



Statement of Accounts 2009 - 2010



BARNSLEY
Metropolitan Borough Council



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Independent auditors' report to the members of Barnsley MBC

Opinion on the accounting statements

I have audited the Authority accounting statements and related notes of Barnsley Metropolitan Borough Council for the year ended 31 March 2010 under the Audit Commission Act 1998. The accounting statements comprise the Authority and Group Income and Expenditure Accounts, the Authority Statement of Movement on the General Fund Balance, the Authority and Group Balance Sheets, Authority and Group Statements of Total Recognised Gains and Losses, the Authority and Group Cash Flow Statements, the Housing Revenue Account, the Statement of Movement on the Housing Revenue Account, the Collection Fund and the related notes. These accounting statements have been prepared under the accounting policies set out in the Statement of Accounting Policies.

This report is made solely to the members of Barnsley Metropolitan Borough Council in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 49 of the Statement of Responsibilities of Auditors and of Audited Bodies published by the Audit Commission in April 2008.

Respective responsibilities of the Executive Director of Finance and Property and auditor

The Executive Director of Finance and Property's responsibilities for preparing the accounting statements in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice are set out in the Statement of Responsibilities for the Statement of Accounts.

My responsibility is to audit the accounting statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority and its income and expenditure for the year.

I review whether the governance statement reflects compliance with 'Delivering Good Governance in Local Government: A Framework' published by CIPFA/SOLACE in June 2007. I report if it does not comply with proper practices specified by CIPFA/SOLACE or if the statement is misleading or inconsistent with other information I am aware of from my audit of the accounting statements. I am not required to consider, nor have I considered, whether the governance statement covers all risks and controls. Neither am I required to form an opinion on the effectiveness of the Authority's corporate governance procedures or its risk and control procedures.

I read other information published with the accounting statements, and consider whether it is consistent with the audited accounting statements. This other information comprises the Explanatory Foreword. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the accounting statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with the Audit Commission Act 1998, the Code of Audit Practice issued by the Audit Commission and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounting statements and related notes. It also includes an assessment of the significant estimates and judgments made by the Authority in the preparation of the accounting statements and related notes, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

Independent auditors' report to the members of Barnsley MBC

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounting statements and related notes.

Opinion

In my opinion the Authority accounting statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice, of the financial position of the Authority as at 31 March 2010 and its income and expenditure for the year then ended.

Conclusion on arrangements for securing economy, efficiency and effectiveness in the use of resources

Authority's Responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance and regularly to review the adequacy and effectiveness of these arrangements.

Auditor's Responsibilities

I am required by the Audit Commission Act 1998 to be satisfied that proper arrangements have been made by the Authority for securing economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice issued by the Audit Commission requires me to report to you my conclusion in relation to proper arrangements, having regard to relevant criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in October 2009. I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. I am not required to consider, nor have I considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Conclusion

I have undertaken my audit in accordance with the Code of Audit Practice and having regard to the criteria for principal local authorities specified by the Audit Commission and published in May 2008 and updated in October 2009, and the supporting guidance, I am satisfied that, in all significant respects, Barnsley Metropolitan Borough Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2010.

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30 September 2010

Explanatory foreword

Introduction

The purpose of this foreword is to provide a guide to the most significant elements of the Statement of Accounts, and a commentary on the more significant issues therein.

In addition, the Council has published a separate set of summary accounts intended to provide members of the public and other key stakeholders with key information about the Council's financial performance. These will be available on the Council's website in July 2010 (www.Barnsley.gov.uk).

The contents of the explanatory foreword are as follows:

- 1) Changes in accounting policy and estimation techniques 2009/10;
- 2) Form and content of the 2009/10 Statement of Accounts;
- 3) Summary of the Council's financial performance for the 2009/10 financial year;
- 4) Summary of the Council's borrowing position as at 31st March 2010;
- 5) Summary of the Council's pension liabilities as at 31st March 2010;
- 6) Summary of the Council's revenue and capital spending plans for 2010/11 & beyond.

1. Changes in accounting policy and estimation techniques 2009/10

The Statement of Recommended Practice on Local Authority Accounting in the United Kingdom (the 'SoRP') prescribes the accounting treatment and disclosures for all financial transactions of a local authority.

The SoRP sets out the accounting concepts and principles that underpin the Statement of Accounts with the overriding requirement that the accounts present a true and fair view of the financial position and transactions of the Authority.

The SoRP is updated each year as accounting practice evolves. The key changes to the Council's accounting policies and estimation techniques for the 2009/10 financial year relate to:

Accounting for Private Finance Initiative (PFI) and Similar Contracts

The accounting requirements for PFI and similar contracts are no longer based on UK accounting standard FRS5 but on International Financial Reporting Standards (IFRS). The requirements of the SoRP have therefore been redrafted in their entirety to reflect this new requirement.

The requirements are based on International Financial Reporting Interpretations Committee Standard Number 12 'Service Concession Arrangements' with the requirement to comply with this standard applying to all PFI and similar contracts already in existence as at 31st March 2009. In practice this has meant that one PFI and one similar contract, previously accounted for as 'off balance sheet' have now been brought onto the Council's Balance Sheet along with a liability for the finance provided by the PFI operator. This has necessitated prior year adjustments to the accounts.

In normal circumstances this would have had an impact on the Council's overall financial wealth and reserves and balances position as transactions recorded in the Income and Expenditure account (I&E) and Balance Sheet have a different incidence under the new requirements. However, statutory guidance in the form of revisions to the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 have been introduced to mitigate the impact on the Council's financial position that would have arisen from the new requirements.

Explanatory foreword

Accounting for Local Taxation

Specific requirements in relation to accounting for local taxation are included in the 2009/10 SoRP for the first time. This follows the review of the existing arrangements by a stakeholder group which concluded that in England, billing authorities act as agents for major preceptors and thus the current practice of including all Council Tax debtors in a billing authorities' Balance Sheet was not UK Generally Accepted Accounting Principles (UK GAAP) compliant. Consequently, the Council now only includes within its accounts the income and debtors relating to its share of any Council Tax, with that relating to other major preceptors now recorded in their respective accounts.

A similar requirement also applies to the collection of National Non-Domestic Rates (NNDR) where in essence, it was concluded that local authorities act as agents of the Government. As a result the Council is no longer required to recognise NNDR debtors in its Balance Sheet but instead recognise a creditor or debtor for cash collected from NNDR debtors [as agent of the Government] but not yet paid over to the Government.

Senior Officer Remuneration

The Local Authority Accounting Panel (LAAP) issues bulletins to assist practitioners with the application of the requirements of the SORP including revisions to any legislation. Bulletin Number 85 deals with new disclosure requirements relating to senior officer remuneration and takes cognisance of extended disclosure requirements required by new legislation.

This is intended to give greater clarity and comparability relating to senior officer remuneration and also provide full and transparent information to taxpayers. The required information for the Council is shown on page 42.

The impact of the above changes and prior period adjustments are shown in Note 2 (page 40).

2. Form & content of the 2009/10 statement of accounts

The layout of the 2009/10 Statement of Accounts is comprised:

- Explanatory Foreword (pages 6 to 13);
- Statement of Accounting Policies (pages 14 to 25);
- Statement of Responsibilities for the Statement of Accounts (page 26);
- Annual Governance Statement (pages 27 to 34)
- The Core Financial Statements (pages 35 to 39);
- Notes to the Core Financial Statements (pages 40 to 83);
- The Supplementary Financial Statements and Notes (pages 84 to 96);
- Other Useful Information and Statistics (pages 97 to 106).

These are explained in more detail below.

Statement of Accounting Policies (pages 14 to 25)

This section explains the accounting policies used to produce the Authority's Statement of Accounts. These accounting principles are set nationally and attempt to ensure that accounts from different organisations are consistently and accurately prepared.

Statement of Responsibilities for the Statement of Accounts (page 26)

This section explains the respective responsibilities of the Authority and the Chief Finance Officer (CFO) in relation to the Statement of Accounts. The Authority is responsible for ensuring that there are proper arrangements in place for financial administration, ensuring that value for money is achieved and approving the annual Statement of Accounts. The CFO is responsible for selecting and applying accounting policies, keeping accurate

Explanatory foreword

and timely accounting records, taking reasonable steps for the prevention and detection of fraud and complying with proper accounting practice as defined by the SoRP.

The Core Financial Statements (pages 35 to 39)

The Income & Expenditure Account (I&E) (page 35) - This statement is fundamental to the understanding of the Council's Statement of Accounts and sets out the net cost for the year of all the functions for which the Council is responsible and demonstrates how that cost has been financed from Central Government grants and income from Council Tax. It is important to note that the deficit reported for the year in this account is before any adjustments required to be made by law and other proper accounting practice to determine the total movement in General Fund balances as described below.

The Statement of Movement on General Fund Balances (SMGFB) (page 36) - The I&E brings together all of the functions of the Authority and summarises all of the resources that the Authority has generated or consumed in the year in providing those services. However, this accounting basis (largely UK GAAP) is not consistent with the net expenditure required to be taken into account by a local authority when setting local taxes. In order to recognise the full financial performance of a Council during the year and the actual spending power carried forward to future years, the balance on the I&E has to be adjusted for other items determined by statutory and non statutory provisions which are excluded from UK GAAP.

The Statement of Total Recognised Gains and Losses (STRGL) (page 36) - Not all gains and losses experienced by an authority are recognised through the I&E account. This statement adds to the balance on the I&E, other gains and losses in the financial year to explain the total change in the Council's net worth.

The Balance Sheet (page 37) - This statement shows the position as at the 31st March 2010 on all of the Authority's assets and liabilities. Assets include fixed assets such as the Authority's land and buildings and current assets such as money owed to the Authority, stock and short term investments. Liabilities relate mainly to money owed by the Authority. The Authority's reserves represent the net amount of assets and liabilities shown on the face of the Balance Sheet.

The Cash Flow Statement (page 39) - This statement summarises all of the Authority's inflows and outflows of cash arising from transactions with third parties in relation to both revenue and capital items. Again, cash transactions are split between those of a revenue or capital nature and those in respect of borrowing. The overall cash movement reconciles to the difference between the opening and closing Balance Sheet cash values.

The Supplementary Single Entity Financial Statements (pages 84 to 96)

The Housing Revenue Income and Expenditure Account (page 84) - Local authorities are required by law to account separately for all transactions relating to the cost of local authority housing by way of the Housing Revenue Account (HRA). This account shows in more detail where the resources are spent in maintaining and managing the Authority's council houses, and the sources of income to meet these costs.

The Statement of Movement on the Housing Revenue Account Balance (page 84) - This statement shows how the HRA Income and Expenditure account surplus is adjusted for other items that have to be taken into account by statute and proper accounting practice to reconcile to the movement on the Housing Revenue Account Balance for the year.

The Collection Fund (page 88) - This account reflects the statutory requirement for billing authorities to maintain a separate Collection Fund, which collates all the transactions relating to a billing authorities Non Domestic Rates and Council Tax. The account demonstrates how these resources have been distributed to precepting authorities and to the Council's own General Fund. There are no changes to the Collection Fund accounts although the way in which they have been consolidated into the Council's overall accounts has changed to reflect new SoRP requirements as described above.

Explanatory foreword

The Group Accounts (pages 90 to 96) - These statements show a set of consolidated Group Accounts for those subsidiaries, associates and joint ventures that the Council has a material interest in. In 2009/10 the 'group' has been defined as Barnsley M.B.C., Berneslai Homes Ltd, Barnsley Miller Partnership Ltd, Tuscan Connects Ltd, Oakwell Community Assets Ltd and Digital Region Ltd.

Other Useful Information and Statistics (pages 97 to 106)

The final section of the accounts covers the requirements within the SoRP to produce certain additional information. This is in order to inform the reader of specific financial issues which are not readily identifiable from the other main financial statements. The section contains useful information and statistics relating to the Authority which are not directly linked with the main financial statements.

3. A summary of the council's financial performance for the 2009/10 financial year

Performance in Managing the 2009/10 Revenue Expenditure Budget

The Council's 2009/10 net expenditure budget was set at £208.2M (including Parish precepts of £0.412M). Actual net expenditure (after taking account of the in year use of reserves) was £201.3M giving a total increase in reserves and balances of £6.9M (£75.7M deficit from the I&E on page 35 net of movements on the Statement of Movement on General Fund Balance (SMGFB) of £82.6M on page 36). This position is summarised below:

| | Budget £000s | Actual £000s | Variance £000s |
|-----------------------------------|-----------------|-----------------|-------------------|
| Net Operating Expenditure | 292,535 | 285,634 | (6,901) |
| <u>Less Funding</u> | | | |
| General Government Grants | (41,494) | (41,494) | - |
| Council Tax | (81,846) | (81,846) | - |
| NNDR | (86,605) | (86,605) | - |
| Sub-Total I&E | 82,590 | 75,689 | (6,901) |
| <u>Less statutory adjustments</u> | (82,590) | (82,590) | - |
| Net Expenditure | - | (6,901) | (6,901) |

This balance is shown on the face of the Authority's 2009/10 SMGFB and is comprised of an £6.7M increase in General Fund Balances and a £0.2M increase in School Balances.

The overall increase in General Fund Balances (excluding schools) is comprised of the Authority's total in year surplus of £20.0M, net of reserves utilised in the year totalling £13.3M.

It should be noted that a large proportion of this 'surplus' does not represent spare cash as the majority of the in year surplus is a consequence of one-off events during the year predominantly relating to scheme / project slippage. Therefore, it has been necessary to earmark £16.4M of this balance to fund schemes continuing to completion in the 2010/11 financial year.

Of the remaining balance of £3.6M:

- £1.5M has been transferred to increase the Authority's Minimum Working Balance [as a contingency for unforeseen events] to £10.0M in line with the Council's reserves and balances policy approved in February 2010; and
- £2.1M has been transferred to the Authority's Strategic Reserves pending further consideration of the Authority's Medium Term Financial Strategy and the ongoing service reprioritisation and spending review exercises which are currently ongoing.

Explanatory foreword

An explanation, by Service, of the in year 'surplus' and the requirement to earmark an element of this to fund schemes continuing to completion in 2010/11 is set out below:

Development Directorate

The final position of a £1.7M under-spend against budget was predominantly as a result of the impact of a number of one-off grants and contributions during the year, including Planning Delivery Grant which was significantly in excess of expected sums. In addition, there was lower than budgeted expenditure on the Waste & Recycling Service due to lower than expected waste tonnages combined with other operational improvements. These favourable variances were to some extent offset by adverse variances in services impacted by the economic downturn, most notably in Highways and Engineering where workload levels were significantly down on previous years. Within this position there are also some sums unspent in the year which are required to fund specific work in the new financial year including monies earmarked to undertake work on the Authority's Local Development Framework.

Children, Young People & Families

A 'surplus' of £4.2M arose against the Children, Young People & Families budget. This is predominantly due to specific grants and contributions that were not utilised in the year but which are required to fund specific items in the new financial year, including slippage on the centrally retained element of Dedicated Schools Grant (DSG) which is earmarked for school improvement initiatives in the coming financial year. In addition, schools had unutilised balances totalling £10.4M at the end of the financial year, an increase of £0.2M on the previous year.

Adult Social Care

The Partnership In Action (PIA) arrangements require the Council and Barnsley Primary Care Trust (BPCT) to act as Lead Provider on behalf of Client Boards for a range of services. These pooled budgets are comprised of (a) Learning Disabilities (b) Older People (c) Mental Health (d) Physical Disabilities & Sensory Impairment and (e) Other Pooled Services.

There was an overall over-spend on pooled budget services of £1.4M, of which £0.8M related to the Council's proportion in accordance with agreed pooling arrangements. This has, however, been offset by reserves totalling £1.9M specifically earmarked to mitigate the Council's share of any financial pressures which arise across the pool. Although part of the Council's accounts, the remaining balance (£1.2M) is in effect ring-fenced for future use on commissioning pooled budget services with the PCT.

There was also a £0.7M under-spend against available resources on non pooled services including business planning and commissioning. In addition, there were a number of specific grants and contributions that remained unspent at the year end (£2.2M) which are required to fund specific schemes/projects continuing to completion in 2010/11 including sums required to transform Adult Social Care services and to introduce Individualised Budgets.

Explanatory foreword

Customer & Neighbourhood Services (C&NS)

A 'surplus' of £0.7M arose against the C&NS budget predominantly due to unspent one-off grants and contributions received late in the financial year which served to offset over-spends and cost pressures elsewhere within the Directorate, particularly in Library Services. Again, it has been necessary to earmark sums to fund schemes continuing to completion in 2010/11 including continued work on the 'Family 25+' programme.

Support Services / Central Departments

There was a minor over-spend of £0.2M on the Council's support services and other back office functions, mainly as a result of lower than budgeted levels of Local Land Charges income and higher than budgeted telephony costs. These were to some extent mitigated by higher than budgeted benefits administration grant and vacancy management.

Interest Payable

The cost incurred by the Council in servicing its debt in 2009/10 totalled £30.3M, broadly in line with the budgeted position. This was a result of lower than expected borrowing costs arising from low interest rates offset by a reduction in investment income which was also a consequence of lower interest returns on investments.

Corporate Items

Other corporate expenditure not directly related to services showed a surplus for the financial year of £9.5M. A large proportion of this is explained by managed slippage on sums set aside to fund Building Schools for Future (BSF) expenditure [required in full in the 2010/11 financial year], a one-off reimbursement of VAT monies by HMRC relating to a ruling on sport related tax liabilities, unbudgeted dividend income from YPO and other one-off grants and contributions received in the year. As outlined above, a significant proportion of this surplus (£2.1M) has been transferred to the Authority's strategic reserves pending consideration of the Medium Term Financial Strategy, with a further £1.5M being used to increase the Authority's Minimum Working Balances to £10.0M as a contingency for unforeseen events. The balance of £5.9M has been earmarked to fund specific schemes continuing to completion in 2010/11 and beyond including the BSF scheme as outlined above.

Housing Revenue Account

The Local Government and Housing Act 1989 requires that revenue expenditure on council housing provision be ring-fenced from the General Fund and separately accounted for within the Housing Revenue Account (HRA).

In 2009/10 the HRA recorded a reduction in balances of £2.7M, some £10.2M less than the budgeted reduction in balances of £12.9M. The majority of this variation (£8.8M) is due to capital and other project slippage which was to be funded from revenue contributions earmarked within the HRA budget. These balances will be required in their entirety to fund schemes continuing to completion in the 2010/11 financial year.

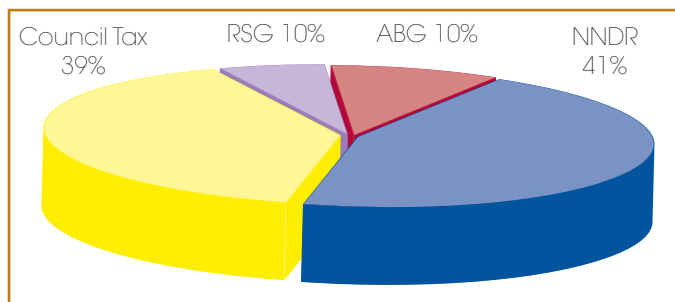
Over and above this there was an under-spend against the remainder of the approved HRA budget of £1.4M mainly related to a lower provision for bad debts than had been anticipated, lower than expected borrowing costs due to low interest rates and lower than budgeted repairs and maintenance costs, mainly as a result of delayed works due to the inclement weather.

Explanatory foreword

Sources of Funding in 2009/10

Sources of Revenue Finance

The Council's net revenue expenditure of £201.3M was funded from grants from Central Government including Revenue Support Grant (RSG), National Non-Domestic Rates (NNDR) and Area Based Grant (ABG) combined with income from Council Tax payers. The chart opposite analyses the proportion of income received by the Council from these sources during the year. The level of RSG, NNDR and ABG is determined by Central Government and overall accounts for 61% of the total income received by the Council in 2009/10.

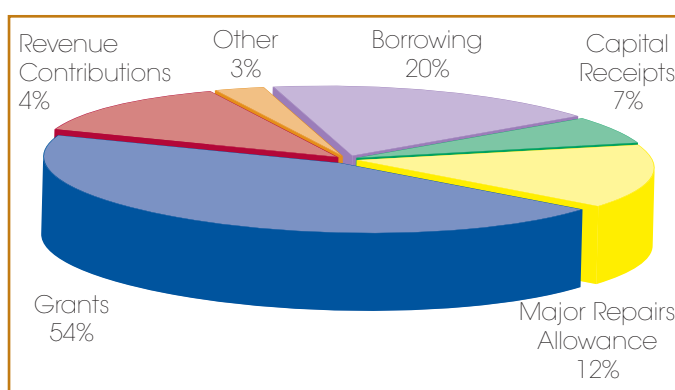


The Council received total Government grant of £127.1M comprised of RSG (£20.0M), NNDR (£86.6M) and ABG (£20.5M). Total income received from Council Tax payers in 2009/10 was £81.1M (including Parish precepts & Collection Fund surplus utilised in the year) compared to £80.7M in the previous year.

Sources of Capital Finance

Capital expenditure during the year amounted to £128.5M (£79.2M in 2008/09). This excludes capital expenditure of £0.2M financed by operating lease (£1.6M in 2008/09). The chart opposite shows the major sources of financing capital expenditure:

'Other' sources of financing capital expenditure identified in the chart comprise contributions from third parties and from the Authority's own insurance fund balances. Grant funding includes specific grants from various UK Government Departments and European Union grants.



4. Explanation of material/unusual charges or credits in the accounts

Included within the I&E are two unexpected charges, these being impairment/downward revaluation of fixed assets totalling £25.4M and non enhancing capital expenditure totalling £35.8M (£47.1M net of £11.3M grants). The charges are included within Net Cost of Services.

5. Summary of the Council's borrowing position as at 31st March 2010

The Council's total debt outstanding as at 31st March 2010 (including borrowing undertaken during the year) stands at £473.9M.

The Council's borrowing is undertaken in accordance with the Prudential System which provides the regulatory framework to ensure all borrowing is prudent, affordable and sustainable. This includes a set of indicators, some of which are mandatory which enable debt to be managed in accordance with the framework. This includes the setting of an authorised limit for the absolute level of borrowing which cannot be exceeded. For 2009/10 this limit was set at £531.5M [excluding finance leases related to PFI] with actual borrowing in the year being some £57.6M below this level.

Explanatory foreword

6. Summary of the Council's pensions liabilities as at 31st March 2010

The Council accounts for its pension fund liabilities in accordance with FRS17, which means that it accounts for the costs of retirement benefits when entitlement to those benefits has been earned rather than when they are actually paid to employees, which may be many years into the future. These future liabilities are to be met by fund assets which are acquired from employer and employee contributions and subsequently invested for a return. As at 31st March 2010 fund liabilities exceeded fund assets by £324.2M. This gap has to be made good over time from a combination of improved investment performance, increases in employee and employer contributions and / or changes to scheme benefits. A triennial actuarial review assesses key assumptions and agrees any changes, including any increase in employer contributions, for a subsequent 3 year period with the aim of having a 100% funded scheme over the longer term.

7. Summary of the Council's revenue & capital spending plans for 2010/11 & beyond

Revenue

The Council set a net revenue budget of £219.5M (including Parish precepts) for 2010/11 to be funded from Government Grant (RSG/NNDR/ABG) totalling £135.7M and Council Tax of £83.8M.

As well as providing for inflationary pressures (pay and price inflation) and other fixed and ongoing items required to maintain existing service delivery, the budget provided for investment in new initiatives including £0.5M to continue the Council Tax discount scheme for the over 65's and £0.5M to fund future Waste and Recycling costs.

The Council has been able to make these additional investments due to its continuing commitment to become more efficient with additional efficiencies approaching £0.5M of cash being released in 2010/11 as a direct result of a review of the Council's Corporate Capacity which was substantially completed during the 2009/10 financial year.

Capital

The Council's capital investment budget was set at £149.1M over the three year period to 2012/13 to be funded from borrowing of £64.5M (44%), capital grants of £36.5M (24%), capital receipts of £11.9M (8%) and other contributions of £36.2M (24%). The planned programme includes numerous significant schemes including sums set aside for Building Schools for the Future, ensuring that more of the Council's housing stock meets the Decent Homes standard and highways maintenance and road improvements.

Full details of the Council's revenue and capital spending plans can be obtained by contacting 01226 787607.

8. Proposed future funding

It is expected that future Council funding will be extremely restricted over the medium term with significant cuts in Government funding expected. The Government is currently carrying out its spending review which will determine the resources available to each area of government including the Communities and Local Government Department which is responsible for allocating resources to local authorities. The results of this review are expected to be announced in late October 2010. In cognisance of this the Council has embarked on a four year plan to reduce its expenditure based on the concept of 'minimum council', that is; identifying the least amount of spend that the Council needs to incur to meet its statutory obligations and to provide the minimum necessary level of services to the public whilst protecting the most vulnerable in our communities.

9. Future accounting developments

This Statement of Accounts is the last to be prepared under United Kingdom Generally Accepted Accounting Practice (UK GAAP) with the 2010/11 accounts set to be prepared under International Financial Reporting Standards (IFRS). This represents a major change in accounting practice and a significant challenge for local authorities in terms of managing the transition. In response to this the Council has established a project team to project manage the implementation to ensure full compliance with the new standards in 2010/11.

Statement of accounting policies

A summary of the main accounting policies adopted are shown below:

1 General Principles

The Statement of Accounts summarises the Council's transactions for the 2009/10 financial year and its position at the year-end of 31st March 2010. It has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2009: A Statement of Recommended Practice (the SoRP). The accounting convention adopted is historic cost, modified by the revaluation of certain categories of tangible fixed assets.

The major amendments to the 2009 SoRP relevant to the Council relate to accounting for Private Finance Initiatives / similar contracts and accounting for local taxation. These changes in accounting policy are described on page 6 of the Explanatory Foreword and reflected in the revised accounting policies in the pages that follow.



Statement of accounting policies

2 Accruals of Income and Expenditure - General

Activity is accounted for in the year which it takes place, not simply when cash payments are made or received. In particular:

- Fees, charges and rents due from customers are accounted for as income at the date the Council provides the relevant goods or services;
- Supplies of goods and services are recorded as expenditure when they are received – where there is a gap between the date supplies are received and when they are used, they are carried as stocks on the Balance Sheet;
- Works are charged as expenditure when they are completed, before which they are carried as work in progress on the Balance Sheet;
- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract;
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to the I&E Account for the income which might not be collected.

3 Accruals of Income and Expenditure – Accounting for Local Taxation

Billing authorities in England are required by statute to maintain a separate fund for the collection and distribution of amounts due in respect of Council Tax and National Non-Domestic Rates (NNDR). The key features of the fund relevant to accounting for Council Tax in the core financial statements are:

- In its capacity as a billing authority the Council acts as agent; it collects and distributes Council Tax income on behalf of the major preceptors and itself;
- While the Council Tax income for the year credited to the Collection Fund is the accrued income for the year regulations determine when it should be released from the Collection Fund and transferred to the General Fund of the billing authority or paid out of the Collection Fund to major preceptors;
- Up to 2008/09 the SORP required the Council Tax income included in the I&E Account to be that under regulation required to be transferred from the Collection Fund to the General Fund of the billing authority;
- From the year commencing 1st April 2009 the Council Tax income included in the I&E Account shall be the accrued income for the year. The difference between the income included in the I&E Account and the amount required by regulations to be credited to the General Fund shall be taken to the Collection Fund Adjustment Account and included as a reconciling item in the SMGFB;
- Since the collection of Council Tax and NNDR income is in substance an agency arrangement, cash collected by the billing authority from Council Tax debtors belongs proportionately to the billing authority and the major preceptors. A debtor/creditor position between the billing authority and each major preceptor is therefore recognised since the net cash paid to each major preceptor in the year is not its share of the cash collected from Council Taxpayers;
- Cash collected from NNDR taxpayers by billing authorities (net of the cost of collection allowance) belongs to the Government and the amount not yet paid to the Government at the Balance Sheet date is included in the Balance Sheet as a creditor. Similarly, if cash paid to the Government exceeds the cash collected from NNDR taxpayers (net of the billing authority's cost of collection allowance), the excess is included in the Balance Sheet as a debtor.

