

	A	B	C	D	E	F	G	
1								
2		Comprehensive Income and Expenditure Accounts: Net Cost of Services						
3								
4								
5		Employees			£'000	£'000		
6			Direct employee expenses					
7			Salaries & wages		136,518			
8			Employers NICs		11,543			
9			IAS19 Defined Benefit Pension Costs					
10			Employers pension current service costs		20,728			
11			Employers pension past service costs		0			
12			Recognition of gain/loss on settlement of pension liability		693			
13			Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)		8,212			
14			Agency staff		15,017			
15			Employee expenses		0			
16			Indirect employee expenses					
17			Other employee expenses		4,869			
18			Employee-related provisions expense		0			
19			Debits resulting from soft loans to staff		0			
20			Total Employee Costs				197,580	
21		Premises						
22			Business Rates	[no CPID]	1,376			
23			Premises related provisions expense		0			
24			Other premises related expenditure		8,199			
25			Total Premises Costs				9,575	
26								
27		Transport						
28			Transport related provisions expense		0			
29			Other transport related expenditure		8,078			
30			Total Transport				8,078	
31								
32		Supplies & Services						
33			Audit costs		193			
34			PFI service charge		3,063			
35			Provisions expense		2,570			
36			Other purchases of supplies & services		59,687			
37			Total Supplies & Services				65,513	
38								
39		Third-Party Payments						
40			Independent units within the council					
41			Joint authorities		251			
42			Other local authorities		2,649			
43			Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)		0			
44			Government departments		0			
45			Levies (included within service lines)		0			
46			All other bodies		83,139			
47			Total Third-Party Payments				86,039	
48								
49		Transfer Payments						
50			Housing benefit (payments to taxpayers)	[no CPID]	92,571			
51			Other transfer payments		12,987			
54			Total Transfer Payments				105,558	
55								
56		Support Services	Total recharged cost from support functions		32,238		32,238	
57								
58		Depreciation & Impairment Losses						
59			Depreciation		16,711			
60			Amortisation of intangible assets		584			
61			Revaluations		-5,972			
62			Impairment		0			
63			Movement in fair value of investment property					
65			Total Depreciation and Impairment Losses				11,323	
66								
67		Other Expenditure						
69			Miscellaneous expenditure					
70			Total other expenditure				0	
71								
72		Income						
73			Dwelling rents (gross) within the Housing Revenue Account (HRA)					
74			Cost of NNDR Collection Allowance (treated as income)	[no CPID]	-277			
75			Miscellaneous income					
76			Government Grants and Contributions (received from bodies within WGA boundary)					
77			New Homes Bonus	CLG	-3,679			
80			PFI Special Grant (component recognised in NCS)		0			
81			Public Health Grant	PHE	-10,071			
82			Rent Allowance: subsidy	DWP	-91,149			
83			HRA Rent Rebates: subsidy	DWP	0			
84			Non-HRA Rent Rebates: subsidy	DWP	0			
85			Housing Benefit Subsidy Admin Grant	DWP	-1,074			
86			Pupil Premium	DfE	-5,991			
87			Dedicated Schools Grant	DfE	-138,183			
88			Education Services Grant	DfE	-2,594			
89			GLA Transport Grant	DfT				
90			EU current grants					
91			Other revenue grants & contributions (from Government and other WGA bodies)		-17,331			
92			Other Non-Govt revenue grants & contributions		-11,009			
93			Capital Grants and Contributions					
94			Capital grant income (from Govt bodies)					
95			Capital grant income (EU grants)					
96			Capital grants & contribution income (from non-Govt)					
97			Amounts released from receipts in advance (deferred income)	[no CPID]	-75			
98			Customer & client receipts					
99			recharge receipts		-33,773			
100			external receipts (fees & charges for services)		-44,905			
101			Other Operating Income					
102			Total Income				-360,111	
110								
111		Other items (Group Accounts Only)						
112		Associates and joint ventures						
113			[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport					
114			Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)					
115			Total Other items (Group Accounts Only)				0	
116								
117		NET COST OF SERVICES					155,793	

