

Income and Expenditure Account - Summary of Changes

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| 2005/06 | | Draft | | | Changes | Final |
|---------|---|-----------|--------------|---------|----------|---------|
| | | 2006/07 | | | Interest | |
| Net Exp | | Gross Exp | Gross Income | Net Exp | | |
| £000s | | £000s | £000s | £000s | £000s | £000s |
| | EXPENDITURE ON SERVICES | | | | | |
| 2,754 | Central services to the public | 13,363 | -12,869 | 494 | | 494 |
| | Cultural, environmental & planning | | | | | |
| 7,768 | Cultural & related services | 13,333 | -3,703 | 9,630 | | 9,630 |
| 8,962 | Environmental services | 14,879 | -5,174 | 9,705 | | 9,705 |
| 1,944 | Planning & development services | 6,122 | -3,099 | 3,023 | | 3,023 |
| -159 | Highways, roads & transport | 8,436 | -7,210 | 1,226 | | 1,226 |
| | Housing | | | | | |
| -137 | Housing Revenue Account | 36,714 | -40,098 | -3,384 | | -3,384 |
| 4,712 | General Fund Housing | 51,397 | -45,445 | 5,952 | | 5,952 |
| 4,082 | Corporate & democratic core | 3,226 | -66 | 3,160 | | 3,160 |
| -2,900 | Non distributed costs | 199 | | 199 | | 199 |
| 39 | Other Services | | | 0 | | 0 |
| -249 | Surplus (-) / Deficit on insurance provision | | | 0 | | 0 |
| 26,816 | Net Cost of Services | 147,669 | -117,664 | 30,005 | 0 | 30,005 |
| 29 | Loss on the Disposal of Fixed Assets | | | 209 | | 209 |
| 563 | Parish Council precepts | | | 617 | | 617 |
| -93 | Parish grants | | | -102 | | -102 |
| -871 | Surpluses (-) / Deficits on trading undertakings not included in Net Cost of Services | | | -1,180 | | -1,180 |
| 1,212 | Interest payable and similar charges | | | 1,155 | 390 | 1,545 |
| 5,683 | Contributions to housing pooled capital receipts | | | 5,299 | | 5,299 |
| 186 | Premia | | | 186 | | 186 |
| -1,993 | Interest & investment income | | | -2,218 | -390 | -2,608 |
| 2,565 | Pensions interest cost & expected return on pensions assets | | | 1,840 | | 1,840 |
| 34,097 | Net Operating Expenditure | | | 35,811 | 0 | 35,811 |
| -11,438 | Demand on the Collection Fund | | | -12,143 | | -12,143 |
| 9 | Distributed Surplus (-) / Deficit on Collection Fund | | | 147 | | 147 |
| -10,550 | General Government Grants (Revenue Support Grant) | | | -2,828 | | -2,828 |
| -5,637 | Non-domestic rates redistribution | | | -15,062 | | -15,062 |
| | Local Authority Business Growth Incentive | | | -861 | | -861 |
| 6,481 | Surplus (-) / Deficit for the Year | | | 5,064 | 0 | 5,064 |

Statement of Movements on the General Fund Balance - No Changes

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| 2005/06 | | 2006/07 | Note |
|--------------|---|--------------|------|
| £000s | | £000s | |
| 6,481 | Surplus (-) / Deficit for the year on the Income and Expenditure Account | 5,064 | |
| -6,297 | Net additional amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year | -4,853 | 13 |
| 184 | Increase (-) / Decrease in the General Fund Balance for the Year | 211 | |
| -3,288 | General Fund Balance brought forward | -3,104 | |
| -3,104 | General Fund Balance carried forward | -2,893 | |

