

Hereford City Council

Unaudited Financial Statements

For the year ended 31 March 2019

Hereford City Council

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31 March 2019

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Hereford City Council

Council Information

31 March 2019

(Information current at 25th June 2019)

Mayor

Cllr S Boulter

Councillors

Cllr K Hey (Deputy Mayor)

Cllr M Baker

Cllr M Bushkes

Cllr C. Butler

Cllr C Chappell

Cllr M Dykes

Cllr P Edwards

Cllr D Griffiths

Cllr J Kenyon

Cllr M Lloyd-Hayes

Cllr M Mansell

Cllr S Michael

Cllr P Rone

Cllr P. Stevens

Cllr L Tawn

Cllr K. Tillett

Cllr B Wilcox

Clerk to the Council

Mr S Kerry BSc MBA CiLCA

Auditors

PKF Littlejohn LLP

SBA Team

Westferry

Canary wharf

London

E14 4HD

UK

Internal Auditors

Auditing Solutions

Clackerbrook Farm

46 The Common

Bromham

SN15 2JJ

Hereford City Council
Statement of Responsibilities
31 March 2019

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Responsible Financial Officer, and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2019 and its income and expenditure for the year then ended.

In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. 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.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Hereford City Council at 31 March 2019, and its income and expenditure for the year ended 31 March 2019.

Signed:

Mr S Kerry BSc MBA CiLCA- Responsible Financial Officer

Date:

Hereford City Council
Statement of Accounting Policies
31 March 2019

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

Depreciation Policy

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Investments

Investments are included in the balance sheet at historic cost and realised gains or losses are taken into the income and expenditure account as realised. Details are given at note 11.

Hereford City Council
Statement of Accounting Policies
31 March 2019

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

The council has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 16.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 18 to 20.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Revaluation Reserves – hold balances representing unrealised gains on the appropriate asset since 1st April 2007.

Capital Financing Account – represent the council's investment of resources in such assets already made.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2019 and any change in contribution rates as a result of that valuation will take effect from 1st April 2020.

Hereford City Council
Income and Expenditure Account
31 March 2019

	Notes	2019 £	2018 £
Income			
Precept on Principal Authority		860,825	796,917
Grants Receivable		-	2,139
Rents Receivable, Interest & Investment Income		13,866	5,185
Charges made for Services		67	130
Other Income		1,965	619
Total Income		876,723	804,990
Expenditure			
Direct Service Costs:			
Salaries & Wages		(39,067)	(39,747)
Grant-aid Expenditure		(160,293)	(140,022)
Other Costs	1	(62,429)	(96,463)
Democratic, Management & Civic Costs:			
Salaries & Wages		(206,675)	(228,119)
Other Costs	1	(242,288)	(206,376)
Total Expenditure		(710,752)	(710,727)
Excess of Income over Expenditure for the year.		165,971	94,263
Net Operating Surplus for Year		165,971	94,263
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	12	(47,292)	(110,144)
Transfer from Earmarked Reserves	20	23,846	80,492
Surplus for the Year to General Fund		142,525	64,611
Net Surplus for the Year		118,679	(15,881)
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer from Earmarked Reserves	20	(23,846)	(80,492)
Surplus for the Year to General Fund		142,525	64,611
		118,679	(15,881)

The council had no other recognisable gains and/or losses during the year.

The notes on pages 11 to 18 form part of these unaudited statements.

Hereford City Council
Statement of Movement in Reserves
31 March 2019

Reserve	Purpose of Reserve	Notes	2019 £	Net Movement in Year £	2018 £
Asset Revaluation Reserve	Store of gains on revaluation of fixed assets	17	19,210	-	19,210
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	18	1,225,932	47,292	1,178,640
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	19	53,400	-	53,400
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	20	514,410	(23,846)	538,256
General Fund	Resources available to meet future running costs		692,789	142,525	550,264
Total			2,505,741	165,971	2,339,770

The notes on pages 11 to 18 form part of these unaudited statements.

