

## APPENDIX 1 – MOVEMENT IN RESERVES

2012/2013										
		General Fund Balance £000	Earmarked General Fund Reserves £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
Note		24	24	24	24	24	24		25	
	<b>Balance at 31 March 2012</b>	<b>(10,350)</b>	<b>(74,840)</b>	<b>(14,409)</b>	<b>(31,382)</b>	<b>(10,106)</b>	<b>(25,821)</b>	<b>(166,908)</b>	<b>(992,525)</b>	<b>(1,159,433)</b>
	<b>Movement in reserves during 2012/13:</b>									
	(Surplus) / deficit on provision of services	327,201	0	(15,017)	0	0	0	312,184	0	312,184
	Other Comprehensive (Income) and Expenditure	0	13	0	9	0	0	22	185,879	185,901
	<b>Total Comprehensive (Income) and Expenditure</b>	<b>327,201</b>	<b>13</b>	<b>(15,017)</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>312,206</b>	<b>185,879</b>	<b>498,085</b>
	Adjustments between accounting basis and funding basis under regulations	(323,852)	0	6,898	(2)	727	2,357	(313,872)	313,872	0
	<b>Net (increase) / decrease before transfers to earmarked reserves</b>	<b>3,349</b>	<b>13</b>	<b>(8,119)</b>	<b>7</b>	<b>727</b>	<b>2,357</b>	<b>(1,666)</b>	<b>499,751</b>	<b>498,085</b>
	Transfers (to) / from earmarked reserves	(4,182)	6,308	0	1,150	0	(3,276)	0	0	0
	<b>(Increase) / decrease in year</b>	<b>(833)</b>	<b>6,321</b>	<b>(8,119)</b>	<b>1,157</b>	<b>727</b>	<b>(919)</b>	<b>(1,666)</b>	<b>499,751</b>	<b>498,085</b>
	<b>Balance at 31 March 2013</b>	<b>(11,183)</b>	<b>(68,519)</b>	<b>(22,528)</b>	<b>(30,225)</b>	<b>(9,379)</b>	<b>(26,740)</b>	<b>(168,574)</b>	<b>(492,774)</b>	<b>(661,348)</b>

## APPENDIX 2 – COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2011/12			2012/13			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Notes	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
<b>Continuing Operations:</b>						
698,470	(484,263)	214,207	Children's and Education Services	600,118	(434,642)	165,476
199,703	(61,928)	137,775	Adult Social Care	207,444	(67,956)	139,488
83,224	(10,959)	72,265	Highways and Transport Services	100,450	(10,871)	89,579
60,585	(7,199)	53,386	Cultural and Related Services	62,412	(4,896)	57,516
40,085	(10,609)	29,476	Environment and Regulatory Services	43,381	(10,657)	32,724
41,545	(5,286)	36,259	Planning Services	30,021	(7,070)	22,951
157,081	(163,426)	(6,345)	Local Authority Housing (HRA)	110,214	(145,250)	(35,036)
219,595	(192,142)	27,453	Other Housing Services	213,371	(194,843)	18,528
92,079	(62,839)	29,240	Central Services	90,092	(63,366)	26,726
18,312	(5,835)	12,477	Corporate and Democratic Core	18,050	(5,023)	13,027
1,734	(5)	1,729	Non-Distributed Costs (NDC)	234	(2)	232
<b>1,612,413</b>	<b>(1,004,491)</b>	<b>607,922</b>	<b>Cost of Services</b>	<b>1,475,787</b>	<b>(944,576)</b>	<b>531,211</b>
		34,050	Other Operating Expenditure	10		288,669
			Financing and Investment Income and Expenditure:			
		71,731	- HRA Self Financing Transaction	11 / 7		0
		107,550	- Other	11		65,775
			Taxation and Non-Specific Grant Income:			
		(590,084)	- HRA Self Financing Transaction	12 / 7		0
		(656,697)	- Other	12		(573,471)
		<b>(425,528)</b>	<b>(Surplus) / Deficit on Provision of Services</b>			<b>312,184</b>
		84,414	(Surplus) / deficit on revaluation of non-current assets			44,427
		1,308	Impairment losses on non-current assets charged to Revaluation Reserve			0
		94,918	Actuarial (gains) / losses on pension assets / liabilities			141,449
		67	Other (gains) / losses			25
		<b>180,707</b>	<b>Other Comprehensive (Income) and Expenditure</b>			<b>185,901</b>
		<b>(244,821)</b>	<b>Total Comprehensive (Income) and Expenditure</b>			<b>498,085</b>

