

APPENDIX 1 – MOVEMENT IN RESERVES STATEMENT

2015/2016											
		General Fund Balance £000	Earmarked General Fund Reserves £000	Housing Revenue Account Balance £000	Earmarked Housing Revenue Account Reserve £000	Major Repairs Reserve £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
Note		26	26	26	26	26	26	26		27	
Balance at 31 March 2015		(11,183)	(110,865)	(12,841)	(2,643)	(71,851)	(36,977)	(26,055)	(272,415)	(349,251)	(621,666)
Movement in reserves during 2015/16:											
(Surplus) / deficit on provision of services	CI&ES	(10,058)	0	(11,239)	0	0	0	0	(21,297)	0	(21,297)
Other Comprehensive (Income) and Expenditure	CI&ES	0	0	690	0	0	25	0	715	(133,157)	(132,442)
Total Comprehensive (Income) and Expenditure		(10,058)	0	(10,549)	0	0	25	0	(20,582)	(133,157)	(153,739)
Adjustments between accounting basis and funding basis under regulations	9	(46,423)	0	(7,613)	0	21,780	(7,377)	1,960	(37,673)	37,673	0
Net (increase) / decrease before transfers to earmarked reserves		(56,481)	0	(18,162)	0	21,780	(7,352)	1,960	(58,255)	(95,484)	(153,739)
Transfers (to) / from earmarked reserves	10	55,065	(53,226)	22,827	(1,070)	(21,756)	(651)	651	1,840	(1,840)	0
(Increase) / decrease in year		(1,416)	(53,226)	4,665	(1,070)	24	(8,003)	2,611	(56,415)	(97,324)	(153,739)
Balance at 31 March 2016		(12,599)	(164,091)	(8,176)	(3,713)	(71,827)	(44,980)	(23,444)	(328,830)	(446,575)	(775,405)

APPENDIX 2 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2014/15 Restated								2015/16		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000			Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000		
			Continuing Operations:							
188,868	(60,122)	128,746				201,550	(65,099)	136,451		
487,506	(362,250)	125,256				445,226	(345,987)	99,239		
48,663	(5,334)	43,329				50,060	(5,573)	44,487		
36,828	(11,724)	25,104				40,830	(11,445)	29,385		
92,966	(15,743)	77,223				90,406	(14,643)	75,763		
67,854	(159,676)	(91,822)				137,590	(161,071)	(23,481)		
212,836	(204,510)	8,326				217,556	(201,560)	15,996		
30,780	(20,535)	10,245				24,864	(12,016)	12,848		
20,015	(8,649)	11,366				19,411	(9,171)	10,240		
48,193	(4,784)	43,409				50,857	(11,534)	39,323		
0	0	0				0	0	0		
29,431	(29,835)	(404)				31,477	(28,605)	2,872		
1,263,940	(883,162)	380,778				1,309,827	(866,704)	443,123		
			(Surplus) / Deficit on Continuing Operations							
		68,467			11			49,255		
		97,178			12			74,293		
		(613,019)			13			(587,968)		
		(66,596)						(21,297)		
		(39,088)						(33,688)		
		204,881						(99,469)		
		13						715		
		165,806						(132,442)		
		99,210						(153,739)		

* On the 1 October 2015 0-5 years Healthy Child (Health Visiting) transferred to Local Authorities. See Note 8 for details.

APPENDIX 3 – BALANCE SHEET

As at 1 April 2014 Restated	As at 31 March 2015 Restated		Notes	As at 31 March 2016
£000	£000			£000
2,336,467	2,369,956	Property, Plant and Equipment	14	2,497,196
62,754	62,769	Heritage Assets	15	63,064
1,489	1,495	Investment Properties	16	21,555
234,824	223,945	Long term Debtors	19	211,352
2,635,534	2,658,165	Long Term Assets		2,793,167
60,000	45,000	Short Term Investments	17	15,000
125	157	Inventories		182
83,451	103,088	Short Term Debtors	20	128,253
32,802	58,722	Cash and Cash Equivalents	17 / 21	83,914
10,856	29,541	Assets Held for Sale	22	17,259
187,234	236,508	Current Assets		244,608
(36,717)	(12,488)	Short Term Borrowing	17	(25,786)
(135,704)	(152,444)	Short Term Creditors	23	(130,078)
(38,920)	(24,349)	Short Term Provisions	24	(23,162)
(8,312)	(11,444)	PFI / PPP Finance Lease Liability	17 / 43	(13,838)
(20,702)	(23,519)	Capital Grants Receipts in Advance	39	(22,377)
(240,355)	(224,244)	Current Liabilities		(215,241)
(666,613)	(681,517)	Long Term Borrowing	17	(729,208)
(9,458)	(6,900)	Long Term Provisions	24	(7,951)
(327,293)	(351,668)	PFI / PPP Finance Lease Liability	17 / 43	(381,391)
(697,558)	(856,407)	Net Pension Liability	46	(795,982)
(146,865)	(133,329)	Other Long Term Liabilities	25	(118,833)
(13,750)	(18,942)	Capital Grants Receipts in Advance	39	(13,764)
(1,861,537)	(2,048,763)	Long Term Liabilities		(2,047,129)
720,876	621,666	Net Assets		775,405
(217,280)	(272,415)	Usable Reserves	26	(328,830)
(503,596)	(349,251)	Unusable Reserves	27	(446,575)
(720,876)	(621,666)	Total Reserves		(775,405)

