

	B	C	D	E	F
2	Comprehensive Income and Expenditure Accounts: Net Cost of Services				
3					
4					
5	Employees			£'000	£'000
6		Direct employee expenses			
7		Salaries & wages		146,121	
8		Employers NICs		13,650	
9		IAS19 Defined Benefit Pension Costs			
10		Employers pension current service costs		20,713	
11		Employers pension past service costs		675	
12		Recognition of gain/loss on settlement of pension liability		-626	
13		Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)		8,728	
14		Agency staff		14,524	
15		Employee expenses		0	
16		Indirect employee expenses			
17		Other employee expenses		2,957	
18		Employee-related provisions expense		0	
19		Debits resulting from soft loans to staff		0	
20		Total Employee Costs			206,742
21	Premises				
22		Business Rates	[no CPID]	1,462	
23		Premises related provisions expense		0	
24		Other premises related expenditure		7,428	
25		Total Premises Costs			8,890
26					
27	Transport				
28		Transport related provisions expense		0	
29		Other transport related expenditure		5,503	
30		Total Transport			5,503
31					
32	Supplies & Services				
33		Audit costs		186	
34		PFI service charge		2,663	
35		Provisions expense		36	
36		Other purchases of supplies & services		77,774	
37		Total Supplies & Services			80,659
38					
39	Third-Party Payments				
40		Independent units within the council		0	
41		Joint authorities		881	
42		Other local authorities		3,307	
43		Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)		1	
44		Government departments		0	
45		Levies (included within service lines)		0	
46		All other bodies		71,172	
47		Total Third-Party Payments			75,361
48					
49	Transfer Payments				
50		[ELG, WLG, SLG ONLY] Housing benefit (payments to taxpayers)	[no CPID]	88,055	
51		Other transfer payments		10,123	
52		[WLG ONLY] Repayment of Grants to WAG	WAG		
53		Payment to Welsh Government to buy out HRA subsidy (Settlement payment)	WCF		
54		Total Transfer Payments			98,178
55					
56	Support Services	Total recharged cost from support functions		30,667	30,667
57					
58	Depreciation & Impairment Losses				
59		Depreciation		17,171	
60		Amortisation of intangible assets		538	
61		Revaluations		1,791	
62		Impairment		0	
63		Movement in fair value of investment property		0	
64		Total Depreciation and Impairment Losses			19,500
65					
66	Other Expenditure				
67		Miscellaneous expenditure - please analyse in table below			
68		Total other expenditure			0
69					
70	Income				
71		[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)			
72		[ELG, WLG ONLY] Cost of NNDR Collection Allowance (treated as income)	[no CPID]	-273	
73		Miscellaneous income			
74		Government Grants and Contributions (received from bodies within WGA boundary)			
75		[ELG, WLG ONLY] New Homes Bonus / [WLG] Income from other local authorities	CLG	-4,734	
76		[WLG ONLY] Welsh Government Revenue Grant	WAG	0	
77		[ELG, WLG ONLY] PFI Special Grant (component recognised in NCS)		0	
78		[ELG, WLG ONLY] Public Health Grant	PHE	-10,998	
79		[ELG, WLG, SLG ONLY] Rent Allowance: subsidy	DWP	-87,302	
80		[ELG, WLG, SLG ONLY] HRA Rent Rebates: subsidy	DWP	0	
81		[ELG, WLG, SLG ONLY] Non-HRA Rent Rebates: subsidy	DWP	0	
82		[ELG, WLG, SLG ONLY] Housing Benefit Subsidy Admin Grant	DWP	-985	
83		[ELG ONLY] Pupil Premium	DfE	-5,875	
84		[ELG ONLY] Dedicated Schools Grant	DfE	-138,705	
85		[ELG ONLY] Education Services Grant	DfE	-2,350	
86		[ELG ONLY] GLA Transport Grant	DfT	0	
87		EU current grants		0	
88		Other revenue grants & contributions (from Government and other WGA bodies)		-33,476	
89		Other Non-Govt revenue grants & contributions		-13,776	
90		Capital Grants and Contributions			
91		Capital grant income (from Govt bodies)			
92		Capital grant income (EU grants)			
93		Capital grants & contribution income (from non-Govt)			
94		Amounts released from receipts in advance (deferred income)	[no CPID]	-47	
95		Customer & client receipts			
96		recharge receipts		-31,051	
97		external receipts (fees & charges for services)		-31,293	
98		Other Operating Income - please analyse in table below			
99		Total Income			-360,865
100					
101	Landfill Allowance Trading Scheme				
102		LATS Grant Income			
103		LATS BMW/Landfill Usage			
104		Gain/Loss on Sale of LATS			
105		LATS Impairment			
106		Total Landfill Allowance Trading Scheme			0
107					
108	Other items (Group Accounts Only)				