Statement of accounting policies



4 Provisions

Provisions are made where an event has taken place which gives the Council an obligation that probably requires settlement by a transfer of economic benefits, but where the timing of the transfer is uncertain. For instance, the Council may be involved in a court case which could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged to the appropriate service revenue account in the year that the Authority becomes aware of the obligation, based on the best estimate of the likely settlement. When payments are eventually made, they are charged to the provision set up in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes more likely than not that a transfer of economic benefits will not be required (or a lower settlement than anticipated is made), the provision (or part thereof) is reversed and credited back to the relevant service revenue account.

Where some or all of the payment required to settle a provision is expected to be met by another party (e.g. from an insurance claim), this is only recognised as income in the relevant service revenue account if it is virtually certain that reimbursement will be received if the obligation is settled.

5 Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts in the SMGFB. When expenditure to be financed from a Reserve is incurred, it is charged to the appropriate service revenue account in that year to score against the Net Cost of Services in the I&E. The reserve is then appropriated back into the General Fund Balance statement so that there is no net charge against Council Tax for the expenditure.

Certain reserves are kept to manage the accounting processes for tangible fixed assets, financial instruments and retirement benefits and therefore are not available for use by the Council – these reserves are explained in the relevant policies below.

6 Government Grants and Contributions (Revenue)

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as income at the date that the Authority satisfies the conditions of entitlement to the grant/contribution and that there is reasonable assurance that the monies will be received. Revenue grants are matched in service revenue accounts with the service expenditure to which they relate. Grants to cover general expenditure (e.g. RSG and ABG) are credited and shown at the bottom section of the I&E Account after Net Operating Expenditure.

Statement of accounting policies

7 Retirement Benefits

Employees of the Council generally belong to one of two separate pension schemes:

The Teachers' Pension Scheme, administered by Capita Teachers' Pensions on behalf of the Department for Children, Schools and Families (DCSF), or

The Local Government Pensions Scheme, administered by the South Yorkshire Pensions Authority.

Both schemes provide defined benefits to members (retirement lump sums and pensions), which are earned during employment with the Council.

However, the arrangements for the teachers' scheme mean that liabilities for these benefits cannot be identified to the Council. The scheme is therefore accounted for as if it were a defined contributions scheme – no liability for future payments of benefits is recognised in the Balance Sheet and the Children, Young People & Families revenue account is charged with the employer's contributions payable to teachers' pensions in the year.

The Local Government Pension Scheme

The Local Government Scheme is accounted for as a defined benefits scheme:

The liabilities of the South Yorkshire Pensions Authority pension scheme attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about e.g. mortality rates, employee turnover rates and projections of future earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate of 5.6% (2.2% real after allowing for inflation) based on the weighted average of spot yields on AA rated corporate bonds.

The assets of the South Yorkshire Pensions Authority Pension Fund attributable to the Council are included in the Balance Sheet at their fair value:

- Quoted securities – current bid price;
- Unquoted securities – professional estimate;
- Unitised securities – current bid price;
- Property – market value.

The change in the net pensions liability is analysed into seven components:

- Current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the I&E to the revenue accounts of services for which the employees worked;
- Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Net Cost of Services in the I&E as part of Non Distributed Costs;
- Interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to Net Operating Expenditure in the I&E;
- Expected return on assets – the annual investment return on the fund assets attributable to the Council, based on an average of the expected long-term return – credited to Net Operating Expenditure in the I&E;

Statement of accounting policies

- Gains/losses on settlements and curtailments – the result of actions to relieve the Council of liabilities or events that reduce the expected future service or accrual of benefits of employees – credited/debited to the Net Cost of Services in the I&E as part of Non Distributed Costs;
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – credited/debited to the STRGL;
- Contributions paid to the South Yorkshire Pensions Authority – cash paid as employer's contributions to the pension fund.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund in the year, not the amount calculated according to the relevant accounting standards. In the SMGFB this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and any amounts payable to the fund but unpaid at the year-end.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff (including teachers) are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

8 Value Added Tax (VAT)

Income and expenditure excludes any amounts related to VAT, as all VAT collected is payable to HM Revenue & Customs and all VAT paid is recoverable from it.

9 Overheads and Support Services

The costs of overheads and support services are charged to those that benefit from the supply or service in accordance with the costing principles of the CIPFA Best Value Accounting Code of Practice 2009 (BVACOP). The total absorption costing principle is used – the full cost of overheads and support services are shared between users in proportion to the benefits received, with the exception of:

- Corporate and Democratic Core – costs relating to the Council's status as a multi-functional, democratic organisation.
- Non Distributed Costs – past service pension costs plus the cost of discretionary benefits awarded to employees retiring early and any depreciation and impairment losses chargeable on non-operational properties.

These two cost categories are defined in BVACOP and accounted for as separate headings in the I&E, as part of Net Cost of Services.

10 Intangible Fixed Assets

Expenditure on assets that do not have physical substance but are identifiable and controlled by the Council (e.g. software licences) is capitalised at cost where it will bring benefits to the Council for more than one financial year. The balance is amortised to the relevant service revenue account over the economic life of the investment to reflect the pattern of consumption of benefits.

Statement of accounting policies

11 Tangible Fixed Assets

Tangible fixed assets are assets which have physical substance and are held for use in the provision of services or for administrative purposes on a continuing basis.

Recognition: Expenditure on the acquisition, creation or enhancement of tangible fixed assets is capitalised on an accruals basis, provided that it yields benefits to the Council and the services that it provides for more than one financial year. Expenditure that secures but does not extend the previously assessed standards of performance of an asset (e.g. repairs and maintenance) is charged to revenue as it is incurred.

Measurement: Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the asset into working condition for its intended use. Assets are then carried in the Balance Sheet using the following measurement bases:

- Investment properties and assets surplus to requirements – lower of net current replacement cost or net realisable value;
- Dwellings, other land and buildings, vehicles, plant and equipment – lower of net current replacement cost or net realisable value in existing use;
- Infrastructure assets and community assets – depreciated historical cost.

Net current replacement cost is assessed as:

- Non-specialised operational properties – existing use value;
- Specialised operational properties – existing use value (or depreciated replacement cost in the absence of an appropriate existing use value);
- Investment properties and surplus assets – market value.



Statement of accounting policies

Assets included in the Balance Sheet at current value are revalued where there have been material changes in the value, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, revaluation gains might be credited to the I&E, to reverse impairment loss previously charged to a service revenue account.

The Revaluation Reserve contains revaluation gains and losses recognised since 1st April 2007 only, the date of its formal implementation. Gains and losses arising before that date have been consolidated into the Capital Adjustment Account.

Impairment: The values of each category of assets and of material individual assets that are not being depreciated are reviewed at the end of each financial year for evidence of reductions in value. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for by:

- **Where attributable to the clear consumption of economic benefits** – the loss is charged to the relevant service revenue account;
- **Otherwise** – written off against any revaluation gains attributable to the relevant asset in the Revaluation Reserve, with any excess charged to the relevant service revenue account.

Where an impairment loss is charged to the I&E but there were accumulated revaluation gains in the Revaluation Reserve for that asset, an amount up to the value in the revaluation reserve is transferred from the Revaluation Reserve to the Capital Adjustment Account.



Statement of accounting policies

Disposals: When an asset is disposed of or decommissioned, the value of the asset in the Balance Sheet is written off to the I&E as part of the gain or loss on disposal. Receipts from disposals are credited to the I&E as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains in the Revaluation Reserve are transferred to the Capital Adjustment Account. A proportion of receipts relating to housing disposals (75% for dwellings, 50% for land and other assets, net of statutory deductions and allowances) is payable to the Government. The balance of receipts is required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment or set aside to reduce the Council's underlying need to borrow (the Capital Financing Requirement). Receipts are appropriated to the Reserve from the SMGFB.

The written-off value of disposals is not a charge against Council Tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the SMGFB.

Depreciation: Depreciation is provided for on all assets with a determinable finite life (except for freehold land and investment properties), by allocating the value of the asset in the Balance Sheet over the periods expected to benefit from their use. New assets are not depreciated in the year of acquisition or purchase.

Depreciation is calculated as follows:

| Category | Basis | No. Of Years |
|---|------------------|--------------|
| Council Houses | Straight Line | 35 |
| Other Land & Buildings | Straight Line | 15 - 60 |
| Plant & Equipment (Contents) | Straight Line | 3 or 5 |
| Plant & Equipment (Other) | Reducing Balance | 3 or 5 |
| Vehicles | Reducing Balance | 5 - 8 |
| Infrastructure : | | |
| Bridges, Highways Structure, Retaining Walls | Straight Line | 120 |
| Drainage | Straight Line | 60 |
| Surfacing, Car parks, Pavements Special Maintenance | Straight Line | 40 |
| Street Lighting, Pelicans | Straight Line | 30 |
| Highways, Street Furniture, Signs & Markings | Straight Line | 10 |
| Community Assets | Not Material | N/A |
| Intangible Assets – Software | Straight Line | 5 |
| Investment Properties | None Required | N/A |
| Surplus Assets | Straight Line | 5 - 40 |

Where an asset has major components with different estimated useful lives, these are depreciated separately. On rare occasions the Council uses different useful lives than those listed above where local special circumstances dictate this.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Grants and Contributions: Where grants and contributions are received which are identifiable to fixed assets with a finite useful life, the relevant amounts are credited to the Government Grants Deferred Account. The balance is then written down to revenue to balance depreciation charges made for the related assets in the relevant service revenue account, in line with the depreciation policy applied to them.

Statement of accounting policies

12 Charges to Revenue for Fixed Assets

Service revenue accounts, support services and trading accounts are debited with the following amounts to record the real cost of holding fixed assets during the year:

- Depreciation attributable to the assets used by the relevant service;
- Impairment losses attributable to the clear consumption of economic benefits on tangible fixed assets used by the service and other losses where there are no accumulated gains in the Revaluation Reserve against which they can be written off;
- Amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise Council Tax to cover depreciation, impairment losses or amortisations. However, it is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement (equal to either an amount calculated on a prudent basis determined by the Authority in accordance with statutory guidance, or loans fund principal charges). Depreciation, impairment losses and amortisations are therefore replaced by revenue provision in the SMGFB, by way of an adjusting transaction with the Capital Adjustment Account for the difference between the two.

13 Revenue Expenditure Funded from Capital under Statute

Expenditure incurred during the year that may be capitalised under statutory provisions but does not result in the creation of fixed assets has been charged as expenditure to the relevant service revenue account in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer to the Capital Adjustment Account then reverses out the amounts charged in the SMGFB so there is no impact on the level of Council Tax.

14 Leases

Finance Leases

The Council accounts for leases as finance leases when substantially all the risks and rewards relating to the leased assets transfer to the Council. Rentals payable are apportioned between:

- A charge for the acquisition of the interest in the asset (recognised as a liability in the Balance Sheet at the start of the lease, matched with a tangible fixed asset – the liability is written down as the rent becomes payable), and
- A finance charge (debited to Net Operating Expenditure in the I&E as the rent becomes payable).

Fixed assets recognised under finance leases are accounted for using the policies applied generally to Tangible Fixed Assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

Operating Leases

Leases that do not meet the definition of finance leases are accounted for as operating leases. Rentals payable are charged to the relevant service revenue account on a straight-line basis over the term of the lease, generally meaning that rentals are charged when they become payable.

The above policies relate equally to the Authority being either lessor or lessee.

Statement of accounting policies

15 Financial Liabilities

Financial liabilities are initially measured at fair value and carried at their amortised cost. Annual charges to the I&E for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest) and interest charged to the I&E is the amount payable for the year in the loan agreement.

It should be noted that liabilities relating to the Council's share of former South Yorkshire County Council debt now managed by other local authorities is not defined as a financial instrument and is therefore included within deferred liabilities within the Council's Balance Sheet. These liabilities are repaid by way of annual lump sum over a period of time determined by individual agreements with each authority.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to Net Operating Expenditure in the I&E in the year of repurchase/settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the I&E is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the I&E, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain/loss over the remaining term on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the I&E Account to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account (FIAA) in the SMGFB.



Statement of accounting policies

16 Financial Assets

Financial assets are classified into two types:

- Loans and receivables – assets that have fixed or determinable payments but are not quoted in an active market, and
- Available-for-sale assets – assets that have a quoted market price and/or do not have fixed or determinable payments.

Loans and Receivables

Loans and receivables are initially measured at fair value and carried at their amortised cost. Annual credits to the I&E for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the loans that the Council has made, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the I&E is the amount receivable for the year in the loan agreement.

The Council has not made any material loans to voluntary or other organisations at less than market rates of interest, sometimes referred to as soft loans. Therefore, no accounting adjustments as stipulated by the SoRP have been necessary in the 2009/10 accounts.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made or fair value falls below cost, the asset is written down and a charge made to the I&E.

Any gains and losses that arise on the de-recognition of the asset are credited/debited to the I&E.

Available-for-sale Assets

Available-for-sale assets are initially measured and carried at fair value. Where the asset has fixed or determinable payments, annual credits to the I&E for interest receivable are based on the amortised cost of the asset multiplied by the effective rate of interest for the instrument. Where there are no fixed or determinable payments, income (e.g. dividends) is credited to the I&E when it becomes receivable by the Council.

Assets are maintained in the Balance Sheet at fair value. Values are based on the following principles:

- Instruments with quoted market prices – the market price;
- Other instruments with fixed and determinable payments – discounted cash flow analysis;
- Equity shares with no quoted market prices – independent appraisal of company valuations.

Changes in fair value are balanced by an entry in the Available-for-sale Reserve and the gain/loss is recognised in the STRGL. The exception is where impairment losses have been incurred – these are debited to the I&E, along with any net gain/loss for the asset accumulated in the Reserve.

Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the I&E.

Any gains and losses that arise on the de-recognition of the asset are credited/debited to the I&E, along with any accumulated gains/losses previously recognised in the STRGL.

Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

Statement of accounting policies

17 Stocks and Work in Progress

Stocks are included in the Balance Sheet at the lower of cost and net realisable value. Work in progress is subject to an interim valuation at the year-end and recorded in the Balance Sheet at cost plus any profit reasonably attributable to the works.

18 Interests in Companies and Other Entities

The Council has financial relationships with a number of related companies, joint ventures and joint arrangements. Where the Council has a material interest in such entities the Council is obliged to prepare a set of Group Accounts. Following a review of the requirements of the Code, Group Accounts have been prepared to incorporate Berneslai Homes Ltd, Barnsley Miller Partnership Ltd, Tuscan Connects Ltd, Oakwell Community Assets Ltd and Digital Region Ltd.

19 Private Finance Initiative

PFI contracts are agreements to receive services, where the responsibility for making available the fixed assets needed to provide the services passes to the PFI contractor. As the Council is deemed to control the services that are provided under its PFI schemes and as ownership of the fixed assets will pass to the Council at the end of the contracts for no additional charge, the Council carries the fixed assets used in delivering the services on its Balance Sheet.

The original recognition of these fixed assets was balanced by the recognition of a liability for amounts due to the scheme operator to pay for the assets. For the Primary Schools PFI contract, the liability was written down by an initial capital contribution of £5.848M. There were no capital contributions in relation to the LIFT scheme which has also been brought on Balance Sheet.

Fixed assets recognised on the Balance Sheet are revalued and depreciated in the same way as property, plant and equipment owned by the Council.

The amounts payable to the PFI operators each year are analysed into five elements:

- Fair value of the services received during the year – debited to the relevant service in the I&E;
- Finance cost – an interest charge of 9.01% [7.11% for LIFT] on the outstanding Balance Sheet liability, debited to Interest Payable & Similar Charges in the I&E;
- Contingent rent – increases in the amount to be paid for the property arising during the contract, debited to Interest Payable and Similar Charges in the I&E Account (LIFT scheme only);
- Payment towards liability – applied to write down the Balance Sheet liability towards the PFI operator; and
- Lifecycle replacement costs – expensed through the I&E as this expenditure has been deemed to be of a revenue nature within the contract.

Statement of responsibilities for the statement of accounts

The Authority's Responsibilities

The Authority is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its Officers has the responsibility for the administration of those affairs. In this Authority, that Officer is the Executive Director of Finance (Chief Finance Officer);
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statement of Accounts.

Signed:



Date: 27 September 2010

COUNCILLOR A GARDINER
CABINET SPOKESPERSON FOR FINANCE

The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the Authority's Statement of Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain ('the SoRP'), is required to present a true and fair view of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31st March 2010.

In preparing this Statement of Accounts, the Chief Finance Officer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent; and
- Complied with the Code of Practice.

The Chief Finance Officer has also:

- Kept proper accounting records which were up to date; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

In conclusion, the Chief Finance Officer certifies that this Statement of Accounts presents fairly the financial position of the Authority as at 31st March 2010.

Signed:



Date: 27 September 2010

S J PICK, CPFA
EXECUTIVE DIRECTOR OF FINANCE & PROPERTY

Annual governance statement 2009 / 2010

1. Scope of Responsibility

- 1.1 Barnsley Metropolitan Borough Council is responsible for ensuring that its business is conducted in accordance with the law and all relevant standards, that public money is safeguarded and properly accounted for and used.
- 1.2 The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way its functions are exercised, having regard to a combination of economy, effectiveness and efficiency.
- 1.3 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.



Annual governance statement 2009 / 2010

2. Purpose of the Governance Framework

- 2.1 The governance framework comprises the systems, processes, culture and values, by which the Authority is directed and controlled. It also includes the activities through which it accounts to, engages with and leads the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.
- 2.2 The system of governance and internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of governance and internal control is based on an ongoing process of risk review designed to:-
- identify and prioritise the risks to the achievement of the Authority's aims and objectives, and to the delivery of the Authority's policies,
 - evaluate the likelihood of those risks being realised,
 - manage the impact should they be realised,
 - manage them efficiently, effectively and economically.
- 2.3 The governance and internal control framework has been in place within the Authority for the year ended 31 March 2010 and up to the date of approval of the statement of accounts.
- 2.4 Accordingly, the scope of the governance and internal control framework spans the whole range of the Authority activities and includes those arrangements and controls which seek to ensure the following :-
- identifying and communicating the Authority's vision of its purpose and intended outcomes for citizens and service users;
 - reviewing the Authority's vision and its implications for the Authority's governance arrangements;
 - measuring the quality of services for users, for ensuring they are delivered in accordance with the Authority's objectives and for ensuring that they represent the best use of resources;
 - defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication;
 - developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and employees;
 - reviewing and updating standing orders, financial regulations, a scheme of delegation and supporting procedure notes / manuals, which clearly define how decisions are taken and the processes and controls required to manage risks;
 - ensuring the authority's financial management arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010);
 - undertaking the core functions of an audit committee, as identified in CIPFA's publication, 'Audit Committees – Practical Guidance for Local Authorities';
 - ensuring compliance with relevant laws and regulations, internal policies and procedures and that expenditure is lawful;
 - whistle-blowing and receiving and investigating complaints from the public;
 - identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training;
 - establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation;
 - incorporating effective and appropriate governance arrangements in respect of partnerships and other group working and reflecting these in the Authority's overall governance arrangements.

Annual governance statement 2009 / 2010

3. The Governance and Internal Control Framework

3.1 The broad context for the Council's governance and internal control environment is provided by its Constitution which gives comprehensive information on how the Council is organised, its decision making process and how probity and due process are promoted. This includes the work of the statutory officers, namely the Head of Paid Service (Chief Executive), the Monitoring Officer (Borough Secretary) and the Section 151 Officer (Executive Director of Finance and Property Services).

3.2 The governance and internal control framework comprises the following principal elements:

3.3 Policies and Procedures

3.3.1 The Council has adopted a comprehensive set of internal policies and procedures governing key aspects of its operation as part of developing high quality local public services. Collectively these are referred to as the internal control framework and comprise :

- Council Standing Orders
- Scheme of Delegations
- Contract Standing Orders
- Financial Regulations
- Executive & Overview & Scrutiny Arrangements
- Arrangements for Neighbourhood governance
- Terms of Reference of the Audit Committee
- Cabinet Report Writing Procedure
- Local Code of Corporate Governance
- Elected Members Code of Conduct
- Employee Code of Conduct
- Service and Financial Planning Procedure(s)
- SAP/EBP/Financial Systems Procedures
- Budget Monitoring and Reporting Procedures
- Procurement & Commissioning Strategy
- Human Resources Policies and Procedures
- Health, Safety and Resilience Policies and Plans
- Business Continuity Plans
- Scheme(s) For Equality and Diversity
- Information Management and Governance
- Performance Management Framework
- Project Management Standards
- Internal Audit Policies and Procedures
- Risk Management Policy
- Anti Fraud and Corruption Policy
- Corporate 'Whistle blowing' Policy
- Prosecutions Policy
- Treasury Management Policy
- Corporate Debt Policy
- Partnership Governance Framework
- Corporate Complaints Procedure, together with other service specific complaints procedures, required through legislation

3.3.2 Each of these key policies, plans and procedures has a designated senior officer with overall responsibility for their maintenance and review. These designated officers prepare annual review statements on their respective areas of responsibility. Such policies and procedures are also subject to cyclical, risk based review by the Council's Internal Audit Division (see paragraph 3.6 below)

Annual governance statement 2009 / 2010

3.4 Senior Management Team

- 3.4.1 The Council's Senior Management Team (SMT) is responsible for ensuring compliance with, as well as improvement against, the governance and internal control framework. As part of this function, each member of the SMT, together with the three Assistant Chief Executives, prepares an Annual Assurance Statement which sets out the extent of compliance with governance and internal control requirements across their Department, Directorate or Division.
- 3.4.2 These Assurance Statements draw on input received from all the Council's Assistant Directors and senior managers, responsible for the operational management of services. This input is, principally, via a self-assessment which are subject to independent review by the Internal Audit Division.

3.5 Shared Services Leadership Team (SSLT)

- 3.5.1 This group of senior officers has advised on the continuous development and improvement of the Authority's governance and internal control arrangements; conducted an annual evaluation leading to the production of this Annual Governance Statement and ensured that additional challenge and rigour are applied as part of continually improving the annual process.

3.6 Internal Audit

- 3.6.1 The Assistant Director of Finance (Audit and Risk Management) is responsible for providing assurances on the robustness of internal control arrangements to the Council's Audit Committee. An annual report on audit activity and the performance of the Internal Audit Division is also presented to the Audit Committee. In terms of the 2009/10 report, which the Committee considered at its meeting on 2nd June 2010, the Assistant Director of Finance (Audit and Risk Management) gave a controls assurance opinion which reflected that systems concerning internal control were adequate and that no fundamental breakdown of any such systems had occurred. This opinion recognises that there remains scope to further improve the application of the Internal Control Framework in some areas.
- 3.6.2 The role of Internal Audit, within the governance and internal control framework, is to operate both independently and objectively in reviewing and reporting on the effectiveness of the Annual Governance Statement process and the corporate risk management framework. This work has been undertaken by a Principal Auditor reporting directly to the Executive Director of Finance to preserve that independence.

3.7 Statement on the Role of the Chief Financial Officer

- 3.7.1 An assessment has been undertaken against the new CIPFA Statement on the role of the Chief Financial Officer in Local Government. This assessment has confirmed that in all respects our arrangements comply with each of the 5 principles set out in the framework. This assessment will now be undertaken on an annual basis as part of the AGS process and reported specifically to the Audit Committee.

Annual governance statement 2009 / 2010

3.8 Audit Committee

- 3.8.1 The Council's Audit Committee, comprising four Councillors and five co-opted members, is responsible for providing independent assurance to the Council on the adequacy and effectiveness of the governance and internal control framework, incorporating the arrangements for financial, risk and performance management.
- 3.8.2 The Committee has received regular reports relating to its remit, covering issues arising from the work of Internal Audit, updates on the risk management process, anti-fraud and corruption work, financial management reports and performance management, plus reports from the External Auditor including updates on the progress in implementing recommendations made. The Committee itself has produced an annual report highlighting the areas of activity during the year.
- 3.8.3 As part of its governance remit, the Audit Committee will consider this Statement and as necessary provide comments to full Council. In addition, the Committee will monitor the implementation of any emerging developments or improvements, recommended through the review process.

3.9 Performance Review Panel

- 3.8.1 The Panel is chaired by the Leader of the Council and also comprises the Deputy Leader together with the Cabinet Spokespersons for Corporate Services and Finance. The structure of the Panel's monthly meetings are focussed on four levels of reporting, namely, external assessment, performance indicator monitoring, exception / risk based reports from Directorates, and consultation / customer feedback and perception.
- 3.9.2 A particular focus of the Panel has been around the Council's performance against the Audit Commission's Comprehensive Area Assessment (CAA) and Local Area Agreement. This work has included the directing of resources and improvement effort to the identified areas. The recent and immediate cessation of the CAA will have implications for the focus of the Panel over the next year.
- 3.9.3 The Panel reports its findings both to the Cabinet and Audit Committee on a quarterly basis.

3.10 Strategic Risk Management Group

- 3.10.1 The Strategic Risk Management Group consists of senior managers from across the Authority and meets on a quarterly basis to consider progress made in implementing the Authority's Risk Management Strategy. Work during the year has included support and challenge in the management and development of the Authority's strategic risk register and contributing to the preparation of reports to the SMT, Cabinet and Audit Committee. Work of the Group has continued to include promoting and helping embed good practice in services as well as preparing both annual and periodic general progress reports to the Audit Committee.

3.11 External Audit, Assessment and Inspection

- 3.11.1 Barnsley MBC is subject to extensive external assessment and regulation by auditors and service inspectorates. The Shared Services Leadership Team (see paragraph 3.5 above) is responsible for ensuring that the relevant findings from external audit or assessment activity informs the annual evaluation process which underpins the production of the Annual Governance Statement.

Annual governance statement 2009 / 2010

4. Review of Effectiveness

- 4.1 As with the previous year, a rigorous evaluation has been undertaken of the extent of compliance with the governance and internal control framework across all services and departments. Again, this evaluation was undertaken by the Shared Services Leadership Team, steered by and reporting to the Senior Management Team and, ultimately the Audit Committee.
- 4.2 In carrying out this evaluation, the following principal sources of evidence were considered:
- a. Annual Assurance Statements received from members of the Senior Management Team and Assistant Chief Executives in respect of compliance with internal control arrangements. These are based on detailed self-assessments completed by Assistant Directors and senior managers.
 - b. Review statements made by lead officers responsible for the overall management of the different elements of the internal control framework. These were compiled with regard to the self-assessment referred to in paragraph 4.2 (a).
 - c. Internal Audit Annual Report (2009/10)
 - d. Risk Management Annual Report (2009/10)
 - e. The annual report of the work of the Performance Review Panel
 - f. Analysis of external audit and inspection findings, including the Annual Audit and Inspection Letter and Audit Commission reports on Zero Based Activity Review and the Review of Partnership Working.
 - g. Key issues from the Annual Corporate Health and Safety Report (2009/10).
 - h. The Local Government Ombudsman's independent review of complaints concerning Barnsley MBC, together with the Borough Secretary's consideration of the process for handling complaints.
 - i. The independent Internal Audit Review of the Annual Governance Statement process and Corporate Risk Management
 - j. A review of action taken and progress made in relation to the issues raised in the 2008/09 Annual Governance Statement.
- 4.3 A clear demonstration of the Authority's determination to strive for excellence in governance and internal control is the utilisation of the self-assessments completed by all Assistant Directors and the development of action plans arising from these self-assessments. These actions, whilst not significant in terms of the Authority overall, will be monitored during the year to ensure there is improvement across all services and in all aspects of governance and internal control.

