

# APPENDIX A

## Income and Expenditure Account

Restated 2008/09			2009/10		
Net £'000		Note	Gross Exp £'000	Gross Inc £'000	Net Exp £'000
2,241	Central Services to the public		20,524	18,175	2,349
42,764	Cultural, Environmental, Regulatory and Planning services		69,079	19,030	50,049
44,230	Children's and Education services		172,677	132,027	40,650
16,450	Highways and Transport services		22,072	7,892	14,180
3,035	Housing services		59,442	70,144	(10,702)
43,533	Adult Social Care		77,641	31,968	45,673
0	Court services		0	0	0
3,567	Corporate and Democratic Core		3,437	43	3,394
2,175	Non Distributed Costs		1,098	2	1,096
<b>157,995</b>	<b>Net cost of services</b>	1	<b>425,970</b>	<b>279,281</b>	<b>146,689</b>
(212)	Loss/(Gain) on the Disposal of Fixed Assets	11			0
14	Parish council precepts				9
1,818	(Surpluses)/deficits on trading undertakings	12			2,158
5,090	Interest Payable				4,086
0	Cont. of housing cap receipts to Govt. Pool				0
(2,730)	Interest and investment income				(642)
30,360	Pension Interest cost	39			26,895
(23,990)	Expected return on Pension Assets	39			(19,270)
<b>168,345</b>	<b>Net operating expenditure</b>				<b>159,925</b>
(46,847)	Demand on collection fund				(49,122)
0	Transfers (from)/to the Collection fund in respect of surpluses/deficits				0
(9,709)	Revenue Support Grant				(15,328)
(960)	Performance Reward Grant				(599)
(18,127)	Area Based Grants				(20,464)
(69,745)	Non-domestic rates redistribution				(66,407)
<b>22,957</b>	<b>(Surplus)/Deficit for Year</b>				<b>8,005</b>

## APPENDIX B

### Statement of Movement on the General Fund Balance

Restated 2008/09 £'000		2009/10 £'000
22,957	<b>(Surplus)/Deficit for Year</b>	8,005
	<b>Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance for the year.</b>	
0	Amortisation of intangible fixed assets	(128)
(17,682)	Depreciation and Impairment of fixed assets	(22,547)
(1,671)	Depreciation on Revaluation	(1,930)
16,937	Government Grants amortisation	8,949
(20,141)	Amounts treated as Revenue expenditure in accordance with the SORP but which are classified as Capital expenditure by Statute.	6,247
212	(Loss)/Gain on the Disposal of Fixed Assets	0
(22,857)	Net change for retirement benefits in accordance with FRS17	(19,088)
(48)	Amount by which Council Tax income and residual community charge adjustment included in the Income and Expenditure Account is different from the amount taken to the General Fund in accordance with regulation.	(124)
<b>(45,250)</b>		<b>(28,621)</b>
	<b>Amounts not included in the Income and Expenditure Account but required to be included by statute when determining the Movement on the General Fund Balance for the year.</b>	
3,883	Minimum revenue provision for capital financing	4,009
4,212	Capital expenditure financed from revenue	2,040
0	Transfer from Usable Capital Receipts equal to the contribution to Housing Pooled Capital Receipts	0
14,378	Employer's contributions payable to the Pension Fund and retirement benefits payable direct to pensioners	16,278
<b>22,473</b>		<b>22,327</b>
	<b>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</b>	
722	Voluntary revenue provision for capital financing	644
282	Transfers to/from insurance reserve	(117)
(1,245)	Transfers from other earmarked reserves	(2,420)
<b>(241)</b>		<b>(1,893)</b>
<b>(23,018)</b>	<b>Net additional amount (Credited) / Debited to General Fund balance</b>	<b>(8,187)</b>
<b>(61)</b>	<b>Net change (Credited)/Debited to the General Fund balance</b>	<b>(182)</b>
(5,478)	Balance on General Fund brought forward	(5,539)
<b>(5,539)</b>	<b>Balance on General Fund carried forward</b>	<b>(5,721)</b>

## APPENDIX B

NB. The general fund balances figure excludes school balances. A summary of the schools balances position is shown below:-

### Statement of Movement on the General Fund Balance

2008/09		2009/10
£'000		£'000
(5,579)	Balances attributable to schools budgets b/fwd	(4,826)
753	(Surplus)/Deficit in year	140
<u>(4,826)</u>	Balances attributable to schools budget c/fwd	<u>(4,686)</u>

The statement of movement on General Fund Balance above reconciles the differences between the outturn on the Income and Expenditure Account and the General Fund Balance.

