

## APPENDIX 1 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2017/18			2018/19			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Gross Expenditure £000	Gross Income £000	Net Expenditure £000
			<b>Notes</b>			
			<b>Continuing Operations:</b>			
483,806	(231,438)	252,368	People	519,755	(245,775)	273,980
189,506	(184,870)	4,636	Schools	177,994	(177,664)	330
238,962	(71,072)	167,890	Place (excluding HRA)	263,448	(78,118)	185,330
7,208	(2,911)	4,297	Policy, Performance & Communications	6,860	(2,699)	4,161
199,384	(194,883)	4,501	Resources	175,840	(187,431)	(11,591)
(93)	(16)	(109)	Corporate	(16)	(940)	(956)
<b>1,118,773</b>	<b>(685,190)</b>	<b>433,583</b>		<b>1,143,881</b>	<b>(692,627)</b>	<b>451,254</b>
107,553	(155,054)	(47,501)	Housing Revenue Account (HRA)	41,551	(151,969)	(110,418)
<b>1,226,326</b>	<b>(840,244)</b>	<b>386,082</b>	<b>(Surplus) / Deficit on Continuing Operations</b>	<b>1,185,432</b>	<b>(844,596)</b>	<b>340,836</b>
		52,890	Other Operating Expenditure			45,335
		102,417	Financing and Investment Income and Expenditure	9		128,105
		(547,102)	Taxation and Non-Specific Grant Income	10		(562,973)
		<b>(5,713)</b>	<b>(Surplus) / Deficit on Provision of Services</b>	11		<b>(48,697)</b>
		(22,146)	(Surplus) / deficit on revaluation of non-current assets			(48,165)
		(165,667)	Re-measurements of the pension net defined benefit liability			83,423
		63	Other (gains) / losses			62
		<b>(187,750)</b>	<b>Other Comprehensive (Income) and Expenditure</b>			<b>35,320</b>
		<b>(193,463)</b>	<b>Total Comprehensive (Income) and Expenditure</b>			<b>(13,377)</b>

## APPENDIX 2 – MOVEMENT IN RESERVES STATEMENT

2018/19											
		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	34	34	34	34	34	34	34	34	35	
<b>Balance at 31 March 2018</b>		<b>(10,631)</b>	<b>(180,088)</b>	<b>(9,267)</b>	<b>(4,107)</b>	<b>(70,661)</b>	<b>(58,306)</b>	<b>(30,147)</b>	<b>(363,207)</b>	<b>(726,382)</b>	<b>(1,089,589)</b>
<b>Movement in reserves during 2018/19:</b>											
Total Comprehensive (Income) and Expenditure		53,294	0	(101,991)	0	0	62	0	(48,635)	35,258	(13,377)
Adjustments between accounting basis and funding basis under regulations	8	(97,509)	0	79,732	0	23,455	(4,889)	1,715	2,504	(2,504)	0
<b>Net (increase) / decrease before transfers to earmarked reserves</b>		<b>(44,215)</b>	<b>0</b>	<b>(22,259)</b>	<b>0</b>	<b>23,455</b>	<b>(4,827)</b>	<b>1,715</b>	<b>(46,131)</b>	<b>32,754</b>	<b>(13,377)</b>
Transfers (to) / from earmarked reserves	33	46,720	(46,720)	23,199	285	(23,484)	0	0	0	0	0
<b>(Increase) / decrease in year</b>		<b>2,505</b>	<b>(46,720)</b>	<b>940</b>	<b>285</b>	<b>(29)</b>	<b>(4,827)</b>	<b>1,715</b>	<b>(46,131)</b>	<b>32,754</b>	<b>(13,377)</b>
<b>Balance at 31 March 2019</b>		<b>(8,126)</b>	<b>(226,808)</b>	<b>(8,327)</b>	<b>(3,822)</b>	<b>(70,690)</b>	<b>(63,133)</b>	<b>(28,432)</b>	<b>(409,338)</b>	<b>(693,628)</b>	<b>(1,102,966)</b>

