

APPENDIX 1 – EXPENDITURE AND FUNDING ANALYSIS STATEMENT

2016/17							
	Notes	Outturn Position Reported to Internal Management £000	Adjustments for Items Not Reported to Internal Management £000	Net Expenditure Chargeable to the General Fund and HRA Balances Under Statutory Funding Provisions £000	Adjustments between the Funding and Accounting Basis £000	Other Adjustments £000	Net Expenditure in the CI&ES £000
		£000	£000	£000	£000	£000	£000
Children, Young People and Families		83,020	(6)	83,014	26,739	0	109,753
Schools		0	1,616	1,616	0	0	1,616
Communities (excluding HRA)		155,428	(575)	154,853	5,941	0	160,794
Place		153,848	(560)	153,288	113	(564)	152,837
Policy, Performance & Communications		3,455	0	3,455	0	0	3,455
Resources		52,326	(126)	52,200	(44,572)	(1,003)	6,625
Corporate		(445,751)	26,619	(419,132)	21,354	397,330	(448)
Total General Fund (GF)		2,326	26,968	29,294	9,575	395,763	434,632
Housing Revenue Account (HRA)		0	(15,697)	(15,697)	(324,254)	(6,974)	(346,925)
Net Cost of Services	9	2,326	11,271	13,597	(314,679)	388,789	87,707
Other Income & Expenditure GF		0	0	0	0	(395,763)	(395,763)
Other Income & Expenditure HRA		0	0	0	0	6,974	6,974
Other Income & Expenditure		0	0	0	0	(388,789)	(388,789)
Difference between General Fund Surplus / Deficit and CI&ES Surplus / Deficit	9	2,326	11,269	13,596	(314,679)	0	(301,082)
Opening General Fund and HRA Balance at 31 March		(193,889)					
Surplus / Deficit on General Fund and HRA Balance at 31 March		13,598					
Other Movements		14,281					
Closing General Fund and HRA Balance at 31 March*		(166,010)					

* For a split of this balance between the General Fund and the HRA – see the Movement in Reserves Statement

APPENDIX 2 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2015/16 Restated								2016/17		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000			
			Continuing Operations:							
231,843	(134,989)	96,854	Children, Young People and Families		448,785	(339,032)	109,753			
229,143	(227,264)	1,879	Schools		207,373	(205,757)	1,616			
234,189	(58,794)	175,395	Place		203,291	(50,454)	152,837			
255,709	(87,978)	167,731	Communities (excluding HRA)		257,512	(96,718)	160,794			
8,956	(5,676)	3,280	Policy, Performance & Communications		9,594	(6,139)	3,455			
324,159	(301,094)	23,065	Resources		300,323	(293,698)	6,625			
4,560	(6,696)	(2,136)	Corporate		5,403	(5,851)	(448)			
1,288,559	(822,491)	466,068			1,432,281	(997,649)	434,632			
138,126	(161,071)	(22,945)	Housing Revenue Account (HRA)		(189,095)	(157,830)	(346,925)			
1,426,685	(983,562)	443,123	(Surplus) / Deficit on Continuing Operations		1,243,186	(1,155,479)	87,707			
		49,255	Other Operating Expenditure	14			59,130			
		74,293	Financing and Investment Income and Expenditure	15			101,201			
		(593,278)	Taxation and Non-Specific Grant Income	16			(549,120)			
		(26,607)	(Surplus) / Deficit on Provision of Services				(301,082)			
		(33,688)	(Surplus) / deficit on revaluation of non-current assets				3,638			
		(99,469)	Re-measurements of the pension net defined benefit liability				147,281			
		715	Other (gains) / losses				(1,261)			
		(132,442)	Other Comprehensive (Income) and Expenditure				149,658			
		(159,047)	Total Comprehensive (Income) and Expenditure				(151,424)			

