

## BARNSELEY COUNCIL SUMMARY ACCOUNTS 2007/08

This summary provides details of the Council's spending during 2007/08 including Education, Social Services, Leisure, Roads, Waste Management, Housing, Economic Development, Planning and other services.

### Executive Director's Statement

The figures in this summary were originally compiled having regard to recently revised proper accounting practice. For the purpose of this statement some modifications have been made to provide more meaningful information to non technical users.

A full copy of the Council's 2007/08 detailed accounts is available for examination upon request. Please contact Neil Copley, Head of Accountancy & Financial Management on 01226 773237.

### Financial Performance

Actual net expenditure for the year was £157.7M against a budget of £169.1M giving a total increase in balances of £11.4M (£9.1 M General Fund and £2.3 M School balances).

The overall increase in General Fund balances is comprised of a total Authority in year surplus of £14.9 M net of reserves utilised in the year totalling £5.8 M.

It should be noted that this 'surplus' does not represent spare cash as the majority arose as a consequence of one-off events during the year predominantly relating to project slippage. Therefore, it has been necessary to earmark £8.9 M to fund schemes continuing to completion in 2008/09.

The remaining balance of £6.0 M has been transferred to the Authority's strategic reserves pending consideration of the Medium Term Financial Strategy including the 'zero based' service review which is currently taking place.

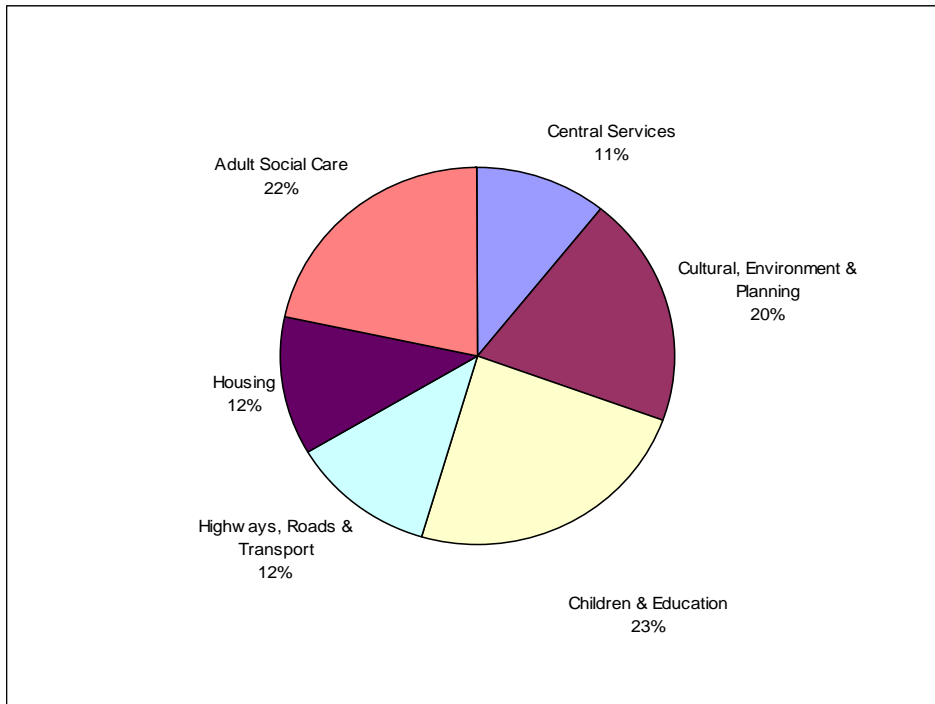
**Steve Pick, CPFA, Executive Director of Finance**  
Westgate Plaza One, Barnsley, S70 2DR