Hereford City Council

Balance Sheet

31 March 2019

	Notes	2019 £	2019 £	2018 £
Fixed Assets				
Tangible Fixed Assets	10		1,245,142	1,197,850
Long Term Assets				
Investments Other Than Loans	11		400,000	200,000
Current Assets				
Debtors and prepayments	14	44,284		46,060
Cash at bank and in hand		845,361		928,198
		<u>889,645</u>		<u>974,258</u>
Current Liabilities				
Creditors and income in advance	15	<u>(29,046)</u>		<u>(32,338)</u>
Net Current Assets			860,599	941,920
Total Assets Less Current Liabilities			2,505,741	2,339,770
Total Assets Less Liabilities			<u>2,505,741</u>	<u>2,339,770</u>
Capital and Reserves				
Revaluation Reserve	17		19,210	19,210
Capital Financing Reserve	18		1,225,932	1,178,640
Usable Capital Receipts Reserve	19		53,400	53,400
Earmarked Reserves	20		514,410	538,256
General Reserve			692,789	550,264
			<u>2,505,741</u>	<u>2,339,770</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2019, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 25th June 2019 .

Signed:
Cllr S Boulter
Mayor
Mr S Kerry BSc MBA CiLCA
Responsible Financial Officer

Date:

The notes on pages 11 to 18 form part of these unaudited statements.

Hereford City Council

Cash Flow Statement

31 March 2019

	Notes	2019 £	2019 £	2018 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(245,742)		(267,866)
Other operating payments		(464,420)		(460,279)
			(710,162)	(728,145)
<i>Cash inflows</i>				
Precept on Principal Authority		860,825		796,917
Cash received for services		2,032		749
Revenue grants received		-		2,139
			862,857	799,805
Net cash inflow from Revenue Activities	23		152,695	71,660
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		11,760		4,323
Net cash (outflow)/inflow from Servicing of Finance			11,760	4,323
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		(47,293)		(110,145)
Purchase of investments		(200,000)		(200,000)
Net cash (outflow) from Capital Activities			(247,292)	(310,144)
Net cash (outflow) before Financing			(82,837)	(234,161)
(Decrease) in cash	24		(82,837)	(234,161)

The notes on pages 11 to 18 form part of these unaudited statements.

Hereford City Council

Notes to the Accounts

31 March 2019

1 Other Costs Analysis

Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2019	2018
	£	£
Community Parks & Open Spaces	8,479	8,929
Allotments	29,500	22,035
Floral Displays	-	19,500
Visitor Centres	20,000	20,000
Public Conveniences	131	2,770
Community Safety (Crime Reduction)	53,105	48,186
Community Development	111,507	115,065
Less: Grant-aid Expenditure	(160,293)	(140,022)
Total	62,429	96,463

Democratic, Management & Civic Costs

	2019	2018
	£	£
Corporate Management	183,233	177,686
Democratic Representation & Management	4,882	4,618
Civic Expenses	54,173	24,072
Total	242,288	206,376

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest and Investment Income

	2019	2018
	£	£
Interest Income - General Funds	1,458	994
Investment Income	12,408	4,191
	13,866	5,185

3 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

4 General Power of Competence

With effect from 26th May 2015 Hereford City Council acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, with effect from 26th May 2015 the council no longer exercises the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

Hereford City Council

Notes to the Accounts

31 March 2019

5 Related Party Transactions

The council entered into no material transactions with related parties during the year.

6 Audit Fees

The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2019	2018
	£	£
Fees for statutory audit services	2,000	1,600
Total fees	<u>2,000</u>	<u>1,600</u>

7 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2019	2018
	£	£
Advertising	110	900
	<u>110</u>	<u>900</u>

8 Employees

The average weekly number of employees during the year was as follows:

	2019	2018
	Number	Number
Full-time	5	4
Part-time	4	5
Temporary	10	8
	<u>19</u>	<u>17</u>

All staff are paid in accordance with nationally agreed pay scales.

9 Pension Costs

The council participates in the Worcestershire County Council Pension Fund. The Worcestershire County Council Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2019 was £39,261 (31 March 2018 - £40,300).

The most recent actuarial valuation was carried out as at 31st March 2016, and the council's contribution rate is confirmed as being 27.70% of employees' pay plus a lump sum of £0. with effect from 1st April 2019 (year ended 31 March 2019 – 27.70% plus a lump sum of £0.).