Annual governance statement 2009 / 2010

5. Governance and Internal Control Issues 2009/10

- 5.1 The annual evaluation for 2009/10 concluded that there were no fundamental issues to report in terms of the level of compliance with the Council's governance and internal control framework.
- 5.2 The evaluation once again highlighted a number of areas of marked improvement and development during the year. In general terms there have been positive developments in the governance and internal control framework and its application. In most areas sufficient progress has been made to adequately address the control issue, most notably the additional work in raising awareness of fraud and corruption risks and the development of the strategic risk register and engagement of Cabinet in its periodic review. The evaluation also provided strong evidence that the Internal Control Framework is being regularly and appropriately updated, for example to reflect new legislative requirements.
- 5.3 The review process takes into account the action taken against the control issues raised in the 2008/09 Annual Governance Statement. The Audit Committee has monitored these matters during the year and it is pleasing to note that in a number of areas sufficient progress has been made to adequately address the issue in question.
- 5.4 In a few areas the nature of the issue is such that work is of a longer-term nature and consequently the original issue has not been completely resolved. Whilst none of these are significant in terms of being fundamental weaknesses they have been carried forward into the 2009/10 list of issues.
- 5.5 The consideration of the 2009/10 evaluation process has identified a small number of specific areas where further development work needs to be addressed during 2010/11 along with a number of areas of significant activity where careful governance, performance and risk management will be required.
- 5.6 The key specific issues are outlined below. These issues will be articulated in an action plan that will be monitored by the Audit Committee.
1. A number of aspects of the Authority's governance and internal control framework have been identified as requiring specific review during the year. Such action has been by the relevant lead officers and reflects the need to ensure that policies and procedures are up-to-date and are relevant to the current legislative, constitutional or organisational frameworks. The need to review also reflects where new arrangements have been recently implemented and it is appropriate given their significance that they are reviewed after a number of months in operation. The areas identified for detailed review and/or revision during the year are:
 - a. New neighbourhood governance arrangements
 - b. Revised Scrutiny and overview support arrangements
 - c. Contract Standing Orders
 2. Progress continues to be made but further work is needed to fully embed and integrate the partnership governance framework across the Authority and within all the Authority's key partnerships and relationships.
 3. To accelerate the review of the maintenance and security of employee personal files linked to the work on information governance, including the use of the Authority's central document archive facility.
 4. Re-establish arrangements to lead and drive the effective management of information to ensure matters relevant to compliance with the Freedom of Information Act, information security standards (ISO17999/BS7799) and information governance standards and best practice generally are firmly embedded.
 5. To improve governance arrangements in schools, in particular increasing compliance with Authority's policies and implement revised procedures for reporting on their governance arrangements to enable future integration within the overall Annual Governance Statement process.

Annual governance statement 2009 / 2010

6. As the most significant initiative the Authority has embarked upon, the Building Schools for the Future project will present significant risk and delivery issues throughout the project. It is therefore important that particular focus, care and effort are given to maintain the governance framework and ensure effective financial, risk and overall project management.
 7. To maintain a focus on improving the management of employee attendance to ensure timely data is processed and management information is disseminated and acted upon.
 8. To improve the proportion of actions resulting from internal audit reports that are completed on time to 95% or more. The Audit Committee considered this was sufficiently serious to write to all Executive Directors regarding this issue.
- 5.7 Whilst not manifesting in a serious breakdown in controls, the Audit Committee expressed concern that there was an increase in the number of areas reviewed by Internal Audit that identified weakness in the compliance with internal controls. The Audit Committee have expressed this concern to all Executive Directors, Assistant Chief Executives and Assistant Directors and will be monitoring progress through the quarterly Internal Audit report arrangements.
- 5.8 The recent and immediate cessation of Comprehensive Area Assessment framework incorporating the Use of Resources assessment creates a challenge to ensure focus remains on performance management and improvement. It will be important that arrangements are put in place to ensure appropriate rigour is applied to all aspects of the Authority's performance and improvement agenda.
- 5.9 Over and above the more significant issues arising from the evaluation process are a number of areas where work is continuing to ensure good governance and internal control arrangements are in place and effective. These are listed below and will be monitored through existing Audit Committee arrangements:
- a. Continue the emerging good practice in improving the Authority's achievement against the Local Government Equality Framework beyond the 'achieved' assessment with a view to 'aspiring to excellence'.
 - b. Utilise learning from the recent Use of Resources assessment to improve the Authority's use of benchmarking to enhance value for money.
- 5.9 The Shared Services Leadership Team, reporting to the Senior Management Team, will ensure that the action plan is in place to successfully address the key development and improvement issues highlighted above and to facilitate the Audit Committee to monitor progress.

6. Statement by the Leader of the Council and Chief Executive

- 6.1 We are satisfied that through the comprehensive review process the key development and improvement issues identified, will, when implemented, further enhance the Authority's governance and internal control framework.



Councillor Stephen Houghton
Leader of Barnsley MBC

Date: 23 September 2010



Phil Coppard
Chief Executive

Date: 23 September 2010

Income and expenditure account

Income and Expenditure Account

This account summarises the resources that have been generated and consumed in providing services and managing the Council during the last year. It includes all day-to-day expenses and related income on an accruals basis, as well as transactions measuring the value of fixed assets actually consumed and the real projected value of retirement benefits earned by employees in the year.

| 2008/09 Restated | | | 2009/10 | | Note |
|---------------------|--|-------------------------------|------------------|-----------------------------|------|
| £000s | BVACOP Service | Gross Expenditure £000s | Income £000s | Net Expenditure £000s | |
| 8,080 | Central Services | 34,488 | (23,042) | 11,446 | |
| 441 | Court Services | 443 | - | 443 | |
| 43,748 | Cultural, Environmental, Regulatory & Planning Services | 74,102 | (26,262) | 47,840 | |
| 55,594 | Children & Education Services | 259,057 | (200,952) | 58,105 | |
| 27,322 | Highways & Transport Services | 31,442 | (3,895) | 27,547 | |
| (2,911) | Housing Services | 80,268 | (78,656) | 1,612 | |
| 30,706 | HRA | 85,419 | (68,875) | 16,544 | |
| 58,372 | Adult Social Care | 92,495 | (33,534) | 58,961 | |
| 9,521 | Corporate & Democratic Core | 10,998 | (354) | 10,644 | |
| 5,049 | Non Distributed Costs | 7,245 | (796) | 6,449 | |
| 235,922 | Net Cost of Services | 675,957 | (436,366) | 239,591 | |
| 373 | (Gain)/Loss on disposal of fixed assets | | | (780) | |
| - | Capital Receipts – non disposal of fixed assets | | | (964) | |
| 502 | Precepts of Local Precepting Authorities | | | 513 | |
| - | Surplus or Deficit of trading undertakings or other operations | | | 1,438 | |
| 28,559 | Interest Payable & Similar Charges | | | 30,313 | 50 |
| 1,408 | Amounts payable into Housing Capital Receipts Pool | | | 1,097 | 31 |
| (7,986) | Interest and Investment Income | | | (4,520) | 50 |
| 13,018 | Pensions Interest Cost and Expected Return on Assets | | | 18,946 | 38 |
| 271,796 | Net Operating Expenditure | | | 285,634 | |
| (30,950) | General Government Grants | | | (41,494) | 8 |
| (80,022) | Council Tax | | | (81,846) | |
| (90,236) | NNDR | | | (86,605) | |
| 70,588 | (Surplus)/ Deficit for the year | | | 75,689 | |

Statement of movement on the general fund balance

Statement of Movement on the General Fund Balance

The I&E shows the Council's actual financial performance for the year, measured in terms of the resources consumed and generated over the last twelve months. However, the Authority is required to raise Council Tax on a different accounting basis, the main differences being:

- Capital investment is accounted for as it is financed, rather than when the fixed assets are consumed;
- The payment of a share of housing capital receipts to the Government shows as a loss in the Income and Expenditure Account, but is met from the usable capital receipts balance rather than Council Tax; and
- Retirement benefits are charged as amounts become payable to pension funds and pensioners, rather than as future benefits are earned.

The General Fund Balance compares the Council's spending against the Council Tax that it raised for the year, taking into account the use of reserves built up in the past and contributions to reserves earmarked for future expenditure.

This reconciliation statement summarises the difference between the outturn on the I&E and the General Fund Balance.

| 2008/09 Restated £000s | | 2009/10 £000s | |
|------------------------------|---|------------------|---------|
| 70,588 | Deficit for the year on the I&E | 75,689 | See I&E |
| (82,179) | Net additional amount required by statute & non statutory proper practices to be debited or credited to General Fund Balance for the Year | (82,590) | Note 15 |
| (11,591) | Decrease/(Increase) in General Fund Balance for the Year | (6,901) | |
| (48,360) | General Fund Balance Brought Forward | (59,951) | |
| (59,951) | General Fund Balance Carried Forward | (66,852) | Note 31 |
| (10,224) | Amount of General Fund Balance Held for Schools | (10,386) | Note 36 |
| (49,727) | Amount of General Fund Balance Available for New Expenditure | (56,466) | |
| (59,951) | Total | (66,852) | Note 31 |

Statement of Total Recognised Gains and Losses (STRGL)

This statement brings together all the gains and losses of the Council for the year and shows the aggregate change in its net worth. In addition to the deficit generated on the I&E, it includes gains and losses relating to the revaluation of fixed assets and re-measurement of the net liability to cover the cost of retirement benefits.

| 2008/09 Restated £000s | | 2009/10 £000s | |
|------------------------------|---|------------------|---------|
| 70,588 | Deficit for the year on the I&E | 75,689 | See I&E |
| (13,640) | (Surplus)/deficit arising on the Revaluation of Fixed Assets | (93,969) | Note 31 |
| 1,825 | (Gain)/Loss on revaluation of Available for Sale Financial Assets | - | |
| (42,969) | Actuarial (Gain)/Loss on Pension Fund Assets and Liabilities | 98,938 | Note 38 |
| 15,804 | Total Recognised (Gains)/Losses for the Year | 80,658 | |

Balance sheet as at 31st March 2010

Balance Sheet as at 31st March 2010

| 2008/09 Restated £000s | | 2009/10 £000s | 2009/10 £000s | Note |
|------------------------------|---|------------------|------------------|-----------|
| 1,988 | Intangible Assets | | 3,048 | 25 |
| | Operational Assets: | | | |
| 599,306 | - Council Dwellings | 642,387 | | |
| 371,463 | - Other Land and Buildings | 373,278 | | |
| 11,189 | - Vehicles, Plant, Furniture and Equipment | 12,809 | | |
| 184,975 | - Infrastructure Assets | 204,438 | | |
| - | - Community Assets | - | | |
| 1,166,933 | | | 1,232,912 | 16 |
| | Non Operational Assets: | | | |
| 9,104 | - Investment Properties | 8,740 | | |
| - | - Assets under Construction | 30,005 | | |
| 34,668 | - Surplus Assets, Held for Disposal | 26,003 | | |
| 43,772 | | | 64,748 | 16 |
| 18,020 | Long Term Investments | | 580 | 49 |
| 1,697 | Long Term Debtors | | 2,858 | Page 98 |
| 1,232,410 | Total Long Term Assets | | 1,304,146 | |
| | Current Assets: | | | |
| 856 | - Stocks and Work in Progress | 1,083 | | |
| 55,320 | - Debtors | 61,838 | | Page 98 |
| (6,843) | - Less Provision for Bad Debt | (6,173) | | Page 99 |
| 100,695 | - Investments | 103,801 | | 49 & 51 |
| 3,673 | - Cash and Bank | - | | 42 |
| 153,701 | | | 160,549 | |
| | Current Liabilities: | | | |
| (10,534) | - Borrowing Repayable on Demand or Within 12 Months | (13,994) | | 49 & 52 |
| (1,500) | - Other Borrowing / PFI | (1,949) | | 43 |
| (50,423) | - Creditors | (57,647) | | Page 99 |
| - | - Cash and Bank | (997) | | Cash Flow |
| (7,277) | - Provisions | (12,421) | | 30 |
| (69,734) | | | (87,008) | |
| 1,316,377 | Total Assets Less Current Liabilities | | 1,377,687 | |

Balance sheet as at 31st March 2010

Balance Sheet as at 31st March 2010 continued

| 2008/09 Restated £000s | | 2009/10 £000s | 2009/10 £000s | Note |
|------------------------------|--|------------------|------------------|---------|
| (470,207) | Borrowing Repayable Within a Period in Excess of 12 Months | | (459,892) | 49 & 52 |
| (54,466) | Deferred Liabilities | | (53,665) | 43 |
| (64,682) | Government Grants Deferred | | (111,929) | |
| (20,489) | Capital Grants/Contributions Unapplied | | (19,298) | |
| (169) | Deferred Credits | | (501) | |
| 399,980 | Assets Related to Defined Benefit Pension Schemes | | 532,570 | 38 |
| (617,456) | Liabilities Related to Defined Benefit Pension Schemes | | (856,742) | 38 |
| 488,888 | TOTAL NET ASSETS | | 408,230 | |
| | Reserves: | | | |
| 567,100 | - Capital Adjustment Account | | 502,935 | 31 |
| (21,710) | - Financial Instruments Adjustment Account | | (21,249) | 31 |
| 69,399 | - Revaluation Reserve | | 158,968 | 31 |
| (1,825) | - Available for Sale Financial Instruments Reserve | | (1,825) | 31 |
| (217,476) | - Pensions Reserve | | (324,172) | 31 & 38 |
| 17,442 | - Usable Capital Receipts Reserve | | 12,731 | 31 |
| - | - Major Repairs Reserve | | - | |
| 75,958 | - Fund Balances and Reserves | | 80,842 | 31 |
| 488,888 | TOTAL EQUITY | | 408,230 | |

I certify that these accounts were approved by the full Council at its meeting on 30th September 2010. These statements replace the unaudited financial statements authorised at the meeting of the Council on the 24th June 2010.

M Sheard

(Mayor M Sheard)

Cash flow statement

Cash Flow Statement

| 2008/09 Restated £000s | | 2009/10 £000s | 2009/10 £000s | Note |
|------------------------------|---|------------------|------------------|------|
| (47,182) | Net Cash (Inflow)/Outflow From Operating Activities | | (52,811) | 41 |
| (300) | Returns from Joint Ventures and Associates Dividends Received | | - | |
| | Returns on Investments and Servicing of Finance | | | |
| | Cash Outflows: | | | |
| 24,071 | Interest Paid | 27,497 | | |
| 3,859 | Interest Element of Finance Lease Rental Payments | 3,741 | | |
| 27,930 | | | 31,238 | |
| (6,463) | Cash Inflows: Interest Received | | (5,859) | |
| | Capital Activities | | | |
| | Cash Outflows: | | | |
| 70,344 | Purchase of Fixed Assets | 114,211 | | |
| - | Purchase of Long Term Investments | - | | |
| 697 | Other Capital Cash Payments | 724 | | |
| 71,041 | | | 114,935 | |
| (7,945) | Cash Inflows: Sale of Fixed Assets | (5,542) | | |
| (35,468) | Capital Grants Received | (77,571) | | |
| - | Sale of Long Term Investments | - | | |
| (4,781) | Other Capital Cash Receipts | (2,752) | | |
| (48,194) | | | (85,865) | |
| (3,168) | Net Cash (Inflow)/Outflow Before Financing | | 1,638 | |
| | Management of Liquid Resources | | | |
| 39,250 | Net Increase/(Decrease) in Short Term Deposits | (10,800) | | |
| 2,152 | Net Increase/(Decrease) in Other Liquid Resources | 5,383 | | |
| 41,402 | | | (5,417) | |
| | Financing | | | |
| | Cash Outflows: | | | |
| 155,753 | Repayment of Amounts Borrowed | 331,023 | | |
| 2,018 | Capital Element of Finance Lease Rental Payments | 1,799 | | |
| 157,771 | | | 332,822 | |
| | Cash Inflows: | | | |
| (39,986) | New Loans Raised | (80,863) | | |
| (158,783) | New Short Term Loans Raised | (243,510) | | |
| (198,769) | | | (324,373) | |
| (2,764) | Net (Increase)/Decrease in Cash | | 4,670 | |

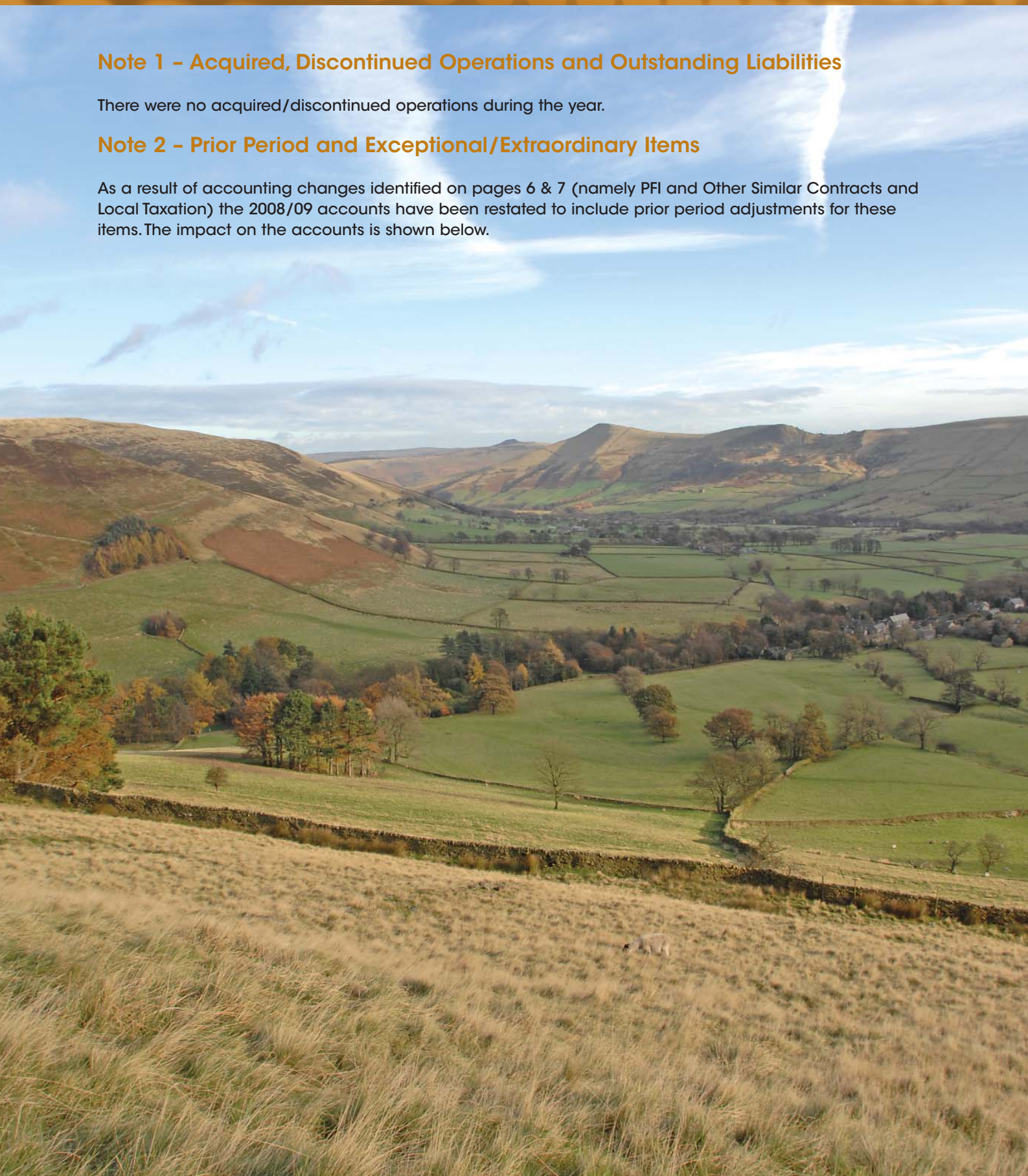
Notes to the core financial statements

Note 1 – Acquired, Discontinued Operations and Outstanding Liabilities

There were no acquired/discontinued operations during the year.

Note 2 – Prior Period and Exceptional/Extraordinary Items

As a result of accounting changes identified on pages 6 & 7 (namely PFI and Other Similar Contracts and Local Taxation) the 2008/09 accounts have been restated to include prior period adjustments for these items. The impact on the accounts is shown below.



Notes to the core financial statements

Extract from Income and Expenditure Account

| | Published Accounts 2008/09 £000s | PFI & Similar Contracts £000s | Council Tax £000s | Reclassification of Housing Grant £000s | Revised 2008/09 £000s |
|--------------------------------|---|--|-------------------------|--|-----------------------------|
| Net Cost of Services | 237,507 | (1,972) | - | 387 | 235,922 |
| Appropriations | 32,098 | 3,776 | - | - | 35,874 |
| General Grant/Council Tax/NNDR | (201,473) | - | 652 | (387) | (201,208) |
| (Surplus)/Deficit | 68,132 | 1,804 | 652 | - | 70,588 |

Extract from Statement of Movement on General Fund Balance

| | Published Accounts 2008/09 £000s | PFI & Similar Contracts £000s | Council Tax £000s | Revised 2008/09 £000s |
|---|---|--|-------------------------|-----------------------------|
| (Surplus)/Deficit on I&E | 68,132 | 1,804 | 652 | 70,588 |
| Net additional amounts required by Statute & non statutory practices | (79,723) | (1,804) | (652) | (82,179) |
| Decrease/(Increase) in General Fund balance for the year | (11,591) | - | - | (11,591) |
| Balance on General Fund B/F | (48,360) | - | - | (48,360) |
| Balance on General Fund C/F | (59,951) | - | - | (59,951) |

Extract from Balance Sheet

| | Published Accounts 2008/09 £000s | PFI & Similar Contracts £000s | Council Tax £000s | Revised 2008/09 £000s |
|-----------------------|---|--|-------------------------|-----------------------------|
| Long Term Assets | 1,192,659 | 39,751 | - | 1,232,410 |
| Current Assets | 154,164 | - | (463) | 153,701 |
| Current Liabilities | (68,697) | - | 463 | (68,234) |
| Long Term Liabilities | (788,127) | (40,862) | - | (828,989) |
| Total Assets | 489,999 | (1,111) | - | 488,888 |
| Reserves | 489,999 | (1,111) | - | 488,888 |

Extract from Statement of Total Recognised Gains and Losses

| | Published Accounts 2008/09 £000s | PFI & Similar Contracts £000s | Council Tax £000s | Revised 2008/09 £000s |
|--|---|--|-------------------------|-----------------------------|
| Deficit for the year on the I&E | 68,132 | 1,804 | 652 | 70,588 |
| (Surplus)/deficit arising on the Revaluation of Fixed Assets | (13,640) | - | - | (13,640) |
| Available for Sale Reserve | 1,825 | - | - | 1,825 |
| Collection Fund | 652 | - | (652) | - |
| Actuarial (Gain)/Loss on Pension Fund Assets and Liabilities | (42,969) | - | - | (42,969) |
| Total Recognised (Gains)/Losses for the Year | 14,000 | 1,804 | - | 15,804 |

Notes to the core financial statements

Note 3 – Un-discharged Obligations Arising from Long Term Contracts

In 2010/11 the Authority is committed to making payments estimated at £7.106M per annum under a PFI contract with Modern Schools Barnsley for the initial provision of 13 primary schools together with the ongoing delivery of hard and soft facilities management services. The actual level of payments will vary; the proportion of the charge relating to service delivery is inflated annually according to the movement in Retail Price Index (RPIX). The anticipated value of the contract to cessation beyond 2011 is estimated at £152.877M. The contract expires in 2032/33. The payment in 2009/10 (excluding catering charges) was £7.105M.

Note 4 - Trading Operations

The table below summarises the performance of the Authority's Trading Operations. In line with the Best Value Accounting Code of Practice (BVACOP) trading accounts are maintained for all services provided in a competitive environment. The trading account (surpluses)/deficits relating to internal trading activity have been reapportioned back across Net Cost of Services with the (surpluses)/deficits on external trading activity shown below Net Cost of Services.

| (Surplus)/ Deficit 2008/09 £000s | | Income 2009/10 £000s | Expenditure 2009/10 £000s | (Surplus)/ Deficit 2009/10 £000s | (Surplus)/ Deficit Internal Trading 2009/10 £000s | (Surplus)/ Deficit External Trading 2009/10 £000s |
|---|------------------------------------|----------------------------|---------------------------------|---|--|--|
| | INTERNAL TRADING OPERATIONS | | | | | |
| 671 | Property and Procurement | (8,791) | 9,234 | 443 | 423 | 20 |
| 500 | Engineering Services | (11,726) | 11,762 | 36 | (116) | 152 |
| 139 | Building Cleaning | (4,102) | 3,911 | (191) | (167) | (24) |
| 192 | Civic Catering – Client Services | (724) | 884 | 160 | 97 | 63 |
| (128) | Stores | (874) | 546 | (328) | (324) | (4) |
| 105 | Fleet Services | (5,426) | 4,577 | (849) | (808) | (41) |
| 479 | School Meals | (4,343) | 5,038 | 695 | - | 695 |
| 91 | Printing | (771) | 824 | 53 | 49 | 4 |
| 8,476 | Other Trading Operations | (47,457) | 49,173 | 1,716 | 1,143 | 573 |
| 10,525 | (Surplus)/Deficit | (84,214) | 85,949 | 1,735 | 297 | 1,438 |
| INCLUDED WITHIN NCOS | | | | | | |
| (945) | Industrial Estates | (855) | 377 | (478) | | |
| 377 | Markets | (1,813) | 3,227 | 1,414 | | |
| (980) | Car Parking | (1,822) | 902 | (920) | | |
| 414 | Pest Control | (103) | 526 | 423 | | |
| 831 | Museums and Art Galleries | (252) | 864 | 612 | | |
| 171 | Highways Rechargeable Works | (813) | 817 | 4 | | |
| (234) | Crematorium | (948) | 770 | (178) | | |
| 482 | Cemeteries | (586) | 1,106 | 520 | | |
| 463 | Building Control | (481) | 919 | 438 | | |
| (229) | Waste Collection | (890) | 471 | (419) | | |

Notes to the core financial statements

Note 5 - Agency Income and Expenditure

The Council undertakes payroll services, council tax/ NNDR collection and other services on behalf of other Government departments and agencies. These bodies are identified in Note 11 on page 50 denoted by an asterisk and on page 89 in relation to council tax and NNDR collection.

Note 6 – Schemes under the Transport Act 2000

BMBC does not have any schemes under the Transport Act 2000.

Note 7 – Health Act 1999 Pooled Funds and Similar Arrangements

The Council has entered into a pooled budget arrangement with Barnsley Primary Care Trust (BPCT). Under Section 31 of the Health Act 1999 Barnsley MBC and BPCT contribute funds to a pooled commissioning budget, which is hosted by the Council.

The Adult Services pooled budget is managed by the Joint Agency Group (JAG), which allocates funds to Client Boards to commission integrated health and social services for Adult Mental Health, Physical Disabilities, Learning Disabilities, Substance Misuse and Older Persons, usually through a lead provider.

The Council is the lead provider for Children & Young People and Learning Disabilities services. The income and expenditure for the services within the pooled budget is shown in the main body of the Council's accounts. It was agreed in 2007/08 that the financial risk of service provision be borne by the JAG. As a consequence lead provider budgets are not at risk from any under/over spends in 2009/10. Details of the pooled commissioning budgets are shown on the following page.

