

APPENDIX 1 – EXPENDITURE AND FUNDING ANALYSIS STATEMENT

2017/18							
	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
Note		£000	£000	£000	£000	£000	£000
People	9	238,896	(568)	238,328	14,040	0	252,368
Schools		0	586	586	4,050	0	4,636
Place (excluding HRA)		183,731	(313)	183,418	(1,800)	(13,728)	167,890
Policy, Performance & Communications		3,207	0	3,207	1,090	0	4,297
Resources		20,779	(29)	20,750	(15,573)	(676)	4,501
Corporate		(444,641)	(39,662)	(484,303)	67,510	416,684	(109)
Total General Fund (GF)		1,972	(39,986)	(38,014)	69,317	402,280	433,583
Housing Revenue Account (HRA)		0	(30,043)	(30,043)	(6,973)	(10,485)	(47,501)
Net Cost of Services	9	1,972	(70,029)	(68,057)	62,344	391,795	386,082
Other Income & Expenditure GF		0	0	0	0	(402,280)	(402,280)
Other Income & Expenditure HRA		0	0	0	0	10,485	10,485
Other Income & Expenditure		0	0	0	0	(391,795)	(391,795)
Difference between General Fund (Surplus) / Deficit and CI&ES (Surplus) / Deficit	9	1,972	(70,029)	(68,057)	62,344	0	(5,713)
Opening General Fund and HRA Balance at 1 April		(166,010)					
(Surplus) / Deficit on General Fund and HRA Balance at 31 March		(68,057)					
Other Movements		29,974					
Closing General Fund and HRA Balance at 31 March*		(204,093)					

* 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

2016/17 Restated								2017/18		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000			
Continuing Operations:										
480,768	(217,325)	263,443	People		483,806	(231,438)	252,368			
207,373	(205,757)	1,616	Schools		189,506	(184,870)	4,636			
230,528	(66,384)	164,144	Place (excluding HRA)		238,962	(71,072)	167,890			
8,539	(5,084)	3,455	Policy, Performance & Communications		7,208	(2,911)	4,297			
200,966	(202,503)	(1,537)	Resources		199,384	(194,883)	4,501			
975	(1,423)	(448)	Corporate		(93)	(16)	(109)			
1,129,149	(698,476)	430,673			1,118,773	(685,190)	433,583			
(189,095)	(157,830)	(346,925)	Housing Revenue Account (HRA)		107,553	(155,054)	(47,501)			
940,054	(856,306)	83,748	(Surplus) / Deficit on Continuing Operations		1,226,326	(840,244)	386,082			
		59,130	Other Operating Expenditure	14			52,890			
		101,201	Financing and Investment Income and Expenditure	15			102,417			
		(549,120)	Taxation and Non-Specific Grant Income	16			(547,102)			
		(305,041)	(Surplus) / Deficit on Provision of Services				(5,713)			
		(20,115)	(Surplus) / deficit on revaluation of non-current assets				(22,146)			
		147,281	Re-measurements of the pension net defined benefit liability				(165,667)			
		(1,261)	Other (gains) / losses				63			
		125,905	Other Comprehensive (Income) and Expenditure				(187,750)			
		(179,136)	Total Comprehensive (Income) and Expenditure				(193,463)			

APPENDIX 3 – MOVEMENT IN RESERVES STATEMENT

2017/18											
		General Fund Balance £000	Earmarked General Fund Reserves £000	Housing Revenue Account Balance £000	Earmarked Housing Revenue Account Reserve £000	HRA Major Repairs Reserve £000	Capital Receipts Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Council Reserves £000
	Note	30	30	30	30	30	30	30	30	31	
Balance at 31 March 2017		(9,689)	(143,016)	(9,199)	(4,107)	(69,311)	(53,111)	(20,461)	(308,894)	(587,232)	(896,126)
Movement in reserves during 2017/18:											
Total Comprehensive (Income) and Expenditure		31,303	0	(37,016)	0	0	62	0	(5,651)	(187,813)	(193,464)
Adjustments between accounting basis and funding basis under regulations	12	(69,317)	0	6,973	0	28,625	(5,257)	(9,686)	(48,662)	48,662	0
Net (increase) / decrease before transfers to earmarked reserves		(38,014)	0	(30,043)	0	28,625	(5,195)	(9,686)	(54,313)	(139,151)	(193,464)
Transfers (to) / from earmarked reserves	13	37,072	(37,072)	29,975	0	(29,975)	0	0	0	0	(0)
(Increase) / decrease in year		(942)	(37,072)	(68)	0	(1,350)	(5,195)	(9,686)	(54,313)	(139,151)	(193,464)
Balance at 31 March 2018		(10,631)	(180,088)	(9,267)	(4,107)	(70,661)	(58,306)	(30,147)	(363,207)	(726,382)	(1,089,589)

