

Comprehensive Income and Expenditure Accounts: Net Cost of Services

ER's NIC % 10

	£'000	£'000
Employees		
Direct employee expenses:		
Salaries & wages	147,266	
Employers NICs	14,825	
IAS19 Defined Benefit Pension Costs		
Employers pension current service costs	32,023	
Employers pension past service costs	461	
Recognition of gain/loss on settlement of pension liability	620	
Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)	11,378	
Agency staff	12,341	
Employee expenses	0	
Apprenticeship Levy (should be approx 0.5% of staff costs)	618	
Indirect employee expenses:		
Other employee expenses	2,249	
Employee-related provisions expense	0	
Debits resulting from soft loans to staff	0	
Total Employee Costs		221,781
Premises		
Business Rates	1,581	
Premises related provisions expense	0	
Other premises related expenditure	6,626	
Total Premises Costs		8,207
Transport		
Transport related provisions expense	0	
Other transport related expenditure	5,653	
Total Transport		5,653
Supplies & Services		
Audit costs	211	
PFI service charge	1,304	
Provisions expense	713	
Other purchases of supplies & services	82,096	
Total Supplies & Services		84,324
Third-Party Payments		
Independent units within the council	0	
Joint authorities	196	
Other local authorities	5,298	
Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)	196	
Government departments	0	
Levies (included within service lines)	0	
All other bodies	84,590	
Total Third-Party Payments		90,280
Transfer Payments		
[ELG, WLG, SLG ONLY] Housing benefit (payments to taxpayers)	65,384	
Other transfer payments	11,895	
[WLG ONLY] Repayment of Grants to WAG	0	WAG
Payment to Welsh Government to buy out HRA subsidy (Settlement payment)	0	WCF
Total Transfer Payments		77,279
Support Services		
Total recharged cost from support functions	30,537	30,537
Depreciation & Impairment Losses		
Depreciation	22,494	
Amortisation of intangible assets	1,172	
Revaluations	607	
Impairment		
Movement in fair value of investment property		
Total Depreciation and Impairment Losses		24,273
Other Expenditure		
Miscellaneous expenditure - please analyse in table below	0	
Total other expenditure		0
Income		
[ELG, WLG, SLG ONLY] Dwelling rents (gross) within the Housing Revenue Account (HRA)	0	
[ELG, WLG ONLY] Cost of NNDR Collection Allowance (treated as income)	-361	
Miscellaneous income	0	
Government Grants and Contributions (received from bodies within WGA boundary)		
[ELG, WLG ONLY] New Homes Bonus / [WLG] Income from other local authoriti	-2,108	
[WLG ONLY] Welsh Government Revenue Grant	0	WAG
[ELG, WLG ONLY] PFI Special Grant (component recognised in NCS)	0	
[ELG, WLG ONLY] Public Health Grant	-10,175	PHE
[ELG, WLG, SLG ONLY] Rent Allowance: subsidy	-63,705	DWP
[ELG, WLG, SLG ONLY] HRA Rent Rebates: subsidy	0	DWP
[ELG, WLG, SLG ONLY] Non-HRA Rent Rebates: subsidy	0	DWP
[ELG, WLG, SLG ONLY] Housing Benefit Subsidy Admin Grant	-764	DWP
[ELG ONLY] Pupil Premium	-5,910	DfE
[ELG ONLY] Dedicated Schools Grant	-147,990	DfE
[ELG ONLY] Education Services Grant		DfE
[ELG ONLY] GLA Transport Grant		DfT
EU current grants		
Other revenue grants & contributions (from Government and other WGA bodies)	-44,270	
Other Non-Govt revenue grants & contributions		
Capital Grants and Contributions		
Capital grant income (from Govt bodies)	-2,272	
Capital grant income (EU grants)		
Capital grants & contribution income (from non-Govt)		
Amounts released from receipts in advance (deferred income)	-2,271	
Customer & client receipts		
recharge receipts	-30,912	
external receipts (fees & charges for services)	-57,491	
Other Operating Income - please analyse in table below		
Apprenticeship Levy - Notional Income	-391	
Apprenticeship Levy - Notional Expense	391	
Total Income		-368,229
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

