

Hereford City Council

Unaudited Financial Statements

For the year ended 31 March 2021

Hereford City Council

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31 March 2021

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Hereford City Council

Council Information

31 March 2021

(Information current at 15th June 2021)

Mayor

Cllr K Hey

Councillors

Cllr P Andrews
Cllr S Boulter
Cllr M Dykes
Cllr E Foxton
Cllr C Hornsey
Cllr J Kenyon
Cllr J Millin
Cllr A Oliver
Cllr D Powell
Cllr P. Stevens
Cllr K. Tillet
Cllr D Toynbee
Cllr A Tyler
Cllr B Wilcox
Cllr R Williams

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 2021

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 2021 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 2021, and its income and expenditure for the year ended 31 March 2021.

Signed:

Mr S Kerry BSc MBA CiLCA- Responsible Financial Officer

Date:

Hereford City Council
Statement of Accounting Policies
31 March 2021

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.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

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.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

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 2021

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.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

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 2022 and any change in contribution rates as a result of that valuation will take effect from 1st April 2023.

Hereford City Council
Income and Expenditure Account
31 March 2021

	Notes	2021 £	2020 £
Income			
Precept on Principal Authority		897,500	867,829
Rents Receivable, Interest & Investment Income		17,262	20,611
Charges made for Services		-	-
Other Income		39	40
Total Income		914,801	888,480
Expenditure			
Direct Service Costs:			
Salaries & Wages		(75,251)	(46,547)
Grant-aid Expenditure		(172,409)	(260,106)
Other Costs	1	(52,167)	(44,883)
Democratic, Management & Civic Costs:			
Salaries & Wages		(252,154)	(225,938)
Other Costs	1	(181,582)	(214,611)
Total Expenditure		(733,563)	(792,085)
Excess of Income over Expenditure for the year.		181,238	96,395
Exceptional Items			
(Loss) on the disposal of fixed assets		(12,958)	(5,972)
Net Operating Surplus for Year		168,280	90,423
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	12	-	(6,890)
Reverse profit on asset disposals		12,958	5,972
Transfer (to) Earmarked Reserves	20	(133,826)	(1,410)
Surplus for the Year to General Fund		47,412	88,095
Net Surplus for the Year		181,238	89,505
The above Surplus for the Year has been applied for the Year to as follows:			
Transfer (to) Earmarked Reserves	20	133,826	1,410
Surplus for the Year to General Fund		47,412	88,095
		181,238	89,505

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

The notes on pages 11 to 17 form part of these unaudited statements.

Hereford City Council
Statement of Movement in Reserves
31 March 2021

Reserve	Purpose of Reserve	Notes	2021 £	Net Movement in Year £	2020 £
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	1,204,972	(12,958)	1,217,930
Usable Capital Receipts	Proceeds of fixed assets sales available to meet future capital investment	19	62,320	-	62,320
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	20	649,646	133,826	515,820
General Fund	Resources available to meet future running costs		828,297	47,412	780,885
Total			2,764,445	168,280	2,596,165

The notes on pages 11 to 17 form part of these unaudited statements.

Hereford City Council

Balance Sheet

31 March 2021

	Notes	2021 £	2021 £	2020 £
Fixed Assets				
Tangible Fixed Assets	10		1,224,182	1,237,140
Long Term Assets				
Investments Other Than Loans	11		400,000	400,000
Current Assets				
Debtors and prepayments	14	54,301		59,717
Cash at bank and in hand		1,117,799		938,191
		<u>1,172,100</u>		<u>997,908</u>
Current Liabilities				
Creditors and income in advance	15	<u>(31,837)</u>		<u>(38,883)</u>
Net Current Assets			1,140,263	959,025
Total Assets Less Current Liabilities			2,764,445	2,596,165
Total Assets Less Liabilities			<u>2,764,445</u>	<u>2,596,165</u>
Capital and Reserves				
Revaluation Reserve	17		19,210	19,210
Capital Financing Reserve	18		1,204,972	1,217,930
Usable Capital Receipts Reserve	19		62,320	62,320
Earmarked Reserves	20		649,646	515,820
General Reserve			828,297	780,885
			<u>2,764,445</u>	<u>2,596,165</u>

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2021, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 15th June 2021 .

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

Date:

The notes on pages 11 to 17 form part of these unaudited statements.

Hereford City Council

Cash Flow Statement

31 March 2021

	Notes	2021 £	2021 £	2020 £
REVENUE ACTIVITIES				
<i>Cash outflows</i>				
Paid to and on behalf of employees		(325,381)		(267,756)
Other operating payments		(410,497)		(529,620)
			(735,878)	(797,376)
<i>Cash inflows</i>				
Precept on Principal Authority		897,500		867,829
Cash received for services		39		40
			897,539	867,869
Net cash inflow from Revenue Activities	23		161,661	70,493
SERVICING OF FINANCE				
<i>Cash inflows</i>				
Interest received		2,048		4,022
Investment Income		15,899		16,285
Net cash inflow from Servicing of Finance			17,947	20,307
CAPITAL ACTIVITIES				
<i>Cash outflows</i>				
Purchase of fixed assets		-		(6,890)
<i>Cash inflows</i>				
Sale of fixed assets		-		8,920
Net cash (outflow)/inflow from Capital Activities			-	2,030
Net cash inflow before Financing			179,608	92,830
Increase in cash	24		179,608	92,830

The notes on pages 11 to 17 form part of these unaudited statements.