Notes to the core financial statements

| 2008/09 Total £000s | Mental Health £000s | Older Persons & Young People £000s | Children & Young People £000s | Physical Disabilities £000s | Learning Disabilities £000s | Substance Misuse £000s | BPP £000s | Commiss -ioning £000s | JAG Balances £000s | 2009/10 Total £000s |
|---|---------------------------|--|--|-----------------------------------|-----------------------------------|------------------------------|--------------|-----------------------------|--------------------------|---------------------------|
| Contributions to pooled commissioning budget | | | | | | | | | | |
| (511) | - | - | - | - | - | - | - | - | - | - |
| (49,910) | (18,072) | (11,880) | (7,820) | (2,586) | (9,731) | (3,457) | (145) | (200) | (236) | (54,127) |
| (67,504) | (3,932) | (31,236) | (19,136) | (3,404) | (9,659) | (757) | (416) | (720) | (264) | (69,524) |
| - | - | 1,813 | - | 105 | - | - | 6 | 51 | (1,975) | - |
| - | (512) | - | - | - | (1,361) | (102) | - | - | 1,975 | - |
| (117,925) | (22,516) | (41,303) | (26,956) | (5,885) | (20,751) | (4,316) | (555) | (869) | (500) | (123,651) |
| Services commissioned from pooled budgets | | | | | | | | | | |
| 46,402 | 18,445 | 11,355 | 7,820 | 2,503 | 9,259 | 1,669 | - | - | - | 51,051 |
| 68,907 | 4,071 | 29,948 | 19,136 | 3,382 | 11,492 | 1,452 | 555 | 869 | - | 70,905 |
| 960 | - | - | - | - | - | 1,040 | - | - | - | 1,040 |
| 145 | - | - | - | - | - | 155 | - | - | - | 155 |
| (1,908) | - | - | - | - | - | - | - | - | 1,549 | 1,549 |
| 114,506 | 22,516 | 41,303 | 26,956 | 5,885 | 20,751 | 4,316 | 555 | 869 | 1,549 | 124,700 |
| (3,419) | - | - | - | - | - | - | - | - | 1,049 | 1,049 |
| Balance at 31.03.2010 | | | | | | | | | | |

Distribution of overspend in 2009/10:

| 2008/09 £000s | Adults 2009/10 £000s | Children 2009/10 £000s | Total 2009/10 £000s |
|------------------|----------------------------|------------------------------|---------------------------|
| (1,570) | (691) | 196 | (495) |
| (1,849) | (751) | 197 | (554) |
| (3,419) | (1,442) | 393 | (1,049) |

Notes to the core financial statements

| 2008/09 | Mental Health £000s | Older Persons £000s | Physical Disabilities £000s | Children & Young People £000s | Learning Disabilities £000s | Substance Misuse £000s | Commissioning £000s | BPP £000s | Total £000s |
|--|------------------------|---------------------|-----------------------------|-------------------------------|-----------------------------|------------------------|---------------------|--------------|------------------|
| Total | | | | | | | | | |
| Income from Pooled Budget | | | | | | | | | |
| - Balance Brought Forward | - | - | - | (26,956) | (20,751) | (2,647) | (869) | (555) | (51,778) |
| Barnsley MBC | (22,516) | (41,303) | (5,885) | - | - | (1,669) | - | - | (71,373) |
| Barnsley PCT | | | | | | | | | |
| Total | (22,516) | (41,303) | (5,885) | (26,956) | (20,751) | (4,316) | (869) | (555) | (123,151) |
| Provider Expenditure | | | | | | | | | |
| Barnsley PCT | 23,628 | 40,959 | 6,924 | 7,540 | - | - | - | - | 79,051 |
| Barnsley MBC | - | - | - | 18,810 | 20,910 | 4,111 | 816 | 486 | 45,133 |
| Total | 23,628 | 40,959 | 6,924 | 26,350 | 20,910 | 4,111 | 816 | 486 | 124,184 |
| Over/(Underspend) | 1,112 | (344) | 1,039 | (606) | 159 | (205) | (53) | (69) | 1,033 |
| 669 Ring-fenced & Carried Forward to 2010/11 | - | - | - | 213 | - | 187 | 62 | 54 | 516 |
| (1,938) | 1,112 | (344) | 1,039 | (393) | 159 | (18) | 9 | (15) | 1,549 |
| | NET EXPENDITURE | | | | | | | | |

A pooled budget is not a legal entity in its own right, and falls into the FRS9 classification of 'joint arrangement that is not an entity'. FRS9 requires that 'participants should account for their own assets, liabilities and cash flows'.

Because the Partnership is not a statutory body in its own right, it cannot carry surpluses or deficits between financial years separately from the partners accounts.

On this basis the surplus / deficit on the pooled budgets is taken back into each partner organisation accounts at year end in proportion to the contributions into the pool.

Notes to the core financial statements

Note 8 – General Government Grants

* Area Based Grant introduced from 1st April 2008 brought together a number of specific grants including Neighbourhood Renewal Funding (NRF) and replaced these with a single non ring-fenced grant.

| 2008/09 £000s | | 2009/10 £000s |
|------------------|-----------------------------------|------------------|
| (12,562) | Revenue Support Grant | (19,990) |
| (18,001) | Area Based Grant * | (20,460) |
| (387) | Housing & Planning Delivery Grant | (1,044) |
| (30,950) | | (41,494) |

Note 9 – Members' Allowances

The 2009 Code requires disclosure of the total sum paid in the year under the Members Allowances scheme. The total amount paid to Members (basic allowance, special responsibility allowance, attendance allowance, travel and subsistence) in 2009/10 is £0.980M (compared to £0.982M in 2008/09).

Note 10 – Officers' Remuneration

The table below sets out the remuneration disclosures for Senior Officers (as defined in Local Authority Accounting Panel Bulletin 85) whose salary is less than £150,000 but equal to or more than £50,000 per year.

| Post Holder | Salary £000s | Pension Contributions £000s | Total Remuneration £000s |
|---|-----------------|-----------------------------------|--------------------------------|
| Chief Executive | 136 | 25 | 161 |
| Executive Director Children, Young People & Families | 119 | 22 | 141 |
| Deputy Chief Executive & Executive Director of Finance & Property | 111 | 20 | 131 |
| Borough Secretary | 101 | 18 | 119 |
| Executive Director Adult Social Services | 101 | 18 | 119 |
| Executive Director Development | 101 | 18 | 119 |
| Executive Director Customer & Neighbourhoods | 101 | 18 | 119 |
| Assistant Chief Executive – Human Resources | 89 | 16 | 105 |
| Assistant Chief Executive Performance & Delivery | 80 | 15 | 95 |
| Assistant Chief Executive Information Services | 80 | 15 | 95 |

Notes to the core financial statements

| Post Holder - Headteachers | Salary £000s | Pension Contributions £000s | Total Remuneration £000s |
|--------------------------------|-----------------|-----------------------------------|--------------------------------|
| Secondary Schools | | | |
| Carlton Community College | 88 | 12 | 100 |
| Darton High | 65 | 9 | 74 |
| Dearne High | 79 | 11 | 90 |
| Foulstone | 72 | 10 | 82 |
| Holgate | 91 | 13 | 104 |
| Kingstone | 89 | 13 | 102 |
| Kirk Balk | 91 | 13 | 104 |
| Penistone Grammar | 84 | 12 | 96 |
| Priory | 72 | 10 | 82 |
| Willowgarth | 77 | 11 | 88 |
| Wombwell High | 89 | 13 | 102 |
| Primary Schools | | | |
| Athersley North Primary | 69 | 10 | 79 |
| Athersley South Primary | 69 | 10 | 79 |
| Barugh Green Primary | 65 | 10 | 75 |
| Birdwell Primary | 55 | 8 | 63 |
| Birkwood Primary | 51 | 7 | 58 |
| Brierley CE Primary | 60 | 8 | 68 |
| Burton Road Primary | 56 | 8 | 64 |
| Cawthorne CE Primary | 53 | 7 | 60 |
| Cherry Dale Primary | 64 | 9 | 73 |
| Darfield All Saints CE Primary | 60 | 8 | 68 |
| Darfield Upperwood Primary | 56 | 8 | 64 |
| Darfield Valley Primary | 57 | 8 | 65 |
| Darton Primary | 64 | 9 | 73 |
| Dearne Carrfield Primary | 63 | 9 | 72 |
| Dearne Goldthorpe Primary | 59 | 8 | 67 |
| Dearne Highgate Primary | 57 | 8 | 65 |
| Gawber Primary | 54 | 8 | 62 |
| Gooseacre Primary | 60 | 8 | 68 |
| Heather Garth Primary | 70 | 10 | 80 |
| High View Plc | 63 | 9 | 72 |
| Holy Cross Deanery CE Primary | 54 | 8 | 62 |
| Holy Rood Catholic Primary | 57 | 8 | 65 |
| Hoyland Common Primary | 64 | 9 | 73 |
| Hunningley Junior & Infants | 59 | 8 | 67 |
| Joseph Locke Primary | 61 | 9 | 70 |
| Jump Primary | 60 | 9 | 69 |
| Keresforth Primary | 50 | 7 | 57 |
| Kexbrough Primary | 61 | 9 | 70 |
| Kings Oak PLC | 100 | 14 | 114 |

Notes to the core financial statements

| Post Holder - Headteachers | Salary £000s | Pension Contributions £000s | Total Remuneration £000s |
|--|-----------------|-----------------------------------|--------------------------------|
| Lacewood Primary | 56 | 8 | 64 |
| Ladywood Primary | 59 | 8 | 67 |
| Littleworth Grange PLC | 59 | 8 | 67 |
| Mapplewell Primary | 68 | 10 | 78 |
| Oakhill Primary | 68 | 10 | 78 |
| Oxspring Primary | 53 | 7 | 60 |
| Piper's Grove Primary | 52 | 7 | 59 |
| Richard Newman Primary | 71 | 10 | 81 |
| Royston Meadstead Primary | 58 | 8 | 66 |
| Royston St John CE Primary | 53 | 7 | 60 |
| Royston Summerfields Primary | 50 | 7 | 57 |
| Sacred Heart Catholic Primary | 58 | 8 | 66 |
| Sandhill Primary | 53 | 8 | 61 |
| Shafton Primary | 59 | 8 | 67 |
| Shawlands Primary | 54 | 8 | 62 |
| Silkstone Common Junior & Infants | 53 | 8 | 61 |
| Silkstone Primary | 54 | 8 | 62 |
| Springvale Primary | 55 | 8 | 63 |
| St Dominic's Catholic Primary | 53 | 7 | 60 |
| St Helen's Catholic Primary | 58 | 8 | 66 |
| St Helen's Primary | 59 | 8 | 67 |
| St John The Baptist Juniors Penistone | 57 | 8 | 65 |
| St John The Baptist Infants Penistone | 60 | 8 | 68 |
| St Mary's CE Primary | 83 | 12 | 95 |
| St Michael's & All Angels Catholic Primary | 54 | 8 | 62 |
| Summer Lane Primary | 60 | 8 | 68 |
| Tankersley St Peter's CE Primary | 50 | 7 | 57 |
| The Edmunds Primary | 53 | 7 | 60 |
| The Ellis CE Primary | 52 | 7 | 59 |
| The Hill Primary | 63 | 9 | 72 |
| Wellgate Primary | 60 | 8 | 68 |
| West Meadows Primary | 60 | 8 | 68 |
| Wilthorpe Infants | 51 | 7 | 58 |
| Wilthorpe Juniors | 54 | 8 | 62 |
| Wombwell Park Street Primary | 56 | 8 | 64 |
| Worsbrough Bank End Primary | 56 | 8 | 64 |
| Worsbrough Common Primary | 59 | 8 | 67 |
| Special Schools | | | |
| Greenacre | 76 | 11 | 87 |
| Springwell | 74 | 10 | 84 |

Notes to the core financial statements

Please Note: Excluded from the table opposite

St Michael's Catholic High – there was no headteacher in place during 2009/10. A consultant was used to provide support.

The following schools headteachers earn less than £50,000: Carlton Primary, Dodworth St John's Primary, Doncaster Road Primary, Elsecar Holy Trinity, Greenfield, Hoylandswaine, Kendray, Millhouse Primary, Royston Parkside, Thurgoland and Thurlstone Primary.

There was a change in headteacher in September 2009 in the following schools: Cudworth Churchfields, Keresforth Primary, Milefield Primary. This meant that actual salary payments were less than £50,000 during the financial year.

Ward Green – There has been no headteacher in post, support has been provided from Worsbrough Bank End.

Hoyland Springwood – There has been no headteacher in post, the Deputy Head from Burton Road has been seconded to the post but remained employed at Burton Road.

Please Note: Included in the table opposite

Keresforth Primary – The headteacher commenced 01/09/2009, prior to this was Deputy Head at Wilthorpe.

Kings Oak – The headteacher received additional payments in relation to being Regional Leader for the National College, Local Authority Support Improvement Partner and work with Qualification Curriculum Development Agency.

St Mary's – The headteacher received additional payments for work in relation to National Leadership of Education.

The number of employees whose remuneration excluding pension contributions was £50,000 or more in bands of £5,000 are shown in the table below. The total number of employees falling within the various bands are affected by termination / redundancy payments made to certain employees who left the Authority during the year (in accordance with the Council and Pension Authority's retirement schemes).

* Information relating to teachers not available in comparative format for 2008/09.

| 2008/09 Officers Restated Total | Remuneration Band | 2009/10 Officers Total | 2009/10 Teachers Total |
|--|----------------------|------------------------------|------------------------------|
| 43 | £50,000 - £54,999 | 35 | 38 |
| 15 | £55,000 - £59,999 | 23 | 17 |
| 7 | £60,000 - £64,999 | 11 | 6 |
| 8 | £65,000 - £69,999 | 11 | 5 |
| 3 | £70,000 - £74,999 | 7 | - |
| 3 | £75,000 - £79,999 | 1 | - |
| 79 | | 88 | 66 |

Notes to the core financial statements

Note 11 – Amounts due to and from Related Parties

The 2009 Accounting Code of Practice requires the disclosure of all material transactions undertaken by the Authority with a related party during the year. FRS8 (Related Parties) was introduced to ensure that financial statements highlight any material transactions between an organisation and its related parties. The table below shows material transactions with certain related parties during the year.

| Restated 2008/09 £000's | Related Parties | 2009/10 Payments £000's | 2009/10 Creditors £000's | 2009/10 Receipts £000's | 2009/10 Debtors £000's | 2009/10 Total £000's |
|-------------------------------|---|-------------------------------|--------------------------------|-------------------------------|------------------------------|----------------------------|
| 5,509 | Other Local Authorities | 8,695 | 937 | (542) | (445) | 8,645 |
| (189,046) | Government Departments | 32,822 | 3,227 | (324,807) | (10,649) | (299,407) |
| - | - Destination South Yorkshire (YST) | - | - | - | - | - |
| 49 | Barnsley Association of Community Partnerships | 10 | - | - | - | 10 |
| (339) | Barnsley Business and Innovation Centre (BBIC)* | 203 | 48 | (429) | - | (178) |
| - | - Barnsley Business Education Partnership | 30,896 | - | - | - | 30,896 |
| - | - Barnsley Civic Enterprise Trust | 347 | 3 | - | - | 350 |
| (9,824) | Barnsley Primary Care Trust (PCT) | 11,616 | 667 | (18,377) | (7,553) | (13,647) |
| - | - Barnsley Community Build | - | 5 | - | - | 5 |
| - | - Barnsley Development Agency | 1 | - | - | - | 1 |
| - | - Barnsley Miller Partnership | - | 13 | - | - | 13 |
| 324 | Barnsley Premier Leisure Ltd | 1,877 | 678 | (75) | - | 2,480 |
| - | - Barnsley Safer Communities | - | - | - | - | - |
| 23,239 | Berneslai Homes | 28,224 | 4,327 | (7,963) | (2,081) | 22,507 |
| 12,054 | Bull TLC | 12,656 | 116 | (1,263) | (814) | 10,695 |
| - | - Cooper Gallery - Trustees | - | - | - | (35) | (35) |
| - | - Digital Region Ltd | - | 78 | - | - | 78 |
| - | - Heritage Lottery fund | - | - | - | (148) | (148) |
| - | - Joint Agency Group (JAG) | - | - | - | - | - |
| (284) | Learning and Skills Council (LSC) | - | 375 | (550) | - | (175) |
| 327 | Northern College* | 134 | - | (208) | - | (74) |
| - | - Oakwell Community Assets Ltd (OCAL) | - | - | - | - | - |
| - | - One Barnsley Board | - | - | - | - | - |
| 17 | Penistone & District Community Partnership | 63 | - | - | - | 63 |
| 151 | Priory Campus Ltd | 251 | - | (554) | - | (303) |
| (15) | Roundhouse Community Partnership* | 207 | 15 | (219) | - | 3 |
| - | - Skills Funding Agency | - | 160 | - | - | 160 |
| 4,034 | South Yorkshire Fire & Rescue Authority | 4,113 | 12 | (38) | - | 4,087 |
| 15,835 | South Yorkshire Integrated Transport Authority | 16,171 | - | - | - | 16,171 |
| (2,243) | South Yorkshire Joint Sec* | 60 | 1 | (2,228) | (121) | (2,288) |
| - | - South Yorkshire Mining Advisory Service | - | - | - | - | - |
| 33,801 | South Yorkshire Pensions | 32,959 | 144 | (261) | (124) | 32,718 |
| 9,801 | South Yorkshire Police | 9,762 | 4 | (47) | - | 9,719 |
| - | - South Yorkshire Sports Partnership | - | - | - | - | - |
| 12,795 | Teacher's Pension Scheme | 13,984 | - | - | - | 13,984 |
| - | - Trans Pennine Trail | - | - | - | - | - |
| (566) | Tuscan Connects Ltd | - | 34 | (449) | - | (415) |
| 1,548 | Voluntary Action Barnsley | 896 | 19 | (72) | - | 843 |
| 1,266 | Yorkshire Purchasing Organisation (YPO) | 1,631 | - | (56) | (556) | 1,019 |
| (81,567) | TOTAL | 207,578 | 10,863 | (358,138) | (22,526) | (162,223) |

Notes to the core financial statements

The Authority provides payroll services for a number of related party organisations (highlighted with an asterix *). The transactions shown include the payroll reimbursements to the Authority from these organisations.

The SORP 2009 allows the aggregation of similar transactions by type of related party, however this option should not be used to obscure the importance of significant transactions. The Authority has therefore taken the decision to aggregate together transactions with Government Departments and Other Local Authorities. Material transactions with these parties are disclosed elsewhere within the accounts particularly within Note 8, Note 46 and Note 47.

The Authority has specific interests in a number of the related parties listed above, as detailed in Note 28. The relationship the Authority has with other related parties included within the list above but not disclosed elsewhere within the accounts are detailed below.

| Related Parties | Relationship |
|--|--|
| Other Local Authorities | Subject to common control by central government |
| Government Departments | Has effective control over local authorities |
| Barnsley Association of Community Partnerships | Authority is provider of funding and support |
| Barnsley Business Education Partnership | Contract to build advance learning centres within Barnsley |
| Barnsley Primary Care Trust (PCT) | Joint provision of care services |
| Barnsley Safer Communities | Authority is member of the board |
| Cooper Gallery - Trustees | Authority is a member of the Trustees |
| Heritage Lottery fund | Provider of grant funding to the authority |
| Joint Agency Group (JAG) | Authority is member of JAG board |
| Learning and Skills Council (LSC) | Provider of grant funding to the Authority |
| One Barnsley Board | Authority is member of the board |
| Penistone & District Community Partnership | Authority is provider of funding and support |
| Roundhouse Community Partnership | Authority is provider of funding and support |
| Skills Funding Agency | Provider of grant funding to the authority |
| South Yorkshire Fire & Rescue Authority | Precepting Authority |
| South Yorkshire Integrated Transport Authority | Authority is provider of funding and support |
| South Yorkshire Joint Sec | Authority is member of the board |
| South Yorkshire Mining Advisory Service | Authority is member of the board |
| South Yorkshire Pensions | Provider of pension services to the authority |
| South Yorkshire Police | Precepting Authority |
| South Yorkshire Sports Partnership | Authority is provider of funding |
| Teacher's Pension Scheme | Provider of pension services to the authority |
| Trans Pennine Trail | Authority is member of the board |
| Voluntary Action Barnsley | Authority is provider of funding and support |

Notes to the core financial statements

Note 12 – Audit Costs

In 2009/10 Barnsley MBC incurred the following fees relating to external audit and inspection:

| 2008/09 £000s | | 2009/10 £000s |
|------------------|--|------------------|
| 327 | Fees payable with regard to external audit services carried out by the appointed auditor | 327 |
| 22 | Fees payable in respect of statutory inspection | 17 |
| 112 | Fees payable for the certification of grant claims and returns | 148 |
| 2 | Fees payable in respect of other services provided by the appointed auditor | 2 |
| 463 | Total Fees Payable | 494 |

Note 13 – Collection of Local Taxes (Wales)

Not Applicable to BMBC.

Note 14 – Explanation of the Significance of the Statement of Movement on the General Fund Balance

Please refer to the Explanatory Foreword on pages 6 to 13.



Notes to the core financial statements

Note 15 – Breakdown of Reconciling Items in the Statement of Movement on the General Fund Balance

Amounts included in the I&E but required by statute to be excluded when determining the Movement on the General Fund Balance for the year.

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|---|------------------|
| (96,254) | Depreciation & Impairment | (90,892) |
| 1,942 | Differences between amounts debited/credited to the I&E and amounts payable/receivable to be recognised under statutory provisions relating to soft loans and premiums and discounts on the early repayment of debt | 446 |
| (7,969) | Excess Dep'n Charges to HRA Services over MRA Element of Housing Subsidy | (4,352) |
| 19,251 | Government Grants Deferred Amortisation | 7,382 |
| (652) | Collection Fund Adjustment | 700 |
| (4,699) | Revenue Expenditure Funded from Capital Under Statute | (2,198) |
| - | Gain on Disposal of non Fixed Assets | 964 |
| (373) | Gain/(Loss) on Disposal of Fixed Assets | 780 |
| (8,733) | Amount by which Pension Costs are Different to Contributions Due | (7,758) |
| (97,487) | Sub Total | (94,928) |

Amounts not included in the I&E but required to be included by statute when determining the Movement on the General Fund Balance for the year.

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|--|------------------|
| 13,932 | Statutory Provision for Repayment of Debt/Other Statutory Adjustments | 10,512 |
| 10,385 | Capital Expenditure Charged to the General Fund Balance | 5,639 |
| (1,408) | Transfer from Usable Capital Receipts for Payment to Housing Capital Receipts Pool | (1,097) |
| 22,909 | Sub Total | 15,054 |

Transfers to or from the General Fund Balance that are required to be taken into account when determining the Movement on the General Fund Balance for the year.

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|---|------------------|
| (7,601) | Statutorily Required Transfer of the Surplus or Deficit for the Year on the HRA | (2,716) |
| (7,601) | Sub Total | (2,716) |
| (82,179) | Net Additional Amount Required to be Credited to the General Fund Balance for the Year | (82,590) |

-See SMGFB

Notes to the core financial statements

Note 16 – Summary of Capital Expenditure and Fixed Asset Disposals

(a) Analysis of Movement in Fixed Assets – Operational Assets.

| | Council Dwellings £000s | Other Land and Buildings £000s | Vehicles, Plant, etc £000s | Infra-structure £000s | Total £000s |
|-------------------------------------|----------------------------|-----------------------------------|-------------------------------|--------------------------|------------------|
| Cost of valuation | | | | | |
| At 1 April 2009 (Restated) | 637,422 | 414,328 | 35,856 | 225,410 | 1,313,016 |
| Additions | 138 | 6,790 | 8,172 | 24,812 | 39,912 |
| Disposals | (1,136) | (1,806) | - | - | (2,942) |
| Revaluations | 5,963 | (27,036) | - | - | (21,073) |
| At 31 March 2010 | 642,387 | 392,276 | 44,028 | 250,222 | 1,328,913 |
| Depreciation and Impairments | | | | | |
| At 1 April 2009 (Restated) | (38,116) | (42,864) | (24,667) | (40,435) | (146,082) |
| Charge for 2009/10 | (18,728) | (16,887) | (6,552) | (5,349) | (47,516) |
| Disposals | - | 85 | - | - | 85 |
| Revaluations | 56,844 | 40,668 | - | - | 97,512 |
| At 31 March 2010 | - | (18,998) | (31,219) | (45,784) | (96,001) |
| Balance Sheet 31 March 2010 | 642,387 | 373,278 | 12,809 | 204,438 | 1,232,912 |
| Balance Sheet 1 April 2009 | 599,306 | 371,464 | 11,189 | 184,975 | 1,166,934 |
| Nature of asset holding | | | | | |
| Owned | 642,387 | 312,190 | 9,684 | 204,438 | 1,168,699 |
| Finance lease | - | 18,624 | 2,168 | - | 20,792 |
| PFI | - | 42,464 | 957 | - | 43,421 |
| | 642,387 | 373,278 | 12,809 | 204,438 | 1,232,912 |

(b) Analysis of Movement in Fixed Assets – Non-Operational Assets.

| | Surplus assets £000s | Investment properties £000s | Assets under construction £000s | Total £000s |
|-------------------------------------|-------------------------|--------------------------------|------------------------------------|----------------|
| Cost of valuation | | | | |
| At 1 April 2009 (Restated) | 35,707 | 9,104 | - | 44,811 |
| Additions/Enhancing Expenditure | 40 | - | 30,005 | 30,045 |
| Disposals | (893) | (17) | - | (910) |
| Revaluations | (8,178) | (347) | - | (8,525) |
| At 31 March 2010 | 26,676 | 8,740 | 30,005 | 65,421 |
| Depreciation and Impairments | | | | |
| At 1 April 2009 (Restated) | (1,039) | - | - | (1,039) |
| Charge for 2009/10 | (336) | - | - | (336) |
| Disposals | 21 | - | - | 21 |
| Revaluations | 681 | - | - | 681 |
| At 31 March 2010 | (673) | - | - | (673) |
| Balance Sheet 31 March 2010 | 26,003 | 8,740 | 30,005 | 64,748 |
| Balance Sheet 1 April 2009 | 34,668 | 9,104 | - | 43,772 |
| Nature of asset holding | | | | |
| Owned | 26,003 | 8,740 | 30,005 | 64,748 |
| | 26,003 | 8,740 | 30,005 | 64,748 |

Notes to the core financial statements

(c) Capital
Expenditure
and Financing.

| 2008/09 Restated £000s | | 2009/10 £000s | |
|------------------------------|---|------------------|-------------|
| 509,018 | Opening Capital Financing Requirement | 516,080 | |
| | Capital Investment: | | |
| 25,888 | Operational Assets | 39,912 | |
| 159 | Non-Operational Assets | 30,045 | |
| 41,153 | Non-Enhancing | 47,125 | |
| 780 | Intangible | 2,211 | |
| - | Long Term Investment | 406 | |
| 13,423 | Revenue Expenditure Funded from Capital Under Statute | 8,766 | |
| | Sources of Finance: | | |
| (4,591) | Capital Receipts | (9,103) | See note 31 |
| (38,200) | Government Grants and Other Contributions | (72,478) | |
| (31,550) | Other Revenue Funding/ Sums Set Aside to Repay Debt | (30,093) | |
| 516,080 | Closing Capital Financing Requirement | 532,871 | |

| 2008/09 Restated £000s | Explanation of Movements in Year | 2009/10 £000s |
|------------------------------|--|------------------|
| 5,179 | Increase in underlying need to borrow (Supported by Government Financial Assistance) | 2,059 |
| 1,883 | Increase in underlying need to borrow (Funded from Council's Own Base Resources) | 14,732 |
| 7,062 | Increase/(Decrease) in Capital Financing Requirement | 16,791 |

Notes to the core financial statements

Note 17 – Commitments under Capital Contracts

At 31st March 2010, the Council had contractually committed to £74.762M of capital works within its capital programme. The corresponding amount contractually committed as at 31st March 2009 was £23.412M. The majority of this increase is explained by the Building Schools for the Future Programme which is well underway.

