

**APPENDIX 1 – MOVEMENT IN RESERVES STATEMENT**

		25	25	25	25	25	25	25	25	26		
		General Fund	Farmarked General	Housing Revenue	Earmarked	Housing Revenue	Capital Receipts	Major Repairs	Capital Grants	Total Usable	Unusable	Total Council
		Balance	Fund Reserves	Account Balance	Reserve	Account Reserve	Reserve	Reserve	Unapplied	Reserves	Reserves	Reserves
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
	<b>Note</b>											
		25	25	25	25	25	25	25	25	25	26	
		(10,816)	(86,005)	(13,043)	(1,273)	(32,988)	(43,831)	(24,494)	(212,450)	(509,356)	(721,806)	
	<b>Balance at 31 March 2014</b>											
	<b>Movement in reserves during 2014/15:</b>											
	(Surplus) / deficit on provision of services	21,614	0	(78,088)	0	0	0	0	0	(56,474)	0	(56,474)
	Other Comprehensive (Income) and Expenditure	0	0	0	0	13	0	0	0	13	165,793	165,806
	<b>Total Comprehensive (Income) and Expenditure</b>	<b>21,614</b>	<b>0</b>	<b>(78,088)</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(56,461)</b>	<b>165,793</b>	<b>109,332</b>
	Adjustments between accounting basis and funding basis under regulations	(35,249)	0	76,718	0	(4,002)	(27,819)	1,800	11,448	(11,448)	0	0
	<b>Net (increase) / decrease before transfers to earmarked reserves</b>	<b>(13,635)</b>	<b>0</b>	<b>(1,370)</b>	<b>0</b>	<b>(3,989)</b>	<b>(27,819)</b>	<b>1,800</b>	<b>(45,013)</b>	<b>154,345</b>	<b>109,332</b>	
	Transfers (to) / from earmarked reserves	13,265	(9,905)	1,572	(1,370)	0	(201)	(3,361)	0	0	0	0
	<b>(Increase) / decrease in year</b>	<b>(370)</b>	<b>(9,905)</b>	<b>202</b>	<b>(1,370)</b>	<b>(3,989)</b>	<b>(28,020)</b>	<b>(1,561)</b>	<b>(45,013)</b>	<b>154,345</b>	<b>109,332</b>	
	<b>Balance at 31 March 2015</b>	<b>(11,186)</b>	<b>(95,910)</b>	<b>(12,841)</b>	<b>(2,643)</b>	<b>(36,977)</b>	<b>(71,851)</b>	<b>(26,055)</b>	<b>(257,463)</b>	<b>(355,011)</b>	<b>(612,474)</b>	

## APPENDIX 2 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2013/14			2014/15			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
<b>Continuing Operations:</b>						
210,540	(56,600)	153,940		188,868	(60,122)	128,746
489,743	(378,101)	111,642		487,506	(362,250)	125,256
78,726	(5,398)	73,328	7	58,785	(5,334)	53,451
34,818	(10,551)	24,267		36,828	(11,724)	25,104
				Services		
103,976	(14,376)	89,600		92,966	(15,743)	77,223
109,801	(152,724)	(42,923)		67,854	(159,676)	(91,822)
231,506	(207,536)	23,970		212,836	(204,510)	8,326
34,055	(17,644)	16,411		30,780	(20,535)	10,245
33,297	(11,264)	22,033		20,015	(8,649)	11,366
22,170	(5,882)	16,288		48,193	(4,784)	43,409
(1)	0	(1)		0	0	0
25,996	(25,583)	413		29,431	(29,835)	(404)
<b>1,374,627</b>	<b>(885,659)</b>	<b>488,968</b>		<b>1,274,062</b>	<b>(883,162)</b>	<b>390,900</b>
<b>(Surplus) / Deficit on Continuing Operations</b>						
		94,148		Other Operating Expenditure		68,467
		95,993	11	Financing and Investment Income		97,178
		(598,829)	12	and Expenditure		
		(598,829)	13	Taxation and Non-Specific Grant Income		(613,019)
		<b>80,280</b>		<b>(Surplus) / Deficit on Provision of Services</b>		<b>(56,474)</b>
		(20,404)		(Surplus) / deficit on revaluation of non-current assets		(39,088)
		(111,539)		Re-measurements of the pension net defined benefit liability		204,881
		(8,795)		Other (gains) / losses		13
		<b>(140,738)</b>		<b>Other Comprehensive (Income) and Expenditure</b>		<b>165,806</b>
		<b>(60,458)</b>		<b>Total Comprehensive (Income) and Expenditure</b>		<b>109,332</b>

\* On the 1 April 2013 Public Health staff and services transferred from Primary Care Trusts (PCTs) to Local Authorities. See Note 8 for details.