APPENDIX 4 – CASH FLOW STATEMENT

2014/15		Notes	2015/16
£000			£000
Restated			
66,595	Net surplus or (deficit) on the provision of services		21,297
90,842	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	28	164,530
(81,665)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	28	(6,321)
75,772	Net cash flow from operating activities		179,506
(26,479)	Investing activities	29	(178,899)
(23,373)	Financing activities	30	24,585
25,920	Net increase / (decrease) in cash and cash equivalents		25,192
32,802	Cash and cash equivalents at 1 April	21	58,722
58,722	Cash and cash equivalents at 31 March	21	83,914

APPENDIX 5 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS

Note 35 – Officers’ Remuneration

Under the Accounts and Audit Regulations 2015, 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.

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%.

2015/16						
Post Holder Information	Note	Salary - including Fees and Allowances	Expenses Allowances	Total Remuneration excluding Pension Contributions	Pension Contributions	Total Remuneration including Pension Contributions
		£	£	£	£	£
Chief Executive - John Mothersole		184,588	0	184,588	34,701	219,289
Executive Director - Communities (Interim)		132,293	0	132,293	24,846	157,139
Executive Director -Resources (Interim)		119,984	0	119,984	22,008	141,992
Executive Director - Place		126,142	598	126,740	23,690	150,430
Executive Director - Children Young People and Families		119,984	233	120,217	22,534	142,751
Director of Public Health	1	7,491	0	7,491	1,071	8,562
Director of Public Health – (Interim) Stephen Horsley	2	165,371	0	165,371	0	165,371
Director of Public Health (2)	3	11,216	0	11,216	1,585	12,801
Director of Policy and Performance		81,267	9	81,276	15,263	96,539
Total		948,336	840	949,176	145,698	1,094,874
Notes:						
1	The Director of Public Health left the position as of 20th April 2015.					
2	Interim Director of Public Health was in post 29/04/2015-29/02/2016.					
3	Director Public Health (2) took up position with effect from 22/02/2016.					

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

2014/15			Remuneration Band	2015/16		
Teachers	Other	Total		Teachers	Other	Total
60	38	98	£50,000 - 54,999	45	33	78
42	34	76	£55,000 - 59,999	51	48	99
32	9	41	£60,000 - 64,999	23	10	33
20	13	33	£65,000 - 69,999	23	12	35
13	3	16	£70,000 - 74,999	14	4	18
5	9	14	£75,000 - 79,999	8	3	11
2	5	7	£80,000 - 84,999	4	14	18
4	2	6	£85,000 - 89,999	2	4	6
2	1	3	£90,000 - 94,999	1	2	3
0	0	0	£95,000 - 99,999	1	2	3
0	0	0	£100,000 - 104,999	0	0	0
2	0	2	£105,000 - 109,999	3	0	3
1	0	1	£110,000 - 114,999	0	0	0
0	0	0	£120,000 - 124,999	1	1	2
1	1	2	£125,000 - 129,999	0	0	0
0	1	1	£145,000 - 149,999	0	0	0
184	116	300	Total	176	133	309
184	110	294	Total Excluding redundancies	176	114	290

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

	General Fund Balance £000	Housing Revenue Account Balance £000	Major Repairs Reserve £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
Reversal of items debited or credited to the CI&ES:								
Depreciation of Non-current assets	(46,319)	0	(17,500)	0	0	(63,819)	63,819	0
Impairment losses charged to the CI&ES	0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES	(20,975)	(31,365)	0	0	0	(52,340)	52,340	0
Movements in fair value of Investment Properties	20,060	0	0	0	0	20,060	(20,060)	0
Capital grants and contributions credited to the CI&ES	76,220	0	0	0	(2,013)	74,207	(74,207)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve	0	0	0	0	3,973	3,973	(3,973)	0
Revenue expenditure funded from capital under statute	(8,549)	0	0	0	0	(8,549)	8,549	0
Costs of disposal funded from capital receipts	(573)	0	0	573	0	0	0	0
Net gain / (loss) on sale of non-current assets	(46,092)	1,469	0	(27,114)	0	(71,737)	71,737	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	(148)	954	0	0	0	806	(806)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES	(70,396)	0	0	0	0	(70,396)	70,396	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	(8,015)	0	0	0	0	(8,015)	8,015	0