Note 18 – Information on Assets Held

A summary of the assets owned by the Authority.

The Authority also owns a number of community assets, for example parks and cemeteries that are valued at a notional value of £1 on the grounds that the Authority intends to hold these assets in perpetuity.

| 2008/09 | Number of: | 2009/10 |
|---------|------------------------------------|---------|
| 19,491 | Council Dwellings | 19,245 |
| 96 | Schools | 95 |
| 16 | Resource & Business Centres | 16 |
| 12 | Youth Centres | 12 |
| 15 | Children's Centres | 15 |
| 13 | Other Education Premises | 13 |
| 2 | Aged Persons Homes | 2 |
| 4 | Children's Residential Units | 3 |
| 9 | Day Centres | 9 |
| 1 | Asylum Seeker's Reception Centre | 1 |
| 5 | Markets | 5 |
| 37 | Surface Car Parks | 38 |
| 1 | Multi-Storey Car Parks | 1 |
| 21 | Cemeteries & Crematorium Buildings | 21 |
| 8 | Sport Centres & Swimming Pools* | 8 |
| 2 | Golf Courses* | 2 |
| 3 | Museums and Art Galleries | 3 |
| 9 | Libraries | 9 |
| 1 | Heritage Centre | 1 |

* Sports centres and 1 golf course are operated by Barnsley Premier Leisure



Notes to the core financial statements

Note 19 – Assets Held Under Leases

Operating Leases

Vehicles, Plant, Furniture and Equipment - The Authority uses cars and wheeled waste bins financed under the terms of an operating lease. The amount paid under these arrangements in 2009/10 was £1.067M (£1.528M in 2008/09). The SoRP requires charges to be made evenly throughout the period of the lease.

Commitments under Operating Leases - The Authority was committed at 31st March 2010 to making payments of £2.699M, under operating leases in 2010/11 (£2.881M in 2008/09), comprising of the following elements:

| | £000s |
|------------------|--------------|
| 2010/11 | 181 |
| 2011/12 -2014/15 | 2,518 |
| 2015 onwards | - |
| Total | 2,699 |

Finance Lease

Other Land and Buildings - The Authority has a 50 year lease relating to a sports centre, which has been accounted for as a finance lease. The primary phase of the lease has now expired and is in the secondary phase. The Authority pays a peppercorn rental, £0.010M in 2009/10.

Included within the Other Land & Buildings totals in Note 16 are assets valued at a Net Book Value of £18.624M, the asset was revalued during 2009/10 and therefore there is no cumulative depreciation (£17.762M in 2008/09 with in year depreciation of £1.213M).

Vehicle, Plant, Furniture and Equipment - The Authority has two new agreements in 2009/10 accounted for as finance leases, 10 refuse collection vehicles leased for 6 years and 2 road gritting vehicles leased for 7 years. The rentals payable in 2009/10 were £0.378M (nil in 2008/09) - (accounted for as £0.299M principal payment and £0.079M finance costs).

Outstanding obligations to make payments under these finance leases (excluding finance costs) at 31st March 2010, accounted for as part of long term liabilities, are as follows:

Total liabilities as at 31st March 2009 was £0.291M

| | £000s |
|---|--------------|
| 2010/11 | 388 |
| 2011/12 -2014/15 | 1,553 |
| 2015 onwards | 257 |
| Total Liabilities at 31st March 2010 | 2,198 |

Note 20 – Assets Held for Leases

The Authority has granted a number of land and property leases to Housing Associations, voluntary bodies and other organisations.

The income received from these leases totals £0.915M in 2009/10 and is accounted for within the Net Cost of Services shown on the face of the I&E Account.

Although these leases are currently all accounted for as operating leases under SORP 2009 this may change as part of the transition to International Financial Reporting Standards (IFRS) in the next financial year.

| Total GBV of Leased Assets £000s | Accumulative Depreciation £000s | Net Book Value of Leased Assets £000s |
|-------------------------------------|------------------------------------|--|
| 66,540 | (9,747) | 56,793 |

Notes to the core financial statements

Note 21 – Assets Recognised Under a PFI Arrangement and Similar Contracts

The Authority has recognised assets on its balance sheet relating to two arrangements that constitute a PFI arrangement or similar contract.

Primary Schools PFI – The contract binds the contractor to design, build, maintain and operate 13 primary schools across the Borough, for a concession period of 25 years. At the end of the concession, the legal ownership of the assets transfers to the Authority, without consideration.

Cudworth LIFT Scheme – The contract binds the contractor to design, build, maintain and operate an asset where healthcare and Council services can be provided to the public, for a concession period of 25 years. The scheme is a joint arrangement between the Authority and Barnsley PCT. At the end of the concession, the Authority holds an option to purchase the assets.

The value of assets held under PFI and similar contracts

| | Other Land and Buildings £000s | Vehicles, Plant, etc £000s | Total £000s |
|--|-----------------------------------|-------------------------------|----------------|
| Cost of Valuation | | | |
| At 1 April 2009 | 45,340 | 2,005 | 47,345 |
| At 31 March 2010 | 45,340 | 2,005 | 47,345 |
| Depreciation and impairments | | | |
| At 1 April 2009 | (1,747) | (646) | (2,393) |
| Charge for 2009/10 | (1,129) | (401) | (1,530) |
| At 31 March 2010 | (2,876) | (1,047) | (3,923) |
| Balance Sheet amount at 31 March 2010 | 42,464 | 958 | 43,422 |
| Balance Sheet amount at 1 April 2009 | 43,593 | 1,359 | 44,952 |

The value of liabilities resulting from PFI and similar contracts

| | £000s |
|--|---------------|
| Fair Value of Liabilities | |
| At 1 April 2009 | 40,862 |
| Recognition of New Liabilities | - |
| Capital Contributions Reducing Liability | - |
| Principal Repaid | (1,500) |
| At 31 March 2010 | 39,362 |

Details of the payments due to be made under PFI and similar contracts

| | Principal Due £000s | Interest Due £000s | Services Due £000s | Total £000s |
|-----------------------|------------------------|-----------------------|-----------------------|----------------|
| Repayments in: | | | | |
| 2010/11 | 1,635 | 3,506 | 2,298 | 7,439 |
| 2011/12 – 2014/15 | 6,457 | 12,549 | 10,857 | 29,863 |
| 2015/16 – 2019/20 | 8,224 | 12,360 | 16,901 | 37,485 |
| 2020/21 – 2024/25 | 8,796 | 8,594 | 20,682 | 38,072 |
| 2025/26 – 2029/30 | 10,128 | 4,465 | 26,113 | 40,706 |
| 2030/31 – 2034/35 | 4,122 | 606 | 12,094 | 16,822 |
| Total | 39,362 | 42,080 | 88,945 | 170,387 |

The above repayments are based upon an estimate of prices at the Balance Sheet date (31st March 2010).

Notes to the core financial statements

Note 22 – Valuation Information

The following statement shows the progress of the Council's rolling programme for the revaluation of fixed assets. As can be seen this is currently in line with the requirement to revalue all fixed assets on a rolling 5 year basis. The valuations are carried out by Daniella Barrow, MRICS (Operational Asset Manager), an employee of the Authority. The basis for valuation is set out in the Statement of Accounting Policies (see page 19).

| | Council Dwellings £000s | Other Land & Buildings £000s | Investment Property £000s | Surplus Assets £000s | Vehicles, Plant & Equip. £000s | Infra-structure Assets £000s | Assets Under Cons £000s | Total £000's |
|-----------------------|----------------------------|---------------------------------|------------------------------|-------------------------|-----------------------------------|---------------------------------|----------------------------|------------------|
| Historical Cost: | | | | | 12,809 | 204,438 | 30,005 | 247,252 |
| Current Value: | | | | | | | | |
| 2005/06 | | 7,831 | 23 | 458 | | | | 8,312 |
| 2006/07 | | 48,146 | 430 | 788 | | | | 49,364 |
| 2007/08 | | 23,336 | - | 1,429 | | | | 24,765 |
| 2008/09 | | 48,303 | 90 | 4,512 | | | | 52,905 |
| 2009/10 | 642,387 | 245,662 | 8,197 | 18,816 | | | | 915,062 |
| Net Book Value | 642,387 | 373,278 | 8,740 | 26,003 | 12,809 | 204,438 | 30,005 | 1,297,660 |

Note 23 – Information about Depreciation Methodologies

Please see the Statement of Accounting Policies for details regarding depreciation methods and the useful lives of each asset type (page 21).

An analysis of the net carrying amount at the beginning of the financial period and at the Balance Sheet date, including a reconciliation of any movements, separately disclosing additions, disposals, revaluations, transfers, depreciation and impairment losses can be found in Note 16.

Note 24 – Changes in Depreciation Methods

There have been no changes to the depreciation methodologies used during 2009/10.

Note 25 – Intangible Fixed Assets

Analysis of the Movement in Intangible Assets during the year.

The Council has implemented some major software packages in recent years. The above table represents the cost of these together with some related capitalised consultancy costs (SAP and Academy).

The acquisitions during 2009/10 relate to the purchase of new software packages e.g. new Building Control software.

The cost of all Intangible Assets is amortised over five years in line with their estimated useful life.

For information gross cost equates to historic cost.

| | Software Licenses £000s |
|--|----------------------------|
| Gross Cost at 31st March 2009 | 5,368 |
| Cummulative Amortisation | (3,380) |
| Net Book Value at 31st March 2009 | 1,988 |
| Amortisation for Year | (1,151) |
| Acquisitions in Year | 2,211 |
| Net Book Value at 31st March 2010 | 3,048 |

Notes to the core financial statements

Note 26 – Changes in Amortisation Methods for Intangible Fixed Assets

There have been no changes to the amortisation methodologies used during 2009/10.

Note 27 – Analysis of Net Assets Employed

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|------------------------------|------------------|
| 166,330 | General Fund | 84,426 |
| 322,558 | HRA | 323,804 |
| 488,888 | Total Assets Employed | 408,230 |

Note 28 – Interest in Companies

The Council has interests in a number of companies. Information has been provided about the shareholding, general purpose of the companies and the proportion of the Council's shareholding. Some of the entities listed below are consolidated within the Council's Group Accounts (see page 90) as is required by the Code.



Notes to the core financial statements

Included Within the Group Accounts

Barnsley Miller Partnership Ltd

The company was originally incorporated in 1997, but started trading in its present name on 6th February 1998. The main activities of the company are commercial land and property development for sale. The company is jointly owned by the Council and Miller Investments Northern Ltd, each owning £50 of share capital.

Enquiries regarding obtaining copies of the accounts should be made to BMPL, 2 Lochside View, Edinburgh Park, Edinburgh, EH12 9DH

Tuscan Connects Ltd/BULL

The company began trading in May 2006. The main activity of the company is to provide IT related support to Barnsley MBC. The company is jointly owned by Barnsley MBC (20%) and Bull TCL (80%).

Enquiries regarding obtaining copies of the accounts should be made to the Borough Secretary, Barnsley MBC Legal Department, Westgate Plaza 1, Barnsley S70 2DR

Oakwell Community Assets Ltd

The company was incorporated on 30th September 2003, but started trading in its present name in October 2003. The main activities of the company relate to the purchase of land and buildings at Oakwell which are subsequently leased to Barnsley Football Club 2002 Ltd. The company is jointly owned by the Council and Mr Patrick Cryne, each owning 50% of the loan capital of the Company.

Enquiries regarding obtaining copies of the accounts should be made to the Company Secretary, Westgate Plaza 1, Barnsley, S70 2DR

Digital Region Ltd

The company began trading in January 2010. The main activities of the company are the development and operation of a next generation broadband network across South Yorkshire. The company is jointly owned by the Council (8.6%), Sheffield City Council (17.2%), Doncaster MBC (8.6%), Rotherham MBC (8.6%) and Yorkshire Forward (57%).

Enquiries regarding obtaining copies of the accounts should be made to the Digital Region Limited Electric Works, Sheffield Digital Campus, Sheffield, S1 2BJ

Berneslai Homes Ltd

Berneslai Homes Ltd is an Arms Length Management Organisation responsible for managing homes on behalf of the Council. Specifically, it is responsible for managing all the landlord services for the Council's 19,245 homes including rent collection, arrears recovery, repairs and maintenance, dealing with empty properties and all tenancy matters.

Berneslai Homes Ltd is an independent company committed to working in partnership with the Council and the communities in which it works to deliver high quality housing services to local people. The company came into existence in December 2002 and is wholly owned by Barnsley Council but overseen by a Board of Directors rather than a Committee of the Council.

Berneslai Homes is also included within the Council's group accounts section.

Notes to the core financial statements

Income & Expenditure Account for the period ended 31st March 2010

| 2008/09 Restated | | Unaudited Accounts 2009/10 |
|---------------------|---|----------------------------------|
| £000s | | £000s |
| (38,635) | Turnover | (36,763) |
| 37,411 | Operating Costs | 37,003 |
| (1,224) | Operating (Surplus)/Deficit | 240 |
| 487 | Other Costs/(Income) | 1,273 |
| (737) | (Surplus)/Deficit Before Interest | 1,513 |
| (89) | Interest Receivable | (12) |
| (826) | (Surplus) on Ordinary Activities Before Taxation | 1,501 |
| 16 | Taxation on Surplus on Ordinary Activities | 20 |
| (810) | Retained (Surplus) / Deficit for the Year | 1,521 |

Balance Sheet as at 31st March 2010

| 2008/09 Restated | | Unaudited Accounts 2009/10 | |
|---------------------|--|----------------------------------|-----------------|
| £000s | | £000s | £000s |
| 39 | Tangible Assets | | 448 |
| | Current Assets | | |
| 1,206 | Stock | 630 | |
| 4,910 | Debtors | 4,813 | |
| 6,267 | Cash and Bank | 4,585 | |
| 12,383 | | | 10,028 |
| | Current Liabilities | | |
| (6,972) | Creditors | | (4,906) |
| - | Cash and Bank | | - |
| 5,450 | TOTAL ASSETS LESS CURRENT LIABILITIES | | 5,570 |
| (8) | Provisions for Liabilities and Charges | | |
| (13,142) | Pension Asset / (Liability) | | (28,095) |
| (7,700) | NET ASSETS | | (22,525) |
| | Capital and Reserves: | | |
| 5,442 | Retained Surplus | 5,570 | |
| (13,142) | Pension Reserve | (28,095) | |
| (7,700) | | | (22,525) |

Notes to the core financial statements

The Council guarantees the full amount of the pension fund deficit of Berneslai Homes. The actuary has assessed this deficit at £28M as at 31st March 2010 and this sum has been included within the FRS17 liability shown in the Group Accounts. However, as the Council considers it unlikely that this guarantee will be exercised the £28M is disclosed as a contingent liability in the Council's own accounts.

Not included within the Group Accounts

Barnsley Business and Innovation Centre Ltd

The company's main activity is to support and promote innovative technology based projects in small and medium sized businesses. Shares in the company are currently held by the Council and Barnsley & Doncaster TEC. The liability of the members is limited to £1 each.

Enquiries regarding obtaining copies of the accounts should be made to the company at Innovation Way, Wilthorpe, Barnsley S75 1JL.

Northern College for Residential Adult Education

The main activity of the company is the provision of residential adult education. The Council's liability is limited to £1.

Enquiries regarding obtaining copies of the accounts should be directed to the Director of Finance, Northern College, Wentworth Castle, Stainborough, Barnsley S75 3ET.

Priory Campus Ltd

The company's main activities during the period were the relief of poverty, the provision of training and education and the advancement of the education of children who are below compulsory school age. The company has made facilities and services available in direct support of these activities.

The Council has three seats on the company's board of trustees. There is no share capital, as the company is limited by guarantee. Each board member's liability is restricted to £10.

Copies of the accounts can be obtained from the Company Secretary, Priory Campus, Pontefract Road, Lundwood, Barnsley S71 5PN.

Barnsley Development Agency

The main activity of the company is to promote the creation of opportunities for employment and the generation of economic activity within the Barnsley area. It aims to achieve the effective co-ordination of the activities of the Council, together with those of its partners such as Barnsley Chamber of Commerce, Barnsley College and Barnsley & Doncaster TEC. The company is limited by guarantee with each member's liability limited to £1.

Enquiries regarding obtaining copies of the accounts should be made to the Company Secretary, Barnsley MBC Legal Department, Westgate Plaza 1, Barnsley S70 2DR.

Notes to the core financial statements

Groundwork Dearne Valley

The main activity of the company is to promote the conservation, protection and improvement of the physical and natural environment anywhere within the Dearne Valley (Barnsley, Doncaster and Rotherham). The company was incorporated in 1995.

Enquiries regarding obtaining copies of the accounts should be made to the Borough Secretary, Barnsley MBC Legal Department, Westgate Plaza 1, Barnsley S70 2DR.

Barnsley Community Solutions (LIFT)

The main activities of the company are to enable the delivery of improved care services within the Barnsley area. The company is jointly owned by the Council (10%), Barnsley Primary Care Trust (10%), Community Health Partnerships (20%) and Community Solutions for Primary Care (Barnsley) Ltd (60%).

Enquiries regarding obtaining copies of the accounts should be made to Barnsley Community Solutions Ltd, 3rd Floor, 46 Charles Street, Cardiff, CF10 2GE

Barnsley Civic Enterprise Ltd

The company's main activities are the provision of educational & recreation facilities in the Barnsley area. There is no share capital and the company is limited by guarantee and the Council has 1 board member. Each member's liability is limited to £10.

Enquiries regarding obtaining copies of the accounts should be made to the Borough Secretary, Barnsley MBC Legal Department, Westgate Plaza 1, Barnsley S70 2DR

Yorkshire Purchasing Organisation

The company's main activities are the supply of stationery and other supplies to local authorities, schools and the voluntary sector. The company has 13 members one of which is the Council. The Council has 2 members on the board of 26.

Enquiries regarding obtaining copies of the accounts should be made to the YPO, 41 Industrial Park, Wakefield, WF2 0XE

Destination South Yorkshire/Yorkshire South Tourism

The company's main activity is the promotion of the tourist industry within the South Yorkshire region. The Council is a non-executive member on the company's board.

CEO, Yorkshire South Tourism, Don Valley Stadium, Worksop Road, Sheffield, S9 3TL

Barnsley Premier Leisure Trust

The company (which is separate from the Council) was set up as a charitable trust on 19th July 1999. The main activity of the company is the provision of sport and leisure services. The company is limited by guarantee and managed by a board of trustees, consisting of individuals from both the business and voluntary sectors.

Enquiries regarding obtaining copies of the accounts should be made to the head office at Metrodome Leisure Complex, Queens Road, Barnsley, S71 1AN

Notes to the core financial statements

Note 29 – Insurance Provisions

The Authority self insures part of its insurable financial risk by holding excesses on the various insurance policies that it has in place. These excesses apply to various categories of cover including property, public liability and employer's liability. As such, any claim that falls below the policy excess will be a cost to the Authority.

In order to fund the cost of these claims a provision has been made by the Authority. The provision included in the 2009/10 accounts is £5.636M (£4.876M in 2008/09) and is based upon 80% of total identified outstanding claims. This level of provision is considered appropriate to fund the cost of claims on the basis of past experience and timescales in resolving outstanding claims.

The Authority also continues to monitor claims experience and has identified an appropriate reserve to meet other potential insurance claims.

Note 30 – Provisions

Specific provisions are included within the accounts for the following:

| Specific Provisions | 31/03/09 £000s | New Provisions £000s | Utilised £000s | Reversed £000s | 31/03/10 £000s |
|-----------------------|-------------------|-------------------------|-------------------|-------------------|-------------------|
| Equal Pay | - | (4,470) | - | - | (4,470) |
| Social Services S117 | (88) | - | 73 | - | (15) |
| Insurance Provision | (4,876) | (760) | - | - | (5,636) |
| Trading Standards | (2,300) | - | - | - | (2,300) |
| Other Misc Provisions | (13) | - | 13 | - | - |
| | (7,277) | (5,230) | 86 | - | (12,421) |

See Balance Sheet

Section 117 Provision

On the 28th July 1999 the High Court ruled that local authorities may not charge for services provided under Section 117 of the Mental Health Act 1983. This provision relates to the possible reimbursement of charges where these have previously been levied.

There are currently two claims that remain outstanding, that could be finalised during the 2010/11 financial year.

Insurance Provision

Please see note 29.

Trading Standards

A provision for anticipated losses relating to alleged financial irregularities in the South Yorkshire Trading Standards Service. A police investigation is currently ongoing.

Equal Pay

A provision for expected first and second generation equal pay claims totaling £4.5M has been included within the 2009/10 accounts.

Notes to the core financial statements

Note 31 - Reserves

The Council holds a number of reserves on the Balance Sheet. Some are required to be held for statutory reasons, some are needed to comply with proper accounting practice and others have been set up voluntarily to earmark resources for future spending plans.

| Reserve | Balance 31/03/09 Restated £000s | Movement £000s | Balance 31/03/10 £000s | Purpose of Reserve |
|--|--|-------------------|------------------------------|---|
| Revaluation Reserve (see below) | 69,399 | 89,569 | 158,968 | Store of gains on revaluation of fixed assets not yet realised through sales |
| Capital Adjustment Account (see below) | 567,100 | (64,165) | 502,935 | Store of capital resources set aside to meet past expenditure |
| Financial Instruments Adjustment Account (see below) | (21,710) | 461 | (21,249) | Balancing account to allow for differences in statutory requirements and proper accounting practices for borrowings and investments |
| Available for Sale Financial Instrument Reserve | (1,825) | - | (1,825) | Stores of losses on revaluation of investments not yet realised through sales |
| Usable Capital Receipts (see below) | 17,442 | (4,711) | 12,731 | Proceeds of fixed asset sales available to meet future capital investment |
| Pensions Reserve (see note 38) | (217,476) | (106,696) | (324,172) | Balancing account to allow inclusion of Pensions Liability in the Balance Sheet |
| Statutory HRA Balance (see statement of movement on HRA page 84) | 15,878 | (2,718) | 13,160 | Resources available to meet future running costs for council houses |
| Major Repairs Reserve (see note C for HRA) | - | - | - | Resources available to meet capital investment in council housing |
| General Fund Balance (see below) | 59,951 | 6,902 | 66,853 | Resources available to meet future running costs for non-housing services |
| Collection Fund Adjustment Account | 129 | 700 | 829 | Balance on Collection Fund |
| Total | 488,888 | (80,658) | 408,230 | |

Revaluation Reserve

| 2008/09 £000s | Revaluation Reserve | 2009/10 £000s | |
|------------------|--|------------------|-------------------|
| 57,604 | Balance Brought Forward | 69,399 | |
| 13,640 | Change in Asset Values due to Revaluations | - | |
| - | Revaluation Upwards | 102,991 | See STRGL |
| - | Revaluations Downward | (9,022) | See STRGL |
| (1,207) | Depreciation | (2,220) | |
| (638) | Disposal of Fixed Assets | (2,180) | |
| 69,399 | Balance Carried Forward | 158,968 | See Balance Sheet |

Notes to the core financial statements

Capital Adjustment Account

| 2008/09 Restated £000s | Capital Adjustment Account | 2009/10 £000s | |
|------------------------------|---|------------------|-------------------|
| 634,124 | Balance Brought Forward | 567,100 | |
| | Capital Expenditure Financing: | | |
| 4,591 | - Capital Receipts | 9,103 | See note 16 |
| 22,441 | - Revenue | 20,621 | |
| 9,108 | - Minimum Revenue Provision | 9,773 | |
| 4,782 | - Other Debt Redeemed | 721 | |
| (44,351) | - Depreciation | (46,676) | |
| (33,186) | Impairment / Revaluation Historic Cost | (25,376) | |
| (3,809) | Disposal Historic Cost | (1,672) | |
| (41,153) | Non Enhancing Expenditure | (47,124) | |
| (13,427) | Revenue Expenditure Funded from Capital Under Statute | (8,766) | |
| 27,980 | Grant Deferred Less Grant Amortised | 25,231 | |
| 567,100 | Balance Carried Forward | 502,935 | See Balance Sheet |

Financial Instrument Adjustment Account

| 2008/09 £000s | | 2009/10 £000s | |
|------------------|---|------------------|-------------------|
| (23,691) | Balance Brought Forward | (21,710) | |
| 1,981 | Amounts Required to be Written Down to Revenue by Statute | 461 | |
| (21,710) | Balance Carried Forward | (21,249) | See Balance Sheet |

Usable Capital Receipts

| 2008/09 £000s | | 2009/10 £000s | |
|------------------|---|------------------|-------------------|
| 15,537 | Balance Brought Forward | 17,442 | |
| 7,945 | Receipts Received during Year | 5,547 | |
| 23,482 | | 22,989 | |
| | Amounts Applied/Set Aside: | | |
| (4,591) | Financing of Capital Expenditure | (9,103) | See note 16 |
| (1,408) | Repayment of Govt Grant/Pooled Receipts | (1,097) | See I&E |
| (41) | Admin Charge on Sale of Council Houses | (58) | |
| 17,442 | Balance Carried Forward | 12,731 | See Balance Sheet |

General Fund

| 2008/09 £000s | | 2009/10 £000s |
|------------------|--------------------------------|------------------|
| 48,360 | Balance Brought Forward | 59,951 |
| 11,591 | Surplus/(Deficit) in Year | 6,902 |
| - | - Transfer to/(from) Reserves | - |
| 59,951 | Balance Carried Forward | 66,853 |

Notes to the core financial statements

Note 32 – Contingent Liabilities and Contingent Assets

Municipal Mutual Insurance

Municipal Mutual Insurance (MMI) Limited, were the Authority's insurer prior to the company's demise in 1992. Since this time MMI agreed a Scheme of Arrangement under which the company has continued to settle outstanding insurance claims. However, ultimately the liability rests with the Council should the company become insolvent at a future date.

The value of claims settled between 1st October 1993 and 31st March 2010 is £5.086M and the estimated value of outstanding claims is £0.375M. The first £0.050M of claim settlements are excluded from these arrangements, therefore the total estimated value of claims subject to possible claw-back is £5.411M.

Due to the nature of the claims, it is not possible to accurately determine when the Council's liability will cease or to accurately calculate a percentage claw-back figure for which the Council may be liable. This will not be known unless the scheme of arrangements is invoked by MMI.

Equal Pay Claims

The Authority has made provision within its accounts for first and second generation equal pay claims. There are, however, potential additional taxation and pension liabilities for which reasonable estimates cannot be made at this time pending the outcome of negotiations with HMRC and other relevant bodies.

South Yorkshire e-Learning Partnership (SYeLP)

SYeLP was set up to realise the benefits of information and Communication Technology (ICT) in education and training across South Yorkshire. The programme was delivered through a partnership across South Yorkshire that included Sheffield, Barnsley, Doncaster and Rotherham Councils with Sheffield as the Commissioning Authority under an Agency Agreement. The programme delivered a number of projects that received funding including ESF and ERDF grant. One of these projects has an outstanding audit issue, which may result in a potential liability of £1.3M. Barnsley's share of this potential liability would be approximately £0.214M (16.5%). Work is ongoing to prevent the claw-back and there is uncertainty as to any ultimate financial impact. On this basis no provision has been made in the Council's accounts.

Digital Region

As mentioned in Note 28 to the accounts, the Council has an interest in Digital Region Limited. There is a potential financial risk to the Council contingent on the future financial performance of the company. It is not possible to estimate with any certainty the likely financial impact of this risk at present.

Pension Guarantee – Berneslai Homes

The Council guarantees the full amount of the pension fund deficit of Berneslai Homes Ltd estimated at £28M as at 31st March 2010, although the Council considers it highly unlikely that this guarantee will be called in.

Note 33 – Authorisation of Accounts for Issue

Please see the Statement of Responsibilities on page 26.

