

## NOTES TO THE ANNUAL ACCOUNTS

## STATEMENT 8

## 14. PROPERTY, PLANT AND EQUIPMENT

## 14.1 Movements in 2022/23

## Cost or Valuation

## At 1 April 2022

	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, <sup>1</sup> Plant, Furniture and Equipment £'000	Community Assets £'000
At 1 April 2022	483,036	1,260,846	72,621	501
Additions	22,522	25,150	6,905	-
Revaluation increase / (decreases) recognised in the Revaluation Reserve	(728)	(6,253)	-	(330)
Revaluation increases / (decreases) recognised in the Deficit on the Provision of Services	(29,216)	(31,538)	-	(32)
Derecognition - disposals	-	(59)	-	-
Other movements in cost or valuation <sup>2</sup>	20,873	63,817	-	187

## At 31 March 2023

## Accumulated Depreciation and Impairment

## At 1 April 2022

	Council Dwellings £'000	Other Land and Buildings £'000	Vehicles, <sup>1</sup> Plant, Furniture and Equipment £'000	Community Assets £'000
At 1 April 2022	18,745	92,639	56,264	-
Depreciation charge	18,988	65,512	5,516	-
Depreciation written out to the Revaluation Reserve	-	(20,503)	-	-
Depreciation written out to the Deficit on the Provision of Services	-	(937)	-	-
Derecognition - disposals	-	-	-	-
Other movements in depreciation and impairment	-	(12)	-	-

## At 31 March 2023

## Net Book Value At 31 March 2023

At 31 March 2023	496,487	1,311,963	79,526	326
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## At 31 March 2022

At 31 March 2022	464,291	1,168,207	16,357	501
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## Cost or Valuation

## At 1 April 2022

	Assets Under Construction £'000	Surplus Assets £'000	Total Property, Plant and Equipment £'000
At 1 April 2022	88,006	23,134	1,928,144
Additions	25,730	-	80,307
Revaluation increase / (decreases) recognised in the Revaluation Reserve	-	5,586	(1,725)
Revaluation increases / (decreases) recognised in the Deficit on the provision of Services	-	(614)	(61,400)
Derecognition - disposals	-	(129)	(188)
Other movements in cost or valuation <sup>2</sup>	(85,811)	606	(328)

## At 31 March 2023

## Accumulated Depreciation and Impairment

## At 1 April 2022

	Assets Under Construction £'000	Surplus Assets £'000	Total Property, Plant and Equipment £'000
At 1 April 2022	-	-	167,648
Depreciation charge	-	-	90,016
Depreciation written out to the Revaluation Reserve	-	(12)	(20,515)
Depreciation written out to the Deficit on the Provision of Services	-	-	(937)
Derecognition - disposals	-	-	-
Other movements in depreciation and impairment	-	12	-

## At 31 March 2023

## Net Book Value At 31 March 2023

At 31 March 2023	27,925	28,583	236,212
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## At 31 March 2022

At 31 March 2022	88,006	23,134	1,708,598
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- Intangible Assets are included under Vehicles, Plant, Furniture and Equipment
- Other movements in cost or valuation relates to both transfers from Assets under Construction to various operational assets (including infrastructure note 14.8) and to transfers between Other Land and Buildings and Surplus Assets per note 14.1.