## APPENDIX 3 – BALANCE SHEET

As at 31 March 2014 £000		Notes	As at 31 March 2015 £000
2,336,467	Property, Plant and Equipment	14	2,369,956
62,754	Heritage Assets	15	62,769
1,489	Investment Properties		1,495
100,159	Long term Debtors	18	89,280
<b>2,500,869</b>	<b>Long Term Assets</b>		<b>2,523,500</b>
60,000	Short Term Investments	16	45,000
125	Inventories		157
83,451	Short Term Debtors	19	103,088
32,802	Cash and Cash Equivalents	16 / 20	58,722
10,856	Assets Held for Sale	21	29,541
<b>187,234</b>	<b>Current Assets</b>		<b>236,508</b>
(36,717)	Short Term Borrowing	16	(12,488)
(125,582)	Short Term Creditors	22	(141,681)
(38,920)	Short Term Provisions	23	(24,349)
(8,312)	PFI / PPP Finance Lease Liability	16 / 42	(11,444)
(20,702)	Capital Grants Receipts in Advance	38	(23,519)
<b>(230,233)</b>	<b>Current Liabilities</b>		<b>(213,481)</b>
(666,613)	Long Term Borrowing	16	(681,517)
(9,458)	Long Term Provisions	23	(6,900)
(327,293)	PFI / PPP Finance Lease Liability	16 / 42	(351,668)
(697,558)	Net Pension Liability	45	(856,407)
(21,392)	Other Long Term Liabilities	24	(18,619)
(13,750)	Capital Grants Receipts in Advance	38	(18,942)
<b>(1,736,064)</b>	<b>Long Term Liabilities</b>		<b>(1,934,053)</b>
<b>721,806</b>	<b>Net Assets</b>		<b>612,474</b>
(212,450)	Usable Reserves	25	(257,463)
(509,356)	Unusable Reserves	26	(355,011)
<b>(721,806)</b>	<b>Total Reserves</b>		<b>(612,474)</b>

## APPENDIX 4 – CASH FLOW STATEMENT

<b>2013/14</b>			<b>2014/15</b>
<b>£000</b>		<b>Notes</b>	<b>£000</b>
(80,280)	Net surplus or (deficit) on the provision of services		56,474
247,840	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	27	100,963
(50,161)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	27	(81,665)
<b>117,399</b>	<b>Net cash flow from operating activities</b>		<b>75,772</b>
(178,504)	Investing activities	28	(26,479)
(14,429)	Financing activities	29	(23,373)
<b>(75,534)</b>	<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>25,920</b>
108,336	Cash and cash equivalents at 1 April	20	32,802
<b>32,802</b>	<b>Cash and cash equivalents at 31 March</b>	20	<b>58,722</b>

## **APPENDIX 5 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS**

### **Note 34 – Officers’ Remuneration**

Under the Accounts and Audit Regulations 2011, Local Authorities are required to disclose information on their employees’ remuneration in two sections.

The first section must contain the details of those officers defined in the Regulations as senior employees whose salary is above £50,000 per annum. Senior employees are typically categorised as statutory chief officers (i.e. Chief Executive also known as the Head of Paid Service, Director of Children’s Services, Director of Adult Social Services, Section 151 Officer, etc.) or non-statutory chief officers. The latter category typically includes those officers who report directly to the Chief Executive (excluding those whose duties are solely secretarial). In addition, those senior officers whose salary is above £150,000 are required to be named in this section.

The second section must include a disclosure of the numbers of other staff whose total remuneration (i.e. salary plus overtime and allowances, etc.) is above £50,000.