## APPENDIX 3 – BALANCE SHEET

As at 31 March 2018		Notes	As at 31 March 2019
£000			£000
905	Intangible Assets	27	2,452
2,924,085	Property, Plant and Equipment	23	3,030,857
60,368	Heritage Assets	25	54,750
26,800	Investment Properties	26	28,190
154,522	Long term Debtors	16	144,280
<b>3,166,680</b>	<b>Long Term Assets</b>		<b>3,260,529</b>
35,000	Short Term Investments	14	500
1,435	Inventories		1,529
132,799	Short Term Debtors	17	102,769
56,776	Cash and Cash Equivalents	14 / 18	126,128
21,247	Assets Held for Sale	28	33,448
<b>247,257</b>	<b>Current Assets</b>		<b>264,374</b>
(29,665)	Short Term Borrowing	14	(22,219)
(157,777)	Short Term Creditors	19	(155,315)
(15,325)	Short Term Provisions	20	(12,583)
(8,792)	PFI / PPP Finance Lease Liability	14 / 24	(10,127)
(29,975)	Capital Grants Receipts in Advance	12	(18,722)
<b>(241,534)</b>	<b>Current Liabilities</b>		<b>(218,966)</b>
(785,282)	Long Term Borrowing	14	(795,762)
(19,204)	Long Term Provisions	20	(17,833)
(400,847)	PFI / PPP Finance Lease Liability	14 / 24	(390,039)
(776,574)	Net Pension Liability	46	(904,262)
(86,670)	Other Long Term Liabilities	21	(68,843)
(14,237)	Capital Grants Receipts in Advance	12	(26,232)
<b>(2,082,814)</b>	<b>Long Term Liabilities</b>		<b>(2,202,971)</b>
<b>1,089,589</b>	<b>Net Assets</b>		<b>1,102,966</b>
(363,207)	Usable Reserves	34	(409,338)
(726,382)	Unusable Reserves	35	(693,628)
<b>(1,089,589)</b>	<b>Total Reserves</b>		<b>(1,102,966)</b>

## APPENDIX 4 – CASH FLOW STATEMENT

2017/18		Notes	2018/19
£000			£000
5,713	Net surplus or (deficit) on the provision of services		48,697
180,909	- Adjustment to surplus or (deficit) on the provision of services for non-cash movements	36	192,874
(88,872)	- Adjustment for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	36	(92,224)
<b>97,750</b>	<b>Net cash flow from operating activities</b>		<b>149,347</b>
(131,652)	Investing activities	37	(46,179)
5,564	Financing activities	38	(33,816)
<b>(28,338)</b>	<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>69,352</b>
85,114	Cash and cash equivalents at 1 April	18	56,776
<b>56,776</b>	<b>Cash and cash equivalents at 31 March</b>	18	<b>126,128</b>

## APPENDIX 5 – EXPENDITURE AND FUNDING ANALYSIS STATEMENT

2018/19	Notes	Outturn Position Reported to Internal Management	Adjustments for Items Not Reported to Internal Management	Net Expenditure Chargeable to the General Fund and HRA Balances Under Statutory Funding Provisions	Adjustments between the Funding and Accounting Basis	Other Adjustments	Net Expenditure in the CI&ES
Note		£000	£000	£000	£000	£000	£000
					5		
People		250,573	72	250,645	23,335	0	273,980
Schools		0	(3,620)	(3,620)	3,950	0	330
Place (excluding HRA)		196,584	237	196,821	13,601	(25,092)	185,330
Policy, Performance & Communications		3,230	0	3,230	931	0	4,161
Resources		5,168	50	5,218	(16,809)	0	(11,591)
Corporate		(450,914)	(45,595)	(496,509)	72,501	423,052	(956)
Total General Fund (GF)		4,641	(48,856)	(44,215)	97,509	397,960	451,254
Housing Revenue Account (HRA)		0	(22,259)	(22,259)	(79,732)	(8,427)	(110,418)
<b>Net Cost of Services</b>	5	<b>4,641</b>	<b>(71,115)</b>	<b>(66,474)</b>	<b>17,777</b>	<b>389,533</b>	<b>340,836</b>
Other Income & Expenditure GF		0	0	0	0	(397,960)	(397,960)
Other Income & Expenditure HRA		0	0	0	0	8,427	8,427
<b>Other Income &amp; Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(389,533)</b>	<b>(389,533)</b>
<b>Difference between General Fund (Surplus) / Deficit and CI&amp;ES (Surplus) / Deficit</b>	5	<b>4,641</b>	<b>(71,115)</b>	<b>(66,474)</b>	<b>17,777</b>	<b>0</b>	<b>(48,697)</b>
Opening General Fund and HRA Balance at 1 April		(204,093)					
(Surplus) / Deficit on General Fund and HRA Balance at 31 March		(66,474)					
Other Movements		23,484					
<b>Closing General Fund and HRA Balance at 31 March*</b>		<b>(247,083)</b>					

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

## APPENDIX 6 – KEY NOTES TO THE CORE FINANCIAL STATEMENTS

### Note 44 – Officers’ Remuneration

Under the Accounts and Audit Regulations 2015, Local Authorities are required to disclose information on their employees’ remuneration in two sections.

