

Appendix 4

IFRS Restated Balance Sheets 1 April 2009 and 31 March 2010

	Balance Sheet Items								
	Property, Plant and Equipment	Investment Properties	(Non- current) assets held for disposal	Current Creditors and Receipts in Advance	Capital Contributions Deferred	Earmarked Reserves	Capital Adjustment Account	Revaluation Reserve	Short Term Accumulating Absences Adjustment Account
(£000s)									
At 1 April 2009 (UK GAAP as previously reported)	631,400	80,870	7,956	(15,629)	(10,419)	(18,826)	(696,507)	(15,940)	0
Change in accounting for capital grants and contributions					10,419		(10,419)		
Separation of land and property elements of leases	(5,935)						5,935		
Change in accounting treatment of the Junction	13,929	(215)						(13,714)	
Change in criteria for assets held for sale	5,779	155	(5,934)						
Short term accumulating Absence:				(518)					518
Change in treatment of investment properties							(2,616)	2,616	
Change in recognition criteria for revenue grants				374		(374)			
As at 1 April 2009 (restated IFRS basis)	645,173	80,810	2,022	(15,773)	0	(19,200)	(703,607)	(27,038)	518
Original 2009/10 movements (UK GAAP as previously reported)	46,505	8,164	(1,587)	3,135	(1,589)	256	(21,397)	(28,773)	0
Change in accounting for capital grants and contributions					1,589		(1,589)		
Separation of land and property elements of leases	425						(425)		
Change in accounting treatment of the Junction	(282)						1	281	
Change in criteria for assets held for sale	120		(120)						
Short term accumulating Absence:				(71)					71
Change in treatment of investment properties		315	(315)				(4,177)	4,177	
Change in recognition criteria for revenue grants				(21)		21			
As at 31 March 2010 (restated IFRS basis)	691,941	89,289	0	(12,730)	0	(18,923)	(731,194)	(51,353)	589