APPENDIX 3 – MOVEMENT IN RESERVES STATEMENT

2016/17										
	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	29	29	29	29	29	29	29		30	
Balance at 31 March 2016	(12,599)	(169,401)	(8,176)	(3,713)	(71,827)	(44,980)	(23,444)	(334,140)	(382,850)	(716,990)
Movement in reserves during 2016/17:										
Total Comprehensive (Income) and Expenditure	38,870	0	(341,274)	0	0	61	0	(302,343)	150,919	(151,424)
Adjustments between accounting basis and funding basis under regulations	12 (9,575)	0	324,254	0	18,119	(8,192)	2,983	327,589	(327,589)	0
Net (increase) / decrease before transfers to earmarked reserves	29,295	0	(17,020)	0	18,119	(8,131)	2,983	25,246	(176,670)	(151,424)
Transfers (to) / from earmarked reserves	13 (26,385)	26,385	15,997	(394)	(15,603)	0	0	0	0	0
(Increase) / decrease in year	2,910	26,385	(1,023)	(394)	2,516	(8,131)	2,983	25,246	(176,670)	(151,424)
Balance at 31 March 2017	(9,689)	(143,016)	(9,199)	(4,107)	(69,311)	(53,111)	(20,461)	(308,894)	(559,520)	(868,414)

APPENDIX 4 – BALANCE SHEET

As at 31 March 2016 £000		Notes	As at 31 March 2017 £000
2,484,433	Property, Plant and Equipment	17	2,811,217
63,064	Heritage Assets	18	54,364
21,555	Investment Properties	19	21,955
147,627	Long term Debtors	22	165,700
2,716,679	Long Term Assets		3,053,236
15,000	Short Term Investments	20	8,000
182	Inventories		184
133,563	Short Term Debtors	23	110,858
83,914	Cash and Cash Equivalents	20 / 24	85,114
30,022	Assets Held for Sale	25	26,771
262,681	Current Assets		230,927
(25,786)	Short Term Borrowing	20	(29,431)
(130,078)	Short Term Creditors	26	(131,317)
(23,162)	Short Term Provisions	27	(30,011)
(13,838)	PFI / PPP Finance Lease Liability	20 / 45	(10,746)
(22,377)	Capital Grants Receipts in Advance	41	(34,573)
(215,241)	Current Liabilities		(236,078)
(729,208)	Long Term Borrowing	20	(732,346)
(7,951)	Long Term Provisions	27	(13,512)
(381,391)	PFI / PPP Finance Lease Liability	20 / 45	(415,410)
(795,982)	Net Pension Liability	48	(897,558)
(118,833)	Other Long Term Liabilities	28	(103,306)
(13,764)	Capital Grants Receipts in Advance	41	(17,539)
(2,047,129)	Long Term Liabilities		(2,179,671)
716,990	Net Assets		868,414
(334,140)	Usable Reserves	29	(308,894)
(382,850)	Unusable Reserves	30	(559,520)
(716,990)	Total Reserves		(868,414)

APPENDIX 5 – CASH FLOW STATEMENT

2015/16 £000		Notes	2016/17 £000
26,607	Net surplus or (deficit) on the provision of services		301,082
159,220	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	31	(148,754)
(6,321)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	31	(46,002)
179,506	Net cash flow from operating activities		106,326
(178,899)	Investing activities	32	(87,366)
24,585	Financing activities	33	(17,760)
25,192	Net increase / (decrease) in cash and cash equivalents		1,200
58,722	Cash and cash equivalents at 1 April	24	83,914
83,914	Cash and cash equivalents at 31 March	24	85,114

APPENDIX 6 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS

Note 37 – 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.

2016/17						
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		184,283	0	184,283	35,014	219,297
Executive Director - Communities (Interim)	1	132,541	0	132,541	25,183	157,724
Executive Director - Resources (Interim)		121,437	0	121,437	23,074	144,511
Executive Director - Place	2	129,254	456	129,710	21,828	151,538
Executive Director - Children Young People and Families	3	130,537	93	130,630	24,802	155,432
Director of Public Health		106,076	175	106,251	15,169	121,420
Director of Policy and Performance		82,066	0	82,066	15,593	97,659
Total		886,194	724	886,918	160,663	1,047,581
Notes:						
1	The Interim Executive Director of Communities became Executive Director of Place as of 20th February 2017.					
2	The Executive Director of Place left his position as of 19th February 2017.					
3	The Executive Director of Children, Young People and Families is additionally the Executive Director of the People Portfolio as of 20th February 2017.					