APPENDIX 4 – BALANCE SHEET

As at 31 March 2017 £000		Notes	As at 31 March 2018 £000
0	Intangible Assets	20	905
2,838,929	Property, Plant and Equipment	17	2,924,085
54,364	Heritage Assets	18	60,368
21,955	Investment Properties	19	26,800
165,700	Long term Debtors	23	154,522
3,080,948	Long Term Assets		3,166,680
8,000	Short Term Investments	21	35,000
184	Inventories		1,435
110,858	Short Term Debtors	24	136,985
85,114	Cash and Cash Equivalents	21 / 25	55,103
26,771	Assets Held for Sale	26	21,247
230,927	Current Assets		249,770
(29,431)	Short Term Borrowing	21	(29,665)
0	Cash and Cash Equivalents (Overdraft)	25	(1,119)
(145,190)	Short Term Creditors	27	(159,171)
(16,138)	Short Term Provisions	28	(26,753)
(10,746)	PFI / PPP Finance Lease Liability	21 / 46	(8,792)
(34,573)	Capital Grants Receipts in Advance	42	(29,975)
(236,078)	Current Liabilities		(255,475)
(732,346)	Long Term Borrowing	21	(785,281)
(13,512)	Long Term Provisions	28	(7,776)
(415,410)	PFI / PPP Finance Lease Liability	21 / 46	(400,847)
(897,558)	Net Pension Liability	49	(776,574)
(103,306)	Other Long Term Liabilities	29	(86,670)
(17,539)	Capital Grants Receipts in Advance	42	(14,237)
(2,179,671)	Long Term Liabilities		(2,071,385)
896,126	Net Assets		1,089,589
(308,894)	Usable Reserves	30	(363,207)
(587,232)	Unusable Reserves	31	(726,382)
(896,126)	Total Reserves		(1,089,589)

APPENDIX 5 – CASH FLOW STATEMENT

2016/17 £000		Notes	2017/18 £000
305,041	Net surplus or (deficit) on the provision of services		5,713
(152,713)	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	32	178,117
(46,002)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	32	(36,830)
106,326	Net cash flow from operating activities		147,000
(87,366)	Investing activities	33	(183,694)
(17,760)	Financing activities	34	5,563
1,200	Net increase / (decrease) in cash and cash equivalents		(31,131)
83,914	Cash and cash equivalents at 1 April	25	85,114
85,114	Cash and cash equivalents at 31 March	25	53,983

APPENDIX 6 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS

Note 38 – 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.

2017/18						
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		186,125	0	186,125	35,364	221,489
Executive Director - People	1	127,480	45	127,526	24,221	151,747
Executive Director - Place		139,596	0	139,596	26,523	166,119
Executive Director - Resources		127,192	0	127,192	24,167	151,359
Director of Public Health		108,876	126	109,002	15,656	124,659
Director of Policy and Performance		83,430	0	83,430	15,852	99,282
Total		772,699	171	772,871	141,783	914,654
Notes:						
1	The People portfolio incorporates services from the former Communities and CYPF portfolios.					

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

2016/17			Remuneration Band	2017/18		
Teachers	Other	Total		Teachers	Other	Total
31	32	63	£50,000 - 54,999	33	38	71
33	38	71	£55,000 - 59,999	27	37	64
23	9	32	£60,000 - 64,999	15	11	26
19	18	37	£65,000 - 69,999	24	22	46
8	4	12	£70,000 - 74,999	12	9	21
5	5	10	£75,000 - 79,999	2	3	5
6	10	16	£80,000 - 84,999	3	7	10
5	3	8	£85,000 - 89,999	5	4	9
0	3	3	£90,000 - 94,999	2	3	5
1	1	2	£95,000 - 99,999	1	2	3
0	2	2	£100,000 - 104,999	0	0	0
0	0	0	£105,000 - 109,999	0	0	0
0	0	0	£110,000 - £114,999	0	0	0
1	0	1	£120,000 - 124,999	0	0	0
0	1	1	£135,000 - £139,999	0	0	0
0	1	1	£175,000 - £179,999	0	0	0
132	127	259	Total	124	136	260
130	110	240	Total Excluding redundancies	123	126	249

