

**Hereford City Council**

**Unaudited Financial Statements**

**For the year ended 31 March 2017**

## Hereford City Council

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**Hereford City Council**

**Council Information**

**31 March 2017**

**( Information current at 21st June 2017 )**

**Mayor**

Cllr S Michael

**Councillors**

Cllr S Boulter (Deputy Mayor)

Cllr M Baker  
Cllr M Bushkes  
Cllr C Chappell  
Cllr M Dykes  
Cllr P Edwards  
Cllr D Griffiths  
Cllr L Hall  
Cllr K Hey  
Cllr J Kenyon  
Cllr M Lloyd Hayes  
Cllr M Mansell  
Cllr C Nicholls  
Cllr P Rone  
Cllr P Stevens  
Cllr L Tawn  
Cllr B Wilcox

**Clerk to the Council**

Mr S Kerry BSc MBA CiLCA

**Auditors**

Grant Thornton UK LLP  
Hartwell House  
55-61 Victoria Street  
Bristol  
BS1 6FT  
UK

**Internal Auditors**

Auditing Solutions  
Clackerbrook Farm  
46 The Common  
Bromham  
SN15 2JJ

**Hereford City Council**  
**Statement of Responsibilities**

**31 March 2017**

**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 2017 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 2017, and its income and expenditure for the year ended 31 March 2017.

Signed: .....

Mr S Kerry BSc MBA CiLCA- Responsible Financial Officer

Date: .....

**Hereford City Council**  
**Statement of Accounting Policies**

**31 March 2017**

**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:

all other assets are included in the balance sheet at the lower of cost (estimated where not known) or estimated realisable value, except that,

certain community assets are the subject of restrictive covenants as to their use and or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

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**

The Council is not required to account for depreciation on its asset stock.

**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.

**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.

**Hereford City Council**  
**Statement of Accounting Policies**  
**31 March 2017**

**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.

**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 19 to 21

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 1<sup>st</sup> 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 is 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 2017**

	Notes	2017 £	2016 £
<b>Income</b>			
Precept on Principal Authority		785,085	731,299
Grants Receivable		200	92,972
Rents Receivable, Interest & Investment Income		7,927	6,035
Charges made for Services		353	3,130
Other Income		160	64
Total Income		793,725	833,500
<b>Expenditure</b>			
<b>Direct Service Costs:</b>			
Salaries & Wages		(36,208)	(37,669)
Grant-aid Expenditure		(170,299)	(226,279)
Other Costs	1	(34,995)	9,573
<b>Democratic, Management &amp; Civic Costs:</b>			
Salaries & Wages		(185,116)	(198,685)
Other Costs	1	(223,097)	(267,426)
Total Expenditure		(649,715)	(720,486)
<b>Excess of Income over Expenditure for the year.</b>		<b>144,010</b>	<b>113,014</b>
<b>Net Operating Surplus for Year</b>		<b>144,010</b>	<b>113,014</b>
<b>STATUTORY CHARGES &amp; REVERSALS</b>			
Capital Expenditure charged to revenue	12	(37,829)	(23,218)
Transfer (to) Earmarked Reserves	21	(24,086)	(89,796)
<b>Surplus for the Year to General Fund</b>		<b>82,095</b>	-
<b>Net Surplus for the Year</b>		<b>106,181</b>	<b>89,796</b>
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	21	24,086	89,796
Surplus for the Year to General Fund		82,095	-
		<b>106,181</b>	<b>89,796</b>

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

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

**Hereford City Council**  
**Statement of Movement in Reserves**  
**31 March 2017**

Reserve	Purpose of Reserve	Notes	2017 £	Net Movement in Year £	2016 £
Asset Revaluation Reserve	Store of gains on revaluation of fixed assets	18	19,210	-	19,210
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	19	1,068,496	37,829	1,030,667
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	20	53,400	-	53,400
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	21	618,748	24,086	594,662
General Fund	Resources available to meet future running costs		485,653	82,095	403,558
<b>Total</b>			<b>2,245,507</b>	<b>144,010</b>	<b>2,101,497</b>