Note 34 – Events after the Balance Sheet Date

Events after the balance sheet date up to the date of authorisation have been considered. One such event has been identified relating to the announcement by the Government of its intention to link future pensions to the consumer price index as opposed to the retail price index as outlined on page 74.

Notes to the core financial statements

Note 35 – Trust Funds and other Third Party Funds

The Council acts as sole or custodian trustee for 10 trust funds and as one of several trustees for a further 23 funds. In neither case do the funds represent assets of the Council and they have not been included in the Balance Sheet. The purpose of those major funds where the Council acts as sole trustee are explained below:

| 2008/09 £000s | Trust Funds / Charities | Details | 2009/10 £000s |
|------------------|--|---|------------------|
| | Sole/Custodian Trustees: | | |
| 48 | Edmund Rodgers | Financial assistance to the less fortunate in Barnsley | 55 |
| 153 | Hoyland Nether Public Hall | Property left in trust to benefit the residents of Hoyland | 153 |
| 162 | Captain Allots | Assist groups/clubs in Hemingfield & Jump | 180 |
| 59 | Amenity Funds | Monies for residents of Social Services Residential Homes | 47 |
| 32 | Hilda Spencer Bequest | Education advancement or benefit of poor children | 33 |
| 10 | Cutlers Charity | Relief of financial hardship within the Barnsley Borough | 10 |
| 7,751 | Penistone Grammar School – Foundation Fund | Provides special benefits not normally provided by the LEA for Penistone Grammar School | 7,842 |
| 12 | Others | | 13 |
| 8,227 | | | 8,333 |
| | Other Funds | | |
| 72 | Prisoner of War Fund | Grants/loans for benefit of ex-service personnel | 79 |
| 240 | Goldthorpe Recreation Ground | Benefits the community of Goldthorpe | 209 |
| 170 | Others | | 174 |
| 482 | | | 462 |
| 8,709 | Total Capital Values of Funds | | 8,795 |

The assets shown below represent the above fund balances:

| 2008/09 £000s | Balance Sheet at 31st March | 2009/10 £000s |
|------------------|-----------------------------|------------------|
| | Assets: | |
| 7,474 | Fixed Assets | 7,474 |
| 384 | Investments | 436 |
| 741 | Cash | 773 |
| 110 | Other Net Assets | 112 |
| 8,709 | | 8,795 |
| | Represented by: | |
| 8,709 | Fund Balances | 8,795 |

Note 36 – Reserves and Balances held by Schools under Delegated Schemes

| 2008/09 £000s | | 2009/10 £000s |
|------------------|--------------------------------|------------------|
| 10,325 | Balance Brought Forward | 10,224 |
| (101) | Net Surplus/(Deficit) for Year | 162 |
| 10,224 | Balance Carried Forward | 10,386 |

The school balances remain under the control of school governors at the end of the financial year and are not available for the Authority to use for other purposes.

Notes to the core financial statements

Note 37 – Related Parties

The Council is required to disclose material transactions with related parties, bodies or individuals that have the potential to control or influence the Council or to be controlled by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to engage freely with the Council.

Central Government – Has effective control over the general operations of the Council – it is responsible for providing the statutory framework, within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions with other parties (e.g. housing benefits). Details of transactions with Government departments are set out in the Related Parties note (see Note 11).

Members of the Council – Have direct control over the Council's financial and operating policies. During 2009/10 no works or services were commissioned from companies with which a Member had an interest.

Companies/Joint Ventures – The Council has interests in companies and relevant transactions are disclosed in Note 11 to the accounts.

Note 38 – Defined Benefit Schemes

Participation in Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Authority offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The Authority participates in the South Yorkshire Pension Fund. This is a funded scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.



Notes to the core financial statements

Transactions Relating to Retirement Benefits

The Council recognises the cost of retirement benefits in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge required to be made against Council Tax is based on the cash payable in the year, so the real cost of retirement benefits is reversed out in the SMGFB. The following transactions have been made in the I&E and SMGFB during the year:

| 2008/09 £000s | | 2009/10 £000s | |
|------------------|---|------------------|---------|
| | Net Cost of Services: | | |
| 18,759 | Current Service Costs | 12,279 | |
| 944 | Curtailment Costs | 1,223 | |
| 13 | Past Service Costs | 80 | |
| | Net Operating Expenditure: | | |
| 44,479 | Interest Cost | 43,574 | See I&E |
| (31,461) | Expected Return on Scheme Assets | (24,628) | See I&E |
| 32,734 | Net Charge to the I&E | 32,528 | |
| | Statement of Movement of General Fund Balance: | | |
| (8,733) | Difference between charges to the I&E required by FRS17 and actual contributions made during the year | (7,758) | |
| 24,001 | Actual Amount charged against General Fund Balance (employer's contributions) | 24,770 | |

In addition to the recognised gains and losses included in the I&E Account, actuarial losses of £98.938M (£42.969M gain in 2008/09) were included in the Statement of Total Recognised Gains and Losses (STRGL). The cumulative amount of actuarial losses recognised in the STRGL is £83.425M (£15.513M gain in 2008/09).

Assets and Liabilities in Relation to Retirement Benefits

Reconciliation of present value of the scheme liabilities.

| | 2008/09 £000s | 2009/10 £000s | |
|--------------------------------------|------------------|------------------|-------------------|
| Balance b/f | (728,865) | (617,456) | |
| Current Service Cost | (18,759) | (12,279) | |
| Interest Cost | (44,479) | (43,574) | |
| Contributions by Scheme Participants | (7,059) | (7,451) | |
| Actuarial Gains & (Losses) | 157,434 | (201,897) | |
| Benefits Paid | 25,229 | 27,218 | |
| Past Service Costs/Curtailments | (957) | (1,303) | |
| Balance c/f | (617,456) | (856,742) | See Balance Sheet |

Notes to the core financial statements

Reconciliation of fair value of the scheme assets

| | 2008/09 £000s | 2009/10 £000s | |
|--------------------------------------|------------------|------------------|-------------------|
| Balance b/f | 477,153 | 399,980 | |
| Expected Rate of Return | 31,461 | 24,628 | |
| Actuarial Gains & Losses | (114,465) | 102,959 | |
| Employer Contributions | 24,001 | 24,770 | |
| Contributions by Scheme Participants | 7,059 | 7,451 | |
| Benefits Paid | (25,229) | (27,218) | |
| Balance c/f | 399,980 | 532,570 | See Balance Sheet |

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at 31st March 2010. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was a gain of £127.587M (a loss of £83.004M in 2008/09).

Scheme History

| | 2005/06 £000s | 2006/07 £000s | 2007/08 £000s | 2008/09 £000s | 2009/10 £000s | |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| Present Value of Scheme Liabilities | (671,621) | (676,369) | (728,865) | (617,456) | (856,742) | |
| Fair Value of Scheme Assets | 458,233 | 497,693 | 477,153 | 399,980 | 532,570 | |
| Surplus/(Deficit) in the Scheme | (213,388) | (178,676) | (251,712) | (217,476) | (324,172) | See Balance Sheet |

The net liabilities show the underlying commitments that the Authority has in the long run to pay retirement benefits. The total liability of £324.172M has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Authority remains healthy.

It is intended that the deficit on the Local Government scheme will be made good by increased contributions over the remaining working life of employees as assessed by the scheme actuary.

Estimated Future Contributions

The total contributions expected to be made to the Local Government Pension Scheme by the Council in the year to 31st March 2011 is estimated at £21.845M (excluding unfunded benefits).

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The liabilities have been assessed by Mercer Human Resource Consulting Ltd, an independent firm of actuaries with estimates for the Council fund being based on the latest full valuation of the scheme which took place on 31st March 2007 for the period 1st April 2008 to 31st March 2011.

Notes to the core financial statements

The principal assumptions used by the actuary have been:

| 2008/09 | | 2009/10 |
|--------------|---|--------------|
| % | Long-Term Expected Rate of Return | % |
| 7.5 | Equity Investments | 7.5 |
| 4.0 | Government Bonds | 4.5 |
| 6.0 | Other Bonds | 5.2 |
| 6.5 | Property | 6.5 |
| 0.5 | Cash/Liquidity | 0.5 |
| Years | Mortality Assumptions: | Years |
| 20.3 | Longevity at 65 for current pensioners (Male) | 20.4 |
| 23.2 | Longevity at 65 for current pensioners (Female) | 23.2 |
| 21.3 | Longevity at 65 for future pensioners (Male) | 21.3 |
| 24.1 | Longevity at 65 for future pensioners (Female) | 24.1 |
| % | Other | % |
| 3.3 | Rate of inflation | 3.3 |
| 4.8 | Rate of increase in salaries | 4.8 |
| 3.3 | Rate of increase in pensions | 3.3 |
| 7.1 | Discount rate | 5.6 |

The Scheme's assets consist of the following categories, by proportion of the total assets held:

| | 2008/09 £000s | % | 2009/10 £000s | % |
|--------------------|------------------|------------|------------------|------------|
| Equity Investments | 239,187 | 59.8 | 344,040 | 64.6 |
| Government Bonds | 68,397 | 17.1 | 82,016 | 15.4 |
| Other Bonds | 29,999 | 7.5 | 42,073 | 7.9 |
| Property | 42,798 | 10.7 | 48,464 | 9.1 |
| Cash/Liquidity | 19,599 | 4.9 | 15,977 | 3.0 |
| TOTAL | 399,980 | 100 | 532,570 | 100 |

History of Experience Gains and Losses

The actuarial gains/losses identified as movements on the Pensions Reserve in 2009/10 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31st March 2010:

| | 2005/06 % | 2006/07 % | 2007/08 % | 2008/09 % | 2009/10 % |
|--|--------------|--------------|--------------|--------------|--------------|
| Differences between the Expected and Actual Return on Assets | 13.9 | 0.8 | 12.8 | 28.6 | 19.3 |
| Experience Gains and Losses on Liabilities | 1.0 | - | 0.7 | - | - |

Notes to the core financial statements

Note 39 – Defined Benefit Pension Schemes

Teachers employed by the Authority are members of the Teachers' Pension Scheme, administered by the Department for Children, Schools & Families. It provides teachers with defined benefits upon their retirement, and the Authority contributes towards the costs by making contributions based on a percentage of members' pensionable salaries.

In 2009/10, the Council paid £8.808M to Teachers' Pensions in respect of teachers' retirement benefits, representing 14.1% of pensionable pay. The figures for 2008/09 were £8.753M representing 14.1% of pensionable pay. There were no contributions remaining payable at the year end.

The scheme is a defined benefit scheme. Although the scheme is unfunded, Teachers' Pensions use a notional fund as the basis for calculating the employers' contribution rate paid by local education authorities. However, it is not possible for the Authority to identify a share of the underlying liabilities in the scheme attributable to its own employees. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

Post Balance Sheet Event relating to pensions/FRS17

In his budget statement on 22 June 2010, the Chancellor announced that from April 2011 the government would start to increase public service pensions in line with the consumer price index (CPI) rather than the retail price index (RPI), which has been the practice in the past. As a result, future pension increases under the South Yorkshire Pension Fund/Teachers' Pension Scheme are expected to be slightly lower, on average, than would have been the case if this change had not been made. This change is estimated to reduce the [FRS17/IAS19] liabilities by between 5% and 8% for most employers. A more precise financial effect will be given in the [FRS17/IAS19] figures published in the statement of accounts for the financial year ending 31 March 2011.



Notes to the core financial statements

Note 40 - Teachers' Pension Scheme

Please refer to Note 39 above for details of the contributions paid to the Teachers' Pension scheme. In addition, there have been payments relating to added years benefits for teachers amounting to £1.347M during 2009/10 (£1.240M in 2008/09).

Note 41 - Reconciliation of Net (Surplus)/Deficit on the I&E to the Revenue Activities Net Cash Flow

The net cash flow can be reconciled to the I&E as follows:

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|--|------------------|
| 70,588 | Deficit on I&E | 75,689 |
| 70,588 | (SURPLUS)/DEFICIT FOR THE YEAR | 75,689 |
| | Reversal of Non Cash Transactions | |
| (119,898) | Depreciation & Impairment | (119,177) |
| 8,572 | Deferred Grants Amortised in Year | 11,281 |
| 8,728 | Grants Funding Revenue Expenditure Funded from Capital Under Statute Amortised/Written Off During the Year | 6,568 |
| 10,679 | Deferred Capital Grants Written Off in Year | 7,382 |
| (8,733) | Pension Fund Adjustments | (7,758) |
| (118) | Other Non Cash Adjustments | 439 |
| (652) | Appropriation to/(from) Collection Fund Adjustment Account | 700 |
| 17 | Contributions (to)/from Provisions | (5,143) |
| (101,405) | | (105,708) |
| | Adjustment for Items Reported Separately on Cashflow | |
| 7,986 | Interest and Investment Income Receivable | 4,520 |
| 300 | Dividends Received from Joint Ventures and Associates | 412 |
| (24,700) | Interest Payable and Similar Charges | (26,572) |
| (3,859) | Interest Element of Finance Lease Rental Payments | (3,741) |
| 3,658 | Gain/(Loss) on the Disposal of Fixed Assets | 1,744 |
| (16,615) | | (23,637) |
| | Adjustment for Items on an Accruals Basis | |
| 14 | Increase/(Decrease) in Stock | 227 |
| (1,535) | Increase/(Decrease) in Debtors | 4,523 |
| 1,771 | (Increase)/Decrease in Creditors | (3,905) |
| 250 | | 845 |
| (47,182) | NET CASH (INFLOW)/OUTFLOW FROM REVENUE ACTIVITIES | (52,811) |

See Cashflow Statement

* Following a change to the 2009 SORP, Revenue Expenditure Funded from Capital Under Statute is now included in the revenue activities section of the Cash Flow Statement.

Notes to the core financial statements

Note 42 – Reconciliation of the Movement in Cash to the Movement in Net Debt

| | Balance 31/03/09 Restated £000s | Cash Flow £000s | Balance 31/03/10 £000s | |
|---|--|-----------------------|------------------------------|-------------------|
| Cash/ (Overdrawn) | 3,673 | (4,670) | (997) | See Balance Sheet |
| Short Term Loans | (10,534) | (3,460) | (13,994) | See Balance Sheet |
| Long Term Borrowing | (470,207) | 10,315 | (459,892) | See Balance Sheet |
| Short Term Finance Lease Liabilities | (1,500) | (449) | (1,949) | See Balance Sheet |
| Deferred Liability | (54,466) | 800 | (53,666) | See Balance Sheet |
| Short Term Investments | 100,695 | 3,106 | 103,801 | See Balance Sheet |
| Amounts Relating to Major Preceptors & NNDR | 485 | 5,383 | 5,868 | See Balance Sheet |
| Net Debt | (431,854) | 11,025 | (420,829) | |

The above table includes non cash items. A further breakdown can be found in Note 43 below.

Note 43 – Reconciliation of Financing and Management of Liquid Resources Sections

| | Cash/ (Over- drawn) £000s | Short Term Loans £000s | Long Term Borrowing £000s | Short Term Finance Lease Liabilities £000s | Deferred Liabilities £000s | Short Term Invest- ments £000s | Major Preceptors & NNDR £000s |
|--|------------------------------------|------------------------------|---------------------------------|--|----------------------------------|---|--|
| Opening Balances as 1st April 2009 (Restated) | 3,673 | (10,534) | (470,207) | (1,500) | (54,466) | 100,695 | 485 |
| Non Cash Flow Items: | | | | | | | |
| New Finance Leases | - | - | - | (299) | (1,869) | - | - |
| Movement between Long Term & Short Term Finance Leases | - | - | - | (1,949) | 1,949 | - | - |
| Cash Flow Items: | | | | | | | |
| Net Loans (Raised)/Repaid | - | (3,460) | 10,315 | - | - | - | - |
| Net Investments Made/(Matured) | - | - | - | - | - | 3,106 | - |
| Repayment of Capital Element of Finance Leases | - | - | - | 1,799 | - | - | - |
| Repayment of Other Deferred Liabilities | - | - | - | - | 720 | - | - |
| Other Cash Flow Items | (4,670) | - | - | - | - | - | 5,383 |
| Closing Balances at 31st March 2010 | 997 | (13,994) | (459,892) | (1,949) | (53,666) | 103,801 | 5,868 |

The above table includes non cash items.

Notes to the core financial statements

Note 44 – Liquid Resources

These relate to investments and borrowing, which are of a short-term nature and can be disposed of at reasonably short notice without curtailing or disrupting the Authority's activities. The investments are readily convertible into known amounts of cash at, or close to its carrying amount, or traded in an active market. The amounts shown within the financing and management of liquid resources section of the cash flow statement is the difference between the opening and closing balances for short-term investments.

Note 45 – Additional Information

All transactions within the Cash Flow Statement are shown net of VAT.

Note 46 – Analysis of Government Grants in the Cash Flow Statement

| 2008/09 £000s | Revaluation Grants | 2009/10 £000s |
|------------------|--|------------------|
| (6,765) | HRA Subsidy | (10,694) |
| (123,795) | DSG | (126,270) |
| (17,495) | Council Tax Benefit Subsidy | (19,096) |
| (663) | Single Regeneration Budget | - |
| (954) | European Community Grants | (822) |
| (15,057) | CYP&F – Standards Fund | (23,346) |
| (10,943) | Grants Relating to Adult Social Services | (11,802) |
| (37,112) | Other Grants Relating to Children, Young People & Families | (12,576) |
| (12,996) | CYP&F – Sure Start | (6,587) |
| (7,813) | Others | (8,184) |
| (233,593) | | (219,377) |

Note 47 – Dedicated Schools Grant

The Council's expenditure on schools is funded by grant monies (the Dedicated Schools Grant – DSG) provided by the Department for Children, Schools and Families. DSG is ring fenced and can only be applied to meet expenditure properly included in the Schools Budget. The Schools Budget includes elements for a range of educational services provided on an Authority wide basis and for the Individual Schools Budget, which is divided into a budget share for each maintained school. Over and under spends on the two elements are required to be accounted for separately.

Details of the deployment of DSG receivable for 2009/10 is as follows:

| | Central Expenditure £000s | Individual Schools Budget £000s | Total £000s |
|--|---------------------------------|--|----------------|
| Final DSG for 2009/10 | 11,178 | 115,092 | 126,270 |
| Brought Forward from 2008/09 | 2,412 | - | 2,412 |
| Carry forward to 2010/11 agreed in advance | - | - | - |
| Agreed DSG Budgeted Distribution | 13,590 | 115,092 | 128,682 |
| Local Authority Contribution for 2009/10 | - | 976 | 976 |
| Total Resources Available | 13,590 | 116,068 | 129,658 |
| Actual Central Expenditure / ISB deployed to schools | (11,960) | (116,068) | (128,028) |
| Total Carry Forward to 2010/11 | 1,630 | - | 1,630 |

Notes to the core financial statements

Note 48 – Landfill Allowances Trading Scheme

The Authority has received allowances for 2009/10 of 55,934 tonnes. The estimated landfill usage is 40,531 tonnes. Although DEFRA advised that the average traded value in 2009/10 was £1.00 per tonne the Authority was unable to sell any unused allowances during the year and has therefore chosen to carry its unused allowances at nil value in the balance sheet.

The Authority received allowances for 2008/09 of 67,655 tonnes. The landfill usage for 2008/09 was 53,060 tonnes.

Amounts Included within the I&E in 2009/10

| | Gross Income £000s | Gross Expenditure £000s | Net Expenditure £000s |
|---|-----------------------|----------------------------|--------------------------|
| Cultural, Environmental, Regulatory and Planning Services | (56) | 56 | - |

Amounts Included within the I&E in 2008/09

| | Gross Income £000s | Gross Expenditure £000s | Net Expenditure £000s |
|---|-----------------------|----------------------------|--------------------------|
| Cultural, Environmental, Regulatory and Planning Services | (68) | 68 | - |

Note 49 - Financial Instruments & Liabilities

The borrowings and investments disclosed in the Balance Sheet are made up of the following categories of financial instruments:

| | Long-term | | Current | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 31 March 2009 £000s | 31 March 2010 £000s | 31 March 2009 £000s | 31 March 2010 £000s |
| Borrowings | (470,207) | (459,892) | (10,534) | (13,994) |
| Finance Leases (PFI, LIFT & other finance leases) * | (39,361) | (39,281) | (1,500) | (1,949) |
| Total Borrowings | (509,568) | (499,173) | (12,034) | (15,943) |

See Balance Sheet

* Difference between deferred liabilities shown above and those shown on the face of the Balance Sheet relate to the Council's share of debt managed by Other Local Authority.

| | Long-term | | Current | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|
| | 31 March 2009 £000s | 31 March 2010 £000s | 31 March 2009 £000s | 31 March 2010 £000s |
| Loans and Receivables | 17,845 | - | 100,695 | 103,801 |
| Available-for-Sale Financial Assets | 175 | 580 | - | - |
| Total Investments | 18,020 | 580 | 100,695 | 103,801 |

See Balance Sheet

Reclassification

No reclassification of financial instruments occurred during the financial year.

Notes to the core financial statements

De-recognition

No 'unusual movements' (as defined by the SoRP) relating to the de-recognition of Financial Instruments occurred during the financial year.

Financial Guarantees/Collateral

The Council has not entered into any material financial guarantees during the year.

Note 50 - Financial Instruments Gains/Losses

The gains and losses recognised in the I&E and STRGL in relation to Financial Instruments are made up as follows:

| 2008/09 Restated £000s | | 2009/10 | | | | |
|----------------------------------|---|---|---------------------------------|---|----------------|-----------|
| | | Financial Liabilities | Financial Assets | | Total £000s | |
| | | Liabilities Measured at Amortised Cost £000s | Loans & Receivables £000s | Available- For-Sale Assets £000s | | |
| 28,559 | Interest Expense | 30,313 | - | - | 30,313 | See I&E |
| 28,559 | Sub Total - Interest Payable & Similar Charges | 30,313 | - | - | 30,313 | |
| (7,986) | Interest and Investment Income | - | (4,520) | - | (4,520) | See I&E |
| (7,986) | Sub Total - Interest & Investment Income | - | (4,520) | - | (4,520) | |
| 1,825 | Losses on Revaluation | - | - | - | - | See STRGL |
| 1,825 | Sub Total - Deficit Arising on Revaluation of Financial Assets | - | - | - | - | |
| 22,398 | Net (Gain)/Loss for the year | 30,313 | (4,520) | - | 25,793 | |

Note 51 - Fair Value of Assets and Liabilities Carried at Amortised Cost

Financial liabilities and financial assets represented by loans and receivables are carried on the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that take place over the remaining life of the instruments, using the following relevant information:

- For loans from the Public Works Loans Board (PWLb), premature repayment rates from the PWLB have been applied to provide the fair value under PWLB debt redemption procedures;
- For market loans from DEPFA bank, the bank itself has supplied an indicative fair value based on their current internal valuation system which is derived from an assessment of the relevant mid-market prices;
- For other market loans, prevailing benchmark rates have been used to provide the fair value;
- No early repayment or impairment is recognised;
- Where an instrument will mature in the next 12 months or is a trade or other receivable, the carrying amount is assumed to approximate fair value. This applies to all Loans Receivable;
- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

Notes to the core financial statements

The fair values calculated are as follows:

| | 31 March 2009 | | 31 March 2010 | |
|---|--------------------------|---------------------|--------------------------|---------------------|
| | Carrying amount £000s | Fair value £000s | Carrying amount £000s | Fair value £000s |
| PWLB Debt | 405,019 | 460,467 | 403,087 | 436,430 |
| Non-PWLB Debt | 116,583 | 122,518 | 112,029 | 124,216 |
| Total Financial Liabilities | 521,602 | 582,985 | 515,116 | 560,646 |
| The fair value is more than the carrying amount because the Authority's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the prevailing rates at the Balance Sheet date. This commitment to pay interest above current market rates increases the amount that the Authority would have to pay if the lender requested or agreed to early repayment of the loans. | | | | |
| Money market deposits < 1 yr | 100,695 | 100,695 | 103,801 | 103,801 |
| Money market deposits > 1 yr | 17,845 | 18,853 | - | - |
| Total Deposits and Receivables | 118,540 | 119,548 | 103,801 | 103,801 |
| As all money market deposits are due to mature within 12 months of the balance sheet date, the carrying amount is assumed to approximate fair value. | | | | |

See Balance Sheet

Note 52 - Key Risks

The Council's activities expose it to a variety of financial risks, the key risks are:

- Credit risk – possibility that other parties might fail to pay amounts due to the Council;
- Liquidity risk – the possibility that the Council might not have funds available to meet its commitments to make payments;
- Market risk - the possibility that financial loss might arise for the Council as a result of changes in such measures as interest rate movements.

Overall Procedures for Managing Risk

The Council has adopted CIPFA's Revised Code of Practice on Treasury Management and has set treasury management indicators to control financial instrument risks in accordance with the Revised Prudential Code (both updated in November 2009).

The Treasury Management Code requires approval of a Treasury Management Strategy by full Council prior to each financial year. The strategy establishes the parameters for the management of risks associated with Financial Instruments. The Council also produces Treasury Management Practice (TMP) documents which specify the practical arrangements to be followed in managing risks.

The Treasury Policy Statement summarises the main points of the TMPs and outlines:

- The approved activities of the treasury operation;
- The formulation of strategy;
- The approved sources and methods of raising capital finance;
- The approved instruments and organisations for investment;
- The Council's policies on interest rate exposure, borrowing limits and external management of investments;
- The activities delegated to Cabinet and the Executive Director of Finance.

Notes to the core financial statements

Credit Risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Council's customers.

The Treasury Management Strategy includes an Annual Investments Strategy (AIS) in compliance with the CLG's Investment Guidance. The AIS aims to reduce credit risk by requiring that deposits are not made with financial institutions unless they meet identified minimum credit criteria supplied by credit rating agencies. The AIS also imposes a maximum amount to be invested with financial institutions and in certain cases a specified maximum time period.

Financial conditions have altered dramatically since the autumn of 2008 and a number of amendments have been made during the year to the AIS to adapt to the changing environment and ultimately safeguard the Authority's investments. Following the appointment of new Treasury Management advisors in July 2009, the Council adopted a revised counterparty policy in response to the continuing banking crisis. This restricted new investments to the following:

- Debt Management Office (an Executive Agency of HM Treasury);
- Other Local Authorities;
- AAA rated Money Market Funds;
- Eligible Institutions which have access to the UK Government's 2008 Credit Guarantee Scheme (CGS) and which additionally have:
 - long-term ratings in the 'double-A' category (AA+, AA, AA-) or higher,
 - a short-term rating of F1+ or equivalent, and
 - a support rating of 1 or 2.

With regard to Eligible Institutions, this effectively restricted new investments to the following institutions:

Abbey National PLC (now Santander UK PLC)

Bank of Scotland

Barclays Bank

HSBC Bank

Lloyds TSB

Nationwide Building Society

Royal Bank of Scotland

Clydesdale Bank

Credit limits were exceeded on one occasion during the reporting period. A report was tabled to Cabinet in April 2009 explaining the circumstances behind the breach, which was due to an IT problem rather than any breakdown of monitoring arrangements. At no stage were Authority funds considered at risk, and further steps have been taken to ensure this particular circumstance does not arise again.

Following the problems experienced by the Icelandic banking system, and more recently in other eurozone countries such as Ireland and Greece, the Council has been mindful of the economic climate of countries in which institutions are domiciled. The conservative investment strategy employed during 2009/10 effectively restricted deposits to UK institutions. The following table illustrates deposits by country and also by financial sector.