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

2015/16			Remuneration Band	2016/17		
Teachers	Other	Total		Teachers	Other	Total
45	33	78	£50,000 - 54,999	33	32	65
51	48	99	£55,000 - 59,999	33	38	71
23	10	33	£60,000 - 64,999	25	9	34
23	12	35	£65,000 - 69,999	19	18	37
14	4	18	£70,000 - 74,999	8	4	12
8	3	11	£75,000 - 79,999	3	5	8
4	14	18	£80,000 - 84,999	4	10	14
2	4	6	£85,000 - 89,999	6	3	9
1	2	3	£90,000 - 94,999	0	3	3
1	2	3	£95,000 - 99,999	0	1	1
0	0	0	£100,000 - 104,999	0	2	2
3	0	3	£105,000 - 109,999	0	0	0
0	0	0	£110,000 - £114,999	0	0	0
1	1	2	£120,000 - 124,999	0	0	0
0	0	0	£135,000 - £139,999	0	1	1
0	0	0	£175,000 - £179,999	0	1	1
176	133	309	Total	131	127	258
176	114	290	Total Excluding redundancies	130	110	240

Note 12 – Adjustments Between Accounting Basis and Funding Basis Under Regulations

2016/17									
		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
	Notes						29	30	
Reversal of items debited or credited to the CI&ES:									
Depreciation of Non-current assets		(50,199)	0	(16,985)	0	0	(67,184)	67,184	0
Impairment losses charged to the CI&ES		0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES		(17,368)	294,803	0	0	0	277,435	(277,435)	0
Movements in fair value of Investment Properties		400	0	0	0	0	400	(400)	0
Capital grants and contributions credited to the CI&ES		69,447	0	0	0	(2,453)	66,994	(66,994)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve		0	0	0	0	5,436	5,436	(5,436)	0
Revenue expenditure funded from capital under statute		(27,849)	0	0	0	0	(27,849)	27,849	0
Costs of disposal funded from capital receipts		(83)	0	0	83	0	0	0	0
Net gain / (loss) on sale of non-current assets		(60,591)	6,086	0	(28,554)	0	(83,059)	83,059	0
Amount by which finance costs calculated in accordance with the code are different from the amount of finance costs calculated in accordance with statutory requirements		(151)	954	0	0	0	803	(803)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES		(52,757)	0	0	0	0	(52,757)	52,757	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		2,687	0	0	0	0	2,687	(2,687)	0

2016/17 (Continued)									
		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
	Notes						29	30	
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		(306)	0	0	0	0	(306)	306	0
Insertion of items not debited or credited to the CI&ES:									
Statutory provision for repayment of debt (MRP)		32,640	0	0	0	0	32,640	(32,640)	0
Voluntary provision for repayment of debt (VMRP)		0	27	0	0	0	27	(27)	0
Revenue Contribution to Major Repairs Reserve		0	22,384	(22,384)	0	0	0	0	0
Transfer of Capital Receipts (<£10k) to the General Fund and HRA		(509)	0	0	509	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool		(3,398)	0	0	3,398	0	0	0	0
Employer's contribution to pension scheme		98,462	0	0	0	0	98,462	(98,462)	0
Capital Financing:									
Use of Capital Receipts Reserve to finance new capital expenditure		0	0	0	16,372	0	16,372	(16,372)	0
Use of Major Repairs Reserve to finance new capital expenditure		0	0	57,488	0	0	57,488	(57,488)	0
Total		(9,575)	324,254	18,119	(8,192)	2,983	327,589	(327,589)	0

