Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation or rents. Authorities raise taxation and rents to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both in the Funding Analysis and the Movement in Reserves Statement.

2015/16				2016/17		
Gross Expenditutre £'000	**Gross Income £'000**	**Net Expenditure £'000**		**Gross Expenditutre £'000**	**Gross Income £'000**	**Net Expenditure £'000**
x	x	x	Resources, Environment & Cultural Services	x	x	x
x	x	x	Public Protection, Planning and Governance	x	x	x
x	x	x	Housing and Communities	x	x	x
x	x	x	Housing Revenue Account	x	x	x
x	x	x	Chief Executive	x	x	x
x	x	x	**Cost of Services**	x	x	x
x	x	x	Other operating expenditure	x	x	x
x	x	x	Financing and Investment Income and Expenditure	x	x	x
x	x	x	Taxation and Non-Specific Grant Income and Expenditure	x	x	x
		x	**(Surplus) or Deficit on Provision of Services**			x
		x	(Surplus) or Deficit on revaluation of property, plant and equipment assets			x
		x	Impairment losses on non-current assets charged to the Revaluation Reserve			x
			Surplus or deficit on revaluation of available for sale financial assets			x
		x	Remeasurement of the net defined benefit liability/(asset)			x
		x	**Other Comprehensive Income and Expenditure**			x
		x	**Total Comprehensive Income and Expenditure**			x

Expenditure and Funding Analysis

2015/16				2016/17		
Net Expenditure Chargeable to the General Fund and HRA Balances £'000	**Adjustments between Funding and Accounting Basis £'000**	**Net Expenditure in the Comprehensive Income and Expenditure Statement £'000**		**Net Expenditure Chargeable to the General Fund and HRA Balances £'000**	**Adjustments between Funding and Accounting Basis £'000**	**Net Expenditure in the Comprehensive Income and Expenditure Statement £'000**
x	x	x	Resources, Environment & Cultural Services	x	x	x
x	x	x	Public Protection, Planning and Governance	x	x	x
x	x	x	Housing and Communities	x	x	x
x	x	x	Housing Revenue Account	x	x	x
x	x	x	Chief Executive	x	x	x
x	**x**	**x**	**Net cost of Services**	**x**	**x**	**x**
x	x	x	Other operating expenditure	x	x	x
x	x	x	Financing and Investment Income and Expenditure	x	x	x
x	x	x	Taxation and Non-specific Grant Income and Expenditure	x	x	x
x	**x**	**x**	**Surplus or Deficit**	**x**	**x**	**x**
x			**Opening Balance General Fund and HRA Balance**	**x**		
x			Less/Plus Surplus or (Deficit) on General Fund and HRA Balance in Year	x		
x			**Closing Balance General Fund and HRA Balance at the 31st March**	**x**		

For a split of this balance between the General Fund and the HRA – see the Movement in Reserves Statement.

Note to the Funding Analysis:

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement Accounts	Adjustments for Capital Purposes	Net change for Pensions Adjustments	Other Differences	Total Adjustments
	£'000	£'000	£'000	£'000
Resources, Environment & Cultural Services	x	x	x	**x**
Public Protection, Planning and Governance	x	x	x	**x**
Housing and Communities	x	x	x	**x**
Housing Revenue Account	x	x	x	**x**
Chief Executive	x	x	x	**x**
Net Cost of Services	**x**	**x**	**x**	**x**
Other operating expenditure	x	x	x	**x**
Financing and Investment Income and Expenditure	x	x	x	**x**
Taxation and Non-specific Grant Income and Expenditure	x	x	x	**x**
Difference between General Fund surplus or deficit and Comprehesnive Income and Expenditure Statement Surplus or Deficit	**x**	**x**	**x**	**x**