

Agenda Item (10)

Comprehensive Income & Expenditure Account - 2015/16

Appendix A

	2014/15 Gross Expenditure £	2014/15 Income £	2014/15 Net Expenditure £	2015/16 Gross Expenditure £	2015/16 Income £	2015/16 Net Expenditure £	Note
Cultural and related service	1,448,024	(205,380)	1,242,644	1,617,273	(304,554)	1,312,718	
Environmental and regulatory services	7,687,864	(2,769,701)	4,918,163	8,126,068	(2,662,199)	5,463,870	
Planning services	4,161,989	(2,006,186)	2,155,803	4,585,032	(2,340,645)	2,244,387	
Highways, Roads and Transport Services	1,030,599	(2,465,436)	(1,434,837)	1,408,512	(2,615,692)	(1,207,179)	
Housing Services	23,282,774	(21,639,356)	1,643,418	22,806,887	(21,221,820)	1,585,067	
Corporate and Democratic Core	1,690,733	(182,095)	1,508,638	2,157,269	(639,735)	1,517,534	
Non Distributed Costs	52,862	0	52,862	111,907	0	111,907	
Central Services to the Public	4,766,009	(4,020,695)	745,315	4,907,500	(3,986,101)	921,399	
Cost of Services - continuing operations	44,120,854	(33,288,848)	10,832,006	45,720,448	(33,770,745)	11,949,703	
Other Operating Expenditure	2,312,047	(2,176,994)	135,053	2,086,318	(506,575)	1,579,743	9
Financing and Investment Income and Expenditure	1,945,621	(852,222)	1,093,399	1,523,056	(1,157,967)	365,089	10
Taxation and Non-Specific Grant Income	10,283,853	(23,105,844)	(12,821,991)	10,492,987	(24,243,065)	(13,750,078)	11
(Surplus) or Deficit on Provision of Services	58,662,376	(59,423,909)	(761,533)	59,822,808	(59,678,352)	144,456	A
(Surplus) or deficit on revaluation of non current assets			(19,842,781)			(5,656,754)	
(Surplus) or deficit on revaluation of available for sale financial assets			(10,912)			(2,034)	
Remeasurement of the net defined benefit liability			7,129,000			(8,852,000)	
Other (gains) and losses			0			0	
Other Comprehensive Income and Expenditure			(12,724,693)			(14,510,788)	
Total Comprehensive Income and Expenditure			(13,486,226)			(14,366,332)	

Movement in Reserves Statement - 2015/16

Appendix A

	General Fund Balance	Earmarked Reserves	Capital Grants Unapplied	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£	£	£	£	£	£	£
Balance at 31 March 2015	2,911,602	4,801,692	155,363	11,019,223	18,887,880	15,997,386	34,885,265
Surplus/(deficit) on provision of services (accounting basis)	(144,456)	0	0	0	(144,456)	0	(144,456)
Other Comprehensive Expenditure and Income	0	0	0	0	0	14,510,788	14,510,788
Total Comprehensive Income & Expenditure	(144,456)	0	0	0	(144,456)	14,510,788	14,366,332
Adjustments between accounting basis & funding basis under regulations [see Note 7 to the Accounts]	2,005,467	0	0	0	2,005,467	(1,308,600)	696,867
Other movements in reserves	0	(211,651)	(95,614)	402,978	95,712	(792,579)	(696,867)
Net Increase / (Decrease) in GF balance before Transfers to Earmarked Reserves	1,861,011	(211,651)	(95,614)	402,978	1,956,723	12,409,609	14,366,332
Transfers (to) / from earmarked reserves	(524,926)	524,926	0	0	0	0	0
Increase / (Decrease) in Year	1,336,085	313,275	(95,614)	402,978	1,956,723	12,409,609	14,366,332
Balance at 31 March 2016	4,247,687	5,114,966	59,749	11,422,201	20,844,603	28,406,994	49,251,598

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Balance Sheet - Year ending 31st March 2016

31st March 2015	Note	31st March 2016
£		£
47,070,609	12	53,321,925
133,357	12	0
17,000	51	17,000
5,050,299	13	5,264,044
362,853	14	354,256
0	15	502,422
3,255,080	18	2,982,282
55,889,199		62,441,930
14,054,834	15	20,626,272
29,081	16	24,336
3,639,186	18	5,118,606
7,128,693	19	2,462,368
4,235,829	20	1,188,400
29,087,623		29,419,982
0		0
(4,411,833)	21	(4,523,454)
(733,207)	21	(1,083,144)
(1,080,424)	22	(1,114,729)
(6,225,465)		(6,721,328)
0		0
(43,569,000)	33	(35,704,000)
(297,092)	38	(184,987)
(43,866,092)		(35,888,987)
34,885,265		49,251,597
18,887,880	23	20,844,603
15,997,385	24	28,406,994
34,885,265		49,251,597

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Reserves Note:	Movement increase/(decrease)
Useable	
Earmarked reserves	313,275
General fund	1,336,085
Capital Grants Unapplied account	-95,614
UCR	402,978
Unusable	
CAA	1,405,971
Deferred capital receipts	1,621,450
RR	1,836,754
AAAA	0
FIAA	0
AIS Financial Instruments Reserve	2,034
CFAA	-321,600
Pension	7,865,000
	14,366,332

D £5.6m 'upward' revaluation of assets
In particular upward value of £3.9m in 'surplus assets'

E Total increase in cash and investments = £2.4m

F Includes £1.8m for BotW land disposal

F Sale of land in BotW for £3.7m

G £7.9m 'positive' movement in the Pension Fund

H Sale of land in BotW for £3.7m - £1.8m due to be paid in 2016/17
Upward revaluation of assets £5.9m, less RR balance £3.6m BotW disposal

G £7.9m 'positive' movement in the Pension Fund