

Movement in Reserves Statement

	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Total Usable Reserves	Unusable Reserve	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 31 March 2020 carried forward	10,322	9,766	9,089	608	2,845	32,631	100,803	133,434
Total Comprehensive Income and Expenditure	1,073	3,710	0	0	0	4,783	2,905	7,688
Adjustments between accounting basis & funding basis under regulations (Note 6)	2,694	(4,103)	116	0	3,137	1,844	(1,844)	0
Increase/(Decrease) in Year	3,767	(393)	116	0	3,137	6,627	1,061	7,688
Balance at 31 March 2021 carried forward	14,089	9,373	9,205	608	5,982	39,258	101,864	141,122
Total Comprehensive Income and Expenditure	(5,935)	(602)	0	0	0	(6,537)	46,283	39,746
Adjustments between accounting basis & funding basis under regulations (Note 6)	3,385	(1,942)	712	0	(1,770)	385	(385)	(0)
Increase/(Decrease) in Year	(2,550)	(2,544)	712	0	(1,770)	(6,152)	45,898	39,746
Balance at 31 March 2022 carried forward	11,539	6,829	9,917	608	4,212	33,106	147,762	180,868
Fund Balances								
Earmarked Reserve	8,240	5,937						
Reserves set aside for Collection Fund	2,003	0						
General Fund Balance	1,351	0						
Balance at 31 March 2022 carried forward	11,594	5,937						

Comprehensive Income and Expenditure Statement

2020/21			2021/22			
Gross Expenditure	Gross Income	Expenditure/ (Income)	Note	Gross Expenditure	Gross Income	Expenditure/ (Income)
£'000	£'000	£'000		£'000	£'000	£'000
4,493	(1,690)	2,803		4,801	(2,272)	2,529
21,537	(25,002)	(3,465)		24,065	(18,968)	5,097
12,135	(3,664)	8,471		13,718	(5,951)	7,767
2,472	(2,027)	445		1,982	(2,020)	(38)
9,045	(14,459)	(5,414)		13,159	(14,324)	(1,165)
49,682	(46,842)	2,840		57,725	(43,535)	14,190
2,414	0	2,414		2,490	0	2,490
3,734	(192)	3,542		3,976	(84)	3,892
0	(13,579)	(13,579)		0	(14,035)	(14,035)
55,830	(60,613)	(4,783)		64,191	(57,654)	6,537
		(16,663)				(28,760)
		13,758				(17,523)
		(2,905)				(46,283)
		(7,688)				(39,746)

Balance Sheet

As at 31 March 2021 £'000	Note	As at 31 March 2022 £'000
259,042	Property, Plant & Equipment	289,680
121	Heritage Assets	121
385	Intangible Assets	358
92	Long Term Receivables	79
<u>259,640</u>	Long Term Assets	<u>290,238</u>
16,500	Short Term Investments	13,000
1,100	Assets Held for Sale	0
24	Inventories	26
12,278	Short Term Receivables	9,024
3,931	Cash and Cash Equivalents	6,909
<u>33,833</u>	Current Assets	<u>28,959</u>
(1,818)	Cash and Cash Equivalents	(742)
(18,699)	Short Term Payables	(23,836)
(478)	Short Term Lease Liability	(507)
(912)	Provisions	(629)
<u>(21,907)</u>	Current Liabilities	<u>(25,714)</u>
(1,398)	Long Term Payables	(1,015)
(70,069)	Long Term Borrowing	(67,128)
(58,932)	Other Long Term Liabilities	(44,334)
(45)	Capital Grants Receipts in Advance	(138)
<u>(130,444)</u>	Long Term Liabilities	<u>(112,615)</u>
<u>141,122</u>	Net Assets	<u>180,868</u>
39,258	Usable Reserves	33,106
101,864	Unusable Reserves	147,762
<u>141,122</u>	Total Reserves	<u>180,868</u>

Cash Flow Statement

2020/21 £'000	Note	2021/22 £'000
4,783	Net surplus or (deficit) on the provision of services	(6,537)
7,126	Adjustment to surplus or deficit on the provision of services for noncash movements	19,226
4,402	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	3,836
<u>16,311</u>	Net Cash flows from Operating Activities	<u>16,525</u>
(9,750)	Net Cash flows from Investing Activities	(5,516)
<u>(8,627)</u>	Net Cash flows from Financing Activities	<u>(6,955)</u>
<u>(2,066)</u>		<u>4,054</u>
<u>4,179</u>		<u>2,113</u>
<u>2,113</u>	Cash and cash equivalents at the end of the reporting period	<u>6,167</u>

Housing Revenue Account

2020/21 £'000	Income and Expenditure Statement	2021/22 £'000
	Income	
(12,666)	Dwelling Rents (gross)	(12,850)
(79)	Non-dwelling Rents (gross)	(78)
(668)	Charges for Services and Facilities	(697)
(1,046)	Contribution Towards Expenditure	(699)
(14,459)	Total Income	(14,324)
	Expenditure	
2,626	Repairs and Maintenance	2,944
3,583	Supervision and Management	3,787
266	Rents, Rates, Taxes and other charges	314
2,718	Depreciation and impairments of fixed assets	2,975
(201)	(Gain)/ Loss on Revaluation	3,012
1	Debt Management Costs	1
52	Contribution to the Bad Debt Provision	126
9,045	Total Expenditure	13,159
(5,414)	Net Cost of HRA Services per authority Comprehensive Income & Expenditure Account	(1,165)
2,029	Interest payable and similar charges	1,991
(130)	Interest and investment income	(23)
(195)	(Gain)/ Loss on sale of HRA non-current assets	(201)
(3,710)	(Surplus) or deficit for the year on HRA services	602
	Items included in the HRA I&E but excluded from the Movement on the HRA Balance for the year	
(604)	Net charges made for retirement benefits in accordance with IAS 19	(907)
195	Gain/ (Loss) on sale of HRA fixed assets	201
	Items not included in the HRA I&E but included from the Movement on the HRA Balance for the year	
201	(Gain)/ Loss on Revaluation	(3,012)
3,009	Transfer from Major Repairs Reserve	3,009
(2,718)	Depreciation of Non-Current Assets	(2,975)
303	Transfer to/from Housing Repairs Account	(27)
464	Employers Contributions to the Leicestershire County Council pension scheme & retirement benefits	479
2,050	Contribution to/(from) Reserves	2,034
904	Contribution to/(from) Capital Financing	483
2	Movements regarding employee benefits accruals	0
3,806	Net additional amount required by statute to be debited or (credited) to the HRA balance for the year	(715)
96	(Surplus)/Deficit for the Year	(113)
(891)	Balance Brought Forward 1 April	(795)
(795)	Balance Carried forward 31 March	(908)

Collection Fund Statement

2020/21 £'000		2021/22 £'000
	Income	
(71,537)	Income from Council Tax	(75,438)
(24,783)	Income Collectable from Business Ratepayers	(33,680)
(96,320)	Total Income	(109,118)
	Expenditure	
71,585	Precepts and Demands from County, District, Fire and Police Authorities	74,544
33,550	Payments under Business Rates Retention	34,905
124	Costs of Collection	123
	<u>Bad and Doubtful Debts/Appeals</u>	
(34)	- Write Offs/ Ons	1,405
676	Provisions	1,560
	<u>Contributions:</u>	
(48)	Distribution of Previous Year's Estimated Balance	(7,858)
105,853	Total Expenditure	104,679
9,533	Movement on Fund Balance	(4,439)
(1,371)	Opening Fund Balance 1 April	8,162
8,162	Closing Fund Balance 31 March	3,723