

BARNSLEY COUNCIL SUMMARY ACCOUNTS 2012/13

This summary provides details of the Council's spending during 2012/13 including Children & Education Services, Adult Social Care, Highways & Transport Services, Housing Services and other services.

Executive Director's Statement

The figures in this summary were originally compiled having regard to proper accounting practice. For the purpose of this statement, some modifications have been made to provide more meaningful information to non technical users.

A full copy of the Council's 2012/13 detailed accounts is available for examination on the Council's website (www.barnsley.gov.uk).

Financial Performance

Actual net expenditure for the year was £191.6M against a budget of £190.7M, giving a total reduction in balances of £0.9M. This is comprised of an increase in General Fund Balances of £3.2M and a decrease in School Balances of £4.1M. The overall increase in General Fund Balances (excluding schools) is comprised of the Authority's total in year surplus of £22.4M, net of reserves utilised in the year totalling £19.2M.

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 and scheme / project slippage. Therefore, it has been necessary to earmark £8.9M of this balance to fund schemes continuing to completion in the 2013/14 financial year.

The remaining balance of £13.5M, predominantly relating to one-off contributions and other events during the year, has been transferred to the Authority's Strategic Reserves (£3.3M) pending further consideration of the Authority's Medium Term Financial Strategy and 'Future Council' processes, with the remaining balance (£10.2M) provisionally earmarked to fund the Council's Economic Strategy.

Frances Foster, CPFA, Assistant Chief Executive, Finance, Property & Information Services, Westgate Plaza One, Barnsley, S70 2DR

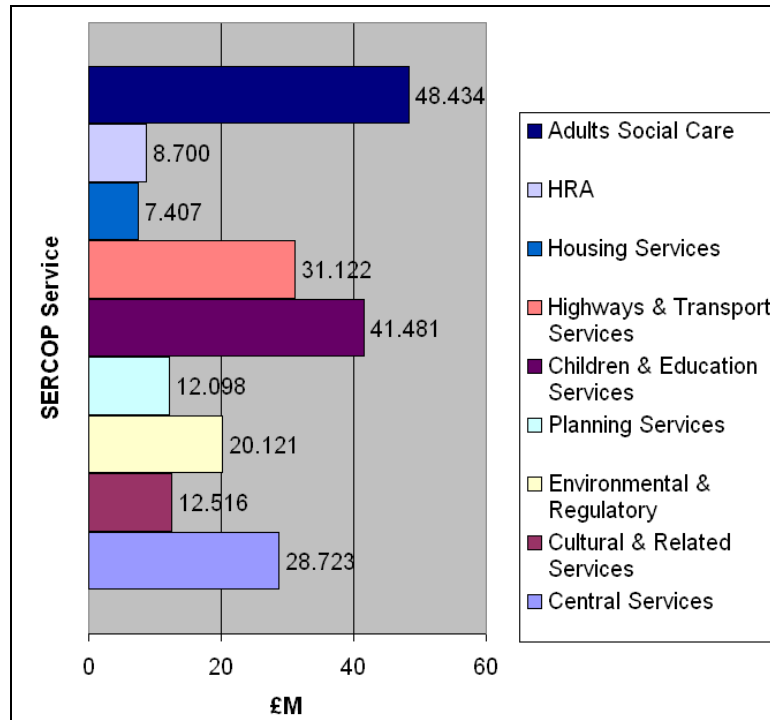
The Cost of the Council's Services

The Comprehensive Income and Expenditure Account presents the cost of running Council Services between April 2012 and March 2013 and identifies where the money came from to finance those costs.