Statement of Total Recognised Gains and Losses (STRGL) - Summary of Changes

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| 2005/06 | | Draft | Changes | | Final |
|--------------|--|--------------|--------------|--------------|--------------|
| | | 2006/07 | Depreciation | Roundings | |
| £000s | | £000s | £000s | £000s | £000s |
| 6,481 | Surplus (-) / Deficit for the year on the Income and Expenditure Account | 5,064 | | | 5,064 |
| 76,939 | Surplus (-) / Deficit arising on revaluation of fixed assets | -56,671 | 10,600 | | -46,071 |
| -409 | Actuarial gains (-) / losses on pension fund assets and liabilities | -9,041 | | 1 | -9,040 |
| | Any other gains and losses required to be included in the STRGL | | | | |
| 42 | Surplus (-) / Deficit for the year on Collection Fund balance due to Northampton Borough Council | -158 | | | -158 |
| 83,053 | Total recognised gains (-) / losses for the year | -60,806 | 10,600 | 1 | -50,205 |

Balance Sheet - Summary of Changes

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| | | Draft | Changes | | Final |
|----------|--|---------|--------------|---------------------|---------|
| 2005/06 | | 2006/07 | Depreciation | Debtors / Creditors | 2006/07 |
| £000s | | £000s | £000s | £000s | £000s |
| | Fixed Assets | | | | |
| 3,615 | Intangible Fixed Assets | 3,663 | | | 3,663 |
| | Tangible Fixed Assets | | | | |
| | Operational Assets | | | | |
| 532,902 | Council dwellings | 574,147 | -8,290 | | 565,857 |
| 82,220 | Other land and buildings | 85,595 | -2,302 | | 83,293 |
| 4,927 | Vehicles, plant, furniture & equipment | 3,938 | | | 3,938 |
| 351 | Infrastructure Assets | 335 | | | 335 |
| 3,138 | Community Assets | 4,484 | | | 4,484 |
| | Non-operational Assets | | | | 0 |
| 37,099 | Investment Properties | 41,714 | -8 | | 41,706 |
| 3,032 | Assets Under Construction | 3,179 | | | 3,179 |
| 973 | Surplus Assets Held for Disposal | 865 | | | 865 |
| 664,642 | | 714,257 | -10,600 | 0 | 703,657 |
| 668,257 | | 717,920 | -10,600 | 0 | 707,320 |
| | Long-term Investments | | | | |
| 4,982 | Long-term Debtors | 4,399 | | | 4,399 |
| 1,305 | Deferred premia on the early repayment of debt | 1,119 | | | 1,119 |
| 674,544 | Total Long-term Assets | 723,438 | -10,600 | 0 | 712,838 |
| | Stocks & work in progress | 342 | | | 342 |
| 29,688 | Debtors | 26,847 | | -1,007 | 25,840 |
| 22,078 | Investments | 39,520 | | | 39,520 |
| 29 | Cash and bank | 29 | | | 29 |
| 52,188 | Total Current Assets | 66,738 | 0 | -1,007 | 65,731 |
| 726,732 | Total Assets | 790,176 | -10,600 | -1,007 | 778,569 |
| | Short-term Borrowing | -432 | | | -432 |
| -29,468 | Creditors | -35,575 | | 1,007 | -34,568 |
| | Bank Overdraft | -1,333 | | | -1,333 |
| -29,860 | Total Current Liabilities | -37,340 | 0 | 1,007 | -36,333 |
| 696,872 | Total Assets less Current Liabilities | 752,836 | -10,600 | 0 | 742,236 |
| | Long-term borrowing | -25,869 | | | -25,869 |
| -920 | Provisions | -1,110 | | | -1,110 |
| -4,317 | Grants & contributions – deferred | -7,630 | | | -7,630 |
| -284 | Grants & contributions – unapplied | -988 | | | -988 |
| -73,180 | Liability relating to defined benefit pension scheme | -64,144 | | | -64,144 |
| -104,582 | Total Long-term Liabilities | -99,741 | 0 | 0 | -99,741 |
| 592,290 | Total Assets less Liabilities | 653,095 | -10,600 | 0 | 642,495 |
| | Financed by | | | | |
| 418,039 | Fixed Asset Restatement Account | 465,288 | -10,600 | | 454,688 |
| 235,288 | Capital Financing Account | 234,312 | | | 234,312 |
| 378 | Usable capital receipts reserve | 0 | | | 0 |
| 93 | Deferred capital receipts | 71 | | | 71 |
| -73,180 | Pension reserve | -64,144 | | | -64,144 |
| 3,104 | General fund balance | 2,893 | | | 2,893 |
| -157 | Collection fund balance | 1 | | | 1 |
| 4,637 | Housing Revenue Account balance | 5,803 | | | 5,803 |
| | Housing Repairs Account balance | | | | 0 |
| 0 | Major Repairs Reserve | | | | 0 |
| 4,088 | Earmarked reserves | 8,871 | | | 8,871 |
| 592,290 | Total Net Worth | 653,095 | -10,600 | 0 | 642,495 |

