

Comprehensive Income and Expenditure Accounts: Net Cost of Services

ER's NIC %	10
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Employees			£'000	£'000
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		-433	
	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			206,851
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		210	
	PFI service charge		2,653	
	Provisions expense		916	
	Other purchases of supplies & services		77,178	
	Total Supplies & Services			80,957
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, WLG, SLG ONLY] Housing benefit (payments to taxpayers)	[no CPID]	81,829	
	Other transfer payments		9,049	
	[WLG 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		19,246	
	Amortisation of intangible assets		492	
	Revaluations		-3,947	
	Impairment		0	
	Movement in fair value of investment property		0	
	Total Depreciation and Impairment Losses			15,791
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)	[no CPID]	-264	
	Miscellaneous income		0	
	Government Grants and Contributions (received from bodies within WGA boundary)			
	[ELG, WLG ONLY] New Homes Bonus / [WLG] Income from other local authorities CLG		-4,148	
	[WLG ONLY] Welsh Government Revenue Grant	WAG	0	
	[ELG, WLG ONLY] PFI Special Grant (component recognised in NCS)		0	
	[ELG, WLG ONLY] Public Health Grant	PHE	-10,727	
	[ELG, WLG, SLG ONLY] Rent Allowance: subsidy	DWP	-82,137	
	[ELG, WLG, SLG ONLY] HRA Rent Rebates: subsidy	DWP	0	
	[ELG, WLG, SLG ONLY] Non-HRA Rent Rebates: subsidy	DWP	0	
	[ELG, WLG, SLG ONLY] Housing Benefit Subsidy Admin Grant	DWP	-909	
	[ELG ONLY] Pupil Premium	DfE	-5,921	
	[ELG ONLY] Dedicated Schools Grant	DfE	-142,860	
	[ELG ONLY] Education Services Grant	DfE	-1,592	
	[ELG ONLY] GLA Transport Grant	DfT	0	
	EU current grants		0	
	Other revenue grants & contributions (from Government and other WGA bodies)		-30,791	
	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				163,950

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