

NOTES TO THE ANNUAL ACCOUNTS

STATEMENT 8

6.3 Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- For **Financing and investment income and expenditure** – the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts.
- The charge under **Taxation and non-specific grant income and expenditure** – represents the difference between what is chargeable under statutory regulations for council tax and NDR that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code.
- Transfers to or from other statutory funds.

7. EXPENDITURE AND INCOME ANALYSED BY SEGMENT AND NATURE

The council's expenditure and income is analysed as follows:-

2022/23	Schools with Education Support £'000	Planning, Economic Development and Regeneration £'000	Operational Services £'000	Housing, Customer and Building Services £'000	Corporate Services £'000	Social Policy - IJB, Adult and Elderly Services £'000	Social Policy - non IJB, Children's Services £'000
Expenditure							
Employee Expenses	192,194	8,993	42,843	14,903	3,064	39,044	21,461
Other Services Expenses	32,979	5,659	38,053	5,882	211	163,684	22,123
Support Services	6,028	1,811	5,580	5,860	(6,079)	-	4,475
Depreciation, Amortisation, Impairment	80,508	592	11,899	-	4,745	17	129
Interest Payments	-	-	-	-	-	-	-
Gain on the disposal of non-current assets	-	-	-	-	-	-	-
Total Expenditure	311,709	17,055	98,375	26,645	1,941	202,745	48,188
Income							
Fees, Charges and Other Service Income	7,782	6,634	5,856	7,209	644	117,598	2,502
Interest and Investment Income	-	-	-	-	-	-	-
Income from Council Tax	-	-	-	-	-	-	-
Government Grants and Contributions	22,662	-	-	-	-	-	3,508
Total Income	30,444	6,634	5,856	7,209	644	117,598	6,010
Deficit on Provision of Services	281,265	10,421	92,519	19,436	1,297	85,147	42,178

	Chief Executive, Finance and Property £'000	Joint Boards £'000	Other Services £'000	Housing Revenue Account £'000	Cost of Services £'000	Not included in Cost of Services £'000	Total £'000
Expenditure							
Employee Expenses	8,532	-	57	5,161	336,252	-	336,252
Other Services Expenses	34,246	1,259	42,000	30,679	376,775	992	377,767
Support Services	3,049	-	153	-	20,877	567	21,444
Depreciation, Amortisation, Impairment	10,253	-	-	49,229	157,372	1,819	159,191
Interest Payments	-	-	-	-	-	71,081	71,081
Gain on the disposal of non-current assets	-	-	-	-	-	(131)	(131)
Total Expenditure	56,080	1,259	42,210	85,069	891,276	74,328	965,604
Income							
Fees, Charges and Other Service Income	7,913	-	42,258	59,397	257,793	4,919	262,712
Interest and Investment Income	-	-	-	-	-	40,027	40,027
Income from Council Tax	-	-	-	-	-	83,769	83,769
Government Grants and Contributions	-	-	-	-	26,170	405,991	432,161
Total Income	7,913	-	42,258	59,397	283,963	534,706	818,669
Deficit on Provision of Services	48,167	1,259	(48)	25,672	607,313	(460,378)	146,935