## APPENDIX 3 – BALANCE SHEET

As at 1 April 2011 £000	As at 31 March 2012 £000		Notes	As at 31 March 2013 £000
2,841,011	2,665,845	Property, Plant and Equipment	13	2,360,846
63,182	63,350	Heritage Assets	14	63,757
3,136	3,136	Investment Properties		2,210
15	0	Long term Investments		0
11,010	13,506	Long term Debtors	17	14,345
<b>2,918,354</b>	<b>2,745,837</b>	<b>Long Term Assets</b>		<b>2,441,158</b>
10,000	0	Short Term Investments	15	0
1,148	946	Inventories		57
136,267	113,647	Short Term Debtors	18	117,011
6,921	36,245	Cash and Cash Equivalents	15 / 19	108,336
5,442	11,556	Assets Held for Sale	20	3,834
<b>159,778</b>	<b>162,394</b>	<b>Current Assets</b>		<b>229,238</b>
(89,006)	(65,648)	Short Term Borrowing	15	(62,925)
(139,260)	(108,091)	Short Term Creditors	21	(85,502)
(16,970)	(43,763)	Short Term Provisions	22	(48,842)
(5,567)	(4,990)	PFI / PPP Finance Lease Liability	15 / 41	(6,930)
0	(43,316)	Capital Grants Receipts in Advance	37	(19,347)
<b>(250,803)</b>	<b>(265,808)</b>	<b>Current Liabilities</b>		<b>(223,546)</b>
(988,364)	(539,889)	Long Term Borrowing	15	(651,000)
(21,548)	(15,387)	Long Term Provisions	22	(14,518)
(226,811)	(221,814)	PFI / PPP Finance Lease Liability	15 / 41	(283,874)
(563,313)	(658,926)	Net Pension Liability	44	(797,832)
(31,092)	(27,716)	Other Long Term Liabilities	23	(23,912)
(81,589)	(19,258)	Capital Grants Receipts in Advance	37	(14,366)
<b>(1,912,717)</b>	<b>(1,482,990)</b>	<b>Long Term Liabilities</b>		<b>(1,785,502)</b>
<b>914,612</b>	<b>1,159,433</b>	<b>Net Assets</b>		<b>661,348</b>
(165,470)	(166,908)	Usable Reserves	24	(168,574)
(749,142)	(992,525)	Unusable Reserves	25	(492,774)
<b>(914,612)</b>	<b>(1,159,433)</b>	<b>Total Reserves</b>		<b>(661,348)</b>

## APPENDIX 4 – CASH FLOW STATEMENT

2011/12 £000		Notes	2012/13 £000
425,528	Net surplus / (deficit) on the provision of services		(312,184)
	Adjust net surplus / (deficit) on the provision of services for:		
253,215	- Non-cash movements	26	413,427
(168,001)	- Items that are investing or financing activities	26	(71,487)
<b>510,742</b>	<b>Net cash flow from operating activities</b>		<b>29,756</b>
(17,712)	Investing activities	27	(58,514)
(463,706)	Financing activities	28	100,849
<b>29,324</b>	<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>72,091</b>
6,921	Cash and cash equivalents at 1 April	19	36,245
<b>36,245</b>	<b>Cash and cash equivalents at 31 March</b>	19	<b>108,336</b>

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

### Note 33 - Officers' Remuneration

Under the Accounts and Audit Regulations 2011, Local Authorities are required to disclose information on their employees' remuneration in two sections. Full details are required for those employees defined in the Regulations as senior employees whose salary is above £50,000 per annum, and an additional summary disclosure is required of the numbers of other staff whose total remuneration (i.e. salary plus overtime and allowances etc.) is above £50,000. In addition, those senior officers whose salary is above £150,000 are required to be named.