APPENDIX 7 – HOUSING REVENUE ACCOUNT

Housing Revenue Account Income and Expenditure Statement			
2015/16		Note	2016/17
£000			£000
	Expenditure:		
33,366	Repairs and maintenance		35,960
52,189	Supervision and management		50,203
1,534	Rents, rates, taxes and other charges		1,350
49,151	Depreciation and impairment / losses of non-current assets	08 / 09	(278,425)
204	Debt management costs		210
1,147	Movement in the allowance for Bad or Doubtful Debts		1,063
137,591	Total Expenditure		(189,639)
	Income:		
(150,987)	Dwelling rents	11	(149,012)
(1,494)	Non-dwelling rents - garages, garage sites, shops	11	(1,494)
(7,551)	Charges for services and facilities		(6,419)
(1,039)	Contributions towards expenditure		(905)
0	HRA subsidy receivable		0
(161,071)	Total Income		(157,830)
(23,480)	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		(347,469)
535	HRA share of Corporate and Democratic Core		543
(22,945)	Net Income / Cost of HRA Services		(346,926)
	HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:		
(1,469)	(Gain) or loss on sale of HRA non-current assets		(6,086)
13,430	Interest payable and similar charges		13,314
(255)	Interest and investment income		(254)
0	Capital grants and contributions receivable		0
(11,239)	(Surplus) / Deficit for the year on HRA services		(339,952)

Movement on the Housing Revenue Account Statement			
2015/16		Note	2016/17
£000			£000
(12,841)	Balance as at 1 April		(8,176)
(11,239)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(339,952)
690	Other Comprehensive Income and Expenditure	01	(1,322)
(7,613)	Adjustments between accounting basis and funding basis under regulation	02	324,254
(18,162)	Net (increase) / decrease before transfers to reserves		(17,020)
22,827	Transfer to / from reserves	03	15,997
4,665	(Increase) / decrease in year on the HRA		(1,023)
(8,176)	Balance as at 31 March		(9,199)

APPENDIX 8 – COLLECTION FUND

2015/16			2016/17			
Non-domestic Rates £000	Council Tax £000	Total £000	Notes	Non-domestic Rates £000	Council Tax £000	Total £000
Income:						
0	(209,295)	(209,295)		0	(220,131)	(220,131)
(213,882)	0	(213,882)	01	(217,720)	0	(217,720)
(213,882)	(209,295)	(423,177)		(217,720)	(220,131)	(437,851)
Total Income						
Expenditure:						
Precepts and Demands:						
104,661	170,837	275,498		105,413	180,431	285,844
0	19,295	19,295		0	20,256	20,256
2,136	8,637	10,773		2,151	8,944	11,095
106,797	0	106,797		107,565	0	107,565
213,594	198,769	412,363		215,129	209,631	424,760
Apportionment of Previous Years' Surplus:						
1,320	1,980	3,300		(4,893)	5,176	283
0	219	219		0	585	585
27	98	125		(100)	262	162
1,347	0	1,347		(4,993)	0	(4,993)
2,694	2,297	4,991		(9,986)	6,023	(3,963)
Charges to Collection Fund:						
665	0	665		506	0	506
2,044	5,172	7,216		1,425	3,998	5,423
(636)	0	(636)	01	2,283	(1,013)	1,270
10,196	0	10,196		3,342	0	3,342
788	0	788		778	0	778
0	0	0		1,069	0	1,069
292	0	292		783	0	783
55	0	55		0	0	0
1,806	0	1,806		0	0	0
14,545	5,172	19,717		10,168	2,985	13,171
231,498	206,238	437,736		215,329	218,639	433,968
Total Expenditure						
17,616	(3,057)	14,559		(2,391)	(1,492)	(3,883)
Movement on the Fund						
(337)	(7,787)	(8,124)		17,279	(10,844)	6,435
17,279	(10,844)	6,435		14,888	(12,336)	2,552
Opening Fund Balance						
Closing Fund Balance						