						