The remuneration paid to the Council's senior employees is as follows:

2012/13							
Post Holder Information	Note	Salary - including Fees and Allowances	Expenses Allowances	Compensation for Loss of Office	Total Remuneration excluding Pension Contributions	Pension Contributions	Total Remuneration including Pension Contributions
		£	£	£	£	£	£
Chief Executive John Mothersole	1	175,359	0	0	175,359	35,072	210,431
Executive Director of Resources		129,217	0	0	129,217	24,551	153,768
Executive Director - Place		123,066	123	0	123,189	23,383	146,572
Executive Director - Communities		129,217	0	0	129,217	24,551	153,768
Executive Director - Children Young People and Families	2	52,498	192	0	52,690	12,174	64,864
Executive Director - Children Young People and Families (Interim)	2	110,986	18	0	111,004	21,087	132,091
<b>Total</b>		<b>720,343</b>	<b>333</b>	<b>0</b>	<b>720,676</b>	<b>140,818</b>	<b>861,494</b>

#### Notes:

1 The Chief Executive has reduced pay during the period by £9,229 via the salary sacrifice scheme, which is included in the salary figure above. His full time equivalent salary is £184,588 per year.

2 The Executive Director - Children Young People and Families (CYPF) is currently on an unpaid career break, having been paid £52,690 up until her departure on 15 August 2012. Her full time equivalent salary was £141,516 in 2012/13. An interim replacement from the CYPF Leadership Team is in post with full time equivalent salary of £116,902.

<b>2011/12 – Comparative Information</b>							
<b>Post Holder Information</b>	<b>Note</b>	<b>Salary - including Fees and Allowances</b>	<b>Expenses Allowances</b>	<b>Compensation for Loss of Office</b>	<b>Total Remuneration excluding Pension Contributions</b>	<b>Pension Contributions</b>	<b>Total Remuneration including Pension Contributions</b>
		£	£	£	£	£	£
Chief Executive John Mothersole	<b>1</b>	175,359	0	0	175,359	34,149	209,508
Deputy Chief Executive	<b>2</b>	98,576	0	57,785	156,361	19,200	175,561
Executive Director of Resources	<b>3</b>	127,847	0	0	127,847	23,652	151,499
Executive Director - Place		123,066	77	0	123,143	22,767	145,910
Executive Director - Communities		129,217	0	0	129,217	23,905	153,122
Executive Director - Children Young People and Families		141,516	198	0	141,714	26,181	167,895
<b>Total</b>		<b>795,581</b>	<b>275</b>	<b>57,785</b>	<b>853,641</b>	<b>149,854</b>	<b>1,003,495</b>

**Notes:**

**1** The Chief Executive has reduced pay during the period by £9,229 via the salary sacrifice scheme, which is included in the salary figure above. Their full time equivalent salary is £184,588 per year.

**2** The Deputy Chief Executive took Flexible Retirement during 2011/12, which incurred Pension Costs of £57,785. Their full time equivalent salary is £135,368 per year. The Deputy Chief Executive also purchased additional annual leave via the additional annual leave salary sacrifice scheme at a cost of £5,206, which is included in the salary figure above.

**3** The Executive Director of Resources, in 2011/12, has been assimilated to a permanent spinal column point. Their full time equivalent salary is now £129,217 per year.

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

2011/12			Remuneration Band	2012/13		
Teachers	Other	Total		Teachers	Other	Total
74	44	<b>118</b>	£50,000 - 54,999	69	39	<b>108</b>
76	43	<b>119</b>	£55,000 - 59,999	51	33	<b>84</b>
43	18	<b>61</b>	£60,000 - 64,999	25	9	<b>34</b>
26	12	<b>38</b>	£65,000 - 69,999	21	11	<b>32</b>
12	19	<b>31</b>	£70,000 - 74,999	16	11	<b>27</b>
2	15	<b>17</b>	£75,000 - 79,999	5	14	<b>19</b>
5	11	<b>16</b>	£80,000 - 84,999	4	11	<b>15</b>
3	3	<b>6</b>	£85,000 - 89,999	4	4	<b>8</b>
3	2	<b>5</b>	£90,000 - 94,999	3	1	<b>4</b>
6	3	<b>9</b>	£95,000 - 99,999	3	3	<b>6</b>
3	0	<b>3</b>	£100,000 - 104,999	1	0	<b>1</b>
2	1	<b>3</b>	£105,000 - 109,999	1	0	<b>1</b>
0	1	<b>1</b>	£120,000 - 124,999	0	1	<b>1</b>
1	0	<b>1</b>	£125,000 - 129,999	0	0	<b>0</b>
1	0	<b>1</b>	£140,000 - 144,999	0	0	<b>0</b>
<b>257</b>	<b>172</b>	<b>429</b>	<b>Total</b>	<b>203</b>	<b>137</b>	<b>340</b>
<b>248</b>	<b>143</b>	<b>391</b>	<b>Total Excluding redundancies</b>	<b>202</b>	<b>124</b>	<b>326</b>