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



**Hereford City Council**

**Balance Sheet**

**31 March 2017**

	Notes	2017 £	2017 £	2016 £
<b>Fixed Assets</b>				
Tangible Fixed Assets	11		1,087,706	1,049,877
<b>Current Assets</b>				
Debtors and prepayments	14	23,233		14,187
Cash at bank and in hand		1,162,359		1,087,539
		<u>1,185,592</u>		<u>1,101,726</u>
<b>Current Liabilities</b>				
Creditors and income in advance	15	<u>(27,791)</u>		<u>(50,106)</u>
<b>Net Current Assets</b>			1,157,801	1,051,620
<b>Total Assets Less Current Liabilities</b>			2,245,507	2,101,497
<b>Total Assets Less Liabilities</b>			<u>2,245,507</u>	<u>2,101,497</u>
<b>Capital and Reserves</b>				
Revaluation Reserve	18		19,210	19,210
Capital Financing Reserve	19		1,068,496	1,030,667
Usable Capital Receipts Reserve	20		53,400	53,400
Earmarked Reserves	21		618,748	594,662
General Reserve			485,653	403,558
			<u>2,245,507</u>	<u>2,101,497</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2017, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 21st June 2017 .

Signed: .....

Cllr S Michael

Mayor

.....

Mr S Kerry BSc MBA CiLCA

Responsible Financial Officer

Date: .....

.....

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

**Hereford City Council**

**Cash Flow Statement**

**31 March 2017**

	Notes	2017 £	2017 £	2016 £
<b>REVENUE ACTIVITIES</b>				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(221,323)		(236,355)
Other operating payments		(458,572)		(454,771)
		-		-
			(679,895)	(691,126)
<i>Cash inflows</i>				
Precept on Principal Authority		785,085		731,299
Cash received for services		513		3,194
		200		92,972
			785,798	827,465
<b>Net cash inflow from Revenue Activities</b>	24		105,903	136,339
<b>SERVICING OF FINANCE</b>				
<i>Cash inflows</i>				
Interest received		6,746		6,035
Investment Income		-		-
			6,746	6,035
<b>Net cash inflow from Servicing of Finance</b>			6,746	6,035
<b>CAPITAL ACTIVITIES</b>				
<i>Cash outflows</i>				
Purchase of fixed assets		(37,830)		(23,219)
			(37,829)	(23,218)
<b>Net cash (outflow) from Capital Activities</b>			(37,829)	(23,218)
<b>Net cash inflow before Financing</b>			74,820	119,156
<b>FINANCING AND LIQUID RESOURCES</b>				
			-	-
<b>Increase in cash</b>	25		<b>74,820</b>	<b>119,156</b>

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

## Hereford City Council

### Notes to the Accounts

31 March 2017

#### **1 Other Costs Analysis**

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

##### **Direct Service Costs**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Community Parks & Open Spaces	18,821	1,773
Allotments	19,383	20,737
Floral Displays	(10,124)	20,000
Public Conveniences	4,831	5,983
Community Safety (Crime Reduction)	42,162	47,803
Community Development	130,221	120,410
Less: Grant-aid Expenditure	(170,299)	(226,279)
<b>Total</b>	<b>34,995</b>	<b>(9,573)</b>

##### **Democratic, Management & Civic Costs**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Corporate Management	181,924	155,721
Democratic Representation & Management	2,251	47,168
Civic Expenses	38,922	64,537
Interest Payable	-	-
<b>Total</b>	<b>223,097</b>	<b>267,426</b>

#### **2 Interest and Investment Income**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Interest Income - General Funds	7,927	6,035
	<u>7,927</u>	<u>6,035</u>

#### **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 29th May 2012 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 29th May 2012 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 2017**

#### **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:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fees for statutory audit services	1,600	1,600
Total fees	1,600	1,600

#### **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:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Website	888	1,984
	888	1,984

#### **8 Members' Allowances**

Other than the Mayor none of the total of 18 elected members claimed allowances to which they were entitled. Co-opted members are not entitled to claim allowances.

#### **9 Employees**

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

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Full-time	5	5
Part-time	4	4
Temporary	9	9
	18	18

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

## **Hereford City Council**

### **Notes to the Accounts**

**31 March 2017**

#### **10 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 2017 was £34,085 (31 March 2016 - £37,869).

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 with effect from 1st April 2017 (year ended 31 March 2017 – 24.50%).

Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Worcestershire County Council Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

There were no outstanding contributions at the balance sheet date.