109	Associates and joint ventures				
110		[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport			
111		Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)			
112		Total Other items (Group Accounts Only)			0
113					
114	NET COST OF SERVICES				164,635

	A	B	C	D	E	F
1						
2			CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year			
3						
4						
5						£'000
6						
7			NET COST OF SERVICES			164,635
8						
9			Corporate Income and Expenditure:			
10			Provisions expense (any amount not in NCS)			
11			Trading operation results - Income		-11,051	
12			Trading operation results - Expense		11,573	
13			Other corporate income			
14			Other corporate expense			
15						
16			(Following Group Accounts Only)			
17						
18			[SLG 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:			522
23						
24			Other Operating Expenditure			
25			Levies (not included in service lines)		928	
26			Net gains/losses on disposal of PPE		-3,102	
27			Net gains/losses on disposal of intangibles		0	
28			Net gains/losses on disposal of assets held for sale		0	
29			[ELG, WLG ONLY] Local (Parish Council) Precepts		0	
30			[ELG, WLG ONLY] Amounts payable to Housing Capital Receipts Pool	COM085	0	
31			Other Operating Expenditure			-2,174
32						
33			Financing and Investment Income and Expenditure			
34			Interest Payable and similar charges			
35			Interest element of on-balance sheet PFI contract		3,243	
36			Finance charges for finance leases (non-PFI)		60	
37			Impairment losses - debtors		0	
38			Impairment losses on other financial instrumts in the loan & receivables (less debtor imprmt shown separately above) & available-for-sale assets categories		0	
39			Losses arising on the derecognition of financial instruments		0	
40			Interest paid - within govt		3,432	
41			Interest paid - bank loans & overdrafts (Non-Govt)			
42			Interest paid - other borrowings (Non-Govt)		3,402	
43			Net interest on the net defined benefit liability (asset)		9,144	
44			Premeasurements of the net defined benefit liability (asset) recognised in the pensions reserve			
45			Interest and investment income		-1,621	
46			Income & exp in relation to investment properties and changes in their fair value			
47			Rental Income from investment properties		0	
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		0	
51			Dividends receivable - associates, joint ventures & subsidiaries		-1,202	
52			Dividends receivable - other (within Government)		0	
53			Dividends receivable - other (non-Government)		0	
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			16,458
57						
58			Taxation and Non Specific Grant Incomes			
59			[ELG, WLG, SLG ONLY] Income from Council Tax		-82,394	
60			[ELG, WLG, SLG ONLY] Revenue Support Grant	CLG / WAG / SG	-23,156	
61			[WLG ONLY] Income from police precepts (recognised in PCC accounts as income from council tax)			
62			[ELG, WLG ONLY] Non domestic rates retained income (Local Share)	[no CPID]	-25,880	
63			[ELG, SLG, NILG ONLY] NDR Top up payments from central government / [SLG] NDR (Distributed NDR Pool) / [NILG] District Rate	CLG / SG / NCF	-7,906	If you are in a p
64			[ELG ONLY] NDR Tariff payments to central government	CLG	0	and allocate to c
65			[ELG ONLY] NDR Safety net payments from central government	CLG	0	
66			[ELG ONLY] NDR Levy payments to central government	CLG	0	-33,786
67			[ELG, WLG, SLG ONLY] Police Grant	HO / SG	0	
68			[ELG ONLY] Greater London Authority General Grant	CLG	0	
69			[ELG, WLG ONLY] PFI Special Grant (not in NCS)		-4,797	
70			Other government grants (non-capital)		-8,398	
71			Other Grant Income & contributions (from non-Govt bodies)			
72			[ELG, WLG, SLG ONLY] LA levy income		0	
73			[ELG, WLG, SLG ONLY] Business Rates Supplement Income		0	
74			Amounts released from receipts in advance (deferred income)	[no CPID]	-1,763	
75			[WLG ONLY] EU Grants		0	
76			Capital Grants and Contributions			
77			Capital grant income (from Govt or other WGA bodies)		-10,522	
78			Capital grant & contribution income (from non-Govt bodies)		-3,928	
79			Taxation and Non Specific Grant Incomes			-168,744
80						
81			SURPLUS(-)/DEFICIT ON THE PROVISION OF SERVICES			10,697
82						
83			Other comprehensive income and expenditure (as per row 16 to 23 of LP-Reserves worksheet)			45,699
84						
85			TOTAL COMPREHENSIVE INCOME AND EXPENDITURE			56,396
86						
87						
88			COMMENTS			
89						