

Comprehensive Income and Expenditure Accounts: Net Cost of Services

ER's NIC % 10

		£'000	£'000
Employees			
Direct employee expenses:			
Salaries & wages		138,848	
Employers NICs		13,373	
IAS19 Defined Benefit Pension Costs			
Employers pension current service costs		30,499	
Employers pension past service costs		682	
Recognition of gain/loss on settlement of pension liability		-331	
Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)		8,734	
Agency staff		11,722	
Employee expenses		0	
Apprenticeship Levy (should be approx 0.5% of staff costs)		579	
Indirect employee expenses:			
Other employee expenses		2,847	
Employee-related provisions expense		0	
Debits resulting from soft loans to staff		0	
Total Employee Costs			206,953
Premises			
Business Rates	(no CPID)	1,428	
Premises related provisions expense		0	
Other premises related expenditure		8,666	
Total Premises Costs			10,094
Transport			
Transport related provisions expense		0	
Other transport related expenditure		4,064	
Total Transport			4,064
Supplies & Services			
Audit costs		199	
PFI service charge		2,653	
Provisions expense		916	
Other purchases of supplies & services		77,188	
Total Supplies & Services			80,956
Third-Party Payments			
Independent units within the council		0	
Joint authorities		535	
Other local authorities		3,706	
Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)		0	
Government departments		0	
Levies (included within service lines)		0	
All other bodies		90,166	
Total Third-Party Payments			94,407
Transfer Payments			
[ELG, WL, SLG ONLY] Housing benefit (payments to taxpayers)	(no CPID)	81,829	
Other transfer payments		9,049	
[WL, SLG ONLY] Repayment of Grants to WAG	WAG	0	
Payment to Welsh Government to buy out HRA subsidy (Settlement payment)	WCF	0	
Total Transfer Payments			90,878
Support Services			
Total recharged cost from support functions		29,561	29,561
Depreciation & Impairment Losses			
Depreciation		18,474	
Amortisation of intangible assets		492	
Revaluations		-282	
Impairment		0	
Movement in fair value of investment property		0	
Total Depreciation and Impairment Losses			18,684
Other Expenditure			
Miscellaneous expenditure - please analyse in table below		0	
Total other expenditure			0
Income			
[ELG, WL, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)		0	
[ELG, WL, SLG ONLY] Cost of NNDR Collection Allowance (treated as income)	(no CPID)	-264	
Miscellaneous income		0	
Government Grants and Contributions (received from bodies within WGA boundary)			
[ELG, WL, SLG ONLY] New Homes Bonus / [WL] Income from other local authority CLG		-4,148	
[WL, SLG ONLY] Welsh Government Revenue Grant	WAG	0	
[ELG, WL, SLG ONLY] PFI Special Grant (component recognised in NCS)		0	
[ELG, WL, SLG ONLY] Public Health Grant	PHE	-10,727	
[ELG, WL, SLG ONLY] HRA Rent Allowance: subsidy	DWP	-82,137	
[ELG, WL, SLG ONLY] HRA Rent Rebates: subsidy	DWP	0	
[ELG, WL, SLG ONLY] Non-HRA Rent Rebates: subsidy	DWP	0	
[ELG, WL, SLG ONLY] Housing Benefit Subsidy Admin Grant	DWP	-909	
[ELG ONLY] Pupil Premium	DfE	-5,821	
[ELG ONLY] Dedicated Schools Grant	DfE	-142,860	
[ELG ONLY] Education Services Grant	DfE	-3,497	
[ELG ONLY] GLA Transport Grant	DfT	0	
EU current grants		0	
Other revenue grants & contributions (from Government and other WGA bodies)		-28,886	
Other Non-Govt revenue grants & contributions		-4,797	
Capital Grants and Contributions			
Capital grant income (from Govt bodies)		-3,593	
Capital grant income (EU grants)		0	
Capital grants & contribution income (from non-Govt)		0	
Amounts released from receipts in advance (deferred income)	(no CPID)	-367	
Customer & client receipts			
recharge receipts		-29,945	
external receipts (fees & charges for services)		-50,602	
Other Operating Income - please analyse in table below		0	
Apprenticeship Levy - Notional Income		-5	
Apprenticeship Levy - Notional Expense		5	
Total Income			-368,653
Other items (Group Accounts Only)			
Associates and joint ventures			
[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport		0	
Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)		0	
Total Other items (Group Accounts Only)			0
NET COST OF SERVICES			166,944

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