Hereford City Council

Notes to the Accounts

31 March 2021

1 Other Costs Analysis

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

Direct Service Costs

	2021	2020
	£	£
Community Parks & Open Spaces	15,734	16,410
Allotments	29,406	20,783
Floral Displays	5,000	-
Visitor Centres	-	10,500
Community Safety (Crime Reduction)	54,008	59,128
Community Development	120,428	198,168
Less: Grant-aid Expenditure	(172,409)	(260,106)
Total	52,167	44,883

Democratic, Management & Civic Costs

	2021	2020
	£	£
Corporate Management	131,769	182,519
Democratic Representation & Management	44,174	1,170
Civic Expenses	5,639	30,922
Total	181,582	214,611

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

2 Interest and Investment Income

	2021	2020
	£	£
Interest Income - General Funds	1,363	4,326
Investment Income	15,899	16,285
	17,262	20,611

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 2021

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:

	2021	2020
	£	£
Fees for statutory audit services	2,000	2,000
Total fees	<u>2,000</u>	<u>2,000</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:

	2021	2020
	£	£
Advertising	100	100
Website	2,375	4,125
	<u>2,475</u>	<u>4,225</u>

8 Employees

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

	2021	2020
	Number	Number
Full-time	6	6
Part-time	3	4
Temporary	1	6
	<u>10</u>	<u>16</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 2021 was £67,127 (31 March 2020 - £48,530).

The most recent actuarial valuation was carried out as at 31st March 2019, and the council's contribution rate is confirmed as being 25.30% of employees' pay with effect from 1st April 2021 (year ended 31 March 2021 – 25.30%). 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.

Hereford City Council

Notes to the Accounts

31 March 2021

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 2020	157,000	168,197	129,443	551,469	231,031	1,237,140
Disposals	-	(12,958)	-	-	-	(12,958)
At 31 March 2021	157,000	155,239	129,443	551,469	231,031	1,224,182
Depreciation						
At 31 March 2020	-	-	-	-	-	-
At 31 March 2021	-	-	-	-	-	-
Net Book Value						
At 31 March 2021	157,000	155,239	129,443	551,469	231,031	1,224,182
At 31 March 2020	157,000	168,197	129,443	551,469	231,031	1,237,140

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

11 Investments

	Investments Other Than Loans £
Cost	
At 01 April 2020	400,000
At 31 March 2021	400,000
Amounts Written Off	
At 31 March 2021	-
Net Book Value	
At 31 March 2021	400,000
	400,000
At 01 April 2020	400,000
	400,000

At 31 March 2021 the investments included above at a cost of £400,000 had a market value of £367,898 (31 March 2020 - £370,542).

Hereford City Council

Notes to the Accounts

31 March 2021

12 Financing of Capital Expenditure

	2021	2020
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	-	6,890
	-	6,890
was financed by:		
Precept and Revenue Income	-	6,890
	-	6,890

13 Information on Assets Held

Fixed assets owned by the council include the following:

Operational Land and Buildings

 Allotments Sites - 10

Vehicles and Equipment

 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

	2021	2020
	£	£
VAT Recoverable	2,824	9,165
Prepayments	47,709	46,099
Accrued Interest Income	3,768	4,453
	54,301	59,717

15 Creditors and Accrued Expenses

	2021	2020
	£	£
Trade Creditors	21,697	30,779
Other Creditors	-	70
Payroll Taxes and Social Security	6,753	4,729
Accruals	3,387	3,305
	31,837	38,883

Hereford City Council

Notes to the Accounts

31 March 2021

16 Financial Commitments under Operating Leases

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

	2021	2020
	£	£
Obligations expiring within one year	-	971
Obligations expiring between two and five years	6,740	4,379
Obligations expiring after five years	-	-
	<u>6,740</u>	<u>5,350</u>

17 Revaluation Reserve

	2021	2020
	£	£
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

	2021	2020
	£	£
Balance at 01 April	<u>1,217,930</u>	<u>1,225,932</u>
Financing capital expenditure in the year		
Additions - using revenue balances	-	6,890
Disposal of fixed assets	(12,958)	(14,892)
Balance at 31 March	<u>1,204,972</u>	<u>1,217,930</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

	2021	2020
	£	£
Balance at 01 April	62,320	53,400
Capital receipts (asset sales) during the year	-	8,920
Balance at 31 March	<u>62,320</u>	<u>62,320</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 2021

20 Earmarked Reserves

	Balance at 01/04/2020	Contribution to reserve	Contribution from reserve	Balance at 31/03/2021
	£	£	£	£
Capital Projects Reserves	-	-	-	-
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	515,820	178,000	(44,174)	649,646
Total Earmarked Reserves	515,820	178,000	(44,174)	649,646

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 2021 are set out in detail at Appendix A.

