

IFRS Restated Comprehensive Income and Expenditure Statement 2009/10

(£'000s)	2009/10 (as previously reported under UK GAAP)	Change in accounting for capital grants and contributions	Short term accumulating absences	Change in accounting for investment properties	Accounting treatment of the Junction	Separation of land and property element of leases	Revenue grant changes	Move CDC	Pension cost change	2009/10 (restated IFRS)
Central Services to the Public	1,590	26	3							1,619
Cultural, Environmental, Regulatory and Planning Services	21,907	463	46	660	282	(425)	19		(407)	22,545
Highways and transport services	(60)	154								94
Housing Revenue Account	(22,333)	6	14	390			2	(74)	407	(21,588)
Other Housing Services	2,429	894	6							3,329
Corporate and Democratic Core	2,887	12	1					74		2,974
Non-distributed costs	54									54
Net Cost of Services	6,474	1,555	70	1,050	282	(425)	21	0	0	9,027
Other operating expenditure	584	23								607
Financing and investment income and expenditure	(2,437)		1	(5,227)						(7,663)
Taxation and non-specific grant income	(19,753)	(4,782)								(24,535)
										0
Surplus or deficit on provision of services	(15,132)	(3,204)	71	(4,177)	282	(425)	21	0	0	(22,564)