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

2017/18								
	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
						30	31	
Notes								
Reversal of items debited or credited to the CI&ES:								
Depreciation of Non-current assets	(50,676)	0	(23,587)	0	0	(74,263)	74,263	0
Impairment losses charged to the CI&ES	0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES	(32,841)	3,451	0	0	0	(29,390)	29,390	0
Movements in fair value of Investment Properties	4,845	0	0	0	0	4,845	(4,845)	0
Capital grants and contributions credited to the CI&ES	70,673	0	0	0	(14,154)	56,519	(56,519)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve	0	0	0	0	4,468	4,468	(4,468)	0
Revenue expenditure funded from capital under statute	(15,827)	0	0	0	0	(15,827)	15,827	0
Costs of disposal funded from capital receipts	(144)	0	0	144	0	0	0	0
Net gain / (loss) on sale of non-current assets	(50,707)	2,441	0	(21,792)	0	(70,058)	70,058	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	(137)	1,054	0	0	0	917	(917)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES	(81,319)	0	0	0	0	(81,319)	81,319	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	1,840	0	0	0	0	1,840	(1,840)	0

2017/18 (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
						30	31	
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	919	0	0	0	0	919	(919)	0
Insertion of items not debited or credited to the CI&ES:								
Statutory provision for repayment of debt (MRP)	49,879	0	0	0	0	49,879	(49,879)	0
Voluntary provision for repayment of debt (VMRP)	1,036	27	0	0	0	1,063	(1,063)	0
Revenue Contribution to Major Repairs Reserve	0	0	0	0	0	0	0	0
Transfer of Capital Receipts (<£10k) to the General Fund and HRA	(154)	0	0	154	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool	(3,340)	0	0	3,340	0	0	0	0
Employer's contribution to pension scheme	36,636	0	0	0	0	36,636	(36,636)	0
Capital Financing:								
Use of Capital Receipts Reserve to finance new capital expenditure	0	0	0	12,897	0	12,897	(12,897)	0
Use of Major Repairs Reserve to finance new capital expenditure	0	0	52,212	0	0	52,212	(52,212)	0
Total	(69,317)	6,973	28,625	(5,257)	(9,686)	(48,662)	48,662	0

Notes

APPENDIX 7 – HOUSING REVENUE ACCOUNT

Housing Revenue Account Income and Expenditure Statement			
2016/17			2017/18
£000		Note	£000
	Expenditure:		
35,960	Repairs and maintenance		34,615
50,203	Supervision and management		48,539
1,350	Rents, rates, taxes and other charges		1,246
(278,425)	Depreciation and impairment / losses of non-current assets	8 / 9	20,136
210	Debt management costs		206
1,063	Movement in the allowance for Bad or Doubtful Debts		2,163
(189,639)	Total Expenditure		106,904
	Income:		
(149,012)	Dwelling rents	11	(146,506)
(1,494)	Non-dwelling rents - garages, garage sites, shops	11	(1,471)
(6,419)	Charges for services and facilities		(6,161)
(905)	Contributions towards expenditure		(917)
(157,830)	Total Income		(155,054)
(347,469)	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		(48,150)
543	HRA share of Corporate and Democratic Core		649
(346,926)	Net Income / Cost of HRA Services		(47,501)
	HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:		
(6,086)	(Gain) or loss on sale of HRA non-current assets		(2,441)
13,314	Interest payable and similar charges		13,194
(254)	Interest and investment income		(268)
(339,952)	(Surplus) / Deficit for the year on HRA services		(37,016)

Movement on the Housing Revenue Account Statement			
2016/17			2017/18
£000		Note	£000
(8,176)	Balance as at 1 April		(9,199)
(339,952)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(37,016)
(1,322)	Other Comprehensive Income and Expenditure	1	0
324,254	Adjustments between accounting basis and funding basis under regulation	2	6,973
(17,020)	Net (increase) / decrease before transfers to reserves		(30,043)
15,997	Transfer to / from reserves	3	29,975
(1,023)	(Increase) / decrease in year on the HRA		(68)
(9,199)	Balance as at 31 March		(9,267)