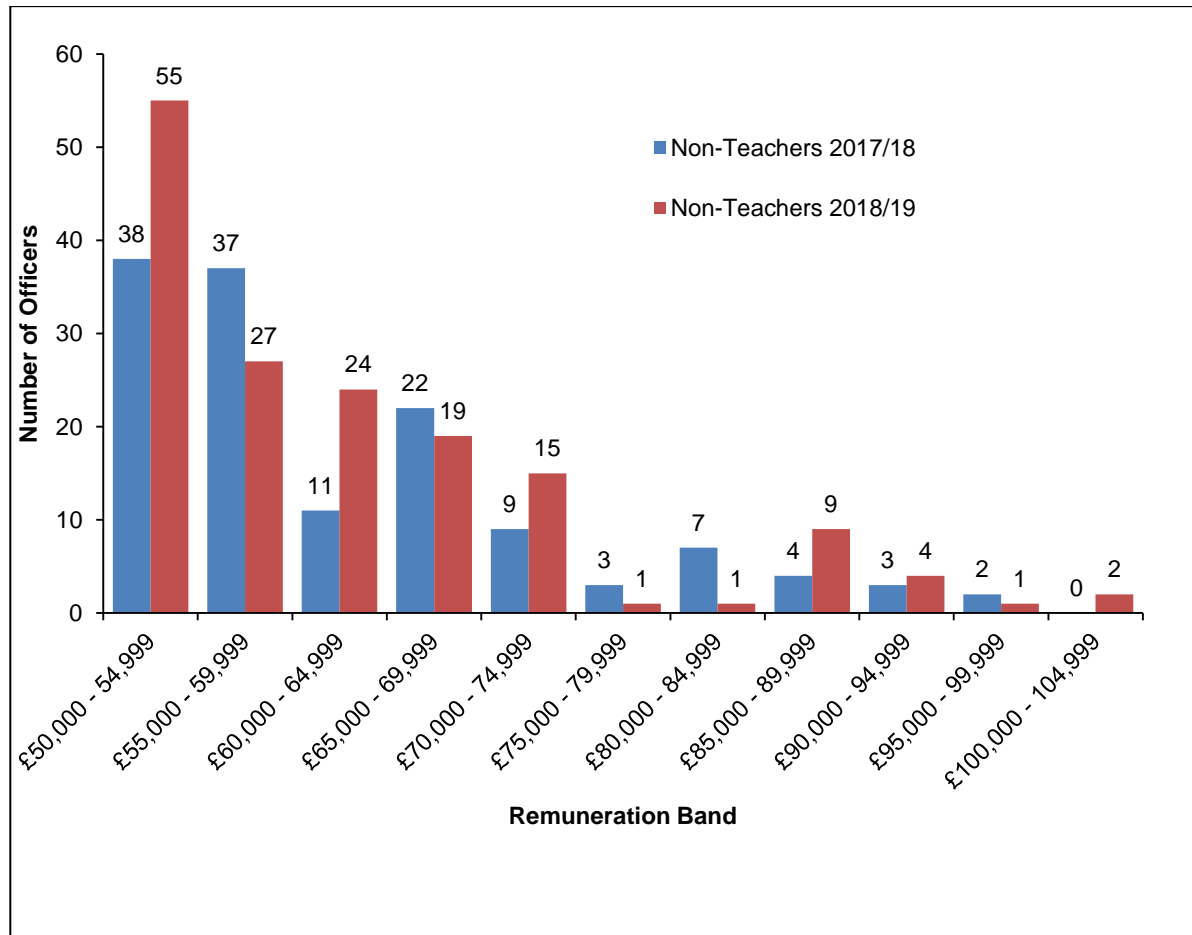
The first section must contain the details of those officers defined in the Regulations as senior employees whose salary is above £50,000 per annum. Senior employees are typically categorised as statutory chief officers (i.e. Chief Executive also known as the head of paid service, Director of Children’s 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.