The remuneration paid to the Council’s senior employees is shown in the table below:

<b>2014/15</b>						
<b>Post Holder Information</b>	<b>Note</b>	<b>Salary - including Fees and Allowances</b>	<b>Expenses Allowances</b>	<b>Total Remuneration excluding Pension Contributions</b>	<b>Pension Contributions</b>	<b>Total Remuneration including Pension Contributions</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Chief Executive - John Mothersole	1	184,588	0	184,588	35,072	219,660
Executive Director - Communities (Interim)		129,217	0	129,217	24,551	153,768
Executive Director -Resources (Interim)		116,902	0	116,902	21,699	138,601
Executive Director - Place		123,066	351	123,417	23,383	146,800
Executive Director - Children Young People and Families		116,902	481	117,383	22,211	139,594
Director of Public Health - Jeremy Wight	2	159,057	80	159,137	18,898	178,035
Director of Policy and Performance		79,151	0	79,151	15,039	94,190
<b>Total</b>		<b>908,883</b>	<b>912</b>	<b>909,795</b>	<b>160,853</b>	<b>1,070,648</b>
<b>Notes:</b>						
<b>1</b>	The Chief Executive put in place an arrangement in March 2013 to forgo other fees due to him regarding elections. These fees foregone amount to £14,000 per year pro rata, having the effect of reducing the net salary cost by 7.5%.					
<b>2</b>	The Director of Public Health left his position as of 20 April 2015.					

The Council's other employees receiving more than £50,000 remuneration for the year (excluding employer's pension contributions) were paid the following amounts:

2013/14			Remuneration Band	2014/15		
Teachers	Other	Total		Teachers	Other	Total
58	40	98	£50,000 - 54,999	60	38	98
47	36	83	£55,000 - 59,999	42	34	76
33	8	41	£60,000 - 64,999	32	9	41
17	21	38	£65,000 - 69,999	20	13	33
11	6	17	£70,000 - 74,999	13	3	16
7	12	19	£75,000 - 79,999	5	9	14
2	7	9	£80,000 - 84,999	2	5	7
6	3	9	£85,000 - 89,999	4	2	6
4	1	5	£90,000 - 94,999	2	1	3
1	2	3	£95,000 - 99,999	0	0	0
2	0	2	£100,000 - 104,999	0	0	0
1	0	1	£105,000 - 109,999	2	0	2
0	0	0	£110,000 - 114,999	1	0	1
0	2	2	£120,000 - 124,999	0	0	0
0	0	0	£125,000 - 129,999	1	1	2
0	0	0	£145,000 - 149,999	0	1	1
<b>189</b>	<b>138</b>	<b>327</b>	<b>Total</b>	<b>184</b>	<b>116</b>	<b>300</b>
<b>184</b>	<b>109</b>	<b>293</b>	<b>Total Excluding redundancies</b>	<b>184</b>	<b>110</b>	<b>294</b>

Note: The "other" total excluding redundancies figure for 2013/14 includes an increase of 10 staff due to the incorporation in to the Council of the Public Health function and 8 staff due to the incorporation in to the council of Sheffield Homes. If these had been excluded the figure would have been 91.

**Note 9 – Adjustments Between Accounting Basis and Funding Basis Under Regulations**

	General Fund Balance £000	Housing Revenue Account Balance £000	Capital Receipts Reserve £000	Major Repairs Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
<b>Reversal of items debited or credited to the CI&amp;ES:</b>								
Depreciation of Non-current assets	(47,032)	0	0	(17,218)	0	(64,250)	64,250	0
Impairment losses charged to the CI&ES	0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES	(58,225)	39,059	0	0	0	(19,166)	19,166	0
Movements in fair value of Investment Properties	6	0	0	0	0	6	(6)	0
Capital grants and contributions credited to the CI&ES	64,392	0	0	0	0	64,392	(64,392)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve	1,457	0	0	0	1,800	3,257	(3,257)	0
Revenue expenditure funded from capital under statute	(8,281)	0	0	0	0	(8,281)	8,281	0
Costs of disposal funded from capital receipts	(135)	0	135	0	0	0	0	0
Net gain / (loss) on sale of non-current assets	(64,505)	289	(15,816)	0	0	(80,032)	80,032	0
Amount by which finance costs calculated in accordance with the code are different from the amount of finance costs calculated in accordance statutory requirements	(160)	954	0	0	0	794	(794)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES	(55,722)	0	0	0	0	(55,722)	55,722	0
Amount by which Council Tax and non-domestic rates income adjustment included in the CI&ES is different from the amount taken to the General Fund in accordance with regulation	3,729	0	0	0	0	3,729	(3,729)	0