### The cost of the Council's Services

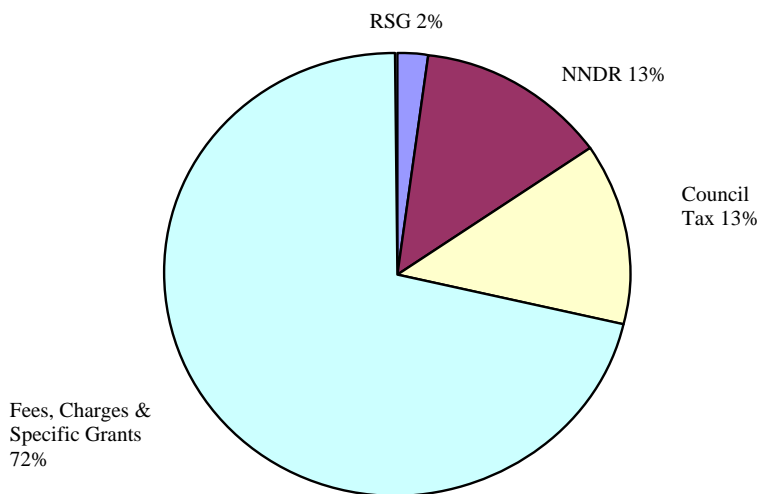
The Income and Expenditure account presents the cost of running Council services between April 2007 and March 2008 and identifies where the money came from to finance those costs.

	Gross Exp £000's	Income £000's	Net Exp £000s	
<b>Revenue Support Grant</b> a government grant paid to councils from national taxation to provide funding to operate local services	Central Services to the Public	55,282	(31,477)	23,805
	Court & Probation Services	457	-	457
	Cultural, Environment & Planning Services	81,918	(36,593)	45,325
	Children & Education Services	241,905	(187,899)	54,006
	Highways, Roads & Transport	33,321	(6,549)	26,772
	Housing	155,812	(128,614)	27,198
	Adult Social Care	79,941	(30,787)	49,154
	<b>Net Cost of Services</b>	<b>648,636</b>	<b>(421,919)</b>	<b>226,717</b>
	<b>Non- Domestic Rates</b> business rates set by and paid to the government & redistributed to councils in the form of grant	<b>Other Operating Income &amp; Expenditure</b>		<b>(46,228)</b>
		Revenue Support Grant		(13,329)
Non-Domestic Rates			(79,422)	
Council Tax (inc surplus on Collection Fund)			(76,328)	
<b>Increase in General Fund/School Balances</b>			<b>(11,410)</b>	
			<b>Council Tax</b> money paid by residents as a local tax	

**What did we spend our money on?**



**Where did the money come from?**



Barnsley Council received funding in 2007/08 of nearly £591million. The largest share of this was made up of fees, charges and specific grants.

Council Tax accounts for 13% of the total income with NNDR contributing a similar amount.

**Cash Flow**

Cash 1st April 2007		(£6.021M)
Cash In	→	£668.635M
Cash Out	←	(£661.705M)
Cash 31st March 2008		£0.909M

*\* Represents the Council's cash balance had all issued items cleared the Authority's bank account. The actual bank balance as at 31st March 2008 was £12M in hand.*

## Balance Sheet

What the Council owns and is owed.

	<b>31st March 2008</b>	
	<b>£000's</b>	
Fixed and other long term assets	1,218,730	Fixed Assets – include land and buildings, council dwellings, vehicles, plant & equipment
Stock	843	
Money owed to the Council	122,264	Money owed by the Council includes long term borrowing and pension fund liabilities
Money owed by the Council	(837,806)	
Money in the Bank	909	Distributable reserves include revenue balances which are available to fund future expenditure
<b>Council Net Worth</b>	<b>504,940</b>	
<b>Financed By:</b>		
Distributable Reserves	88,367	
Non Distributable Reserves	416,573	Non distributable reserves are not available to fund future expenditure and include, for example, unrealised gains following the revaluation of the Council's assets
	<b>504,940</b>	