	General Fund Balance £000	Housing Revenue Account Balance £000	Major Repairs Reserve £000	Capital Receipts 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	1,142	0	0	0	0	1,142	(1,142)	0
Insertion of items not debited or credited to the CI&ES:								
Statutory provision for repayment of debt (MRP)	29,296	0	0	0	0	29,296	(29,296)	0
Voluntary provision for repayment of debt (VMRP)	118	27	0	1,032	0	1,177	(1,177)	0
Revenue Contribution to Major Repairs Reserve	0	21,302	(21,302)	0	0	0	0	0
Capital expenditure charged to the General Fund and HRA	0	0	0	0	0	0	0	0
Transfer of Capital Receipts (<£10k) to the General Fund and HRA	(143)	0	0	143	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool	(3,406)	0	0	3,406	0	0	0	0
Employer's contribution to pension scheme	31,357	0	0	0	0	31,357	(31,357)	0
Capital Financing:								
Use of Capital Receipts Reserve to finance new capital expenditure	0	0	0	14,583	0	14,583	(14,583)	0
Use of Major Repairs Reserve to finance new capital expenditure	0	0	60,582	0	0	60,582	(60,582)	0
Other:								
Mortgages transferred from Deferred Capital Receipts Reserve	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total	(46,423)	(7,613)	21,780	(7,377)	1,960	(37,673)	37,673	0

Note 31 - 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 2016 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	(84,176)	(11,169)	(20,526)	(2,518)	(198,866)	0	(317,255)	(12)	(317,267)
Other reimbursements and contributions	(1,222)	(2,396)	(11,099)	(117)	(621)	0	(15,455)	(1,046)	(16,501)
Sales	(2,511)	(1,154)	(87)	0	(26)	0	(3,778)	(2,992)	(6,770)
Fees and charges	(26,117)	(27,958)	(27,096)	(536)	(26,775)	(421)	(108,903)	(3,369)	(112,272)
Other Income	(1,573)	(8,654)	(19,180)	(975)	(4,546)	3,098	(31,830)	(163,188)	(195,018)
Recharges	(16,338)	(12,461)	(4,498)	(1,611)	(72,670)	(7,236)	(114,814)	(372)	(115,186)
Total Income	(131,937)	(63,792)	(82,486)	(5,757)	(303,504)	(4,559)	(592,035)	(170,979)	(763,014)
Employees	61,764	37,551	50,765	4,300	44,723	0	199,103	27,682	226,785
Premises	2,910	9,366	2,255	79	55,398	3	70,011	47,266	117,277
Transport	5,806	1,966	1,267	38	1,837	0	10,914	834	11,748
Supplies and services	51,197	52,514	15,352	3,023	16,542	33,173	171,801	48,665	220,466
Third party payments	55,016	116,193	161,810	551	207	0	333,777	1,779	335,556
Transfer payments	920	0	5,419	0	190,711	0	197,050	0	197,050
Support Services	32,000	11,240	9,264	983	51,017	1	104,505	12,579	117,084
Other	78	830	0	0	1,087	(497,682)	(495,687)	32,174	(463,513)
Total Expenditure	209,691	229,660	246,132	8,974	361,522	(464,505)	591,474	170,979	762,453
Net Expenditure	77,754	165,868	163,646	3,217	58,018	(469,064)	(561)	0	(561)

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.

2014/15		2015/16
£000		£000
(648)	Net Expenditure in the Portfolio Analysis	(561)
(90)	Additional segments not included in the analysis	1,878
(103,694)	Amounts not included in the analysis but included in the CI&ES	5,253
485,210	Amounts included in the analysis but not included in the CI&ES	436,553
380,778	Cost of Services in the CI&ES	443,123

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.