CI&E Account: Net Operating Expenditure and Surplus/Deficit for the year

£'000

NET COST OF SERVICES

174,105

Corporate Income and Expenditure:

Provisions expense (any amount not in NCS)	0
Trading operation results - Income	-412
Trading operation results - Expense	464
Other corporate income	-186
Other corporate expense	0

(Following Group Accounts Only)

[SLG ONLY] Police, Fire, SESTRAN & Strathclyde P'ship for Transport	0
Share of Surplus/Deficit of assoc & JVs (not recognised within NCS, net of tax):	0
Taxation payable of subsidiaries	0
Minority interest share of profits or losses of subsidiaries	0
Corporate Income and Expenditure:	-134

Other Operating Expenditure

Levies (not included in service lines)	948
Net gains/losses on disposal of PPE	-2,159
Net gains/losses on disposal of intangibles	0
Net gains/losses on disposal of assets held for sale	0
[ELG, WLG ONLY] Local (Parish Council) Precepts	0
[ELG, WLG ONLY] Amounts payable to Housing Capital Receipts Pool	0
Other Operating Expenditure	-1,211

Financing and Investment Income and Expenditure

Interest Payable and similar charges	2,908
Interest element of on-balance sheet PFI contract	1,712
Finance charges for finance leases (non-PFI)	0
Impairment losses - debtors	0
Impairment losses on other financial instruments in the loan & receivables (less debtor imprmt shown separately above) & available-for-sale assets categories	0
Losses arising on the derecognition of financial instruments	0
Interest paid - within govt	2,643
Interest paid - bank loans & overdrafts (Non-Govt)	0
Interest paid - other borrowings (Non-Govt)	3,673
Net interest on the net defined benefit liability (asset)	8,018
Premeasurements of the net defined benefit liability (asset) recognised in the pensions reserve	0
Interest and investment income	-2,188
Income & exp in relation to investment properties and changes in their fair value	0
Rental Income from investment properties	0
Direct operating expenses arising from investment properties	0
Net Gains/Losses on disposal of investment properties	0
Movement in fair value of investment property	0
Dividends receivable - associates, joint ventures & subsidiaries	-1,660
Dividends receivable - other (within Government)	0
Dividends receivable - other (non-Government)	0
Net gains/losses on financial instruments carried at fair value through profit or loss	0
Financial instruments fee income/expense (from sheet Fin Inst (15))	0
Financing and Investment Income and Expenditure	15,106

Taxation and Non Specific Grant Incomes

[ELG, WLG, SLG ONLY] Income from Council Tax	-93,860
[ELG, WLG, SLG ONLY] Revenue Support Grant	0
[WLG ONLY] Income from police precepts (recognised in PCC accounts as income from council tax)	0
[ELG, WLG ONLY] Non domestic rates retained income (Local Share)	-41,680
[ELG, SLG, NILG ONLY] NDR Top up payments from central government / [SLG] NDR (Distributed NDR Pool) / [NILG] District Rate	0
[ELG ONLY] NDR Tariff payments to central government	924
[ELG ONLY] NDR Safety net payments from central government	0
[ELG ONLY] NDR Levy payments to central government	0
[ELG, WLG, SLG ONLY] Police Grant	0
[ELG ONLY] Greater London Authority General Grant	0
[ELG, WLG ONLY] PFI Special Grant (not in NCS)	-4,797
Other government grants (non-capital)	-12,149
Other Grant Income & contributions (from non-Govt bodies)	0
[ELG, WLG, SLG ONLY] LA levy income	0
[ELG, WLG, SLG ONLY] Business Rates Supplement Income	0
Amounts released from receipts in advance (deferred income)	-10,238
[WLG ONLY] EU Grants	0
Capital Grants and Contributions	
Capital grant income (from Govt or other WGA bodies)	-1,515
Capital grant & contribution income (from non-Govt bodies)	-6,624
Taxation and Non Specific Grant Incomes	-169,939

SURPLUS(-)DEFICIT ON THE PROVISION OF SERVICES

17,927

Other comprehensive income and expenditure	-138,390
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TOTAL COMPREHENSIVE INCOME AND EXPENDITURE

-120,463