

Comprehensive Income and Expenditure Accounts: Net Cost of Services

ER's NIC % 11

	£'000	£'000
Employees		
Direct employee expenses:		
Salaries & wages	137,083	
Employers NICs	14,598	
<i>IAS19 Defined Benefit Pension Costs</i>		
Employers pension current service costs	31,508	
Employers pension past service costs	193	
Recognition of gain/loss on settlement of pension liability	5,637	
Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)	8,736	
Agency staff	11,521	
Employee expenses	0	
Apprenticeship Levy (should be approx 0.5% of staff costs)	600	
Indirect employee expenses: Other employee expenses	2,115	
Employee-related provisions expense	0	
Debits resulting from soft loans to staff	0	
Total Employee Costs		211,991
Premises		
Business Rates	1,609	
Premises related provisions expense	0	
Other premises related expenditure	4,835	
Total Premises Costs		6,444
Transport		
Transport related provisions expense	0	
Other transport related expenditure	5,092	
Total Transport		5,092
Supplies & Services		
Audit costs	254	
PFI service charge	340	
Provisions expense	951	
Other purchases of supplies & services	86,184	
Total Supplies & Services		87,729
Third-Party Payments		
Independent units within the council	0	
Joint authorities	196	
Other local authorities	4,297	
Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)	123	
Government departments	0	
Levies (included within service lines)	0	
All other bodies	81,767	
Total Third-Party Payments		86,383
Transfer Payments		
[ELG, WLG, SLG ONLY] Housing benefit (payments to taxpayers)	73,901	
Other transfer payments	8,628	
[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		82,529
Support Services		
Total recharged cost from support functions	28,828	28,828
Depreciation & Impairment Losses		
Depreciation	21,832	
Amortisation of intangible assets	1,081	
Revaluations	4,858	
Impairment		
Movement in fair value of investment property		
Total Depreciation and Impairment Losses		27,771
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)	-265	
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	-2,371	
[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	-9,876	PHE
[ELG, WLG, SLG ONLY] Rent Allowance: subsidy	-73,995	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	-811	DWP
[ELG ONLY] Pupil Premium	-5,921	DfE
[ELG ONLY] Dedicated Schools Grant	-145,603	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)	-20,975	
Other Non-Govt revenue grants & contributions	-14,011	
Capital Grants and Contributions		
Capital grant income (from Govt bodies)	-2,498	
Capital grant income (EU grants)		
Capital grants & contribution income (from non-Govt)		
Amounts released from receipts in advance (deferred income)	-2,245	
Customer & client receipts		
recharge receipts	-29,279	
external receipts (fees & charges for services)	-56,028	
Other Operating Income - please analyse in table below		
Apprenticeship Levy - Notional Income	-114	
Apprenticeship Levy - Notional Expense	114	
Total Income		-363,878
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		172,889

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