**Note 8 - Adjustments between accounting basis and funding basis under regulations**

2012/13									
		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>Note</b>							25	
<b>Reversal of items debited or credited to the CI&amp;ES:</b>									
Depreciation of Non-current assets		(61,333)	0	0	(15,838)	0	(77,171)	77,171	0
The excess of depreciation charged to HRA services over the Major Repairs Allowance		0	0	0	0	0	0	0	0
Impairment losses charged to the CI&ES		87	35,532	0	0	0	35,619	(35,619)	0
Revaluation losses charged to the CI&ES		(57,647)	(44,503)	0	0	0	(102,150)	102,150	0
Movements in fair value of Investment Properties		(926)	0	0	0	0	(926)	926	0
Capital grants and contributions credited to the CI&ES		52,131	849	0	0	(5,775)	47,205	(47,205)	0
Application of grants and contributions to capital financing from the Capital Grants Unapplied Reserve		0	0	0	0	8,132	8,132	(8,132)	0
Revenue expenditure funded from capital under statute		(9,175)	0	0	0	0	(9,175)	9,175	0
Costs of disposal funded from capital receipts		(106)	0	106	0	0	0	0	0
Net gain / (loss) on sale of non-current assets		(279,029)	(6,824)	(18,755)	0	0	(304,608)	304,608	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		(153)	1,110	0	0	0	957	(957)	0
Reversal of items relating to retirement benefits debited or credited to the CI&ES		(49,670)	0	0	0	0	(49,670)	49,670	0



2012/13 (Continued)									
		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>Note</b>							25	
Amount by which council tax income and residual community charge adjustment included in the CI&ES is different from the amount taken to the General Fund in accordance with regulation		992	0	0	0	0	992	(992)	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		3,219	0	0	0	0	3,219	(3,219)	0
<b>Insertion of items not debited or credited to the CI&amp;ES:</b>									
Statutory provision for repayment of debt		28,471	0	800	0	0	29,271	(29,271)	0
Capital expenditure charged to the General Fund Balance		(154)	20,734	154	(20,734)	0	0	0	0
Transfer from Capital Receipts Reserve equal to the amount payable into the Housing Capital Receipts Pool		(2,347)	0	2,347	0	0	0	0	0
Employer's contribution to pension scheme		52,213	0	0	0	0	52,213	(52,213)	0
<b>Other:</b>									
Use of Capital Receipts Reserve to finance new capital expenditure		0	0	14,921	0	0	14,921	(14,921)	0
Use of Major Repairs Reserve to finance new capital expenditure		0	0	0	37,299	0	37,299	(37,299)	0
Other		(425)	0	425	0	0	0	0	0
<b>Total</b>		<b>(323,852)</b>	<b>6,898</b>	<b>(2)</b>	<b>727</b>	<b>2,357</b>	<b>(313,872)</b>	<b>313,872</b>	<b>0</b>

## Note 29 - 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 2013 is as follows:

2012/13 Portfolio Income and Expenditure									
	Children, Young People and Families £000	Place £000	Communities £000	Deputy Chief Executive £000	Resources £000	Corporate £000	Total General Fund £000	Housing Revenue Account £000	Total £000
Grants	(74,730)	(3,155)	(16,874)	(73)	(240,602)	0	(335,434)	(184)	(335,618)
Other reimbursements and contributions	(3,479)	(1,573)	(10,287)	(884)	(1,368)	0	(17,591)	(521)	(18,112)
Sales	(2,927)	(1,432)	(288)	(4)	(37)	0	(4,688)	0	(4,688)
Fees and charges	(23,009)	(22,603)	(28,258)	(822)	(28,030)	(128)	(102,850)	(3,569)	(106,419)
Income from Council Tax	0	0	0	0	0	(8,289)	(8,289)	0	(8,289)
Other Income	(1,489)	(3,342)	(16,745)	(1,415)	(7,510)	0	(30,501)	(146,088)	(176,589)
Corporate Revenue Income	0	0	0	0	0	(215)	(215)	(53)	(268)
Recharges	(23,636)	(37,021)	(6,743)	(2,658)	(71,274)	0	(141,332)	(70)	(141,402)
<b>Total Income</b>	<b>(129,270)</b>	<b>(69,126)</b>	<b>(79,195)</b>	<b>(5,856)</b>	<b>(348,821)</b>	<b>(8,632)</b>	<b>(640,900)</b>	<b>(150,485)</b>	<b>(791,385)</b>
Employees	73,395	39,843	67,482	5,676	44,157	0	230,553	0	230,553
Premises	3,220	41,372	4,075	77	54,115	2	102,861	47,290	150,151
Transport	6,506	2,257	2,853	113	3,399	0	15,128	512	15,640
Supplies and services	45,647	41,048	7,417	8,174	14,528	42,903	159,717	55,895	215,612
Third party payments	42,999	98,395	154,768	1,011	227	59	297,459	113	297,572
Transfer payments	789	0	5,419	0	232,861	0	239,069	0	239,069
Central and departmental support	37,475	9,525	10,732	2,431	59,982	0	120,145	7,490	127,635
Other	256	2,614	0	0	9	(527,370)	(524,491)	31,066	(493,425)
<b>Total Expenditure</b>	<b>210,287</b>	<b>235,054</b>	<b>252,746</b>	<b>17,482</b>	<b>409,278</b>	<b>(484,406)</b>	<b>640,441</b>	<b>142,366</b>	<b>782,807</b>
<b>Net Expenditure</b>	<b>81,017</b>	<b>165,928</b>	<b>173,551</b>	<b>11,626</b>	<b>60,457</b>	<b>(493,038)</b>	<b>(459)</b>	<b>(8,119)</b>	<b>(8,578)</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.