Financial Reporting Standard 102 (FRS102): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Worcestershire County Council Pension Fund, paragraph 9(b) of FRS102 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

Hereford City Council

Notes to the Accounts

31 March 2019

10 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Vehicles and Equipment	Infra-structure Assets	Community Assets	Charters and Licences	Total
Cost	£	£	£	£	£	£
At 31 March 2018	157,000	140,082	118,268	551,469	231,031	1,197,850
Additions	-	36,117	11,175	-	-	47,292
At 31 March 2019	157,000	176,199	129,443	551,469	231,031	1,245,142
Depreciation						
At 31 March 2018	-	-	-	-	-	-
At 31 March 2019	-	-	-	-	-	-
Net Book Value						
At 31 March 2019	157,000	176,199	129,443	551,469	231,031	1,245,142
At 31 March 2018	157,000	140,082	118,268	551,469	231,031	1,197,850

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2008 by external independent valuers, Messrs The District Valuation Service. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

The council holds no such assets

Hereford City Council

Notes to the Accounts

31 March 2019

11 Investments

**Investments
Other Than
Loans**

Cost

£

At 01 April 2018

200,000

Additions

200,000

At 31 March 2019

400,000

Amounts Written Off

At 31 March 2019

-

Net Book Value

At 31 March 2019

400,000

400,000

At 01 April 2018

200,000

200,000

At 31 March 2019 the investments included above at a cost of £400,000 had a market value of £384,274 (31 March 2018 - £192,069).

12 Financing of Capital Expenditure

2019

2018

£

£

The following capital expenditure during the year:

Fixed Assets Purchased

47,292

110,144

47,292

110,144

was financed by:

Precept and Revenue Income

47,292

110,144

47,292

110,144

Hereford City Council

Notes to the Accounts

31 March 2019

13 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

Allotments Sites - 10

Vehicles and Equipment

Cars – 1

Vans - 1

Play Equipment at various sites

Sundry grounds maintenance equipment

Sundry office equipment

Infrastructure Assets

Seats and Noticeboards

Other street furniture

Community Assets

Civic Regalia

Council Artefacts

14 Debtors

	2019	2018
	£	£
VAT Recoverable	4,329	13,862
Prepayments	35,806	30,155
Accrued Interest Income	4,149	2,043
	<u>44,284</u>	<u>46,060</u>

15 Creditors and Accrued Expenses

	2019	2018
	£	£
Trade Creditors	21,982	23,059
Other Creditors	2,671	-
Accruals	4,393	9,279
	<u>29,046</u>	<u>32,338</u>

Hereford City Council

Notes to the Accounts

31 March 2019

16 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2019	2018
	£	£
Obligations expiring within one year	-	-
Obligations expiring between two and five years	921	921
Obligations expiring after five years	-	-
	<u>921</u>	<u>921</u>

17 Revaluation Reserve

	2019	2018
	£	£
Balance at 01 April	<u>19,210</u>	<u>19,210</u>
Balance at 31 March	<u>19,210</u>	<u>19,210</u>

The revised system of accounting for local councils requires the establishment of a Revaluation Reserve. The balance on this account represents revaluation of fixed assets since 1st April 2007, less subsequent depreciation charged to revenue on such revaluation elements. This account will increase or reduce as and when assets are revalued or disposed of.

18 Capital Financing Account

	2019	2018
	£	£
Balance at 01 April	<u>1,178,640</u>	<u>1,068,496</u>
Financing capital expenditure in the year		
Additions - using revenue balances	47,292	110,144
Balance at 31 March	<u>1,225,932</u>	<u>1,178,640</u>

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

19 Usable Capital Receipts Reserve

	2019	2018
	£	£
Balance at 01 April	<u>53,400</u>	<u>53,400</u>
Balance at 31 March	<u>53,400</u>	<u>53,400</u>

The Usable Capital Receipts Reserve represents capital receipts available to finance capital expenditure in future years.

Hereford City Council

Notes to the Accounts

31 March 2019

20 Earmarked Reserves

	Balance at 01/04/2018	Contribution to reserve	Contribution from reserve	Balance at 31/03/2019
	£	£	£	£
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	538,256	-	(23,846)	514,410
Total Earmarked Reserves	538,256	-	(23,846)	514,410

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2019 are set out in detail at Appendix A.

21 Capital Commitments

The council had no other capital commitments at 31 March 2019 not otherwise provided for in these accounts.

22 Contingent Liabilities

The council is not aware of any other contingent liabilities at the date of these accounts.

