

income and expenditure

Restated 31/03/2010		2010/11	2010/11	2010/11
Net Expenditure £000's	note	Expenditure £000's	Income £000's	Net Expenditure £000's
Net Expenditure on Continuing Services				
39,872	Adult social care			
19,476	Central Services			
30,692	Cultural, Environmental, regulatory and Planning Services			
37,142	Education and Children's Services			
16,488	Highways and Transport Services			
2,534	Housing Services			
146,204	Net Cost of Services	1	0	0
(585)	(Gain) / loss on the disposal of fixed assets			
3,191	Precepts to Parishes			
126	Precepts & Levies			
(176)	(Surpluses)/deficits on trading undertakings			
55	Contribution of Housing Capital receipts to government pool			
2,611	Other Operating Expenditure			0
(292)	Interest Receivable			
5,829	Pension Interest cost and Expected return on Pension Assets			
1,519	Interest Payable and similar charges			
7,056	Financing and Investment Income and Expenditure			0
155,871	Net Operating Expenditure			0
(79,017)	Income from Council Tax			
(12,710)	Non Ring Fenced Government Grants			
(23,418)	Contribution from Non-Domestic Rate Pool			
(15,671)	Capital Grants and Contributions			
(130,816)	Taxation and Non Specific Grant Income			0
25,055	Surplus or Deficit on Provision of Services			0
(22,882)	Surplus or deficit on revaluation of Fixed Assets			
78,700	Actuarial gains / losses on pension assets / liabilities			
0	Restated Collection fund			
55,818	Other Comprehensive Income & Expenditure			0
80,873	Total Comprehensive Income & Expenditure			

Cash Flow

Restated				
2009/10			2010/11	2010/11
£'000		notes	£'000	£'000
	Operating Activities			
96,643	Taxation			
228,246	grants			
107	Rents			
1,600	sale of goods and rendering of service			
310	interest received			
1,349	other receipts from operating activities			
328,255	cash inflows generated from operating activities			
(124,164)	Cash paid to and on behalf of employees			
(34,220)	housing benefit paid out			
(16,073)	precepts paid			
(55)	Payments to the Capital Receipts Pool			
(115,226)	Cash paid to suppliers of goods and services			
(1,519)	Interest paid			
(23,266)	Other payments for operating activities			
(314,523)	cash outflows from operating activities			
13,732	Net cashflows from operating activities			
	Investing activities			
(58,527)	Purchase of property plant and equipment			
(77,300)	Purchase of short and long term investments			
(115,885)	Other payments for investing activities			
914	Proceeds from the sale of property, plant and equipment, investment properties and intangible assets			
83,300	Proceeds from the short and long term investments			
115,885	other receipts from investing activities			
(51,613)	net cash flows from investing activities			
	Financing activities			
40,019	cash receipts of short and long term borrowing			
951	other receipts from financing activities			
(1,446)	repayments of short and long term borrowing			
(417)	other payments for financing activities			
39,107	Net cashflows from financing activities			
1,226	Net increase/decrease in cash and cash equivalents			
(5,386)	Cash and cash equivalents at the beginning of the reporting period			
(4,160)	Cash and cash equivalents at the end of the reporting period			

movement in reserves

Movement in Reserves Statement								
This Statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and other reserves. The 'Surplus or (deficit) on the Provision of Services line shows the true economic cost of providing the authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. these are different from the statutory amounts required to be charged to the General Fund Balance. The Net Increase/Decrease before Transfers to Earmarked Reserves line show the statutory General Fund Balance and Housing Revenue Account Balance before any discretionary transfers to or from								
	(a)	(b)	(e)			(f)	(g)	(h)
	General Fund Balance £000's	Earmarked GF Reserves £000's	Capital Receipts Reserve £000's	Deferred Credit £000's	Working Balances £000's	Total Usable Reserves £000's	Unusable Reserves £000's	Total Authority Reserves £000's
Balance at 31 March 2009	6,841	16,552	593	39	2,256	26,281	231,567	257,848
Surplus or (deficit) on provision of services (accounting basis)	(25,055)	0	0	0	0	(25,055)	0	(25,055)
Other Comprehensive Expenditure and Income	(55,818)	0	0	0	0	(55,818)	0	(55,818)
Total Comprehensive Expenditure and Income	(80,873)	0	0	0	0	(80,873)	0	(80,873)
Adjustments between accounting basis & funding basis under regulations	83,814	0	0	0	0	83,814	(83,814)	0
Net Increase / Decrease before Transfers to Earmarked Reserves	2,941	0	0	0	0	2,941	(83,814)	(80,873)
Transfers to / from Earmarked Reserves	(2,666)	3,009	13	(13)	(1,043)	(700)	700	0
Increase / Decrease in Year	275	3,009	13	(13)	(1,043)	3,297	(83,114)	(79,817)
Balance at 31 March 2010	7,116	19,561	606	26	1,213	28,522	148,453	176,975
Surplus or (deficit) on provision of services (accounting basis)	0	0	0	0	0	0	0	0
Other Comprehensive Expenditure and Income	0	0	0	0	0	0	0	0
Total Comprehensive Expenditure and Income	0	0	0	0	0	0	0	0
Adjustments between accounting basis & funding basis under regulations	0	0	0	0	0	0	0	0
Net Increase / Decrease before Transfers to Earmarked Reserves	0	0	0	0	0	0	0	0
Transfers to / from Earmarked Reserves	0	0	0	0	0	0	0	0
Increase / Decrease in Year	0	0	0	0	0	0	0	0
Balance at 31 March 2011	7,116	19,561	606	26	1,213	28,522	148,453	176,975

