

**WINCHESTER CITY COUNCIL STATEMENT OF ACCOUNTS 2013/14**  
**MOVEMENT IN RESERVES STATEMENT FOR THE YEAR ENDED 31 MARCH 2014**

This statement shows the movement in the year on the different reserves held by the Council. These are analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and 'unusable reserves'. The (Surplus) or Deficit on the Provision of Services line shows the true economic cost of providing the authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund and the Housing Revenue Account for council tax setting and dwellings rent setting purposes. The Net (Increase) / Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund balance and Housing Revenue Account balance before any discretionary transfers to or from earmarked reserves.

	General Fund Balance	Earmarked General Fund Reserves	Housing Revenue Account	Earmarked Reserves	HRA Reserves	Major Repairs Reserve	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
<b>Balance at 31 March 2013 brought forward</b>	£000 (2,000)	£000 (8,616)	£000 (2,703)	£000 (70)	£000 (355)	£000 (2,438)	£000 (187)	£000 (16,369)	£000 (166,888)	£000 (183,257)	
<b>Movement in reserves during 2013/14</b>											
(Surplus) or deficit on provision of services	(1,913)		(33,336)					(35,249)			(35,249)
Other Comprehensive (Income) and Expenditure								0	(13,562)		(13,562)
<b>Total Comprehensive (Income) and Expenditure</b>	<b>(1,913)</b>	<b>0</b>	<b>(33,336)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,249)</b>	<b>(13,562)</b>	<b>(48,811)</b>	
Adjustments between accounting basis & funding basis under regulations (Note 6)	(2,310)		32,396		338	(243)	(624)	29,557	(29,557)	0	
<b>Net (Increase)/Decrease before Transfers to Earmarked Reserves</b>	<b>(4,223)</b>	<b>0</b>	<b>(940)</b>	<b>0</b>	<b>338</b>	<b>(243)</b>	<b>(624)</b>	<b>(5,692)</b>	<b>(43,119)</b>	<b>(48,811)</b>	
Transfers to/(from) Earmarked Reserves (Note 7)	4,223	(3,567)	0	0	0	0	0	656	(644)	12	
<b>(Increase)/Decrease in Year</b>	<b>(0)</b>	<b>(3,567)</b>	<b>(940)</b>	<b>0</b>	<b>338</b>	<b>(243)</b>	<b>(624)</b>	<b>(5,036)</b>	<b>(43,763)</b>	<b>(48,799)</b>	
<b>Balance at 31 March 2014 carried forward</b>	<b>(2,000)</b>	<b>(12,183)</b>	<b>(3,643)</b>	<b>(70)</b>	<b>(17)</b>	<b>(2,681)</b>	<b>(811)</b>	<b>(21,405)</b>	<b>(210,651)</b>	<b>(232,056)</b>	

**WINCHESTER CITY COUNCIL STATEMENT OF ACCOUNTS 2013/14**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2014**

The Cash Flow Statement shows the changes in the Council's cash and cash equivalents during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing or financing activities.

	2013/14		2012/13	
	£000	£000	£000	£000
<b>(Surplus) or deficit on the provision of services</b>		(35,249)		(2,386)
<b>Adjustments for non-cash movements</b>				
Depreciation of non current assets	(7,844)		(7,780)	
Impairment of non current assets - PPE	26,036		(3,716)	
Impairment of non current assets - Investment property	2,164		63	
Amortisation of intangible fixed assets	(279)		(337)	
Pension Fund adjustments	(2,740)		(1,210)	
Impairment losses on loans & advances debited to the CI&E in year	(221)		12	
Increase/decrease in impairment for provision for bad debts	333		(27)	
Contributions to provisions	(1,078)		(82)	
Carrying amount of PPE assets sold	(1,897)		(1,014)	
Carrying amount of intangible assets sold	0		0	
Write out investment property on disposal	0		(9)	
Other non-cash movement	0		(51)	
<u>Accruals adjustments:</u>				
Increase/(Decrease) in inventories	8		(6)	
Increase/(Decrease) in debtors	3,592		(1,086)	
(Increase)/Decrease in creditors	(4,532)		(3,223)	
(Increase)/Decrease in grants and contributions	762		(811)	
<b>Net cash outflow/ (in-Flow) from operating Activities</b>		<u>(20,945)</u>		<u>(21,663)</u>
<u>Net cash flows from Investing Activities</u>				
Purchase of PP&E, investment property and intangible assets	17,285		11,183	
Purchase of short term and long term investments	0		0	
Other payments for investing activities	850		748	
Proceeds from the sale of short term and long term investments	(446)	17,689	(1,039)	10,892
<u>Net cash flows from Financing Activities</u>				
Cash receipts of short and long term borrowing	0		0	
Other receipts from financing activities	0		(420)	
Other payments for financing activities	627		0	
Cash payments for the reduction of the outstanding liabilities relating to finance leases	307	934	300	(120)
<b>NET (INCREASE) / DECREASE IN CASH</b>		<u>(2,322)</u>		<u>(10,891)</u>
<b>Total Cash (Opening)</b>	14,645		3,754	
<b>Total Cash (Closing)</b>	16,967		14,645	
<b>Movement in cash Increase /(Decrease)</b>		<u>2,322</u>		<u>10,891</u>