

ORIGINAL Comprehensive Income and Expenditure Statement (CIES) – 2015/16

| 2014/15 | | | Comprehensive Income & Expenditure Statement | Notes | 2015/16 | | |
|---------------------------|----------------------|-------------------------|---|-------|---------------------------|----------------------|-------------------------|
| Gross Expenditure £000 | Gross Income £000 | Net Expenditure £000 | | | Gross Expenditure £000 | Gross Income £000 | Net Expenditure £000 |
| 1,474 | (763) | 711 | Central Services to the Public | | 1,573 | (768) | 805 |
| 4,661 | (1,271) | 3,390 | Cultural and Related Services | | 4,324 | (1,651) | 2,673 |
| 4,990 | (976) | 4,014 | Environmental and Regulatory Services | | 5,137 | (1,712) | 3,425 |
| 1,958 | (549) | 1,409 | Planning and Development Services | | 1,984 | (616) | 1,368 |
| 828 | (1,378) | (550) | Highways and Transport Services | | 1,006 | (1,339) | (333) |
| 10,780 | (20,796) | (10,016) | Local Authority Housing (HRA) | | 14,751 | (21,074) | (6,323) |
| 27 | (40) | (13) | Adult Social Care | | 81 | (101) | (20) |
| 24,622 | (22,995) | 1,627 | Other Housing Services | | 23,544 | (21,868) | 1,676 |
| 1,915 | (109) | 1,806 | Corporate and Democratic Core | | 1,608 | (156) | 1,452 |
| - | (1,652) | (1,652) | Non Distributed Costs | | 18 | - | 18 |
| 51,255 | (50,529) | 726 | Cost of Services | | 54,026 | (49,285) | 4,741 |
| | | 121 | Other Operating Expenditure | | | | (15,547) |
| | | 1,875 | Financing and Investment Income and Expenditure (FIIE) | | | | 255 |
| | | 117 | (Surplus) or Deficit of Discontinued Operations | | | | 4 |
| | | (8,657) | Taxation and Non Specific Grant Income | | | | (8,795) |
| | | (5,818) | (Surplus) or Deficit on Provision of Services | | | | (19,342) |
| | | (8,546) | (Surplus) or Deficit on Revaluation of Property, Plant and Equipment Assets | | | | (3,738) |
| | | 8,045 | Re-measurement of the Net Defined Benefit Liability | | | | (10,971) |
| | | (501) | Other Comprehensive Income and Expenditure | | | | (14,709) |
| | | (6,319) | Total Comprehensive Income and Expenditure | | | | (34,051) |

REVISED Comprehensive Income and Expenditure Statement (CIES) – 2016/17

| 2015/16 Restated | | | 2016/17 | | | | |
|---------------------------|----------------------|-------------------------|---|-------|---------------------------|----------------------|-------------------------|
| Gross Expenditure £000 | Gross Income £000 | Net Expenditure £000 | Comprehensive Income & Expenditure Statement | Notes | Gross Expenditure £000 | Gross Income £000 | Net Expenditure £000 |
| 245 | (245) | - | Chief Executive | | | | |
| 22,756 | (22,202) | 554 | Executive Director Corporate Services | | | | |
| 2,695 | (1,387) | 1,308 | Director of Finance | | | | |
| 1,118 | (426) | 692 | Solicitor to the Council | | | | |
| 1,438 | (1,534) | (96) | Director of Technology and Corporate Programmes | | | | |
| 2,129 | (1,793) | 336 | Director of Transformation and Corporate Performance | | | | |
| 4,816 | (2,360) | 2,456 | Director of Communities, Planning and Partnerships | | | | |
| 9,567 | (5,244) | 4,323 | Director of Growth, Assets and Environment | | | | |
| 1,864 | (381) | 1,483 | Director of Communities, Partnerships and Housing | | | | |
| 230 | (230) | - | HRA - Director of Growth, Assets and Environment | | | | |
| 6,289 | (2,141) | 4,148 | HRA - Director of Communities, Partnerships and Housing | | | | |
| 8,602 | (19,065) | (10,463) | HRA - Summary | | | | |
| 3,392 | (3,392) | - | HRA – Housing Repairs | | | | |
| 65,141 | (60,400) | 4,741 | Cost of Services | | | | |
| | | (15,547) | Other Operating Expenditure | | | | |
| | | 255 | Financing and Investment Income and Expenditure | | | | |
| | | 4 | (Surplus) or Deficit of Discontinued Operations | | | | |
| | | (8,795) | Taxation and Non Specific Grant Income | | | | |
| | | (19,342) | (Surplus) or Deficit on Provision of Services | | | | |
| | | (3,738) | (Surplus) or Deficit on Revaluation of Property, Plant and Equipment Assets | | | | |
| | | (10,971) | Re-measurement of the Net Defined Benefit Liability | | | | |
| | | (14,709) | Other Comprehensive Income and Expenditure | | | | |
| | | (34,051) | Total Comprehensive Income and Expenditure | | | | |