adj movement in reserves

	General Fund Balance	Capital Receipts Reserve	Total Usable Reserves	Movement in Unusable Reserves	Total Authority Reserves
	£000's	£000's	£000's	£000's	£000's
Adjustments in respect of usable and unusable reserves					
Charges for depreciation and impairment of long term assets	28,729		28,729	(28,729)	0
Revaluation surpluses / losses on Property Plant and Equipment	(22,882)		(22,882)	22,882	0
Capital grants and contributions	(15,101)		(15,101)	15,101	0
Government Grants deferred account	1,786	0	1,786	(1,786)	0
Revenue expenditure funded from capital under statute	2,727	0	2,727	(2,727)	0
Amounts of non current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(585)	914	329	(329)	0
Repayment of PWLB debt	(1,477)	0	(1,477)	1,477	0
					0
Statutory provision for the financing of capital investment	(405)	0	(405)	405	0
Direct revenue financing of capital expenditure	(61)	0	(61)	61	0
					0
Use of the Capital Receipts Reserve to finance new capital expenditure	0	(859)	(859)	859	0
Contribution from the Capital Receipts Reserve to finance the payments to the Government capital receipts pool.	55	(55)	0	0	0
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement (see note xxx)	78,700		78,700	(78,700)	0
Employer's pensions contributions and direct payments to pensioners payable in the year	5,601		5,601	(5,601)	0
Unusable account in respect of accumulated compensated absences	6,727		6,727	(6,727)	0
Total Adjustments between accounting basis and funding basis under regulations	83,814	0	83,814	(83,814)	0

Segmental Reporting

IFRS Council											
Service Information											
For the year ended 31 March 2010							COM	CXD	CYP	ENV	MTR
	Children & Young People	Adult Social Services	Environment	Chief Executive	Below the line items	Total					
	£000s	£000s	£000s	£000s	£000s	£000s					
Fees, charges & other service income	(6,779)	(612)	(548)	(5,600)	0	(13,539)					
Government grants	(14,140)	(44,403)	(134,360)	(4,282)	0	(197,185)					
Total Income	(20,919)	(45,015)	(134,908)	(9,882)	0	(210,724)					
Employee expenses	18,353	4,600	17,017	9,025	0	48,995					
Other operating expenses	44,536	45,374	139,396	29,014	4,479	262,799					
Support Service Recharges	3,396	1,791	2,964	2,903	757	11,811					
Total operating expenses	66,285	51,765	159,377	40,942	5,236	323,605					
Net Cost of Services	45,366	6,750	24,469	31,060	5,236	112,881					
Reconciliation to Net Cost of Services in Comprehensive Income and Expenditure Statement											
						£000s					
Cost of Services in Service Analysis						146,204					
Add services not included in main analysis						0					
Add amounts not included in the analysis but included in the Comprehensive Income and Expenditure Statement						33,323					
Remove amounts included in the analysis but not included in the Comprehensive Income and Expenditure Statement						0					
Net Cost of Services in Comprehensive Income and Expenditure Statement						146,204					
						K					
Reconciliation to Subjective Analysis (Single Entity)											
	Service Analysis	Services not in analysis	Amounts not included in the analysis but included in the Comprehensive Income and Expenditure Statement	Amounts included in the analysis but not included in the Comprehensive Income and Expenditure Statement	Allocation of support service recharges	Net Cost of Services	Corporate Amounts	Total			
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s			
Fees, charges & other service income	(13,539)	0	0	0	(479)	(14,018)	(176)	(14,194)			
Surplus or deficit on associates and joint ventures	0	0	0	0	0	0	0	0			
Interest and investment income	0	0	0	0	0	0	(292)	(292)			
Income from council tax	0	0	0	0	0	0	(79,017)	(79,017)			
Government grants and contributions	(197,185)	0	0	0	0	(197,185)	(51,799)	(248,984)			
Total Income	(210,724)	0	0	0	(479)	(211,203)	(131,284)	(342,487)			
Employee expenses	48,995	0	5,601	0	8,600	63,196	5,829	69,025			
Other service expenses	262,799	0	101	0	3,211	266,111	0	266,111			
Support Service recharges	11,811	0	0	0	(11,332)	479	0	479			
Depreciation, amortisation and impairment	0	0	27,621	0	0	27,621	0	27,621			
Interest Payments	0	0	0	0	0	0	1,519	1,519			
Precepts & Levies	0	0	0	0	0	0	3,317	3,317			
Payments to Housing Capital Receipts Pool	0	0	0	0	0	0	55	55			
Gain or Loss on Disposal of Fixed Assets	0	0	0	0	0	0	(585)	(585)			
Total operating expenses	323,605	0	33,323	0	479	357,407	10,135	367,542			
Surplus or deficit on the provision of services	112,881	0	33,323	0	0	146,204	(121,149)	25,055			
						K		C			