Notes to the core financial statements

| Country / Sector | Principal Amount (£000s) | Percentage to total deposits (%) |
|--------------------------|--------------------------|----------------------------------|
| UK Banks | 78,417 | 76 |
| UK Building Societies | 14,575 | 14 |
| Irish Building Societies | 2,201 | 2 |
| Money Market Funds | 8,608 | 8 |
| TOTAL | 103,801 | 100 |

Of the £103.801M outstanding at 31st March 2010, there are two existing deposits outside of the current criteria:

| | | |
|------------------------|-----|-----------------|
| Irish Nationwide | £2M | Maturing 6/9/10 |
| Norwich & Peterborough | £3M | Maturing 5/7/10 |

The Council is continuing to monitor the security of these deposits and doesn't consider there to be an immediate credit risk.

In addition to the above investments the Council also had total trade debtors of £10.496M outstanding at the year end. The Council does not generally allow credit for its trade debtors, such that £3.894M of the £10.496M balance is past its due date for payment (£2.841M of £11.281M in 2008/09). The past due amount can be analysed by age as follows:

| 2008/09 £000s | | 2009/10 £000s |
|------------------|------------------------|------------------|
| 550 | Less than three months | 719 |
| 413 | Three to six months | 514 |
| 641 | Six months to one year | 559 |
| 1,237 | More than one year | 2,102 |
| 2,841 | | 3,894 |

Liquidity Risk

The Council has ready access to borrowings from the Money Markets and the PWLB. There is no perceived risk that the Council will be unable to raise finance to meet its commitments.

- The Council maintains a significant debt portfolio and has to ensure that it will not be exposed to refinancing a significant proportion of its borrowing at a time of unfavourable interest rates. The approved prudential indicator limits for the maturity structure of debt is the key parameter used to address this risk.

The maturity analysis of the principal amount of financial liabilities at 31st March 2010 is as follows:

| 2008/09 Totals £000s | | 2009/10 Principal £000s | 2009/10 Percentage % |
|----------------------------|----------------------------|-------------------------------|----------------------------|
| 15,795 | Less than one year | 13,994 | 3 |
| 4,424 | Between one and two years | 15,556 | 3 |
| 25,131 | Between two and five years | 14,275 | 3 |
| 31,912 | Between five and ten years | 111,394 | 24 |
| 65,564 | Between ten and twenty | 55,876 | 12 |
| 70,100 | Between twenty and thirty | 15,000 | 3 |
| 63,776 | Between thirty and forty | 63,773 | 13 |
| 204,039 | More than forty | 184,018 | 39 |
| 480,741 | | 473,886 | 100 |

Notes to the core financial statements

The maturity analysis of financial assets is as follows:

| 2008/09 Totals £000s | | 2009/10 Principal £000s | 2009/10 Percentage % |
|----------------------------|-----------------------------|-------------------------------|----------------------------|
| 100,695 | Less than one year | 103,801 | 99 |
| 17,845 | Between one and two years | - | - |
| - | Between two and three years | - | - |
| 175 | More than three years | 580 | 1 |
| 118,715 | | 104,381 | 100 |

Market Risk

Interest Rate Risk – The Council is exposed to risks arising from movements in interest rates. The Treasury Management Strategy aims to mitigate these risks by setting an upper limit on debt that is subject to variable interest rates. At 31st March 2010, 82% of the debt portfolio was held in fixed rate instruments and 18% in variable rates. The 2010/11 Treasury Strategy includes various review points which will prompt remedial action before interest rate increases have a detrimental effect on the budget. The risk of any rise in debt costs associated with the variable rate loans is also reduced by the fact that investment returns should increase proportionately, as investments are in essence of a variable nature.

Price Risk– The Council, excluding the pension fund, does not generally invest in equity shares. There have been no movements in the value of these investments during the year, with the year on year variance explained entirely by the acquisition of a shareholding in Arpley Gas Ltd during the year.

As the shareholdings have arisen in the acquisition of specific interests, the Council is not in a position to limit its exposure to price movements by diversifying its portfolio. Instead it only acquires shareholdings in return for “open book” arrangements with the company concerned so that the Council can monitor factors that might cause a fall in the value of specific shareholdings.

Foreign Exchange Risk – The Council has no financial assets or liabilities denominated in foreign currencies. It therefore has no exposure to loss arising from movements in exchange rates.

Supplementary single entity financial statements

Housing Revenue Income and Expenditure Account

| 2008/09 £000s | | 2009/10 £000s | |
|------------------|---|------------------|--------|
| | Income | | |
| (51,545) | Dwelling Rents (gross) | (52,717) | |
| (386) | Non-Dwelling Rents (gross) | (408) | |
| (1,355) | Charges for Services and Facilities | (1,414) | |
| (2,737) | Contributions Towards Expenditure | (3,804) | |
| (6,612) | HRA Subsidy Receivable (including MRA element) | (10,532) | Note I |
| (62,635) | Total Income | (68,875) | |
| | Expenditure | | |
| 16,514 | Repairs and Maintenance | 18,790 | |
| 15,199 | Supervision and Management | 14,710 | |
| 311 | Rents, Rates, Taxes and Other Charges | 278 | |
| 19,814 | Depreciation | 19,333 | Note F |
| 41,478 | Impairment of Fixed Assets | 32,203 | Note G |
| 24 | Debt Management Costs | 105 | |
| 93,340 | Total Expenditure | 85,419 | |
| 30,705 | Sub-total: Net Cost of HRA Services | 16,544 | |
| 2,488 | (Gain)/Loss on Disposal of HRA Fixed Assets | (507) | |
| 13,414 | Interest Payable and Similar Charges | 13,539 | |
| (1,081) | Interest and Investment Income | (7) | |
| 45,526 | (Surplus)/Deficit for the Year on HRA Services | 29,569 | |

Statement of Movement on the Housing Revenue Account Balance

| 2008/09 £000s | | 2009/10 £000s |
|------------------|--|------------------|
| 45,526 | (Surplus) or deficit for the year on the HRA Income and Expenditure Account | 29,569 |
| 1,531 | Difference between Amount Charged to I&E for Amortisation of Premiums and Discounts and the Charge Determined by Statute | 522 |
| (2,488) | Gain/ (Loss) on Disposal of Fixed Assets | 507 |
| (41,478) | Impairment | (32,203) |
| 2,204 | Government Grant Funding Impairment | 3,300 |
| 10,274 | Capital Expenditure Funded by the HRA | 5,374 |
| (7,969) | Transfer to/(from) Major Repairs Reserve | (4,351) |
| 7,600 | (Increase) / Decrease in the Housing Revenue Account Balance | 2,718 |
| (23,478) | HRA Surplus Brought Forward | (15,878) |
| (15,878) | HRA Surplus Carried Forward | (13,160) |

Notes to the housing revenue account

Note A – Analysis of Housing Stock as at 31st March 2010

The number of council house dwellings held at the year end can be analysed as follows:

| 2008/09 | Analysis of Housing Stock | 2009/10 |
|---------------|---------------------------|---------------|
| 9,591 | Houses | 9,422 |
| 3,283 | Flats | 3,220 |
| 4,643 | Bungalows | 4,639 |
| 1,974 | Terraced | 1,964 |
| 19,491 | Total | 19,245 |

HRA Balance Sheet Information:

| | Opening Valuations £000s | Closing Valuations £000s |
|--------------------------------|-----------------------------|-----------------------------|
| Operational Assets: | | |
| - Dwellings | 599,306 | 642,387 |
| - Other Land and Buildings | 9,606 | 9,560 |
| - Other | 1,164 | 1,006 |
| Non Operational Assets: | | |
| - Non Operational | 3,937 | 3,578 |
| - Investments | 76 | 84 |
| - Surplus Assets | 1,536 | 725 |
| Total: | 615,625 | 657,340 |

Note B – Vacant Possession Value of Council Housing Stock

The vacant possession value of dwellings within the HRA as at 31st March 2010 is £1.367 Billion (2008/09 £1.275 Billion). To arrive at the Balance Sheet value of dwellings the vacant possession value is reduced by (47%) to reflect the fact that there are sitting tenants enjoying sub-market rents and tenants' rights including the Right to Buy. The adjustment factor measures the difference between market rents and sub-market rents. It shows the economic cost to the Government of providing council housing at less than market rents.

Note C – Analysis of the Movement on the Major Repairs Reserve

| 2008/09 £000s | | 2009/10 £000s |
|------------------|--------------------------------------|------------------|
| (211) | Balance Brought Forward | - |
| | Credits | |
| (19,814) | Amount transferred to MRR | (19,333) Note F |
| (20,025) | | (19,333) |
| | Debits | |
| 12,056 | Capital Expenditure for HRA Purposes | 14,982 |
| 7,969 | Amounts transferred from MRR | 4,351 |
| 20,025 | | 19,333 |
| - | Balance to Carry Forward | - |

Notes to the housing revenue account

Note D – Analysis of the Movement on the Housing Repairs Account

The Council does not maintain a separate Housing Repairs Account.

Note E – HRA Capital Expenditure and Capital Receipts

An analysis of capital expenditure within the HRA and sources of finance.

| 2008/09 £000s | Capital Financing | 2009/10 £000s |
|------------------|---|------------------|
| 473 | Supported Capital Expenditure - Borrowing | 473 |
| 2,077 | Capital Receipts | 2,560 |
| 10,274 | Revenue Contributions | 5,374 |
| 12,056 | Major Repairs Allowance | 14,981 |
| 1,920 | Grants and Contributions | 3,394 |
| 26,800 | Total Capital Expenditure Within the HRA | 26,782 |

A summary of total capital receipts within the Authority's HRA.

| 2008/09 £000s | Capital Receipts | 2009/10 £000s |
|------------------|------------------------------------|------------------|
| 2,225 | Council House Sales (net) | 1,679 |
| 1,345 | Other Land | 2,592 |
| 203 | Other Buildings | 107 |
| 16 | Mortgages and Housing Act Advances | 8 |
| 3,789 | Total | 4,386 |

Note F - Depreciation

Authorities are required to charge depreciation on all HRA properties calculated in accordance with proper practices. The Executive Director of Finance has determined that for council house dwellings the straight line depreciation method over an average useful life of 35 years is the most appropriate basis. This resulted in a depreciation charge of £18.728M (2008/09 £19.142M). A further £0.605M (2008/09 £0.672M) has been charged to the HRA in respect of non-dwelling assets (including £0.059M for non operational assets). This has also been calculated using the straight line depreciation method in accordance with proper practices including FRS15 principles.

Note G – Impairments

Impairments totalling £32.203M relating to the reduction in the value of council houses and non enhancing capital expenditure have been recognised within the 2009/10 accounts (£41.478M in 2008/09). This was partially offset by grants utilised to fund non enhancing expenditure of £3.300M (£2.204M in 2008/09).

Note H – Revenue Expenditure Funded from Capital Under Statute

There was no such expenditure relating to the HRA during 2009/10 (2008/09 nil).

Notes to the housing revenue account

Note I – HRA Subsidy

Housing Subsidy is payable by the Government to the HRA. This is a Government grant towards the net cost of management, rent rebates, maintenance and financing costs after deducting an assumed level of rental income. The financing costs that are taken into consideration in the subsidy calculation include capital charges, lease payments and deferred payments. The subsidy supports the difference between notional costs and income. The table that follows shows an analysis of HRA subsidy between its component parts as defined in paragraph 3.1 of the General Determination of Housing Revenue Account Subsidy for 2009/10.

| 2008/09 £000s | | 2009/10 £000s |
|------------------|---------------------------------------|------------------|
| 10,090 | Management Allowance | 10,389 |
| 19,927 | Maintenance Allowance | 19,710 |
| 11,845 | Major Repairs Allowance | 11,632 |
| - | Allowance for Major Repairs b/fwd | 3,350 |
| 11,328 | ALMO Allowance | 11,328 |
| - | PFI Allowance | - |
| 8,728 | Charges for Capital | 8,195 |
| 3 | Other Items of Reckonable Expenditure | 3 |
| (55,305) | Guideline Rent | (54,072) |
| (4) | Interest on Receipts | (3) |
| 6,612 | | 10,532 |

Note J – Pensions Reserve

There has been no movement on the pensions reserve in 2009/10 relating to the HRA (2008/09 nil).

Note K – Rent Arrears

Housing rent arrears total £1.368M as at 31st March 2010 (£1.472M in 2008/09).

A bad debts provision has been made in the accounts in respect of potentially uncollectable rent. The value of the provision at 31st March 2010 is £0.874M (£0.949M in 2008/09). The movement in the year comprises the value of rent arrears written off during the year totaling £0.154M (£0.264M in 2008/09) and an increase in the provision of £0.079M resulting from a review of the levels of rent arrears. Although the Council has made a provision for potentially uncollectable debts it is still the Council's policy to pursue debts whilst this is economically viable.

Note L – Income/Expenditure in the HRA directed by the Secretary of State

There has not been any income or expenditure incurred by the HRA that required the Secretary of State's approval.

Note M – Exceptional Items

There have been no exceptional items relating to the HRA during 2009/10 (2008/09 nil).

Collection fund

This account reflects the statutory requirement for billing authorities to maintain a separate Collection Fund, which shows the transactions of the billing authority in relation to Non-Domestic Rates and Council Tax. It illustrates the way in which these have been distributed to preceptors and the General Fund. The Collection Fund accounts are incorporated within the Council's accounts and are therefore reflected in the Balance Sheet.

| 2008/09 £000s | COLLECTION FUND ACCOUNT | 2009/10 £000s | 2009/10 £000s |
|------------------|--|------------------|------------------|
| | INCOME | | |
| (75,840) | Council Tax | (76,507) | |
| (16,937) | Council Tax Benefit Grant | (18,940) | |
| (45,310) | Non-Domestic Rates | (44,600) | |
| (138,087) | Total Income | | (140,047) |
| | EXPENDITURE | | |
| 91,762 | Demands on Collection Fund: | 93,285 | |
| | Non-Domestic Rates: | | |
| 45,039 | Payment to National Pool | 44,552 | |
| 271 | Cost of Collection Allowance (to BMBC) | 48 | |
| 137,072 | | | 137,885 |
| 5 | Bad Debts Written Off | 465 | |
| 135 | Increase/(Reduction) in Provision for Non-Payment of Council Tax | 132 | |
| | Estimated Surplus on Collection Fund: | | |
| 1,399 | Transfer to General Fund | 651 | |
| 229 | Transfer to South Yorkshire Joint Authorities | 103 | |
| 1,768 | | | 1,351 |
| 138,840 | Total Expenditure | | 139,236 |
| 753 | (Surplus)/Deficit for Year | | (811) |
| | COLLECTION FUND BALANCE | | |
| (904) | (Surplus)/Deficit Brought Forward | | (151) |
| 753 | (Surplus)/Deficit for Year | | (811) |
| (151) | (Surplus)/Deficit Carried Forward | | (962) |
| (129) | Barnsley MBC | | (830) |
| (22) | Precepting Authorities | | (132) |

Note A
Note A

Notes to the collection fund

Note A - National Non-Domestic Rates

NNDR is managed on a national basis. The Government specifies an amount (48.5p 2009/10) and, subject to the effects of transitional arrangements, local businesses pay rates calculated by multiplying their rateable value by that amount.

The Council is responsible for collecting rates due from the ratepayers in its area but pays the proceeds into an NNDR pool administered by the Government. The sums paid into the pool are redistributed back to local authorities as a grant. The total amount received by the Authority from the pool was £86.605M in 2009/10 (£90.236M in 2008/09).

The NNDR collectable after reliefs and provisions of £44.600M was based on a rateable value for the Council's area of £116.967M, at 31st March 2010 (£116.184M in 2008/09).

Note B - Calculation of the Council Tax Base

Council Tax income derives from charges raised according to the value of residential properties, which have been classified into eight valuation bands estimated at 1st April 1991 values. Individual charges are calculated by estimating the amount of income required to fund the demands on the collection fund for the forthcoming year and dividing this by the Council Tax base. The number of properties comprising the tax base are shown in the table below (including a number of adjustments made to reflect discounts, reliefs and exemptions that apply to properties in each band). The number of properties after the above adjustments are then converted into the Band D equivalent. The basic amount of Council Tax for a Band D property (£1,358.37 for 2009/10) is multiplied by the proportion specified for the particular Band to give an individual amount due. Council Tax bills were based on the following proportions for Bands A- to H:

| Bands | Total no. of dwellings | Proportion of Band D Charge | Band D Equivalent |
|-------|------------------------|-----------------------------|-------------------|
| A- | 348 | 0.56 | 195 |
| A | 53,754 | 0.67 | 36,015 |
| B | 14,357 | 0.78 | 11,198 |
| C | 10,554 | 0.89 | 9,393 |
| D | 7,323 | 1.00 | 7,323 |
| E | 3,052 | 1.22 | 3,723 |
| F | 1,206 | 1.44 | 1,737 |
| G | 521 | 1.67 | 870 |
| H | 15 | 2.00 | 30 |
| | 91,130 | | 70,484 |

Note C - Precepts and demands on the Collection Fund

| 2008/09 Restated £000s | | Demand Per Collection Fund £000s | Est. Surplus 31 March 2009 £000 | Share of 31 March 2010 Surplus £000s | 2009/10 £000s |
|------------------------|--------------------------------|----------------------------------|---------------------------------|--------------------------------------|---------------|
| 79,618 | BMBC Council Tax | 80,081 | 651 | 693 | 81,425 |
| 8,537 | Police Authority | 8,793 | 71 | 77 | 8,941 |
| 3,864 | Fire & Civil Defence Authority | 3,998 | 32 | 35 | 4,065 |
| 404 | Parish Precepts | 413 | - | 7 | 420 |
| 92,423 | Total Precepts | 93,285 | 754 | 812 | 94,851 |

Group accounts

A review undertaken during 2009/10 of the Authority's related companies, has indicated that one entity namely South Yorkshire Renaissance ceased trading on 31st December 2009 and is therefore excluded from the 2009/10 accounts. One further entity was however required to be included within the Council's Group Accounts, namely Digital Region Ltd.

Notes on the nature of the Authority's interests in these companies can be found in Note 28 on page 60. Further financial information for Berneslai Homes Ltd can be found on page 61 of this document. At the time of writing, the accounts of the Authority's subsidiary and joint venture companies are in draft form.

The summarised group financial statements that follow show the consolidated position of the Authority with Berneslai Homes accounted for as a subsidiary undertaking under the provisions of FRS 2 Accounting for Subsidiary Undertakings. BMPL, OCAL, TCL and Digital Region Ltd are accounted for as joint ventures under the provisions of FRS 9 Associates and Joint Ventures. As such, under the provisions of FRS 9 inter company transactions have not been excluded from the statements and cash flows have not been consolidated. The Authority's share of joint venture I&E is shown separately on the face of the Group I&E and the Authority's share of joint venture's assets and liabilities are shown in note G to the Group Accounts.

Berneslai Homes, OCAL and Digital Region Ltd share the Authority's financial year 1st April to 31st March. The financial year for BMPL and TCL is 1st January to 31st December. As no changes have taken place in the period between 31st December 2009 and 31st March 2010 which would affect the understanding of the group accounts, the accounts for BMPL and TCL for the year ended 31st December 2009 have been incorporated within the group accounts.

The accounts of BMPL, OCAL, TCL and Digital Region Ltd are prepared as small companies under the Companies Act 1985. As such there is no requirement to fulfill the provisions of FRS 17 retirement benefits. The accounts of Barnsley MBC and Berneslai Homes are prepared in accordance with FRS 17.

Group accounts

Group Income and Expenditure Account

| 2008/09 Restated £000s | Revenue Account | 2009/10 | | |
|------------------------------|---|----------------------|------------------|--------------------------|
| | | Expenditure £000s | Income £000s | Net Expenditure £000s |
| 8,080 | Central Services | 34,488 | (23,042) | 11,446 |
| 441 | Court Services | 443 | - | 443 |
| 43,748 | Cultural, Environmental, Regulatory & Planning Services | 74,102 | (26,262) | 47,840 |
| 55,594 | Children & Education Services | 259,057 | (200,952) | 58,105 |
| 27,322 | Highways & Transport Services | 31,442 | (3,895) | 27,547 |
| (16,934) | Housing Services | 80,268 | (78,656) | 1,612 |
| 30,706 | Housing Revenue Account | 75,968 | (68,875) | 7,093 |
| 58,371 | Adult Social Care | 92,495 | (33,534) | 58,961 |
| 9,520 | Corporate & Democratic Core | 10,998 | (354) | 10,644 |
| 5,049 | Non Distributed Costs | 7,245 | (796) | 6,449 |
| 8,070 | Barneslai Homes | 32,767 | (23,076) | 9,691 |
| 38 | Barnsley Miller Partnership Ltd | 19 | (28) | (9) |
| (102) | Tuscan Connects Ltd | 1,673 | (1,752) | (79) |
| 1,723 | Oakwell Community Assets Ltd | 2 | (75) | (73) |
| 2 | Renaissance South Yorkshire | - | - | - |
| - | Digital Region Ltd | 433 | (386) | 47 |
| 231,628 | Net Cost of Services | 701,400 | (461,683) | 239,717 |
| 502 | Precepts and Levies | | | 513 |
| 373 | Gain on Disposal of Fixed Assets | | | (780) |
| - | Capital Receipts – Non disposal of Fixed Assets | | | (964) |
| 28,939 | Interest Payable and Similar Charges | | | 30,374 |
| 4,752 | (Surplus)/Deficit of Trading Undertakings | | | 1,438 |
| 1,408 | Amounts Payable into Housing Capital Receipts | | | 1,097 |
| (8,182) | Interest and Investment Income | | | (4,524) |
| 13,510 | Pensions Interest Cost and Expected Return on Assets | | | 20,219 |
| 151 | Taxation of Group Entities | | | (28) |
| 273,081 | Net Operating Expenditure | | | 287,062 |
| (30,950) | General Government | | | (41,494) |
| (80,022) | Council Tax | | | (81,846) |
| (90,236) | NNDR | | | (86,605) |
| 71,873 | (Surplus)/Deficit for the Year | | | 77,117 |

Reconciliation of the Single Entity (Surplus)/Deficit for the Year to the Group (Surplus)/Deficit

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|---|------------------|
| 70,588 | (Surplus)/Deficit for the year on the Authority Income and Expenditure Account | 75,689 |
| | Adjustment for transactions with other group entities | |
| (757) | (Surplus) / Deficit in the Group Income and Expenditure Account attributable to the Authority from Subsidiaries | 1,521 |
| 2,042 | (Surplus) / Deficit in the Group Income and Expenditure Account attributable to the Authority from Joint Ventures | (93) |
| 71,873 | (Surplus) / Deficit for the year on the Group Income and Expenditure Account | 77,117 |

Group accounts

Group Statement of Total Recognised Gains and Losses

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|---|------------------|
| 71,873 | Net (Surplus) or Deficit for the Year | 77,117 |
| (13,640) | (Surplus) or Deficit on Revaluation of Fixed Assets | (93,969) |
| 1,825 | (Gain)/Loss on Revaluation of Available for Sale Financial Assets | - |
| - | Financial Instrument Adjustment Account | - |
| (42,969) | Actuarial (Gains) and Losses on Pension Fund Assets and Liabilities | 112,242 |
| 1,400 | Any Other (Gains) and Losses Recognised in the STRGL | - |
| 18,489 | Total Recognised (Gains)/Losses for the Year | 95,390 |

Group accounts

The Group Balance Sheet

| 2008/09 Restated £000s | | 2009/10 £000s | 2009/10 £000s |
|------------------------------|--|------------------|--------------------|
| 1,988 | Intangible Assets | | 3,216 |
| 599,306 | Operational Assets: | 642,387 | |
| 372,281 | - Council Dwellings | 374,103 | |
| 11,710 | - Other Land and Buildings | 14,010 | |
| 184,975 | - Vehicles, Plant, Furniture and Equipment | 204,438 | |
| 1,168,272 | - Infrastructure Assets | | 1,234,938 |
| 39 | Non Operational Assets: | 30,437 | |
| 9,104 | - Assets Under Construction | 8,740 | |
| 34,675 | - Investment Properties | 26,940 | |
| 43,818 | - Surplus Assets, Held for Disposal | | 66,117 |
| 18,020 | Long Term Investments | 580 | |
| 1,697 | Long Term Debtors | 4,157 | |
| - | Deferred Premiums on Early Repayment of Debt | - | |
| 19,717 | | | 4,737 |
| 1,233,795 | Total Long Term Asset | | 1,309,008 |
| 2,062 | Current Assets: | 1,740 | |
| 52,560 | - Stocks and Work in Progress | 64,264 | |
| (6,843) | - Debtors and Prepayments | (6,173) | |
| 100,695 | - Bad Debt Provision | 103,801 | |
| 10,258 | - Investments | 4,308 | |
| 158,732 | - Cash and Bank | | 167,940 |
| (10,534) | Current Liabilities: | (14,209) | |
| (1,500) | - Borrowing Repayable on Demand or Within 12 Months | (1,949) | |
| (49,889) | - Other Borrowing / PFI | (60,825) | |
| (7,277) | - Creditors | (12,421) | |
| (69,200) | - Provisions | | (89,404) |
| 1,323,327 | Total Assets Less Current Liabilities | | 1,387,544 |
| (471,421) | Borrowing Repayable Within a Period in Excess of 12 Months | | (463,792) |
| (54,466) | Deferred Liabilities | | (53,665) |
| (64,682) | Government Grants Deferred | | (111,929) |
| (20,489) | Capital Grants/Contributions Unapplied | | (19,298) |
| (169) | Deferred Income | | (501) |
| 399,980 | Assets Related to Defined Benefit Pension Schemes | | 580,927 |
| (630,598) | Liabilities Related to Defined Pension Schemes | | (933,194) |
| (841,845) | | | (1,001,452) |
| 481,482 | TOTAL NET ASSETS | | 386,092 |
| (230,618) | Reserves: | | (352,267) |
| 17,442 | - Pensions Reserve | | 12,731 |
| 81,401 | - Usable Capital Receipts Reserve | | 86,412 |
| 69,398 | - Fund Balances and Reserve | | 158,968 |
| 567,100 | - Revaluation Reserve | | 502,935 |
| (21,710) | - Capital Adjustment Account | | (21,249) |
| (1,825) | - Financial Instruments Adjustment Account | | (1,825) |
| 169 | - Available for Sale Financial Instruments Reserve | | 204 |
| 86 | - BMBC Share of OCAL Profit & Loss Reserve | | 110 |
| 39 | - BMBC Share of TCL Profit & Loss Reserve | | 50 |
| - | - BMBC Share of BMPL Profit & Loss Reserve | | 23 |
| 481,482 | TOTAL EQUITY | | 386,092 |

Group accounts

The Group Cash Flow Statement

| 2008/09 Restated £000s | | 2009/10 £000s | 2009/10 £000s |
|------------------------------|---|------------------|------------------|
| (52,281) | Net Cash (Inflow)/Outflow from Operating Activities | | (51,546) |
| (300) | Returns from Joint Ventures and Associates Dividends Received | | - |
| | Returns on Investments and Servicing of Finance | | |
| 23,983 | Cash Outflows: Interest Paid | 27,487 | |
| 3,859 | Interest Element of Finance Lease Rental Payments | 3,741 | |
| 27,842 | | | 31,228 |
| (6,463) | Cash Inflows: Interest Received | | (5,861) |
| 16 | Taxation | | 20 |
| | Capital Activities | | |
| 70,383 | Cash Outflows: Purchase of Fixed Assets | 114,620 | |
| 697 | Other Capital Cash Payments | 724 | |
| 71,080 | | | 115,344 |
| (7,945) | Cash Inflows: Sale of Fixed Assets | (5,542) | |
| - | Sale of Long Term Investments | - | |
| (35,468) | Capital Grants Received | (77,571) | |
| (4,781) | Other Capital Cash Receipts | (2,752) | |
| (48,194) | | | (85,865) |
| (8,300) | Net Cash (Inflow)/Outflow Before Financing | | 3,320 |
| | Management of Liquid Resources | | |
| 39,250 | Net Increase/(Decrease) in Short Term Deposits | (10,800) | |
| 2,152 | Net Increase/(Decrease) in Other Liquid Resources | 5,383 | |
| 41,402 | | | (5,417) |
| | Financing | | |
| 155,753 | Cash Outflows: Repayment of Amounts Borrowed | 331,023 | |
| 2,018 | Capital Element of Finance Lease Rental Payments | 1,799 | |
| 157,771 | | | 332,822 |
| (39,986) | Cash Inflows: New Loans Raised | (80,863) | |
| (158,783) | New Short Term Loans Raised | (243,510) | |
| (198,769) | | | (324,373) |
| (7,896) | Net (Increase)/Decrease in Cash | | 6,352 |

Notes to the group accounts

Note A – Details of the Group

For details of the companies included within the group please refer to the introduction to the Group Accounts on page 90 and Note 28 to the Core Financial Statements.