#### **11 Tangible Fixed Assets**

	<b>Operational Freehold Land and Buildings</b>	<b>Vehicles and Equipment</b>	<b>Infra- structure Assets</b>	<b>Community Assets</b>	<b>Charters and Licences</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 31 March 2016	157,000	30,044	80,333	551,469	231,031	1,049,877
Additions	-	29,046	8,783	-	-	37,829
At 31 March 2017	157,000	59,090	89,116	551,469	231,031	1,087,706
<b>Net Book Value</b>						
At 31 March 2017	157,000	59,090	89,116	551,469	231,031	1,087,706
At 31 March 2016	157,000	30,044	80,333	551,469	231,031	1,049,877

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

#### **Assets Held under Finance Agreements**

The council holds no such assets

**Hereford City Council**

**Notes to the Accounts**

**31 March 2017**

**12 Financing of Capital Expenditure**

	<b>2017</b>	<b>2016</b>
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	37,829	23,218
	<u>37,829</u>	<u>23,218</u>

was financed by:

Precept and Revenue Income	37,829	23,218
	<u>37,829</u>	<u>23,218</u>

**13 Information on Assets Held**

Fixed assets owned by the council include the following:

**Operational Land**

Allotments sites - 10

**Vehicles and Equipment**

Mayoral Car - 1

Community Roadshow Van - 1

Street Cleaner (half share)

Sundry office equipment

Sound system with Microphones (24)

Gazebo

**Infrastructure Assets**

Litter bins at various sites

Commemorative benches/seats various locations - 22

Notice Boards - 11

Containers - 2

**Community Assets**

Civic Plate and Artifacts

Robes

**Charters and Licences**

Charters and Letters - 26

**Hereford City Council**

**Notes to the Accounts**

**31 March 2017**

**14 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
VAT Recoverable	6,782	5,897
Prepayments	15,270	8,290
Accrued Interest Income	1,181	-
	<u>23,233</u>	<u>14,187</u>

**15 Creditors and Accrued Expenses**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade Creditors	19,106	-
Accruals	8,685	50,106
	<u>27,791</u>	<u>50,106</u>

**16 Financial Commitments under Operating Leases**

The council had no annual commitments under non-cancellable operating leases of property as follows:

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
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>

**18 Revaluation Reserve**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
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 1<sup>st</sup> 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.

## Hereford City Council

### Notes to the Accounts

31 March 2017

#### **19 Capital Financing Account**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	1,030,667	1,007,449
Financing capital expenditure in the year		
Additions - using revenue balances	37,829	23,218
Balance at 31 March	<u>1,068,496</u>	<u>1,030,667</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.

#### **20 Usable Capital Receipts Reserve**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Balance at 01 April	53,400	53,400
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.

#### **21 Earmarked Reserves**

	<b>Balance at</b>	<b>Contribution</b>	<b>Contribution</b>	<b>Balance at</b>
	<b>01/04/2016</b>	<b>to reserve</b>	<b>from reserve</b>	<b>31/03/2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	594,662	55,420	(31,334)	618,748
Total Earmarked Reserves	<u>594,662</u>	<u>55,420</u>	<u>(31,334)</u>	<u>618,748</u>

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 2017 are set out in detail at Appendix A.

#### **22 Capital Commitments**

The council had no other capital commitments at 31 March 2017 not otherwise provided for in these accounts.

#### **23 Contingent Liabilities**

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



**Hereford City Council**

**Notes to the Accounts**

**31 March 2017**

**24 Reconciliation of Revenue Cash Flow**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Net Operating Surplus for the year	144,010	113,014
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	-	-
		-
Interest and Investment Income	(6,746)	(6,035)
(Increase)/Decrease in debtors	(9,046)	10,681
(Decrease)/Increase in creditors	(22,315)	18,679
Revenue activities net cash inflow	<u>105,903</u>	<u>136,339</u>

**25 Movement in Cash**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Balances at 01 April</b>		
Cash with accounting officers	100	100
Cash at bank	1,087,439	968,283
Bank overdraft	-	-
	<u>1,087,539</u>	<u>968,383</u>
<b>Balances at 31 March</b>		
Cash with accounting officers	33	100
Cash at bank	1,162,326	1,087,439
Bank overdraft	-	-
	<u>1,162,359</u>	<u>1,087,539</u>
<b>Net cash inflow</b>	<u>74,820</u>	<u>119,156</u>

**26 Reconciliation of Net Funds/Debt**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Increase in cash in the year	<u>74,820</u>	<u>119,156</u>
Cash outflow from repayment of debt	-	-
<b>Net cash flow arising from changes in debt</b>	<u>-</u>	<u>-</u>
Movement in net funds in the year	<u>74,820</u>	<u>119,156</u>
Cash at bank and in hand	1,087,539	968,383
Total borrowings	-	-
<b>Net funds at 01 April</b>	<u>1,087,539</u>	<u>968,383</u>
Cash at bank and in hand	1,162,359	1,087,539
Total borrowings	-	-
<b>Net funds at 31 March</b>	<u>1,162,359</u>	<u>1,087,539</u>

**Hereford City Council**

**Notes to the Accounts**

**31 March 2017**

**27 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 21st June 2017), which would have a material impact on the amounts and results reported herein.