21 Capital Commitments

The council had no other capital commitments at 31 March 2021 not otherwise provided for in these accounts.

22 Contingent Liabilities

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

23 Reconciliation of Revenue Cash Flow

	2021	2020
	£	£
Net Operating Surplus for the year	181,238	96,395
Add/(Deduct)		
Interest and Investment Income	(17,947)	(20,307)
Decrease/(Increase) in debtors	5,416	(15,433)
(Decrease)/Increase in creditors	(7,046)	9,837
Revenue activities net cash inflow	161,661	70,492

Hereford City Council

Notes to the Accounts

31 March 2021

24 Movement in Cash

	2021	2020
	£	£
Balances at 01 April		
Cash with accounting officers	56	63
Cash at bank	938,135	845,298
	<u>938,191</u>	<u>845,361</u>
Balances at 31 March		
Cash with accounting officers	194	56
Cash at bank	1,117,605	938,135
	<u>1,117,799</u>	<u>938,191</u>
Net cash inflow	<u>179,608</u>	<u>92,830</u>

25 Reconciliation of Net Funds/Debt

	2021	2020
	£	£
Increase in cash in the year	179,608	92,830
Cash outflow from repayment of debt	-	-
Net cash flow arising from changes in debt	<u>-</u>	<u>-</u>
Movement in net funds in the year	<u>179,608</u>	<u>92,830</u>
Cash at bank and in hand	938,191	845,361
Total borrowings	-	-
Net funds at 01 April	<u>938,191</u>	<u>845,361</u>
Cash at bank and in hand	1,117,799	938,191
Total borrowings	-	-
Net funds at 31 March	<u>1,117,799</u>	<u>938,191</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 15th June 2021), which would have a material impact on the amounts and results reported herein.

Hereford City Council

Appendices

31 March 2021

Appendix A

Schedule of Other Earmarked Reserves

	<u>Balance at</u> <u>01/04/2020</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2021</u>
	£	£	£	£
<u>Other Earmarked Reserves</u>				
<u>Finance & Policy</u>				
Equipment Renewal	1,308			1,308
Elections	62,002	3,000	(44,174)	20,828
TIC/Museum	103,222			103,222
Staff Restructuring	-	125,000		125,000
<u>Community Development</u>				
Allotment Improvements	15,807			15,807
Community Development	39,910			39,910
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
Parks & Open Spaces - Grandstand Park	-			-
<u>Special Hereford Projects</u>				
- General	1,800			1,800
- City of Culture	5,000			5,000
- Parish Plan	44,112			44,112
- Cycle Track		50,000		50,000
<u>Governance & Procedures</u>				
Civic Apparel/Insignia	5,692			5,692
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
	<u>515,821</u>	<u>178,000</u>	<u>(44,174)</u>	<u>649,647</u>
	<u>515,821</u>	<u>178,000</u>	<u>(44,174)</u>	<u>649,647</u>

Hereford City Council

31 March 2021

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Open Spaces	65,250	45,140
Tourism	53,265	39,001
Community Safety (Crime Reduction)	53,104	54,008
Planning & Development Services (including Markets)	229,580	161,678
Net Direct Services Costs	401,199	299,827
Corporate Management	588,005	306,182
Democratic & Civic	120,315	127,515
Net Democratic, Management and Civic Costs	708,320	433,697
Interest & Investment Income	(22,000)	(17,262)
Transfers to/(from) other reserves	-	133,826
Reversal of Statutory Adjustments	-	-
(Deficit from)/Surplus to General Reserve	(190,019)	47,412
Precept on Principal Authority	897,500	897,500

Hereford City Council

31 March 2021

Annual Report Tables

Table. 2 – Service Income & Expenditure

Notes	2021 £	2021 £	2021 £	2020 £
	Gross Expenditure	Income	Net Expenditure	Net Expenditure
CULTURAL & RELATED SERVICES				
Open Spaces	45,140	-	45,140	37,193
Tourism	39,001	-	39,001	16,453
ENVIRONMENTAL SERVICES				
Community Safety (Crime Reduction)	54,008	-	54,008	59,128
PLANNING & DEVELOPMENT SERVICES				
Community Development	161,678	-	161,678	238,762
CENTRAL SERVICES				
Corporate Management	306,221	(39)	306,182	357,494
Democratic & Civic	121,876	-	121,876	51,375
Civic Expenses	5,639	-	5,639	31,640
Net Cost of Services	733,563	(39)	733,524	792,045