The Income and Expenditure Account shows the council's actual financial performance for the year, measured in terms of the resources consumed and generated over the last twelve months. However, the authority is required to raise Council Tax on a different accounting basis, the main differences being:

- a) Capital investment is accounted for as it is financed, rather than when the fixed assets are consumed.
- b) Retirement benefits are charged as amounts become payable to pension funds and pensioners, rather than as future benefits are earned.

The General Fund Balance compares the council's spending against the council tax that it raised for the year, taking into account the use of reserves built up in the past and contributions to reserves earmarked for future expenditure.

## APPENDIX C

### Statement of Total Recognised Gains and Losses (STRGL)

2008/09		2009/10
£'000		£'000
(22,957)	Surplus/(Deficit) for the year on the Income and Expenditure Account	(8,005)
(17,748)	Gains/(losses) on Capital Movements	(4,011)
25,687	Surplus/(Deficit) for the year on the Revaluation of Fixed Assets	29,568
(183)	Surplus/(Deficit) for the year on the Revaluation of Long Term Investment	(275)
7,247	Actuarial gains/(losses) on pension fund assets and liabilities	(92,983)
<u>(7,954)</u>	<b>Total recognised gains for the year</b>	<u>(75,706)</u>
 <i>Reconciliation with the Movement in Net Worth</i>		
254,383	Net Worth at Start of Year	246,429
246,429	Net Worth at End of Year	170,723
<u>(7,954)</u>	<b>Net Worth Change in Year</b>	<u>(75,706)</u>

## APPENDIX D

### Balance Sheet

Restated 31 March 2009 £'000		Notes	31 March 2010 £'000
	<b>FIXED ASSETS</b>		
584	Intangible Fixed Assets	22	803
	<b>Tangible Fixed Assets</b>		
	<b>Operational Assets</b>	13	
404,317	Other Land & Buildings		424,760
5,970	Vehicles/Plant & Equipment		8,424
75,078	Infrastructure Assets		85,201
27,668	Community Assets		27,519
	<b>Non Operational Assets</b>	13	
23,265	Investment Properties		43,207
13,892	Assets under construction		32,799
15,087	Surplus Assets Held for Disposal		19,279
<b>565,861</b>	<b>Total Fixed Assets</b>		<b>641,992</b>
6,470	Long-term investments	24	3,692
1,072	Long-term Debtors	25	1,095
<b>573,403</b>	<b>Total Long Term Assets</b>		<b>646,779</b>
	<b>Current Assets</b>		
2,606	Stock & Work in Progress	26	2,355
1	Landfill Tax Allowance		2
44,403	Debtors & Payment in Advance	27	39,722
43,818	Short-term investments		38,421
139	Cash in hand		149
3,741	Cash at Bank		4,018
<b>668,111</b>	<b>Total Assets</b>		<b>731,446</b>
	<b>Current liabilities</b>		
0	Short Term Loans		0
45,648	Creditors & Income in Advance	29	55,217
0	Bank Overdraft		0
<b>622,463</b>	<b>Total Assets less Current Liabilities</b>		<b>676,229</b>
	<b>Long Term liabilities</b>		
100,511	Long term borrowing	30	80,381
319	Other Long Liabilities		373
5,231	Provisions	32	4,078
156,705	Government Grants Deferred	33	203,966
16,104	Unapplied Capital Resources	50	23,751
97,164	Pensions Liability	39	192,957
<b>246,429</b>	<b>Total Assets less Liabilities</b>		<b>170,723</b>

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### Balance Sheet

<b>Restated</b>		<b>Notes</b>	<b>31 March 2010</b>
<b>31 March 2009</b>			<b>£'000</b>
<b>£'000</b>			<b>£'000</b>
	<b>Financed by:</b>		
71,977	Revaluation Reserve	36	98,160
0	Available For Sale Reserve		0
237,652	Capital Adjustment Account	35	235,489
0	Financial Instruments Adjustment Account		0
11,462	Usable Capital Receipts Reserve	37	10,298
(84)	Collection Fund Adjustment Account		(208)
69	Deferred Capital Receipts	38	54
5,539	General Fund Balance		5,721
16,978	Earmarked Reserves	34	14,166
<b>343,593</b>	<b>Total Net Worth (Excluding Pension Reserve)</b>		<b>363,680</b>
(97,164)	Pensions Reserve	39	(192,957)
<b>246,429</b>	<b>TOTAL NET WORTH</b>		<b>170,723</b>