23 Reconciliation of Revenue Cash Flow

	2019	2018
	£	£
Net Operating Surplus for the year	165,971	94,263
Add/(Deduct)		
Interest and Investment Income	(11,760)	(4,323)
Decrease/(Increase) in debtors	1,776	(22,827)
(Decrease)/Increase in creditors	(3,292)	4,547
Revenue activities net cash inflow	152,695	71,660

Hereford City Council

Notes to the Accounts

31 March 2019

24 Movement in Cash

	2019	2018
	£	£
Balances at 01 April		
Cash with accounting officers	62	33
Cash at bank	928,136	1,162,326
	<u>928,198</u>	<u>1,162,359</u>
Balances at 31 March		
Cash with accounting officers	63	62
Cash at bank	845,298	928,136
	<u>845,361</u>	<u>928,198</u>
Net cash (outflow)	<u>(82,837)</u>	<u>(234,161)</u>

25 Reconciliation of Net Funds/Debt

	2019	2018
	£	£
(Decrease) in cash in the year	(82,837)	(234,161)
Cash outflow from repayment of debt	-	-
Net cash flow arising from changes in debt	<u>-</u>	<u>-</u>
Movement in net debt in the year	<u>(82,837)</u>	<u>(234,161)</u>
Cash at bank and in hand	928,198	1,162,359
Total borrowings	-	-
Net funds at 01 April	<u>928,198</u>	<u>1,162,359</u>
Cash at bank and in hand	845,361	928,198
Total borrowings	-	-
Net funds at 31 March	<u>845,361</u>	<u>928,198</u>

26 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 25th June 2019), which would have a material impact on the amounts and results reported herein.

Hereford City Council

Appendices

31 March 2019

Appendix A

Schedule of Other Earmarked Reserves

	<u>Balance at</u> <u>01/04/2018</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2019</u> £
<u>Other Earmarked Reserves</u>				
Finance & Policy				-
Equipment Renewal	1,308			1,308
Elections	59,001			59,001
TIC/Museum	103,222			103,222
<u>Community Development</u>				
Allotment Improvements	15,807			15,807
Community Development	41,500			41,500
Ward Projects	28,920			28,920
Street Scene	40,580			40,580
City Events	27,603			27,603
Christmas Lights	26,084			26,084
Small Grants - Advertising	6,855			6,855
Travelling CAB Service	10,000			10,000
Herefordshire Pride - City Event	3,000			3,000
<u>Special Hereford Projects</u>				
- General	1,800			1,800
- City of Culture	5,000			5,000
- Parish Plan	67,958		(23,846)	44,112
<u>Governance & Procedures</u>				
Civic Apparel/Insignia	5,693			5,693
Transport	11,938			11,938
Freedom Ceremonies	12,242			12,242
Public Ceremonies/Receptions	17,190			17,190
Public Conveniences	5,000			5,000
Three Choirs Festival	34,741			34,741
Twinning	9,000			9,000
Mayoral Expenses	3,815			3,815
	<hr/>	<hr/>	<hr/>	<hr/>
	538,256	0	(23,846)	514,410
	<hr/>	<hr/>	<hr/>	<hr/>
	538,256	0	(23,846)	514,410
	<hr/>	<hr/>	<hr/>	<hr/>

Hereford City Council

31 March 2019

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Open Spaces	64,605	37,979
Tourism	25,000	20,000
Environmental Health	14,700	131
Community Safety (Crime Reduction)	50,150	53,105
Planning & Development Services (including Markets)	156,790	150,574
Council Tax Benefit Support Grant	-	(67)
Net Direct Services Costs	<u>311,245</u>	<u>261,722</u>
Corporate Management	440,775	339,335
Democratic & Civic	114,805	107,663
Net Democratic, Management and Civic Costs	<u>555,580</u>	<u>446,998</u>
Interest & Investment Income	(6,000)	(13,866)
Capital Expenditure	-	47,292
Transfers to/(from) other reserves	-	(23,846)
(Deficit from)/Surplus to General Reserve	<u>-</u>	<u>142,525</u>
Precept on Principal Authority	<u>860,825</u>	<u>860,825</u>

Hereford City Council

31 March 2019

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2019 £	2019 £	2019 £	2018 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Open Spaces	37,979	-	37,979	30,864
Tourism	20,000	-	20,000	39,500
ENVIRONMENTAL SERVICES				
Environmental Health	131	-	131	2,770
Community Safety (Crime Reduction)	53,105	-	53,105	48,186
PLANNING & DEVELOPMENT SERVICES				
Community Development	150,574	-	150,574	154,782
OTHER SERVICES				
Council Tax Benefit Support Grant	-	(67)	(67)	-
CENTRAL SERVICES				
Corporate Management	341,300	(1,965)	339,335	322,119
Democratic & Civic	51,961	-	51,961	83,924
Civic Expenses	55,702	-	55,702	25,694
Net Cost of Services	710,752	(2,032)	708,720	707,839