

Summary of signs on numbers within the statements of accounts

Statement	(Brackets)	Non-Brackets
Expenditure and Funding Analysis	Net income	Net expenditure
Comprehensive Income and Expenditure Statement	Income	Expenditure
Movement In Reserves Statement	Balances of reserves held	Negative reserves
	Increases in reserves during the year	Uses of reserves during the year
Balance Sheet	Liabilities owed by the Council	Assets held by the Council
	Balances of reserves held	
Cash flow statement	Increases in cash	Decreases in cash