	A	B	C	D	E	F	G
1							
2			CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year				
3							
4							
5						£'000	
6							
7			NET COST OF SERVICES			155,793	
8							
9			Corporate Income and Expenditure:				
10			Provisions expense (any amount not in NCS)				
11			Trading operation results - Income			-10,759	
12			Trading operation results - Expense			10,928	
13			Other corporate income				
14			Other corporate expense				
15							
16			(Following Group Accounts Only)				
17							
18			[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport				
19			Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax):				
20			Taxation payable of subsidiaries				
21			Minority interest share of profits or losses of subsidiaries				
22			Corporate Income and Expenditure:				169
23							
24			Other Operating Expenditure				
25			Levies (not included in service lines)			926	
26			Net gains/losses on disposal of PPE				
27			Net gains/losses on disposal of intangibles				
28			Net gains/losses on disposal of assets held for sale			-4,671	
29			Local (Parish Council) Precepts				
30			Amounts payable to Housing Capital Receipts Pool				
31			Other Operating Expenditure				-3,745
32							
33			Financing and Investment Income and Expenditure				
34			Interest Payable and similar charges				
35			Interest element of on-balance sheet PFI contract			3,473	
36			Finance charges for finance leases (non-PFI)			60	
37			Impairment losses - debtors				
38			Impairment losses on other financial instrumts in the loan & receivables (less debtor impmt shown separately above) & available-for-sale assets categories				
39			Losses arising on the derecognition of financial instruments			0	
40			Interest paid - within govt			3,035	
41			Interest paid - bank loans & overdrafts (Non-Govt)			3,426	
42			Interest paid - other borrowings (Non-Govt)			261	
43			Net interest on the net defined benefit liability (asset)			9,434	
44			Remeasurements of the net defined benefit liability (asset) for long term employee benefits				
45			Interest and investment income			-1,850	
46			Income & exp in relation to investment properties and changes in their fair value				
47			Rental Income from investment properties				
48			Direct operating expenses arising from investment properties				
49			Net Gains/Losses on disposal of investment properties				
50			Movement in fair value of investment property				
51			Dividends receivable - associates, joint ventures & subsidiaries			-800	
52			Dividends receivable - other (within Government)				
53			Dividends receivable - other (non-Government)				
54			Net gains/losses on financial instruments carried at fair value through profit or loss			0	
55			Financial instruments fee income/expense (from sheet Fin Inst (15))			0	
56			Financing and Investment Income and Expenditure				17,039
57							
58			Taxation and Non Specific Grant Incomes				
59			Income from Council Tax			-80,155	
60			CLG Grants: Revenue Support Grant	CLG		-30,425	
63			Non domestic rates retained income (Local Share)	[no CPID]		-25,695	
64			NDR Top up payments from central government	CLG		-7,841	
65			NDR Tariff payments to central government	CLG			
66			NDR Safety net payments from central government	CLG			
67			NDR Levy payments to central government	CLG			-33,536
68			Police Grant	HO			
69			Greater London Authority General Grant	CLG			
70			PFI Special Grant (not in NCS)			-4,797	
71			Other government grants (non-capital)			-8,718	
72			Other Grant Income & contributions (from non-Govt bodies)				
73			LA levy income				
74			Business Rates Supplement Income				
75			Amounts released from receipts in advance (deferred income)	[no CPID]		-4,504	
76			Capital Grants and Contributions				
77			Capital grant income (from Govt or other WGA bodies)			-9,118	
78			Capital grant & contribution income (from non-Govt bodies)			-2,705	
79			Taxation and Non Specific Grant Incomes				-173,958
80							
81			SURPLUS(-)/DEFICIT ON THE PROVISION OF SERVICES				-4,702
82							
83			Other comprehensive income and expenditure (as per row 15 to 20 of LP-Reserves worksheet)				-58,088
84							
85			TOTAL COMPREHENSIVE INCOME AND EXPENDITURE				-62,790
86							

If you are in a pool arrangement and allocate to other authority
Total NDR