<b>2011/12</b>		<b>2012/13</b>
<b>£000</b>		<b>£000</b>
<b>(12,870)</b>	<b>Net Expenditure in the Portfolio Analysis</b>	<b>(8,578)</b>
(686)	Additional segments not included in the analysis	5,806
109,813	Amounts not included in the analysis but included in the CI&ES	79,294
511,665	Amounts included in the analysis but not included in the CI&ES	454,689
<b>607,922</b>	<b>Cost of Services in the CI&amp;ES</b>	<b>531,211</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.

2012/13								
	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	(447,424)	(305,372)	5,617	(2,381)	153,912	(595,648)	0	(595,648)
Interest and investment income	(53)	0	0	53	0	0	(2,225)	(2,225)
Income from Council Tax	(8,289)	0	0	8,289	0	0	(199,248)	(199,248)
Non Domestic Rates Distribution	0	0	0	0	0	0	(255,875)	(255,875)
Government grants and contributions	(335,619)	(4,598)	(8,711)	0	0	(348,928)	(118,348)	(467,276)
<b>Total Income</b>	<b>(791,385)</b>	<b>(309,970)</b>	<b>(3,094)</b>	<b>5,961</b>	<b>153,912</b>	<b>(944,576)</b>	<b>(575,696)</b>	<b>(1,520,272)</b>
Employee expenses	230,553	238,194	(27,430)	0	0	441,317	0	441,317
Other service expenses	522,089	77,582	(42,080)	486,163	0	1,043,754	0	1,043,754
Support service recharge	0	0	0	0	(153,912)	(153,912)	0	(153,912)
Depreciation, amortisation, and impairment	15,838	0	128,790	0	0	144,628	0	144,628
Interest payments	14,856	0	(1,381)	(13,475)	0	0	44,229	44,229
Precepts and levies	469	0	0	(469)	0	0	469	469
Payment to housing capital receipt pool	0	0	0	0	0	0	2,347	2,347
Gain or loss on disposal of fixed assets	0	0	0	0	0	0	285,853	285,853
(Surplus) / deficit of trading undertakings or other operations	(998)	0	2,436	(1,438)	0	0	1,438	1,438
Pension interest cost and expected return in pension assets	0	0	22,053	(22,053)	0	0	22,333	22,333
<b>Total Expenditure</b>	<b>782,807</b>	<b>315,776</b>	<b>82,388</b>	<b>448,728</b>	<b>(153,912)</b>	<b>1,475,787</b>	<b>356,669</b>	<b>1,832,456</b>
<b>(Surplus) or deficit on the provision of services</b>	<b>(8,578)</b>	<b>5,806</b>	<b>79,294</b>	<b>454,689</b>	<b>0</b>	<b>531,211</b>	<b>(219,027)</b>	<b>312,184</b>