Cashflow Statement - Summary of Changes

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| | | Draft | Changes | Final |
|----------|---|----------|---------|----------|
| 2005/06 | | 2006/07 | | 2006/07 |
| £000s | Revenue Activities | £000s | | |
| | Cash Outflows | | | |
| -47,840 | Cash paid to & on behalf of employees | -46,218 | | -46,218 |
| -45,206 | Other operating cash payments | -46,209 | 137 | -46,072 |
| -15,836 | Housing benefits paid out | -17,346 | -137 | -17,483 |
| -7,071 | Negative Housing Subsidy | -7,155 | | -7,155 |
| -91,566 | National non-domestic rate payments to national pool | -97,136 | | -97,136 |
| -64,661 | Precepts paid | -66,858 | | -66,858 |
| -5,683 | Payments to the Capital Receipts Pool | -3,861 | | -3,861 |
| -277,863 | | -284,783 | 0 | -284,783 |
| | Cash Inflows | | | |
| 17,614 | Rents (after rebates) | 17,897 | -2,037 | 15,860 |
| 64,947 | Council Tax receipts | 68,373 | 1,230 | 69,603 |
| 5,637 | Non-domestic rate receipts from national pool | 15,993 | 5,238 | 21,231 |
| 90,375 | Non-domestic rate receipts | 91,727 | | 91,727 |
| 10,550 | Revenue Support Grant | 2,828 | | 2,828 |
| 40,437 | DWP grant for benefits | 55,718 | -36,916 | 18,802 |
| 1,892 | Other government grants | 2,012 | 37,462 | 39,474 |
| 44,265 | Other operating cash receipts | 40,483 | -4,977 | 35,506 |
| 275,717 | | 295,031 | 0 | 295,031 |
| -2,146 | Revenue Activities Net Cash Flow | 10,248 | 0 | 10,248 |
| | Return on Investments & Servicing of Finance | | | |
| -1,408 | Cash Outflows - Interest paid | -1,155 | | -1,155 |
| 1,993 | Cash Inflows - Interest received | 2,218 | | 2,218 |
| 585 | Net Interest | 1,063 | 0 | 1,063 |
| | Capital Activities | | | |
| | Cash Outflows | | | |
| -19,698 | Purchase of fixed assets | -14,633 | | -14,633 |
| 0 | Purchase of long-term investments | | | 0 |
| -3,224 | Other capital cash payments | -1,053 | | -1,053 |
| -22,922 | | -15,686 | 0 | -15,686 |
| | Cash Inflows | | | |
| 7,725 | Sale of fixed assets | 11,435 | | 11,435 |
| 908 | Capital grants received | 2,834 | | 2,834 |
| 4,166 | Other capital cash receipts | 575 | | 575 |
| 12,799 | | 14,844 | 0 | 14,844 |
| -10,123 | | -842 | 0 | -842 |
| -11,684 | Net Cash (Inflow)/Outflow before financing | 10,469 | 0 | 10,469 |
| | Management of Liquid Resources | | | |
| 11,258 | Net increase / decrease in short term deposits | -17,443 | | -17,443 |
| 707 | Net increase / decrease in other liquid resources | 5,613 | | 5,613 |
| 11,965 | | -11,830 | 0 | -11,830 |
| | Financing | | | |
| -6,424 | Cash Outflows - Repayments of amounts borrowed | -1,557 | | -1,557 |
| 5,453 | Cash Inflows - New loans raised | 1,585 | | 1,585 |
| -971 | Financing Net Cash Flow | 28 | 0 | 28 |
| | | | | |
| -690 | Net Increase (-) / Decrease in cash | -1,333 | 0 | -1,333 |