**Hereford City Council**

**Appendices**

**31 March 2017**

## Hereford City Council

### Appendices

**31 March 2017**

				<b>Appendix A</b>
<b>Schedule of Other Earmarked Reserves</b>				
	<u>Balance at</u>	<u>Contribution</u>	<u>Contribution</u>	<u>Balance at</u>
	<u>01/04/2016</u>	<u>to reserve</u>	<u>from reserve</u>	<u>31/03/2017</u>
	£	£	£	£
<b>Capital Projects Reserves</b>				
None				0
	0	0	0	0
<b>Asset Replacement Reserves</b>				
None				0
	0	0	0	0
<b>Other Earmarked Reserves</b>				
<u>Finance &amp; Policy</u>				0
Equipment Renewal	1,308			1,308
Elections	50,001	9,000		59,001
TIC/Museum	179,214			179,214
				0
<u>Community Development</u>				0
Allotment Improvements	13,807	2,000		15,807
Community Development	41,500			41,500
Ward Projects		33,420		33,420
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
Parks & Open Spaces - Grandstand Park	2,977		(2,977)	0
				0
<u>Special Hereford Projects</u>				0
- General	1,800			1,800
- City of Culture	5,000			5,000
- Parish Plan	79,958		(12,000)	67,958
				0
<u>Governance &amp; Procedures</u>				0
Civic Apparel/Insignia	5,693			5,693
Transport	26,105		(14,167)	11,938
Freedom Ceremonies	13,890		(1,648)	12,242
Public Ceremonies/Receptions	17,190			17,190
Public Conveniences	5,000			5,000
Three Choirs Festival	26,741	8,000		34,741
Twinning	9,000			9,000
Mayoral Expenses	1,357	3,000	(542)	3,815
				0
	594,662	55,420	(31,334)	618,748
	<b>594,662</b>	<b>55,420</b>	<b>(31,334)</b>	<b>618,748</b>

## Hereford City Council

31 March 2017

### Annual Report Tables

**Table. 1 – Budget & Actual Comparison**

	<b>Budget £</b>	<b>Actual £</b>
Net Expenditure		
Open Spaces	59,810	38,169
Floral Displays	20,000	(10,124)
Environmental Health	5,465	4,831
Community Safety (Crime Reduction)	48,186	42,162
Planning & Development Services (including Markets)	152,114	166,429
Council Tax Benefit Support Grant	-	(318)
Net Direct Services Costs	<u>285,575</u>	<u>241,149</u>
Corporate Management	394,916	300,530
Democratic & Civic	94,794	107,323
Net Democratic, Management and Civic Costs	<u>489,710</u>	<u>407,853</u>
Interest & Investment Income	(9,000)	(7,927)
Capital Expenditure	-	37,829
Transfers to/(from) other reserves	-	24,086
Reversal of Statutory Adjustments	-	-
Surplus to General Reserve	<u>18,800</u>	<u>82,095</u>
<b>Precept on Principal Authority</b>	<u><u>785,085</u></u>	<u><u>785,085</u></u>

## Hereford City Council

31 March 2017

### Annual Report Tables

**Table. 2 – Service Income & Expenditure**

Notes	2017 £	2017 £	2017 £	2016 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
<b>CULTURAL &amp; RELATED SERVICES</b>				
Open Spaces	38,204	(35)	38,169	22,475
Floral Displays	(10,124)	-	(10,124)	20,000
<b>ENVIRONMENTAL SERVICES</b>				
Environmental Health	4,831	-	4,831	5,983
Community Safety (Crime Reduction)	42,162	-	42,162	47,803
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>				
Community Development	166,429	-	166,429	158,079
<b>OTHER SERVICES</b>				
Council Tax Benefit Support Grant	-	(318)	(318)	(95,264)
<b>CENTRAL SERVICES</b>				
Corporate Management	300,830	(300)	300,530	291,889
Democratic & Civic	66,512	-	66,512	107,428
Civic Expenses	40,871	(60)	40,811	65,927
<b>Net Cost of Services</b>	<b>649,715</b>	<b>(713)</b>	<b>649,002</b>	<b>624,320</b>