## Housing Revenue Account

**Council Housing** - The Council owns 19,701 houses, for which it charges rent. It is a legal requirement that expenditure and income relating to Council housing provision be accounted for separately. During the year, income generated exceeded expenditure by £6.4 M, this balance has therefore been transferred to Housing Reserves resulting in a year end balance of £23.5M. The majority of this balance has been earmarked to fund further major investment in the Council's housing stock in 2008/09. The costs and income relating to the Authority's Council housing provision are shown below:

<p>The Council owned the following types and numbers of houses at March 2008:</p> <p>Houses – 16,400 Flats – 3,301 <b>Total – 19,701</b></p>	<table border="0" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: right;"><b>2007/08</b></th> </tr> <tr> <th></th> <th style="text-align: right;"><b>£000's</b></th> </tr> </thead> <tbody> <tr> <td><b>Income</b></td> <td></td> </tr> <tr> <td>Council house rents</td> <td style="text-align: right;">(49,248)</td> </tr> <tr> <td>Other income</td> <td style="text-align: right;">(11,982)</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>(61,230)</b></td> </tr> <tr> <td><b>Expenditure</b></td> <td></td> </tr> <tr> <td>Repairs and maintenance</td> <td style="text-align: right;">13,142</td> </tr> <tr> <td>Supervision and management</td> <td style="text-align: right;">15,266</td> </tr> <tr> <td>Capital and financing costs</td> <td style="text-align: right;">19,915</td> </tr> <tr> <td>Other costs</td> <td style="text-align: right;">639</td> </tr> <tr> <td>Other operating expenditure</td> <td style="text-align: right;">5,868</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>54,830</b></td> </tr> <tr> <td><b>Surplus for the year</b></td> <td style="text-align: right;"><b>(6,400)</b></td> </tr> </tbody> </table>		<b>2007/08</b>		<b>£000's</b>	<b>Income</b>		Council house rents	(49,248)	Other income	(11,982)		<b>(61,230)</b>	<b>Expenditure</b>		Repairs and maintenance	13,142	Supervision and management	15,266	Capital and financing costs	19,915	Other costs	639	Other operating expenditure	5,868		<b>54,830</b>	<b>Surplus for the year</b>	<b>(6,400)</b>	<p>The number of houses reduced by 511 mainly due to sales to tenants.</p>
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## Capital Expenditure

Capital expenditure represents money spent by the Council for the purposes of purchasing, upgrading or improving assets such as buildings and roads. The distinction from revenue expenditure is that the Council and its residents receive the benefit from capital expenditure over a longer period of time. The Council spent £86.0M on capital expenditure during the year.

	£000's		£000's	
Environmental Services	13,530		Supported Capital Borrowing	6,510
Children, Young People & Families	12,856		Prudential Borrowing	11,740
Adult Social Care	507		Other Capital Grants	29,915
Development	22,270	<b>Funded By:</b> 	Capital Receipts	18,087
Central Departments	8,190		Third Party Contributions	3,105
Housing	28,669		Revenue Contributions	16,021
			Operating Leases	644
<b>Total</b>	<b>86,022</b>		<b>Total</b>	<b>86,022</b>

The major capital expenditure during 2007/08 related to improvements on the council housing stock, refurbishment of the civic building, completion of the Digital Media Centre and improvements to the Borough's roads.

## Council Tax – BMBC collected 96.2% of Council Tax owed in 2007/08

Description	2005/06	2006/07	2007/08
Population of Barnsley	220,110	222,000	223,509
Band D equivalent Properties	65,933	69,113	70,358
Band D Council Tax	£1,156.98	£1,213.82	£1,272.59
In year collection Barnsley	95.6%	96.2%	96.2%*
In year collection Metropolitan Authorities	95.6%	95.3%	95.3%*

\* The figures for 2007/08 have not yet been released by the Government

## Financial Management

Description	2005/06	2006/07	2007/08
Annual accounts submitted on time	✓	✓	✓
Number of audit qualifications (*)	0	0	0

(\*) The Council's external auditors are required to give an opinion on the financial statements and this opinion should be 'unqualified'.