	General Fund Balance £000	Housing Revenue Account Balance £000	Capital Receipts Reserve £000	Major Repairs Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
Amount by which officer remunerations costs calculated in accordance with the code are different from the amount of costs calculated in accordance with statutory requirements	418	0	0	0	0	418	(418)	0
<b>Insertion of items not debited or credited to the CI&amp;ES:</b>								
Statutory provision for repayment of debt (MRP)	30,244	0	0	0	0	30,244	(30,244)	0
Voluntary provision for repayment of debt (VMRP)	0	27	0	0	0	27	(27)	0
Revenue Contribution to Major Repairs Reserve	0	36,389	0	(36,389)	0	0	0	0
Capital expenditure charged to the General Fund and HRA	(65)	0	65	0	0	0	0	0
Transfer of Capital Receipts (<£10k) to the General Fund and HRA	(104)	0	104	0	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool	(3,020)	0	3,020	0	0	0	0	0
Employer's contribution to pension scheme	101,754	0	0	0	0	101,754	(101,754)	0
<b>Capital Financing:</b>								
Use of Capital Receipts Reserve to finance new capital expenditure	0	0	8,490	0	0	8,490	(8,490)	0
Use of Major Repairs Reserve to finance new capital expenditure	0	0	0	25,788	0	25,788	(25,788)	0
<b>Other:</b>								
Mortgages transferred from Deferred Capital Receipts Reserve	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
<b>Total</b>	<b>(35,249)</b>	<b>76,718</b>	<b>(4,002)</b>	<b>(27,819)</b>	<b>1,800</b>	<b>11,448</b>	<b>(11,448)</b>	<b>0</b>

**Note 30 - Amounts Reported for Resource Allocation Decisions**

The income and expenditure of the Council's principal portfolios recorded in the budget reports for the year ended 31 March 2015 is as follows:

	Children, Young People and Families £000	Place £000	Communities £000	Policy, Performance and Communications £000	Resources £000	Corporate £000	Total General Fund £000	Housing Revenue Account £000	Total £000
Grants	(86,349)	(21,552)	(19,687)	(4,855)	(199,069)	0	(331,512)	0	(331,512)
Other reimbursements and contributions	(1,183)	(1,687)	(11,463)	(937)	1,041	0	(14,229)	(1,037)	(15,266)
Sales	(2,820)	(1,469)	(114)	0	(66)	0	(4,469)	(2,739)	(7,208)
Fees and charges	(25,863)	(27,006)	(26,066)	(486)	(21,479)	(94)	(100,994)	(3,639)	(104,633)
Other Income	(1,447)	(7,755)	(18,183)	(1,345)	(4,161)	4,559	(28,332)	(160,237)	(188,569)
Recharges	(32,476)	(13,020)	(4,009)	(1,629)	(69,108)	(10,016)	(130,258)	(1,570)	(131,828)
<b>Total Income</b>	<b>(150,138)</b>	<b>(72,489)</b>	<b>(79,522)</b>	<b>(9,252)</b>	<b>(292,842)</b>	<b>(5,551)</b>	<b>(609,794)</b>	<b>(169,222)</b>	<b>(779,016)</b>
Employees	63,460	38,374	52,874	4,571	44,059	0	203,338	27,026	230,364
Premises	2,977	10,599	2,167	84	56,638	0	72,465	49,077	121,542
Transport	6,092	1,943	1,568	40	1,756	0	11,399	876	12,275
Supplies and services	44,690	60,722	9,242	4,112	14,442	40,127	173,335	45,118	218,453
Third party payments	59,259	114,382	161,126	870	329	0	335,966	698	336,664
Transfer payments	753	0	5,419	0	192,006	0	198,178	0	198,178
Support Services	47,498	9,863	8,024	1,034	45,180	2	111,601	14,432	126,033
Other	8	1,893	0	0	864	(499,901)	(497,136)	31,995	(465,141)
<b>Total Expenditure</b>	<b>224,737</b>	<b>237,776</b>	<b>240,420</b>	<b>10,711</b>	<b>355,274</b>	<b>(459,772)</b>	<b>609,146</b>	<b>169,222</b>	<b>778,368</b>
<b>Net Expenditure</b>	<b>74,599</b>	<b>165,287</b>	<b>160,898</b>	<b>1,459</b>	<b>62,432</b>	<b>(465,323)</b>	<b>(648)</b>	<b>0</b>	<b>(648)</b>

**Reconciliation to Portfolio Income and Expenditure to Cost of Services in the Comprehensive Income and Expenditure Statement:**

This reconciliation shows how the figures in the analysis of portfolio income and expenditure relate to the amounts included in the Comprehensive Income and Expenditure Statement.