Note B – Mergers

There have been no mergers relating to the group in 2009/10.

Note C – Acquisitions

There have been no acquisitions relating to the group in 2009/10.

Note D – Subsidiaries excluded from consolidation

The Authority has no subsidiaries that have been excluded from the group in 2009/10.

Note E – Subsidiaries

Please refer to Note 28 for details on Berneslai Homes Ltd.

Note F – Subsidiaries

The group does not include any entities that are included as a subsidiary only because the reporting authority has a participating interest in it. Berneslai Homes is wholly owned by the Authority.

Note G – Joint Ventures

For details of joint ventures including the Authority's interest in the company please refer to Notes 11 & 28 of the Core Financial Statements and the Introduction to the Group Accounts.

Find below an analysis of BMBC's share of the joint ventures' annual accounts.

| | TCL (20%) £000s | OCAL (50%) £000s | Barnsley Miller (50%) £000s | Digital Region (8.6%) £000s |
|--------------------------------------|----------------------------------|-----------------------------------|--|--|
| Operating (Profit) / Loss | (78) | (73) | (9) | 47 |
| Other Items | 45 | 22 | (2) | 3 |
| (Profit)/ Loss Before Tax | (33) | (51) | (11) | 50 |
| Tax | 10 | 16 | | (73) |
| Other | | | | |
| (Profit)/Loss After Tax | (23) | (35) | (11) | (23) |
| Fixed Assets | 749 | 825 | | 2,840 |
| Current Assets | 430 | 290 | 104 | 1,038 |
| Liabilities due <1yr | (831) | (66) | (54) | (1,038) |
| Liabilities due >1yr | (238) | (845) | | (2,817) |
| Total Assets Less Liabilities | 110 | 204 | 50 | 23 |

Note H – Charitable Trusts

There are no charitable trusts included within Barnsley MBC's group accounts.

Notes to the group accounts

Note I – Subsidiaries

Berneslai Homes' accounts have been included within the group as a subsidiary. For details of the company including their latest accounts please refer to Note 28 to the Core Financial Statements and the Introduction to the Group Accounts on page 90.

Note J – Notes to the Group Cash Flow Statement

The net cash flow can be reconciled to the I&E as follows:

| 2008/09 Restated £000s | | 2009/10 £000s |
|------------------------------|--|------------------|
| 70,588 | BMBC (Surplus)/Deficit on I&E | 75,689 |
| (1,224) | Berneslai Homes (Surplus)/Deficit on I & E | 240 |
| 69,364 | Net (Surplus)/Deficit | 75,929 |
| | Reversal of Non Cash Transactions | |
| (119,898) | Depreciation & Impairment | (119,177) |
| 8,572 | Deferred Grants Amortised in Year | 11,281 |
| 8,728 | Grants Funding Revenue Expenditure Funded from Capital Under Statute Amortised/Written Off during the Year | 6,568 |
| 10,679 | Deferred Capital Grants Written Off in Year | 7,382 |
| (9,224) | Pension Fund Adjustments | (8,134) |
| (118) | Other Non Cash Adjustments | 439 |
| (652) | Appropriation to/(from) Collection Fund Adjustment Account | 700 |
| 47 | Contributions (to)/from Provisions | (5,135) |
| (101,866) | | (106,076) |
| | Adjustment for items reported separately on Cashflow | |
| 7,986 | Interest and Investment Income Receivable | 4,520 |
| 300 | Dividends from Companies | 412 |
| (24,700) | Interest Payable and Similar Charges | (26,572) |
| (3,859) | Interest Element of Finance Lease Rental Payments | (3,741) |
| 3,658 | Gain/(Loss) on the Disposal of Fixed Assets | 1,744 |
| (16,615) | | (23,637) |
| | Adjustment for items on an Accruals Basis | |
| 213 | Increase/(Decrease) in Stock | (349) |
| 2,366 | Increase/(Decrease) in Debtors | 7,928 |
| (5,743) | (Increase)/Decrease in Creditors | (5,341) |
| (3,164) | | 2,238 |
| (52,281) | NET CASH (INFLOW)/OUTFLOW FROM REVENUE ACTIVITIES | (51,546) |

Added value notes

General Fund Reserves

This table provides a further analysis of the Council's General Fund Reserves shown in Note 31 to the Core Financial Statements.

| | £000s | £000s |
|--|----------|---------------|
| General Fund Reserves 1st April 2009 | | 59,951 |
| Reserves utilised in the year | (13,105) | |
| In year surplus* | 20,006 | |
| Surplus in year | | 6,901 |
| General Fund Reserves 31st March 2010 | | 66,852 |

| | £000s | £000s |
|--|-------|---------------|
| * Of the in year surplus, £16.4M has been earmarked to fund specific schemes including: | | |
| Directorates / Services | | |
| Building Schools for the Future Programme / PFI | | 6,703 |
| Joint Agency Group - Pooled Budgets | | 1,197 |
| Dedicated Schools Grant | | 1,632 |
| LDF / Public Examinations | | 450 |
| Barnsley NHS 25+ Programme | | 495 |
| Social Care Reform Grant | | 747 |
| Other | | 5,170 |
| Sub Total - All New Specific Earmarkings | | 16,394 |
| * The balance of £3.6M has been earmarked as follows: | | |
| Increase in Minimum Working Balances (contingency for unforeseen events) | | 1,500 |
| Increase in Strategic Reserves (usage to be considered as part of Medium Term Financial Strategy) | | 2,112 |
| Sub Total - Other Earmarkings | | 3,612 |
| Total - All Earmarkings | | 20,006 |

Added value notes

Long Term Debtors

This represents the value of long term debtors and long term loans granted by the Council to external parties.

| 31/03/09 Restated £000s | Long Term Debtors | 31/03/10 £000s | |
|-------------------------------|-------------------------------|-------------------|-------------------|
| 20 | Mortgages | 13 | |
| 162 | Housing Rent Income - Week 49 | 326 | |
| 149 | Cash Flow Loan BPL | 835 | |
| 58 | Cash Flow Loan Dial a Ride | 58 | |
| 104 | SY Probation Service | 104 | |
| 28 | Car Purchase Loans | 40 | |
| 725 | Oakwell JVC | 725 | |
| 258 | Barnsley Lift | 254 | |
| 193 | Others | 503 | |
| 1,697 | | 2,858 | See Balance Sheet |

Debtors and Prepayments

The table shows the amounts owed to the Council (net of provision for bad debts £6.173M see below), for which payments have not been received by 31st March 2010.

| 31/03/09 Restated £000s | Debtors less than 12 months | 31/03/10 £000s | |
|-------------------------------|---|-------------------|-------------------|
| 2,256 | Council Tax Payers | 4,552 | |
| 22,470 | Government Departments & Public Bodies | 24,139 | |
| 3,022 | HM Revenue and Customs | 4,430 | |
| 1,024 | Housing Rents | 494 | |
| 100 | Mortgages | 90 | |
| 2 | Community Charge Payers | - | |
| 19,603 | Other Debtors | 21,960 | |
| 48,477 | | 55,665 | See Balance Sheet |

Added value notes

Provision for Bad and Doubtful Debts

The Council makes provision for outstanding debt, which it is anticipated, will not be recovered. These amounts (analysed in the table) have been reflected in the total figure shown for debtors and prepayments in the above table and in the Balance Sheet.

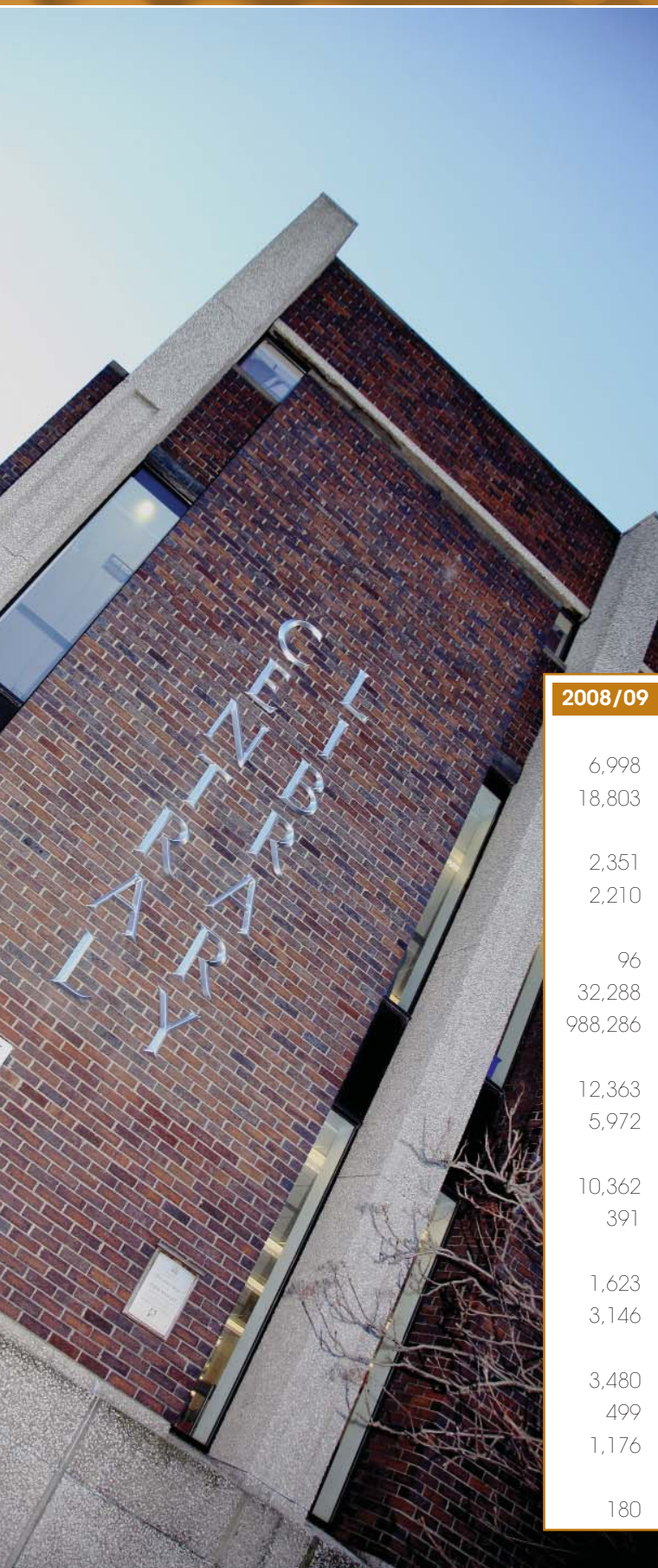
| 31/03/09 Restated £000s | Provision for Bad Debts | 31/03/10 £000s | |
|-------------------------------|-------------------------|-------------------|-------------------|
| (4,098) | Council Tax | (4,211) | |
| (949) | Housing Rents | (874) | |
| (1,796) | Other | (1,088) | |
| (6,843) | | (6,173) | See Balance Sheet |

Creditors & Accrued Charges

The following analysis identifies the Council's major creditors (payable within 12 months):

| 31/03/09 Restated £000s | Creditors Less than 12 Months | 31/03/10 £000s | |
|-------------------------------|---|-------------------|-------------------|
| (752) | Council Tax Payers | (871) | |
| (18,309) | Government Departments & Public Bodies | (16,026) | |
| (2,917) | HM Revenue and Customs | (2,769) | |
| (366) | Housing Rents | (329) | |
| (28,079) | Other Creditors | (37,652) | |
| (50,423) | | (57,647) | See Balance Sheet |

Useful statistics



General and BMBC Services Statistics

The Barnsley Metropolitan area is situated in South Yorkshire and occupies a geographical area of approximately 32,863 hectares. It has a population, estimated at June 2008; of 225,200 (this represents approximately 17% of the total South Yorkshire population). The population of Barnsley analysed across age groups is shown in the tables below:

| Age Group | Population | % of Total |
|-----------|----------------|------------|
| Under 5 | 13,400 | 6 |
| 5 – 19 | 40,900 | 18 |
| 20 – 64 | 133,900 | 60 |
| 65 – 74 | 20,100 | 9 |
| Over 75 | 16,900 | 7 |
| | 225,200 | 100 |

Other useful statistics relating to 2009/10 are shown in the table below:

| 2008/09 | | 2009/10 |
|---------|---|---------|
| | Environmental Health | |
| 6,998 | Programmed Commercial Visits | 5,890 |
| 18,803 | Requests for Service | 18,908 |
| | Consumer Protection | |
| 2,351 | Consumer Complaints Received | 1,895 |
| 2,210 | Routine Inspections | 1,745 |
| | Education | |
| 96 | Number of Schools | 95 |
| 32,288 | Number of Pupils | 31,887 |
| 988,286 | Number of Library Issues (Books, Tapes etc.) | 946,754 |
| | Housing | |
| 12,363 | Rent Rebate Beneficiaries at Year End | 12,656 |
| 5,972 | Rent Allowance Beneficiaries at Year End | 7,434 |
| | Golf Course Ticket Issues | |
| 10,362 | Green Fees | 10,501 |
| 391 | Season Tickets | 400 |
| | Planning | |
| 1,623 | Planning Applications Decided | 1,406 |
| 3,146 | Projects Notified under Building Control Regs | 1,472 |
| | Highways and Transportation | |
| 3,480 | Capacity of Car Parks - Surface Car Parks | 3,460 |
| 499 | Capacity of Car Parks - Multi-Storey Car Park | 499 |
| 1,176 | Borough Roads - Length Maintained | 1,180 |
| | Children Young People & Families | |
| 180 | Average Number of Looked After Children | 253 |

Annual trends

| Revenue Expenditure | 2004/05 £000s | 2005/06 £000s | 2006/07 £000s | 2007/08 £000s | 2008/09 £000s | 2009/10 £000s |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Budgeted | | | | | | |
| Total Net Expenditure (incl Parish Precepts) | 247,967 | 261,222 | 163,830 | 171,674 | 201,473 | 208,200 |
| (Use)/Contribution to General Fund Reserves | (1,938) | (2,044) | (2,500) | (2,595) | - | - |
| District Requirement | 246,029 | 259,178 | 161,330 | 169,079 | 201,473 | 208,200 |
| Funded By: | | | | | | |
| Revenue Support Grant (RSG) | (120,254) | (118,860) | (14,558) | (13,329) | (12,562) | (19,990) |
| Non-Domestic Rates Pool | (60,879) | (73,365) | (75,419) | (79,422) | (90,236) | (86,605) |
| Area Based Grant | - | - | - | - | (18,001) | (20,460) |
| Council Tax (incl Parish Precepts) | (62,767) | (66,306) | (70,698) | (75,431) | (79,275) | (80,494) |
| Collection Fund Surplus | (2,129) | (647) | (655) | (897) | (1,399) | (651) |
| Actual | | | | | | |
| Total Net Expenditure (incl Parish Precepts) | 245,508 | 258,895 | 155,898 | 157,669 | 189,882 | 201,299 |
| (Use)/Contribution to General Fund Reserves | 521 | 283 | 5,432 | 11,410 | 11,591 | 6,901 |
| District Requirement | 246,029 | 259,178 | 161,330 | 169,079 | 201,473 | 208,200 |
| Funded By: | | | | | | |
| Revenue Support Grant (RSG) | (120,254) | (118,860) | (14,558) | (13,329) | (12,562) | (19,990) |
| Non-Domestic Rates Pool | (60,879) | (73,365) | (75,419) | (79,422) | (90,236) | (86,605) |
| Area Based Grant | - | - | - | - | (18,001) | (20,460) |
| Council Tax (incl Parish Precepts) | (62,767) | (66,306) | (70,698) | (75,431) | (79,275) | (80,494) |
| Collection Fund Surplus | (2,129) | (647) | (655) | (897) | (1,399) | (651) |
| COUNCIL TAX LEVY | £'s | £'s | £'s | £'s | £'s | £'s |
| Barnsley MBC Council Tax Requirement | 949.47 | 1,000.26 | 1,049.27 | 1,099.84 | 1,142.73 | 1,171.30 |
| South Yorkshire Joint Authority Precepts: | | | | | | |
| Police Authority | 102.79 | 107.88 | 113.27 | 118.92 | 124.56 | 128.60 |
| Fire and Civil Defence Authority | 46.54 | 48.84 | 51.28 | 53.83 | 56.36 | 58.47 |
| Total Council Tax Levy* | 1,098.80 | 1,156.98 | 1,213.82 | 1,272.59 | 1,323.65 | 1,358.37 |
| * Council Tax Levy excludes Parish Precepts | | | | | | |
| CAPITAL EXPENDITURE | | | | | | |
| Actual Capital Investment in year | 106,696 | 155,293 | 111,253 | 85,380 | 79,221 | 128,464 |
| Actual Capital Funding: | | | | | | |
| Capital Receipts | 9,707 | 13,322 | 7,727 | 18,087 | 4,591 | 9,103 |
| Supported Credit Approvals | 58,722 | 80,507 | 36,716 | 6,510 | 5,179 | 2,059 |
| Unsupported Credit Approvals | 9,395 | 13,648 | 13,875 | 11,740 | 8,809 | 22,035 |
| Grants | 10,705 | 24,225 | 31,481 | 29,915 | 35,527 | 68,411 |
| Revenue Contributions | 13,880 | 18,682 | 16,255 | 16,023 | 22,442 | 20,621 |
| Others | 4,287 | 4,909 | 5,199 | 3,105 | 2,673 | 6,235 |

Glossary of terms

Financial Reporting Standards (FRS)

The paragraphs below give a brief description of the Financial Reporting Standards mentioned within the Statement of Accounts.

FRS 1 – Cash Flow Statements

Requires the Authority to prepare a cash flow statement in a manner prescribed by the FRS. Cash flows are increases or decreases in amounts of cash, cash being cash in hand and deposits repayable on demand less overdrafts repayable on demand.

FRS 2 – Accounting for Subsidiary Undertakings

Sets out the conditions under which an entity qualifies as a parent undertaking which should prepare consolidated financial statements for its group – the parent and its subsidiaries. In general an investor that controls an investee entity is its parent and should account for that entity as a subsidiary. The FRS also sets out the manner in which consolidated financial statements are to be prepared.

FRS 3 – Reporting Financial Performance

The objective of FRS 3 is to highlight a range of components of financial performance. The aspect of FRS 3 affecting the Authority's accounts for 2009/10 is the requirement to restate opening balances for the effect of prior year adjustments to the accounts, where these adjustments are as a result of fundamental errors or changes in accounting policies.

FRS 8 – Related Party Disclosures

FRS 8 exists to ensure that accounting statements contain the disclosures necessary to draw attention to the fact that reported performance and results may have been affected by the existence of related parties and by material transactions with them.

FRS 9 – Associates and Joint Ventures

Sets out the definitions and accounting treatments for associates and joint ventures, two types of interest that a reporting entity may have in other entities.

FRS 11 – Impairment of Fixed Assets

FRS 11 seeks to ensure that fixed assets are recorded in the financial statements at no more than their recoverable amount, that impairment losses are measured and recognised on a consistent basis and that sufficient information is disclosed in the statements to enable users to understand the impact of impairments on the financial position of the Authority.

FRS 12 – Provisions, Contingent Liabilities and Contingent Assets

The objective of this standard is to ensure that provisions (liabilities of uncertain timing or amount) are recognised only when they actually exist at the balance sheet date. A provision may only be recognised in the Authority's accounts when there is an obligation as a result of past events, it is probable that a transfer of economic benefits will be required to settle this obligation and a reliable estimate can be made of the amount of this obligation. A contingent liability or asset is not recognised on the Balance Sheet, although where these are material they are disclosed in the notes to the accounts.

Glossary of terms

FRS 15 – Tangible Fixed Assets

This standard sets out the principles of accounting for tangible fixed assets. The objective is to ensure that these assets are accounted for on a consistent basis in terms of their carrying amount and depreciation policies.

FRS 17 – Retirement Benefits

FRS 17 sets out the accounting treatment for retirement benefits such as pensions during retirement. The standard aims to show the value of benefits accrued and the value of assets set aside to meet these costs. For 2009/10 the Income and Expenditure Account shows the effects of over/under funding of pension liabilities within the net cost of services.

FRS 18 – Accounting Policies

This standard deals with the selection, application and disclosure of accounting policies. Mainly, that for all material items the reporting body adopts the accounting policies most appropriate to its particular circumstances for the purpose of giving a true and fair view, that accounting policies are reviewed regularly to ensure that they remain appropriate and that sufficient information is disclosed in the financial statements to enable users to understand the accounting policies adopted and how they have been implemented.

FRS 25 – Financial Instruments Disclosure & Presentation

Deals with the classification of capital instruments issued between debt and equity and the implications of classification for dividend and interest expense. Requires a range of primarily risk based qualitative and quantitative disclosures about the financial instrument.

FRS 26 – Financial Instruments Recognition and Presentation

Deals with the recognition and treatment of all derivatives and all financial assets and liabilities that are held for trading.

IFRIC 12 – Service Concessions

IFRIC 12 sets out the accounting treatment of service concessions. Service concessions primarily involve a private sector organisation utilising / constructing a fixed asset and providing services from that asset, on behalf of a public sector organisation. The accounting treatment of these assets is determined by the actual substance of the concession, in terms of which party holds effective control throughout the term, rather than legal ownership of those assets.

Glossary of terms

Terms used

Definition of terms

Budgets

A statement of the Council's forecast spend - i.e. net revenue expenditure for the year.

Business Rates

See Non-Domestic Rates.

Capital Charges

This represents charges made to service revenue accounts to reflect the cost of fixed assets used in the provision of services.

Capital Expenditure

Expenditure on the acquisition of a fixed asset or expenditure that adds to and not merely maintains the value of an existing fixed asset.

Capital Receipts

Proceeds or money received from the sale of land or other capital assets.

Community Assets

These are assets that the Council intends to hold in perpetuity, which have an indeterminable useful life and in addition may have restrictions on their disposal. Examples include parks, historic buildings and cemeteries.

Contingent Liability

A condition which exists at the balance sheet date, which may arise in the future but where the outcome will be confirmed only on the occurrence or non-occurrence of one or more future events.

Depreciation

The measure of the wearing out, consumption, or other reduction in the economic life of a fixed asset, whether arising from use, passage of time or obsolescence through technological or other changes.

Finance Lease

A method of acquiring fixed assets where under the lease agreement all the risks and rewards of ownership of a fixed asset are substantially transferred to the Council, in return for rental payments to the legal owner of the asset.

Fixed Assets

These are tangible assets used by the Council in the provision of services that yield benefits to the Council for a period of more than one year.

FRS

'Financial Reporting Standards' (FRS) are statements issued by the Accounting Standards Board (ASB) that seek to ensure consistency in the treatment of certain accounting issues. Many FRS's now apply to local authority accounts and any departure must be disclosed in the published accounts.

General Fund Services

This comprises all services provided by the Council with the exception of services relating to the provision of local Council housing which are accounted for in the Housing Revenue Account. The net cost of General Fund services is met by council tax, Government grants and Non Domestic Rates.

Glossary of terms

| | |
|-------------------------------------|---|
| Historic Cost | This represents the original cost of acquisition, construction or purchase of a fixed asset. |
| Housing Revenue Account | This account includes all revenue expenditure and income relating to the provision, maintenance and administration of Council housing. It is a statutory requirement that the account be maintained separately ('ringfenced') from General Fund services. |
| Impairment | A reduction in the value of a fixed asset caused by general changes in market values or consumption of economic benefits. |
| Infrastructure Assets | These are inalienable assets (i.e. assets where ownership cannot be transferred) from which benefit can be obtained only by continued use of the asset created. Examples of such assets are highways, footpaths and bridges. |
| Major Repairs Allowance | A revenue grant received as part of the Authority's Housing Subsidy used to finance major housing repairs. |
| Major Repairs Reserve | The Major Repairs Reserve (MRR) is a reserve established in 2001/02 to which the Authority's Major Repairs Allowance is transferred. The balance on the MRR is used to finance major housing repairs in future years. |
| Minimum Revenue Provision | This is the minimum amount that must be charged to the Council's revenue account each year to provide for the repayment of loans used to finance capital expenditure. The minimum amount is a percentage of the total Capital Financing Requirement. |
| Net Current Replacement Cost | This represents the cost of replacing or recreating a particular asset in its existing condition and in its existing use. That is the cost of replacing an asset, adjusted to reflect the current condition of the existing asset. |
| Net Realisable Value | The open market value of an asset in its existing use less any expenses incurred in realising the asset. |
| Non-Domestic Rates | These are business rates collected locally by the Council but paid into a national pool. The rates are subsequently redistributed by the Government as a grant to fund local authority services. |
| Operating Lease | A lease other than a finance lease. |
| Operational Assets | These are fixed assets held and occupied, used or consumed by the Council in the direct delivery of those services for which it has a responsibility. |

Glossary of terms

Precepts

The proportion of total Council Tax that is due to local parishes and various authorities e.g. the Police, Fire and Civil Defence Authorities and which is collected on their behalf by the Council.

Public Works Loan Board

A Government agency that provides long-term loans to local authorities at interest rates lower than prevailing market rates. The Council is able to borrow a proportion of its capital financing requirement from this source.

Recharges

The transfer of costs within the Council from one account to another to reflect work undertaken on behalf of another service.

Reserves

Revenue reserves are amounts set aside from balances to meet specific items of future expenditure. Certain other reserves are kept to manage the accounting processes for tangible fixed assets and retirement benefits and that do not represent usable resources for the Council.

Revenue Contributions

A method of financing capital expenditure through the revenue account.

Revenue Expenditure

This represents day to day running costs incurred in the provision of Council services. Such costs include employee costs and supplies & services.

Revenue Support Grant

A grant paid to the Council by the Government to finance the Council's general expenditure 'needs' and not specific services, after taking into account the level of Council Tax and NNDR income.

Working Balances

This represents the accumulated surplus (excess of income over expenditure) on the Council's revenue accounts (i.e. General Fund and Housing Revenue Account).

**If you need help understanding this
document please contact 01226 787607**

Nëse j'u nevojitet ndihmë për të kuptuar këtë dokument, j'u lutemi n'a kontaktoni.

若您需要幫助來理解本檔，請與我們聯繫。

यदि आप को इस दस्तावेज़ को समझने के लिए सहायता की आवश्यकता है तो कृपया हम से संपर्क करें

Jezeli potrzebujesz pomocy w zrozumieniu tego dokumentu skontaktuj się z nami

ਜੇਕਰ ਇਸ ਦਸਤਾਵੇਜ਼ ਨੂੰ ਸਮਝਣ ਲਈ ਤੁਹਾਨੂੰ ਮਦਦ ਦੀ ਲੋੜ ਹੈ ਤਾਂ ਕਿਰਪਾ ਕਰਕੇ ਸਾਡੇ ਨਾਲ ਸੰਪਰਕ ਕਰੋ

Обратитесь к нам, если для того, чтобы понять этот документ, вам нужна помощь

اگر آپ کو اس دستاویز کو سمجھنے کے لیے مدد کی ضرورت ہے تو براہ کرم ہم سے رابطہ کریں



BARNSLEY
Metropolitan Borough Council