

Appendix 2

Statement of Movement on the General Fund Balance

	2005/06
	£000
Deficit / (Surplus) for the Year on the Income and Expenditure Account	15,015
Net additional amount required by Statute and Non-Statutory proper practices to be debited or credited to the General Fund for the Year	-12,519
Decrease/(Increase) in General Fund Balance for the Year	<u>2,496</u>
General Fund Balance Brought Forward	-13,172
General Fund Balance Carried Forward	<u>-10,676</u>
Amount of General Fund Balance generally available for new expenditure	-10,676
Total	<u>-10,676</u>

	2005/06
	£000
Amounts included in the Income and Expenditure Account but required by Statute to be excluded when determining the Movement on the General Fund for the Year	
Depreciation and Impairment of fixed assets	-16,179
Revenue contribution to Deferred Assets	1,045
Deferred Consideration written down	-33
Government Grants Deferred amortisation	1,140
Write downs of deferred charges to be financed from capital resources	-6,236
Net loss on sale of fixed assets	-125
Net charges made for retirement benefits in accordance with FRS 17	-24,580
	<u>-44,968</u>

Amounts not included in the Income and Expenditure Account but required to be included by Statute when determining the Movement on the General Fund for the Year

Minimum revenue provision for capital financing	3,764
Capital expenditure charged in-year to the General Fund Balance	4,415
Transfer from Useable Capital Receipts to meet payments to the Housing Capital Receipts Pool	-7,004
Employer's contributions payable to the Hampshire County Council Pension Fund and retirement benefits payable direct to pensioners	15,430
	<u>16,605</u>

Transfers to or from the General Fund Balance that are required to be taken into account when determining the Movement on the General Fund Balance for the year

Housing Revenue Account balance	-374
Collection Fund balance	153
Voluntary revenue provision for capital financing	231
Net transfer to or from earmarked reserves	15,834
	<u>15,844</u>

Transfers to or from the General Fund Balance	<u>-12,519</u>
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