Movement in Reserves Statement - Restated

**Movement in Reserves Statement
2015/16**

Balance as at 1st April 2015

Movement in Reserves during 2015/16

Plus (Surplus) or Deficit on the Provision of Services
Other Comprehensive Income and Expenditure

Total Comprehensive Income and
Expenditure

Adjustments between accounting basis and
funding basis under regulations (Note Error!
Reference source not found.)

Net (Increase) / Decrease before transfers to
Earmarked Reserves

Transfers to / (from) Earmarked Reserves (Note
Error! Reference source not found.)

Increase / (Decrease) in 2015/16

Balance as at 31st March 2016

| General Fund Balance | Earmarked Reserves | General Fund | Housing Revenue Account Balance | Earmarked HRA Reserves | Housing Revenue Account | Major Repairs Reserve HRA Note 3 | Capital Receipts Reserve | Capital Grants Unapplied | Total Usable Reserves | Unusable Reserves | Total Authority Reserves |
|----------------------|--------------------|--------------|------------------------------------|------------------------|-------------------------|-------------------------------------|--------------------------|--------------------------|-----------------------|-------------------|--------------------------|
| £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| 4,912 | 5,919 | 10,831 | 5,957 | 8,023 | 13,980 | 134 | 3,898 | 48 | 28,891 | 76,256 | 105,147 |
| 15,687 | - | 15,687 | 3,655 | - | 3,655 | - | - | - | 19,342 | - | 19,342 |
| - | - | - | - | - | - | - | - | - | - | 14,709 | 14,709 |
| 15,687 | - | 15,687 | 3,655 | - | 3,655 | - | - | - | 19,342 | 14,709 | 34,051 |
| (13,850) | - | (13,850) | (1,576) | - | (1,576) | 1,249 | 1,334 | - | (12,843) | 12,843 | - |
| 1,837 | - | 1,837 | 2,079 | - | 2,079 | 1,249 | 1,334 | - | 6,499 | 27,552 | 34,051 |
| (69) | 41 | (28) | (3,312) | 3,340 | 28 | - | - | - | - | - | - |
| 1,768 | 41 | 1,809 | (1,233) | 3,340 | 2,107 | 1,249 | 1,334 | - | 6,499 | 27,552 | 34,051 |
| 6,680 | 5,960 | 12,640 | 4,724 | 11,363 | 16,087 | 1,383 | 5,232 | 48 | 35,390 | 103,808 | 139,198 |
| a | b | a+b | c | d | c+d+e | e | | | | | |

Expenditure and Funding Analysis 2015/16

| Expenditure and Funding Analysis 2015/16 | Net Expenditure Chargeable to the General Fund and HRA Balances £000 | Adjustments between the Funding and Accounting Basis £000 | Net Expenditure in the Comprehensive Income and Expenditure Statement £000 |
|---|---|--|---|
| Chief Executive | 1 | (1) | - |
| Executive Director Corporate Services | 492 | 62 | 554 |
| Director of Finance | 1,279 | 29 | 1,308 |
| Solicitor to the Council | 661 | 31 | 692 |
| Director of Technology and Corporate Programmes | (280) | 184 | (96) |
| Director of Transformation and Corporate Performance | 320 | 16 | 336 |
| Director of Communities, Planning and Partnerships | 2,055 | 401 | 2,456 |
| Director of Growth, Assets and Environment | 3,599 | 724 | 4,323 |
| Director of Communities, Partnerships and Housing | 1,162 | 321 | 1,483 |
| HRA - Director of Growth, Assets and Environment | (8) | 8 | - |
| HRA - Director of Communities, Partnerships and Housing | 3,844 | 303 | 4,147 |
| HRA - Summary | (10,777) | 315 | (10,462) |
| HRA – Housing Repairs | - | - | - |
| Net Cost of Services | 2,348 | 2,393 | 4,741 |
| Other Income and Expenditure | (6,265) | (17,817) | (24,082) |
| (Surplus) or Deficit on Provision of Services | (3,917) | (15,424) | (19,341) |