

Appendix 1

Comprehensive Income and Expenditure Statement

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation (or rents). Authorities raise taxation (and rents) to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

2017/18			Service	2018/19			
Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		Notes	Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
111,124	(105,843)	5,281	Business Support Department		104,090	(95,206)	8,883
280,577	(153,593)	126,984	Children's and Adults		272,384	(142,024)	130,360
10,342	(14,426)	(4,084)	Local authority housing (HRA)		8,791	(14,358)	(5,567)
(6,299)	0	(6,299)	Local authority housing (HRA) – reversal of impairments		0	0	0
16,518	(18,803)	(2,285)	Public Health		14,948	(17,947)	(2,999)
119,548	(41,730)	77,818	Regeneration, Culture, Environment and Transformation		130,638	(48,906)	81,732
531,809	(334,395)	197,414	Cost of Services		530,850	(318,441)	212,409
42,889	0	42,889	Other operating expenditure	9	3,894	0	3,894
19,928	(4,942)	14,986	Financing and investment income and expenditure	10	16,000	(4,155)	11,845
0	(195,562)	(195,562)	Taxation and non-specific grant income and expenditure	11	0	(211,642)	(211,642)
594,628	(534,899)	59,728	(Surplus) or Deficit on Provision of Services		550,745	(534,239)	16,506
Items that will not be reclassified to the (Surplus) or Deficit on the Provision of Services							
(26,446)			Surplus on revaluation of property, plant and equipment assets	35			(58,128)
5,160			Revaluation losses on non-current assets charged to the Revaluation Reserve	35			14,027
(26,581)			Re-measurement of net defined pension liability/(asset)	36			(34,558)
(47,868)							(78,658)
Items that may be reclassified to the (Surplus) or Deficit on the Provision of Services							
470			(Surplus)/deficit on revaluation of available for sale financial assets	35			0
470							0
(47,398)			Other Comprehensive Income and Expenditure				(78,658)
12,331			Total Comprehensive Income and Expenditure				(62,152)