

NOTES TO THE ANNUAL ACCOUNTS

STATEMENT 8

8. COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**- SERVICE INCOME AND EXPENDITURE STATEMENT INCLUDING INTERNAL RECHARGES**

The service lines in the Comprehensive Income and Expenditure Statement exclude internal recharges. These were eliminated in the Expenditure and Funding Analysis. The income and expenditure for each service, inclusive of internal recharges, are shown below.

	2023/24			2022/23		
	Gross Expend £'000	Gross Income £'000	Net Expend £'000	Gross Expend £'000	Gross Income £'000	Net Expend £'000
Schools, Education Support	223,322	30,022	193,300	311,709	30,444	281,265
Planning, Economic Development and Regeneration	15,637	9,216	6,421	17,093	6,672	10,421
Operational Services	101,533	15,204	86,329	107,036	14,517	92,519
Housing, Customer and Building Services	58,874	42,889	15,985	60,562	41,126	19,436
Corporate Services	23,960	22,270	1,690	22,809	21,512	1,297
Social Policy – IJB, Adult and Elderly Services	207,377	118,770	88,607	202,745	117,598	85,147
Social Policy – non-IJB Children's Services	50,522	6,459	44,063	48,188	6,010	42,178
Chief Executive, Finance and Property	155,882	34,342	121,540	78,011	29,844	48,167
Joint Boards	1,251	-	1,251	1,259	-	1,259
Other Services	45,371	43,263	2,108	42,210	42,258	(48)
Cost of General Fund Services	883,729	322,435	561,294	891,622	309,981	581,641
HRA	75,949	62,380	13,569	85,069	59,397	25,672
Net Cost of Services	959,678	384,815	574,863	976,691	369,378	607,313

9. COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - OTHER OPERATING EXPENDITURE

Gain on disposal of non-current assets

2023/24 £'000	2022/23 £'000
844	131

10. COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - FINANCING AND INVESTMENT INCOME AND EXPENDITURE

Interest payable and similar charges
Net interest on the defined benefit liability (asset)
Interest receivable and similar income
(Surplus) / Deficit on trading operations

2023/24 £'000	2022/23 £'000
36,209	31,586
(104)	4,334
(8,449)	(4,866)
(1,949)	(1,541)
25,707	29,513

11. COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - TAXATION AND NON-SPECIFIC GRANT INCOME

Council tax income
Non-domestic rates distribution
Non-ring-fenced government grants
Capital grants and contributions

2023/24 £'000	2022/23 £'000
90,534	83,769
87,928	79,491
307,347	294,020
35,787	32,480
521,596	489,760

12. MOVEMENT IN RESERVES STATEMENT - TRANSFERS TO OR (FROM) OTHER STATUTORY RESERVES - 2022/23

Transfer (to) / from Insurance Fund
Transfer (to) / from Capital Fund

General Fund £'000	HRA £'000	Capital Fund £'000	Insurance Fund £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Council Reserves £'000
249	-	-	(249)	-	-	-
(11,182)	-	11,182	-	-	-	-
(10,933)	-	11,182	(249)	-	-	-

TRANSFERS TO OR (FROM) OTHER STATUTORY RESERVES - 2023/24

Transfer (to) / from Insurance Fund
Transfer (to) / from Capital Fund

General Fund £'000	HRA £'000	Capital Fund £'000	Insurance Fund £'000	Total Usable Reserves £'000	Unusable Reserves £'000	Total Council Reserves £'000
235	-	-	(235)	-	-	-
(10,004)	-	10,004	-	-	-	-
(9,769)	-	10,004	(235)	-	-	-