

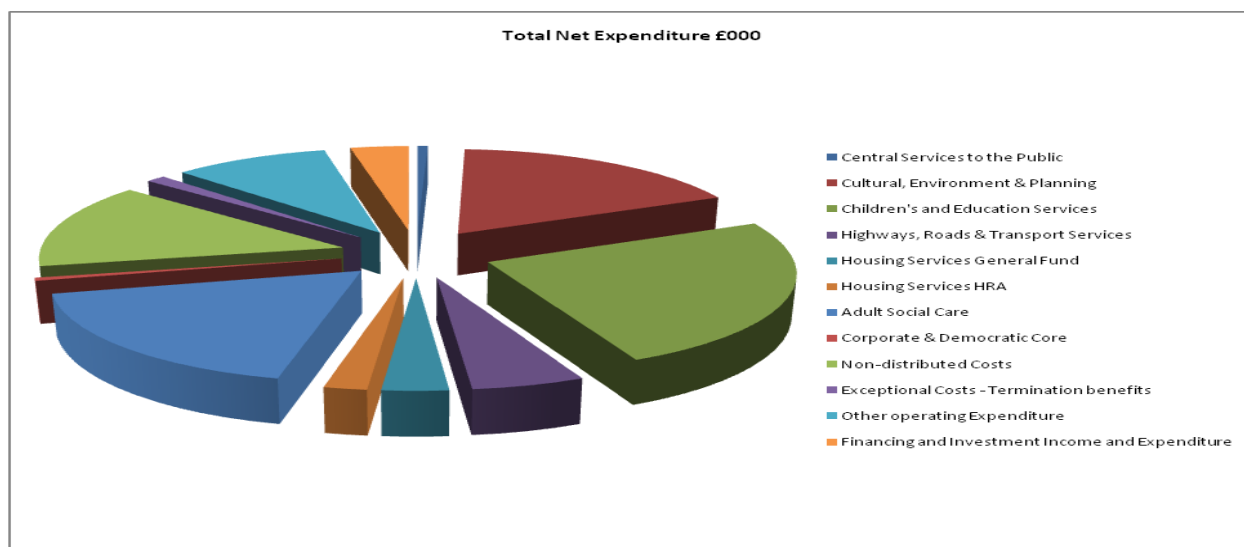
# Wiltshire Council Summary Statement of Accounts 2010/2011

This Summary Statement of Accounts has been produced to present the information contained within the full Statement of Accounts for 2010/2011 in a simpler and more user friendly format. The Summary Accounts include extracts from the audited Statement of Accounts but is not itself audited.

## Cost of Wiltshire Council Services 2010/2011

This statement presents the costs of running Council services for the year 1 April 2010 to 31 March 2011 and how this has been financed.

	<b>Expenditure</b>	<b>Income</b>	<b>Net</b>
	<b>£000</b>	<b>£000</b>	<b>Expenditure</b>
			<b>£000</b>
General Fund Services	33,900	(29,543)	<b>4,357</b>
Central Services to the Public	158,741	(31,762)	<b>126,979</b>
Cultural, Environment & Planning	578,032	(400,211)	<b>177,821</b>
Children's and Education Services	54,956	(16,581)	<b>38,375</b>
Highways, Roads & Transport Services	129,901	(107,255)	<b>22,646</b>
Housing Services General Fund	36,716	(22,062)	<b>14,654</b>
Housing Services HRA	156,769	(29,521)	<b>127,248</b>
Adult Social Care	5,089	(1,435)	<b>3,654</b>
Corporate & Democratic Core	(93,303)	(8,532)	<b>(101,835)</b>
Non-distributed Costs	8,309	0	<b>8,309</b>
Exceptional Costs - Termination benefits			
<b>Net Cost of Service</b>	<b>1,069,110</b>	<b>(646,902)</b>	<b>422,208</b>
Other operating Expenditure			66,484
Financing and Investment Income and Expenditure			24,843
<b>Total Net Expenditure</b>			<b>513,535</b>
<b>Financed by:</b>			
Council Tax Income			(231,508)
Council Share of Non Domestic Rates			(102,442)
General Government Grants			(24,740)
Capital Grants and Contributions			(72,866)
<b>Total Financing</b>			<b>(431,556)</b>
<b>(Surplus)/Deficit on Provision of Services</b>			<b>81,979</b>



## Useable Reserves

This table shows how the deficit on providing the Council's services in 2011/2012 affected the Council's useable financial reserves:

	General Fund Reserves £000	Earmarked Reserves £000	Housing Revenue Account £000	Capital Receipts Reserve £000	Major Repairs Reserve £000	Capital Grants Unapplied £000	Total Useable Reserves £000
<b>Balance at 31 March 2010 carried forward</b>	(13,770)	(41,442)	(12,746)	(3,016)	(632)	(2,552)	(74,158)
<b>Surplus or (deficit) on provision of services</b>	68,005	0	13,974	0	0	0	81,979
Adjustments between accounting basis	(61,264)	0	(14,578)	3,016	(511)	(23,240)	(96,577)
<b>Net (Increase)/Decrease before Transfers to Earmarked Reserves</b>	6,741	0	(604)	3,016	(511)	(23,240)	(14,598)
Transfers (to)/from Earmarked Reserves	(6,897)	6,883	14	0	0	0	0
(Increase)/Decrease in Year	(156)	6,883	(590)		(511)	(23,240)	(14,598)
<b>Balance at 31 March 2011 carried forward</b>	(13,926)	(34,559)	(13,336)	(3,016)	(1,143)	(25,792)	(88,756)

## **Balance Sheet**

This statement is a snapshot picture as at 31 March 2011 that shows what Wiltshire Council owns, owes and is owed.

	<b>£000</b>	<b>£000</b>
<b>Assets</b>		
Council dwellings & garages	158,906	
Other land and buildings	427,105	
Infrastructure	223,022	
Other Long Term Assets	231,023	
Money owed to the Council due over the next 12 months	163,844	
		<b><u>1,203,900</u></b>
<b>Liabilities</b>		
Long Term Borrowing	(245,005)	
Pension Fund Liability	(311,423)	
Other Long Term Liabilities	(62,416)	
Money owed by the Council due over the next 12 months	(118,018)	
		<b><u>(736,862)</u></b>
<b>Net Assets</b>		<b><u>467,038</u></b>
Financed by:		
Useable Reserves	(88,756)	
Unuseable Reserves	(378,282)	
<b>Total Equity</b>		<b><u>(467,038)</u></b>

## **Housing Revenue Account**

The Housing Revenue Account (HRA) presents the income and expenditure relating to the 5,362 council houses owned by the Council for the year 1 April 2010 to 31 March 2011.

	<b>£000</b>
<b>Income</b>	
Rents	(21,240)
Charges for services and facilities	(799)
Other	(70)
	<b><u>(22,109)</u></b>
<b>Expenditure</b>	
Repairs and Maintenance	4,328
Supervision and Management	3,110
Subsidy paid to Central Government	7,461
Other	21,544
	<b><u>36,443</u></b>
<b>Net Cost of Service</b>	<b><u>14,334</u></b>
HRA Share of Corporate and Democratic Core	321
(Gain)/loss on sale of HRA fixed assets	(684)
Interest Paid	134
Interest Received	(131)
<b>Deficit for the year on HRA Services</b>	<b><u>13,974</u></b>

(Please refer to the Useable Reserves table above which details how this deficit affects the HRA Reserve level).

## **Capital Expenditure**

The Council owns various items of land and buildings in the County that it uses for its own purposes which in total is valued at over £1 billion, such as County Hall at Trowbridge, Browfort in Devizes, Monkton Park in Chippenham and Bourne Hill in Salisbury. The Council also owns Community Schools, Council Housing in Salisbury, various highways depots, as well as fleets of refuse and highways vehicles. The Council also has infrastructure assets such as the road network, street lighting and land drainage. There is also a large investment portfolio used to generate income, such as the industrial estates, farms and shops.

During 2010/2011 the Council spent a total of £114m in its capital programme resulting in £94m being added to its asset base and £20m in the form of grants given to 3rd parties or work on assets the Council does not own. Significant expenditure in 2010/2011 included Wellington Academy (£21m), Workplace Transformation (including Bourne Hill offices) (£20m), Highways schemes (£22m) and Housing schemes (£13m). Further information on how the Council spent its money on Capital can be found in the 2010/2011 Capital Outturn report. This was taken to Cabinet Capital Assets Committee on Tuesday 14 June 2011 and a full copy of the report is available on the Wiltshire Council webpage under "Council and Democracy".

The Capital expenditure of £114 million was funded in the following ways:

<b>Funding Stream</b>	<b>Capital Funding £000</b>
Capital Grants & Contributions	49,626
Capital Receipts	8,494
Revenue Contributions & use of capital reserve	1,046
Major Repairs Allowance (Funding Housing Revenue Account)	4,463
Borrowing	50,977
<b>Total</b>	<b>114,606</b>

## **Further Information**

Further information about Wiltshire Council's Statement of Accounts may be made to:

Chief Accountant  
Technical Accountancy  
Finance  
Wiltshire Council  
County Hall  
Trowbridge  
Wiltshire  
BA14 8JN

or

[centralfinanceyearend@wiltshire.gov.uk](mailto:centralfinanceyearend@wiltshire.gov.uk)