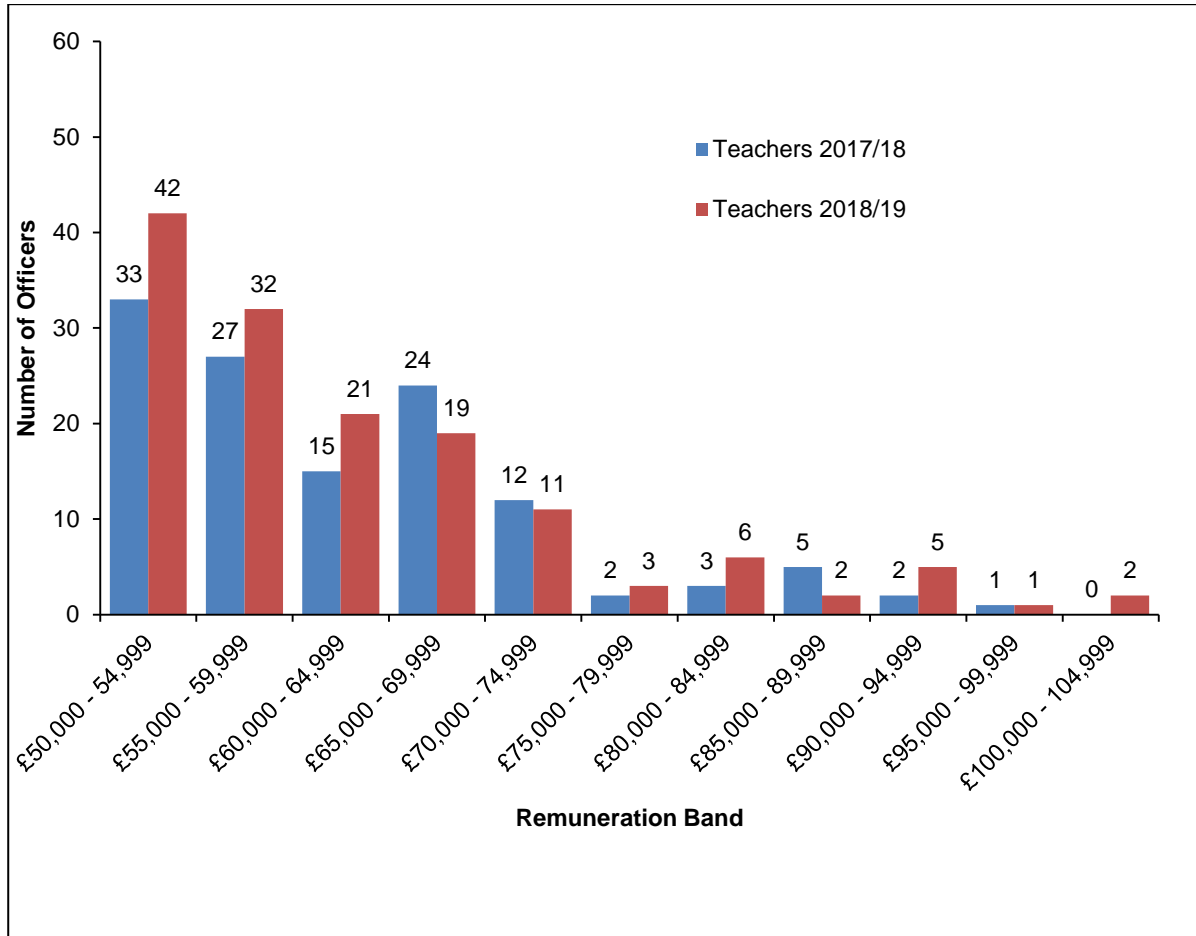
The second section must include a disclosure of the numbers of other staff whose total remuneration (i.e. salary plus overtime and allowances, etc.) is above £50,000.

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

2018/19						
Post Holder Information	Note	Salary – including Fees and Allowances £	Expenses Allowances £	Total Remuneration exc Pension Contributions £	Pension Contributions £	Total Remuneration inc Pension Contributions £
Chief Executive – John Mothersole		192,064	0	192,064	29,194	221,258
Executive Director – People		135,533	0	135,533	20,601	156,134
Executive Director – Place		138,752	0	138,752	21,090	159,842
Executive Director – Resources		132,760	0	132,760	20,179	152,939
Director of Public Health		114,497	102	114,599	16,570	131,169
Director of Policy and Performance		83,830	0	83,830	12,742	96,572
<b>Total</b>		<b>797,436</b>	<b>102</b>	<b>797,538</b>	<b>120,376</b>	<b>917,914</b>