## APPENDIX 6 – HOUSING REVENUE ACCOUNT

<b>Housing Revenue Account Income and Expenditure Statement</b>			
<b>2011/12</b>		<b>Note</b>	<b>2012/13</b>
<b>£000</b>			<b>£000</b>
	<b>Expenditure:</b>		
33,270	Repairs and maintenance		32,898
54,984	Supervision and management		51,079
658	Rents, rates, taxes and other charges		387
66,968	Depreciation and impairment / losses of non-current assets	7 / 8	24,803
421	Debt management costs		270
780	Movement in the allowance for Bad or Doubtful Debts		777
<b>157,081</b>	<b>Total Expenditure</b>		<b>110,214</b>
	<b>Income:</b>		
(126,622)	Dwelling rents	11	(136,399)
(1,477)	Non-dwelling rents - garages, garage sites, shops	11	(1,554)
(6,648)	Charges for services and facilities		(6,131)
(611)	Contributions towards expenditure		(1,073)
(28,068)	HRA subsidy receivable	9	(93)
<b>(163,426)</b>	<b>Total Income</b>		<b>(145,250)</b>
(6,345)	Net Income / Cost of HRA Services as included in the whole Council's Comprehensive Income and Expenditure Statement		(35,036)
478	HRA share of Corporate and Democratic Core		622
<b>(5,867)</b>	<b>Net Income / Cost of HRA Services</b>		<b>(34,414)</b>
	<b>HRA share of operating income and expenditure included in the Comprehensive Income and Expenditure Account:</b>		
(1,100)	(Gain) or loss on sale of HRA non-current assets		6,824
46,198	Interest payable and similar charges		13,475
71,731	Interest payable and similar charges – HRA Self Financing Transaction		0
(1,911)	Interest and investment income		(53)
0	Capital grants and contributions receivable		(849)
(590,084)	Capital grants and contributions receivable – HRA Self Financing Transaction		0
<b>(481,033)</b>	<b>(Surplus) / Deficit for the year on HRA services</b>		<b>(15,017)</b>

<b>Movement on the Housing Revenue Account Statement</b>			
<b>2011/12</b>			<b>2012/13</b>
<b>£000</b>		<b>Note</b>	<b>£000</b>
<b>(16,729)</b>	<b>Balance on the Housing Revenue Account as at 1 April</b>		<b>(14,409)</b>
(481,033)	(Surplus) / Deficit on the HRA Income and Expenditure Statement		(15,017)
472,245	Adjustments between accounting basis and funding basis under regulation	1	(13,836)
<b>(8,788)</b>	<b>Net (increase) / decrease before transfers to reserves</b>		<b>(28,853)</b>
11,108	Transfer to reserves	2	20,734
<b>2,320</b>	<b>(Increase) / decrease in year on the HRA</b>		<b>(8,119)</b>
<b>(14,409)</b>	<b>Balance on the Housing Revenue Account as at 31 March</b>		<b>(22,528)</b>

## APPENDIX 7 – COLLECTION FUND STATEMENT

<b>Collection Fund Statement</b>				
<b>2011/12</b>				<b>2012/13</b>
<b>£000</b>		<b>Notes</b>	<b>£000</b>	<b>£000</b>
	<b>Income</b>			
(184,787)	Council Tax Receivable	1		(186,634)
	Transfers from General Fund:			
(46,425)	- Council Tax Benefits	1		(46,533)
(231,212)				(233,167)
(197,393)	Income collectable from business ratepayers	2		(200,972)
<b>(428,605)</b>	<b>Total Income</b>			<b>(437,139)</b>
	<b>Expenditure</b>			
	Precepts and Demands:			
197,227	- Sheffield City Council			197,737
	- South Yorkshire Joint Authorities:			
20,298	- SY Police Authority		21,153	
9,230	- SY Fire and Rescue Authority		9,618	30,771
226,755				228,508
	Business Rate:			
194,565	- Payment to National Pool		198,298	
765	- Costs of Collection		774	199,072
422,085				427,580
	Impairment of debts:			
2,674	- Write Offs - Council Tax	1	1,493	
2,063	- Write Offs - NNDR		1,900	
460	- Provision for Non-Payment of Council Tax		1,410	4,803
427,282				432,383
(192)	Contributions towards previous years estimated Surplus / Deficit			597
<b>427,090</b>	<b>Total Expenditure</b>			<b>432,980</b>
<b>(1,515)</b>	<b>(Surplus) / Deficit for the Year</b>			<b>(1,159)</b>
<b>305</b>	<b>Balance Brought Forward</b>			<b>(1,210)</b>
<b>(1,210)</b>	<b>Balance Carried Forward</b>			<b>(2,369)</b>

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