	2013/14	2014/15
	£000	£000
<b>(10,960)</b>	<b>Net Expenditure in the Portfolio Analysis</b>	<b>(648)</b>
921	Additional segments not included in the analysis	(90)
10,151	Amounts not included in the analysis but included in the CI&ES	(93,572)
488,856	Amounts included in the analysis but not included in the CI&ES	485,210
<b>488,968</b>	<b>Cost of Services in the CI&amp;ES</b>	<b>390,900</b>

**Reconciliation to Subjective Analysis:**

This reconciliation shows how the figures in the analysis of portfolios income and expenditure relate to a subjective analysis of the (Surplus) or Deficit on the Provision of Services included in the Comprehensive Income and Expenditure Statement.

	Net Expenditure in the Portfolio Analysis	Additional segments not included in the analysis	Amounts not included in the analysis but included in the CI&ES	Amounts included in the analysis but not included in the CI&ES	Allocation of Recharges	Cost of Services in the CI&ES	Amounts reported below the net expenditure of Continuing Operation in the CI&ES	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Fees, charges and other service income	(447,271)	(237,781)	12,260	0	129,161	(543,631)	(75)	(543,706)
Interest and investment income	(233)	0	0	233	0	0	(1,076)	(1,076)
Income from Council Tax	0	0	0	0	0	0	(169,704)	(169,704)
Non Domestic Rates Distribution	0	0	0	0	0	0	(100,667)	(100,667)
Government grants and contributions	(331,512)	(2,535)	(5,482)	0	0	(339,529)	(342,648)	(682,177)
<b>Total Income</b>	<b>(779,016)</b>	<b>(240,316)</b>	<b>6,778</b>	<b>233</b>	<b>129,161</b>	<b>(883,160)</b>	<b>(614,170)</b>	<b>(1,497,330)</b>
Employee expenses	230,364	182,478	(75,060)	0	0	337,782	0	337,782
Other service expenses	515,774	57,748	(93,690)	502,200	0	982,032	0	982,032
Support service recharge	0	0	0	0	(129,161)	(129,161)	0	(129,161)
Depreciation, amortisation, and impairment	17,218	0	66,189	0	0	83,407	0	83,407
Interest payments	14,768	0	0	(14,768)	0	0	68,492	68,492
Precepts and levies	491	0	0	(491)	0	0	491	491
Payment to housing capital receipt pool	0	0	0	0	0	0	3,020	3,020
Gain or loss on disposal of fixed assets	0	0	0	0	0	0	64,216	64,216
(Surplus) / deficit of trading undertakings or other operations	(247)	0	2,211	(1,964)	0	0	1,654	1,654
Pension interest cost, administration expenses and expected return on pension assets	0	0	0	0	0	0	28,923	28,923
<b>Total Expenditure</b>	<b>778,368</b>	<b>240,226</b>	<b>(100,350)</b>	<b>484,977</b>	<b>(129,161)</b>	<b>1,274,060</b>	<b>166,796</b>	<b>1,440,856</b>
<b>(Surplus) or deficit on the provision of services</b>	<b>(648)</b>	<b>(90)</b>	<b>(93,572)</b>	<b>485,210</b>	<b>0</b>	<b>390,900</b>	<b>(447,374)</b>	<b>(56,474)</b>

## APPENDIX 6 – HOUSING REVENUE ACCOUNT

<b>Housing Revenue Account Income and Expenditure Statement</b>			
2013/14			2014/15
£000		Note	£000
	<b>Expenditure:</b>		
33,739	Repairs and maintenance		35,766
50,861	Supervision and management		50,976
951	Rents, rates, taxes and other charges		1,048
22,577	Depreciation and impairment / losses of non-current assets	8 / 9	(21,839)
241	Debt management costs		236
1,432	Movement in the allowance for Bad or Doubtful Debts		1,667
<b>109,801</b>	<b>Total Expenditure</b>		<b>67,854</b>
	<b>Income:</b>		
(141,548)	Dwelling rents	11	(148,956)
(1,544)	Non-dwelling rents - garages, garage sites, shops	11	(1,517)
(8,151)	Charges for services and facilities		(8,283)
(1,481)	Contributions towards expenditure		(920)
0	HRA subsidy receivable		0
<b>(152,724)</b>	<b>Total Income</b>		<b>(159,676)</b>
(42,923)	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		(91,822)
430	HRA share of Corporate and Democratic Core		470
<b>(42,493)</b>	<b>Net Income / Cost of HRA Services</b>		<b>(91,352)</b>
	<b>HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:</b>		
(4,968)	(Gain) or loss on sale of HRA non-current assets		(289)
13,572	Interest payable and similar charges		13,786
(59)	Interest and investment income		(233)
0	Capital grants and contributions receivable		0
<b>(33,948)</b>	<b>(Surplus) / Deficit for the year on HRA services</b>		<b>(78,088)</b>