2015/16

	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	(445,492)	(224,767)	14,264	0	116,257	(539,738)	(14)	(539,752)
Interest and investment income	(255)	0	0	255	0	0	(1,177)	(1,177)
Income from Council Tax	0	0	0	0	0	0	(175,444)	(175,444)
Non Domestic Rates Distribution	0	0	0	0	0	0	(93,446)	(93,446)
Government grants and contributions	(317,267)	(2,497)	(7,202)	0	0	(326,966)	(319,078)	(646,044)
Total Income	(763,014)	(227,264)	7,062	255	116,257	(866,704)	(589,159)	(1,455,863)
Employee expenses	226,786	174,186	10,151	0	0	411,123	0	411,123
Other service expenses	503,896	54,956	(108,491)	449,296	0	899,657	0	899,657
Support service recharge	0	0	0	0	(116,257)	(116,257)	0	(116,257)
Depreciation, amortisation, and impairment	17,500	0	97,804	0	0	115,304	(20,327)	94,977
Interest payments	14,384	0	0	(14,384)	0	0	70,674	70,674
Precepts and levies	493	0	0	(493)	0	0	493	493
Payment to housing capital receipt pool	0	0	0	0	0	0	3,405	3,405
Gain or loss on disposal of fixed assets	0	0	0	0	0	0	44,623	44,623
(Surplus) / deficit of trading undertakings or other operations	(606)	0	(1,273)	1,879	0	0	(1,661)	(1,661)
Pension interest cost, administration expenses and expected return on pension assets	0	0	0	0	0	0	27,532	27,532
Total Expenditure	762,453	229,142	(1,809)	436,298	(116,257)	1,309,827	124,739	1,434,566
(Surplus) or deficit on the provision of services	(561)	1,878	5,253	436,553	0	443,123	(464,420)	(21,297)

APPENDIX 6 – HOUSING REVENUE ACCOUNT

Housing Revenue Account Income and Expenditure Statement			
2014/15		Note	2015/16
£000			£000
	Expenditure:		
35,766	Repairs and maintenance		33,366
50,976	Supervision and management		52,189
1,048	Rents, rates, taxes and other charges		1,534
(21,839)	Depreciation and impairment / losses of non-current assets	8 / 9	49,151
236	Debt management costs		204
1,667	Movement in the allowance for Bad or Doubtful Debts		1,147
67,854	Total Expenditure		137,591
	Income:		
(148,956)	Dwelling rents	11	(150,987)
(1,517)	Non-dwelling rents - garages, garage sites, shops	11	(1,494)
(8,283)	Charges for services and facilities		(7,551)
(920)	Contributions towards expenditure		(1,039)
0	HRA subsidy receivable		0
(159,676)	Total Income		(161,071)
(91,822)	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		(23,480)
470	HRA share of Corporate and Democratic Core		535
(91,352)	Net Income / Cost of HRA Services		(22,945)
	HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:		
(289)	(Gain) or loss on sale of HRA non-current assets		(1,469)
13,786	Interest payable and similar charges		13,430
(233)	Interest and investment income		(255)
0	Capital grants and contributions receivable		0
(78,088)	(Surplus) / Deficit for the year on HRA services		(11,239)

Movement on the Housing Revenue Account Statement			
2014/15		Note	2015/16
£000			£000
(13,043)	Balance as at 1 April		(12,841)
(78,088)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(11,239)
0	Other Comprehensive Income and Expenditure	1	690
76,718	Adjustments between accounting basis and funding basis under regulation	2	(7,613)
(1,370)	Net (increase) / decrease before transfers to reserves		(18,162)
1,572	Transfer to reserves	3	22,827
202	(Increase) / decrease in year on the HRA		4,665
(12,841)	Balance as at 31 March		(8,176)

APPENDIX 7 – COLLECTION FUND

Non-domestic Rates £000	2014/15 Council Tax £000	Total £000	Notes	Non-domestic Rates £000	2015/16 Council Tax £000	Total £000
Income						
0	(202,215)	(202,215)		0	(209,295)	(209,295)
0	(202,215)	(202,215)	1	0	(209,295)	(209,295)
(209,795)	0	(209,795)		(213,882)	0	(213,882)
			2			
0	0	0		0	0	0
(209,795)	0	(209,795)		(213,882)	0	(213,882)
(209,795)	(202,215)	(412,010)		(213,882)	(209,295)	(423,177)
Total Income						
Expenditure						
Precepts and Demands:						
100,898	164,820	265,718		104,661	170,837	275,498
0	18,623	18,623		0	19,295	19,295
2,058	8,334	10,392		2,136	8,637	10,773
102,846	0	102,846		106,797	0	106,797
205,802	191,777	397,579		213,594	198,769	412,363
Apportionment of Previous Years Surplus:						
0	171	171		1,320	1,980	3,300
0	19	19		27	219	246
0	8	8		1,347	98	1,445
0	198	198		2,694	2,297	4,991
1,660	0	1,660		665	0	665
5,838	1,617	7,455		2,044	5,172	7,216
(2,394)	3,132	738	1	(636)	0	(636)
100	0	100		10,196	0	10,196
778	0	778		788	0	788
313	0	313		292	0	292
55	0	55		55	0	55
0	0	0		1,806	0	1,806
212,152	196,724	408,876		231,498	206,238	437,736
2,357	(5,491)	(3,134)		17,616	(3,057)	14,559
(2,694)	(2,296)	(4,990)		(337)	(7,787)	(8,124)
(337)	(7,787)	(8,124)		17,279	(10,844)	6,435