

	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			144,033
8						
9			Corporate Income and Expenditure:			
10			Provisions expense (any amount not in NCS)			
11			Trading Operation Results - Income		-13,485	
12			Trading Operation Results - Expense		11,998	
13			Other Corporate Income			
14			Other Corporate Expense			
15						
16			(Following Group Accounts Only)			
17						
18			[SCOTLAND 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:			-1,487
23						
24			Other Operating Expenditure			
25			Levies (not included in service lines)		880	
26			Net Gains/Losses on Disposal of PPE			
27			Net Gains/Losses on Disposal of Intangibles			
28			Net Gains/Losses on Disposal of Assets held for sale		4,571	
29			Local (Parish Council) Precepts			
30			Amounts payable to Housing Capital Receipts Pool			
31			Other Operating Expenditure			5,451
32						
33			Financing and Investment Income and Expenditure			
34			Interest Payable and similar charges			
35			Interest element of on-balance sheet PFI contract		3,454	
36			Finance charges for finance leases (non-PFI)		-650	
37			Impairment losses - debtors			
38			Impairment losses on other financial instrumts in the loan & receivables (less debtor impmt shown separately above) & available-for-sale assets categories			
39			Losses arising on the derecognition of financial instruments		0	
40			Interest paid - within Govt		2,639	
41			Interest paid - Bank Loans & Overdrafts (Non-Govt)		3,822	
42			Interest paid - Other borrowings (Non-Govt)		8	
43			Pensions Interest Cost		25,115	
44			Expected return on pension assets		-20,980	
45			Interest and investment income		-952	
46			Income & exp in relation to investment properties and changes in their fair value			
47			Rental Income from investment properties		-3,471	
48			Direct operating expenses arising from Investment Properties		1,437	
49			Net Gains/Losses on Disposal of Investment Properties			
50			Movement in fair value of investment property		-1,956	
51			Dividends receivable - Associates, Joint Ventures & subsidiaries			
52			Dividends receivable - Other (within Government)			
53			Dividends receivable - Other (non-Government)			
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			8,466
57						
58			Taxation and Non Specific Grant Incomes			
59			Income from Council Tax		-86,813	
60			CLG Grants: Revenue Support Grant	CLG	-1,179	
61			CLG Grants: Local Services Support Grant	CLG	-6	
62			Non domestic rates (Distributed Non-Domestic Rate pool)	CLG	-60,842	
63			Police Grant	HO		
64			Greater London Authority General Grant	CLG		
65			PFI Special Grant (not in NCS)	CLG		
66			Other Government Grants (non-capital)		-9,507	
67			Other Grant Income & contributions (from non-Govt bodies)			
68			LA Levy Income			
69			Business Rates Supplement Income			
70			Amounts released from receipts in advance (deferred income)	[no CPID]	-2,007	
71			Capital Grants and Contributions			
72			Capital grant income (from Govt)		-18,093	
73			Capital grant & contribution income (from non-Govt bodies)		-1,900	
74			Taxation and Non Specific Grant Incomes			-180,347
75						
76			SURPLUS(-)/DEFICIT ON THE PROVISION OF SERVICES			-23,884
77						
78			Other Comprehensive income and expenditure (taken from top of Reserves sheet)			-2,942
79						
80			TOTAL COMPREHENSIVE INCOME AND EXPENDITURE			-26,826

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