<b>Movement on the Housing Revenue Account Statement</b>			
2013/14			2014/15
£000		Note	£000
<b>(22,528)</b>	<b>Balance as at 1 April</b>		<b>(13,043)</b>
(33,948)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(78,088)
(8,809)	Other Comprehensive Income and Expenditure	1	0
31,774	Adjustments between accounting basis and funding basis under regulation	2	76,718
<b>(10,983)</b>	<b>Net (increase) / decrease before transfers to reserves</b>		<b>(1,370)</b>
20,468	Transfer to reserves	3	1,572
<b>9,485</b>	<b>(Increase) / decrease in year on the HRA</b>		<b>202</b>
<b>(13,043)</b>	<b>Balance as at 31 March</b>		<b>(12,841)</b>

## APPENDIX 7 – COLLECTION FUND

Non-domestic Rates £000	2013/14 Council Tax £000	Total £000	Notes	Non-domestic Rates £000	2014/15 Council Tax £000	Total £000
<b>Income</b>						
0	(198,996)	<b>(198,996)</b>		0	(202,215)	<b>(202,215)</b>
0	(198,996)	<b>(198,996)</b>	1	0	(202,215)	<b>(202,215)</b>
(215,211)	0	<b>(215,211)</b>		(209,795)	0	<b>(209,795)</b>
(15)	0	<b>(15)</b>	2	0	0	<b>0</b>
(215,226)	0	<b>(215,226)</b>		(209,795)	0	<b>(209,795)</b>
<b>(215,226)</b>	<b>(198,996)</b>	<b>(414,222)</b>		<b>(209,795)</b>	<b>(202,215)</b>	<b>(412,010)</b>
<b>Total Income</b>						
<b>Expenditure</b>						
Precepts and Demands:						
95,265	164,733	<b>259,998</b>		100,898	164,820	<b>265,718</b>
0	18,254	<b>18,254</b>		0	18,623	<b>18,623</b>
1,944	8,167	<b>10,111</b>		2,058	8,334	<b>10,392</b>
97,154	0	<b>97,154</b>		102,846	0	<b>102,846</b>
194,363	191,154	<b>385,517</b>		205,802	191,777	<b>397,579</b>
<b>Apportionment of Previous Years Surplus:</b>						
0	0	<b>0</b>		0	171	<b>171</b>
0	0	<b>0</b>		0	19	<b>19</b>
0	0	<b>0</b>		0	8	<b>8</b>
0	0	<b>0</b>		0	198	<b>198</b>
1,474	0	<b>1,474</b>		1,660	0	<b>1,660</b>
Non-domestic Transitional Protection Payments						
Non-domestic Rates Supplement:						
Impairment of debts:						
2,173	903	<b>3,076</b>		5,838	1,617	<b>7,455</b>
92	7,012	<b>7,104</b>	1	(2,394)	3,132	<b>738</b>
Appeals:						
13,600	0	<b>13,600</b>		100	0	<b>100</b>
775	0	<b>775</b>		778	0	<b>778</b>
0	0	<b>0</b>		313	0	<b>313</b>
55	0	<b>55</b>		55	0	<b>55</b>
<b>212,532</b>	<b>199,069</b>	<b>411,601</b>		<b>212,152</b>	<b>196,724</b>	<b>408,876</b>
<b>(2,694)</b>	<b>73</b>	<b>(2,621)</b>		<b>2,357</b>	<b>(5,491)</b>	<b>(3,134)</b>
<b>Movement on the Fund</b>						
<b>0</b>	<b>(2,369)</b>	<b>(2,369)</b>		<b>(2,694)</b>	<b>(2,296)</b>	<b>(4,990)</b>
<b>(2,694)</b>	<b>(2,296)</b>	<b>(4,990)</b>		<b>(337)</b>	<b>(7,787)</b>	<b>(8,124)</b>
<b>Opening Fund Balance</b>						
<b>Closing Fund Balance</b>						