## APPENDIX E

### Cash Flow Statement

2008/09 £'000		Notes	2009/10 £'000
	<b>Revenue Activities</b>		
	<b>Cash Outflows</b>	43	
171,233	Cash paid to and on behalf of employees		181,861
176,607	Other operating cash payments		172,323
55,567	Housing Benefit Paid Out		64,731
9	Precepts Paid		9
0	NNDR paid to National Pool		0
<b>403,416</b>	<b>Total Revenue Cash Outflows</b>		<b>418,924</b>
	<b>Cash Inflows</b>	43	
(4,659)	Rents (after rebates)		(4,314)
(34,200)	Council Tax Income		(35,059)
(69,745)	NNDR receipts from National Pool		(66,407)
0	Non-domestic rate receipts		0
(28,796)	Revenue Support Grant		(37,951)
(54,874)	DWP grants for benefits		(62,878)
(138,176)	Other government grants	47	(146,905)
(76,665)	Cash received for goods and services		(78,548)
(9,924)	Other operating cash receipts		(1,965)
<b>(417,039)</b>	<b>Total Revenue Cash Inflows</b>		<b>(434,027)</b>
<b>(13,623)</b>	<b>Net Cash Flow Revenue Activities</b>	43	<b>(15,103)</b>
	<b>Returns on Investments &amp; Servicing of Finance</b>		
	<b>Cash Outflows</b>		
10,148	Interest Paid		8,177
	Interest element of finance lease rental payments		0
<b>10,148</b>			<b>8,177</b>
	<b>Cash inflows</b>		
(6,113)	Interest received		(1,316)
<b>4,035</b>	<b>Net Cash Outflow from Return on Investments &amp; Servicing of Finance</b>		<b>6,861</b>
	<b>Capital Activities</b>		
	<b>Cash Outflows</b>		
42,425	Purchase of fixed assets		56,958
0	Purchase of long-term investments		0
6,391	Other Capital Cash Payments		7,298
<b>48,816</b>			<b>64,256</b>
	<b>Cash Inflows</b>		
(2,402)	Sale of fixed assets		(48)
(31,252)	Capital grants received	48	(71,711)
(4,232)	Other capital cash receipts		(1,829)
0	Disposal of subsidiary undertakings		0
<b>(37,886)</b>			<b>(73,588)</b>
<b>10,930</b>	<b>Net Cash Inflow from Capital Activities</b>		<b>(9,332)</b>
<b>1,342</b>	<b>Net Cash Inflows/Outflows before Financing</b>		<b>(17,574)</b>

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### Cash Flow Statement

2008/09 £'000		Notes	2009/10 £'000
	<b>Management of Liquid Resources</b>		
(1,300)	Net increase/(decrease) in cash deposits	45	(7,800)
4,019	Net increase/(decrease) in other liquid resources	45	6,087
	<b>Financing</b>		
	<b>Cash Outflows</b>		
0	Repayments of amounts borrowed		44,000
0	Capital element of finance lease rental payments		0
	<b>Cash Inflows</b>		
0	New loans raised		(25,000)
0	New Short term loans		0
<b>4,061</b>	<b>Net Increase / Decrease in Cash</b>	<b>44</b>	<b>(287)</b>



## APPENDIX H

### Pension Fund Financial Statements

#### Fund Account for the year ended 31<sup>st</sup> March

2008/09 £000's		Notes	2009/10 £000's
	<b>Contributions and Benefits</b>		
97,617	Contributions	3	100,277
7,169	Transfers in	4	11,964
6,687	Other income	5	10,663
111,473			122,904
81,175	Benefits	6	90,544
18,047	Leavers	7	14,126
1,641	Administrative expenses	8	1,523
100,863			106,193
<b>10,610</b>	<b>Net additions from dealings with members</b>		<b>16,711</b>
	<b>Returns on investment</b>		
72,546	Investment income	9	60,900
(429,340)	Change in market value of investments	10	594,706
(878)	Investment management expenses	11	(1,561)
<b>(357,672)</b>	<b>Net returns on investments</b>		<b>654,045</b>
<b>(347,062)</b>	<b>Net increase /(decrease) in the Fund during the year</b>		<b>670,756</b>
<b>2,047,928</b>	<b>Net assets of the scheme as at 1<sup>st</sup> April</b>		<b>1,700,866</b>
<b>1,700,866</b>	<b>At 31<sup>st</sup> March</b>		<b>2,371,622</b>

#### Net Assets Statement as at 31<sup>st</sup> March

2008/09 £000's		Notes	2009/10 £000's
1,687,451	Investments Assets	10	2,350,040
13,761	Current Assets	12	22,286
1,713	Debtors due over 1 year	13	1,653
(2,059)	Current liabilities	14	(2,357)
<b>1,700,866</b>	<b>Net assets of the scheme at 31<sup>st</sup> March</b>		<b>2,371,622</b>

The financial statements summarise the transactions of the scheme and deal with the net assets at the disposal of the Administering Authority. They do not take account of obligations to pay pensions and benefits that fall due after the end of the scheme year.