

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

APPENDIX A

2014/15				2015/16		
Gross Expenditure £000	Gross Income £000	Net Expenditure of Continuing Operations £000		Gross Expenditure £000	Gross Income £000	Net Expenditure of Continuing Operations £000
1,510	(860)	650	Central services to the public	1,652	(868)	784
2,762	(883)	1,879	Cultural and related services	2,647	(843)	1,804
4,511	(1,267)	3,244	Environmental and regulatory services	4,868	(798)	4,070
3,151	(1,842)	1,309	Planning services	3,962	(1,718)	2,244
258	(295)	(37)	Highways and transport services	260	(304)	(44)
9,461	(16,842)	(7,381)	Local authority housing (HRA)	9,096	(16,816)	(7,720)
21,739	(20,861)	878	Other housing services	20,832	(20,696)	136
2,438	(257)	2,181	Corporate and democratic core	2,577	(408)	2,169
85	-	85	Non distributed costs	3	-	3
<b>45,915</b>	<b>(43,107)</b>	<b>2,808</b>	<b>Cost of Services</b>	<b>45,897</b>	<b>(42,451)</b>	<b>3,446</b>
4,032	(1,057)	2,975	Other operating expenditure (Note 8)	4,389	(1,404)	2,985
5,554	(2,183)	3,371	Financing and investment income and expenditure (Note 9)	5,117	(1,975)	3,142
6,877	(20,499)	(13,622)	Taxation and non-specific grant income and expenditure (Note 10)	7,221	(20,093)	(12,872)
<b>62,378</b>	<b>(66,846)</b>	<b>(4,468)</b>	<b>Surplus on the Provision of Services</b>	<b>62,624</b>	<b>(65,882)</b>	<b>(3,299)</b>
		(1,930)	Surplus on revaluation of Property, Plant and Equipment assets			(2,473)
		3,690	Remeasurements of the net defined benefit liability			(5,606)
		<b>1,760</b>	<b>Other Comprehensive Income and Expenditure</b>			<b>(8,079)</b>
		<b>(2,708)</b>	<b>Total Comprehensive Income and Expenditure</b>			<b>(11,378)</b>

## MOVEMENT IN RESERVES STATEMENT

2015/16	General Fund Balance	Earmarked General Fund Reserves	Housing Revenue Account	Earmarked HRA Reserves	Major Repairs Reserve	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Balance at 31 March 2015</b>	<b>2,055</b>	<b>9,274</b>	<b>8,968</b>	<b>200</b>	-	<b>1,907</b>	<b>1,522</b>	<b>23,926</b>	<b>36,554</b>	<b>60,480</b>
<b>Movement in reserves during 2015/16</b>										
Surplus or (deficit) on the provision of services	(1,895)	-	5,194	-	-	-	-	3,299	-	3,299
Other Comprehensive Income and Expenditure	-	-	-	-	-	-	-	-	8,079	8,079
<b>Total Comprehensive Income and Expenditure</b>	<b>(1,895)</b>	<b>-</b>	<b>5,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,299</b>	<b>8,079</b>	<b>11,378</b>
Adjustments between accounting basis and funding basis under regulations (Note 6)	108	-	(5,194)	-	2,609	672	166	(1,639)	1,639	-
<b>Net Increase or Decrease before Transfers to Earmarked Reserves</b>	<b>(1,787)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,609</b>	<b>672</b>	<b>166</b>	<b>1,660</b>	<b>9,718</b>	<b>11,378</b>
Transfers (to)/from Earmarked Reserves (Note 7)	1,833	(1,833)	-	-	-	-	-	-	-	-
Increase/(Decrease) in 2015/16	<b>46</b>	<b>(1,833)</b>	<b>-</b>	<b>-</b>	<b>2,609</b>	<b>672</b>	<b>166</b>	<b>1,660</b>	<b>9,718</b>	<b>11,378</b>
<b>Balance at 31 March 2016 carried forward</b>	<b>2,101</b>	<b>7,441</b>	<b>8,968</b>	<b>200</b>	<b>2,609</b>	<b>2,579</b>	<b>1,688</b>	<b>25,586</b>	<b>46,272</b>	<b>71,858</b>

## BALANCE SHEET

31 March 2015 £000		Notes	31 March 2016 £000
141,436	Property, Plant and Equipment	11	145,174
98	Heritage Assets	12	113
802	Investment Property	13	737
711	Intangible Assets	14	564
50	Long-term Investments		50
131	Long-term Debtors		157
<b>143,228</b>	<b>Long-term Assets</b>		<b>146,795</b>
14,315	Short-term Investments		21,027
671	Assets Held for Sale	18	607
2,348	Short-term Debtors	16	3,007
10,082	Cash and Cash Equivalents	17	7,171
<b>27,416</b>	<b>Current Assets</b>		<b>31,812</b>
(26)	Short-term Borrowing		(26)
(5,798)	Short-term Creditors	19	(6,681)
(1,711)	Provisions	20	(1,682)
<b>(7,535)</b>	<b>Current Liabilities</b>		<b>(8,389)</b>
(67,456)	Long-term Borrowing		(67,456)
(34,624)	Other Long-term Liabilities	35	(30,354)
(549)	Grants Receipts in Advance – Capital	30	(550)
<b>(102,629)</b>	<b>Long Term Liabilities</b>		<b>(98,360)</b>
<b>60,480</b>	<b>Net Assets</b>		<b>71,858</b>
	<b>Usable Reserves</b>	21	
2,055	General Fund		2,101
8,968	Housing Revenue Account		8,968
9,274	Earmarked Reserves – General Fund		7,441
200	– Housing Revenue Account		200
-	Major Repairs Reserve		2,609
1,907	Capital Receipts Reserve		2,579
1,522	Capital Grants Unapplied		1,688
<b>23,926</b>			<b>25,586</b>
	<b>Unusable Reserves</b>	22	
12,652	Revaluation Reserve		14,870
59,298	Capital Adjustment Account		62,483
(34,624)	Pension Reserve		(30,354)
59	Deferred Capital Receipts		56
(780)	Collection Fund Adjustment Account		(716)
(51)	Accumulated Absences Adjustment Account		(67)
<b>36,554</b>			<b>46,272</b>
<b>60,480</b>	<b>Total Reserves</b>		<b>71,858</b>

## CASH FLOW STATEMENT

2014/15 £000	2014/15 £000		2015/16 £000	2015/16 £000
	4,468	Net surplus on the provision of services		3,299
8,804		Adjustments to net surplus or deficit on the provision of services for non-cash movements (Note 23)	5,164	
(1,968)	6,836	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities (Note 23)	(2,358)	2,806
	11,304	Net cash flows from Operating Activities		6,105
	(10,540)	Investing Activities (Note 24)		(9,624)
	873	Financing Activities (Note 25)		608
	1,637	Net increase/(decrease) in cash and cash equivalents		(2,911)
	8,445	Cash and cash equivalents at the beginning of the reporting period		10,082
	<b>10,082</b>	<b>Cash and cash equivalents at the end of the reporting period (Note 17)</b>		<b>7,171</b>