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







## Note 8 – Adjustments Between Accounting Basis and Funding Basis Under Regulations

2018/19	General Fund Balance £000	Housing Revenue Account £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						34	35	
<b>Reversal of items debited or credited to the CI&amp;ES:</b>								
Depreciation of Non-current assets	(50,682)	0	(23,310)	0	0	(73,992)	73,992	0
Impairment losses charged to the CI&ES	0	0	0	0	0	0	0	0
Revaluation losses charged to the CI&ES	(45,209)	74,328	0	0	0	29,119	(29,119)	0
Movements in fair value of Investment Properties	1,390	0	0	0	0	1,390	(1,390)	0
Capital grants and contributions credited to the CI&ES	67,961	0	0	0	(8,021)	59,940	(59,940)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve	0	0	0	0	9,737	9,737	(9,737)	0
Revenue expenditure funded from capital under statute	(18,838)	0	0	0	0	(18,838)	18,838	0
Costs of disposal funded from capital receipts	(281)	0	0	281	0	0	0	0
Net gain / (loss) on sale of non-current assets	(45,057)	4,390	0	(24,263)	0	(64,930)	64,930	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	(12,291)	987	0	0	0	(11,304)	11,304	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES	(82,598)	0	0	0	0	(82,598)	82,598	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	11,853	0	0	0	0	11,853	(11,853)	0
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	(524)	0	0	0	0	(524)	524	0
<b>Insertion of items not debited or credited to the CI&amp;ES:</b>								
Statutory provision for repayment of debt (MRP)	41,907	0	0	0	0	41,907	(41,907)	0
Voluntary provision for repayment of debt (VMRP)	0	27	0	0	0	27	(27)	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	(132)	0	0	132	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	38,333	0	0	0	0	38,333	(38,333)	0
<b>Capital Financing:</b>								
Use of Capital Receipts Reserve to finance new capital expenditure	0	0	0	15,619	0	15,619	(15,619)	0
Use of Major Repairs Reserve to finance new capital expenditure	0	0	46,765	0	0	46,765	(46,765)	0
<b>Total</b>	<b>(97,509)</b>	<b>79,732</b>	<b>23,455</b>	<b>(4,889)</b>	<b>1,715</b>	<b>2,504</b>	<b>(2,504)</b>	<b>0</b>

## APPENDIX 7 – HOUSING REVENUE ACCOUNT

<b>Housing Revenue Account Income and Expenditure Statement</b>			
<b>2017/18</b>		<b>Note</b>	<b>2018/19</b>
<b>£000</b>			<b>£000</b>
	<b>Expenditure:</b>		
34,615	Repairs and maintenance		37,027
48,539	Supervision and management		51,013
1,246	Rents, rates, taxes and other charges		1,255
20,136	Depreciation and impairment / losses of non-current assets	8 / 9	(51,018)
206	Debt management costs		193
2,163	Movement in the allowance for Bad or Doubtful Debts		2,288
<b>106,905</b>	<b>Total Expenditure</b>		<b>40,758</b>
	<b>Income:</b>		
(146,506)	Dwelling rents	11	(143,931)
(1,471)	Non-dwelling rents - garages, garage sites, shops	11	(1,350)
(6,161)	Charges for services and facilities		(6,166)
(917)	Contributions towards expenditure		(522)
<b>(155,055)</b>	<b>Total Income</b>		<b>(151,969)</b>
<b>(48,150)</b>	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		<b>0</b>
649	HRA share of Corporate and Democratic Core		793
<b>(47,501)</b>	<b>Net Income / Cost of HRA Services</b>		<b>(110,418)</b>
	<b>HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:</b>		
(2,441)	(Gain) or loss on sale of HRA non-current assets		(4,390)
13,194	Interest payable and similar charges		13,110
(268)	Interest and investment income		(293)
<b>(37,016)</b>	<b>(Surplus) / Deficit for the year on HRA services</b>		<b>(101,991)</b>

## Movement on the Housing Revenue Account Statement

2017/18 £000		Note	2018/19 £000
<b>(9,199)</b>	<b>Balance as at 1 April</b>		<b>(9,267)</b>
(37,016)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(101,991)
0	Other Comprehensive Income and Expenditure	1	0
6,973	Adjustments between accounting basis and funding basis under regulation	2	79,732
<b>(30,043)</b>	<b>Net (increase) / decrease before transfers to reserves</b>		<b>(22,259)</b>
29,975	Transfer to / from reserves	3	23,199
<b>(68)</b>	<b>(Increase) / decrease in year on the HRA</b>		<b>940</b>
<b>(9,267)</b>	<b>Balance as at 31 March</b>		<b>(8,327)</b>