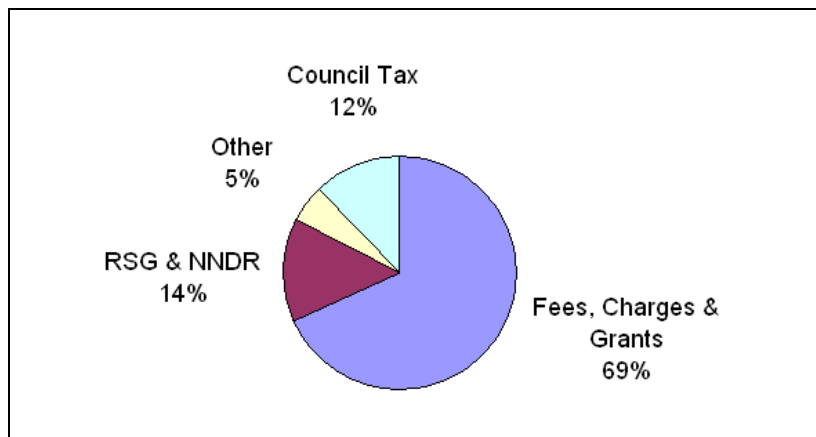
	Gross Exp £000s	Gross Income £000s	Net Exp £000s	
Revenue Support Grant (RSG) A Government grant paid to councils from national taxation to provide funding to operate local services	53,634	(24,911)	28,723	Council Tax Money paid by residents as a local tax
Cultural & Related Services	14,812	(2,296)	12,516	
Environment & Regulatory Services	26,789	(6,668)	20,121	
Planning Services	19,257	(7,159)	12,098	
Children & Education Services	268,443	(226,962)	41,481	
Highways & Transport Services	33,929	(2,807)	31,122	
Housing Services	162,571	(146,464)	16,107	
Adult Social Care	85,992	(37,558)	48,434	
Net Cost of Services	665,427	(454,825)	210,602	
Other Operating Income & Expenditure			(18,524)	
RSG & NNDR			(101,155)	
Council Tax (inc. surplus on Collection Fund)			(90,058)	
Decrease in General Fund/School Balances			865	

Resources Used in Delivering Our Services

The chart below shows the resources consumed (not cash spent) in delivering services and includes depreciation and impairment of non current assets.



Where Did The Money Come From?



Barnsley Council received income through its Comprehensive Income & Expenditure Statement of £704 Million in 2012/13. The largest share of this was made up of fees, charges and grants, totalling 69% of total income.

Council Tax accounts for 12% of the total income with RSG & NNDR contributing 14%.

The remaining 5% relates to other types of income including investment income.

Cash Flow

Cash 1st April 2012		£18.671M
Cash In	→	£895.469M
Cash Out	←	(£909.172M)
Cash 31st March 2013		£4.968M

** Represents the Council's cash balance had all issued items cleared the Authority's bank account.*

Balance Sheet

What the Council owns, is owed and owes is shown below:

31st March 2013	
£000s	
Non Current Assets	1,193,195
Stock	1,134
Money Owed to the Council	62,931
Money Owed by the Council	(1,265,937)
Money in the Bank	4,968
Council Net Worth	(3,709)
Financed By:	
Usable Reserves	124,433
Unusable Reserves	(128,142)
	(3,709)

Non Current Assets include Land and Buildings, Council Dwellings, and Vehicles, Plant & Equipment

Monies owed by the Council include Long Term Borrowing and Pension Fund Liabilities

Usable Reserves include Revenue Balances which are available to fund future expenditure

Unusable Reserves are not available to fund future expenditure and include, for example, unrealised gains following the revaluation of the Council's assets

Housing Revenue Account

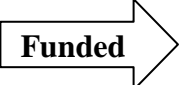
Council Housing - The Council owns 18,966 dwellings, for which it charges rent. It is a legal requirement that expenditure and income relating to Council housing provision be accounted for separately. During the year, income exceeded expenditure by £1.9M. This balance has therefore been added to the Housing Reserves brought forward, resulting in a year end balance of £21.1M. The majority of this balance has been earmarked to fund further major investment in the Council's housing stock in 2012/13 and beyond. The costs and income relating to the Authority's Council housing provision are shown below:

		2012/13		
		£000s		
<p>The Council owned the following types and numbers of houses at March 2013:</p> <p>Houses – 15,828 Flats – 3,138 Total – 18,966</p>	Income			
	Council House Rents	(63,502)		
	Other Income	(2,666)		
		(66,168)		
	Expenditure			
	Repairs & Maintenance	15,685		
	Supervision & Management	14,519		
	Depreciation & Impairment	44,297		
	Other Costs	367		
		74,868		
Other Operating Income & Expenditure		(10,645)		
Surplus for the Year		(1,945)		

The number of houses reduced by 88 mainly due to sales to tenants and demolitions.

Capital Expenditure

Capital expenditure represents money spent by the Council for the purposes of purchasing, upgrading or improving assets such as buildings and roads. The distinction from revenue expenditure is that the Council and its residents receive the benefit from capital expenditure over a longer period of time. The Council spent £192.867M on capital expenditure during the year.

	£000s		£000s	
Children, Young People & Families	141,669	Funded 	Supported Capital Borrowing	540
Adult Social Care	400		Prudential Borrowing	61,241
Development	27,125		Other Capital Grants	16,690
Central Departments	3,353		Capital Receipts	2,775
Housing	20,320		Third Party Contributions	2,476
			Revenue Contributions	19,451
Total	192,867		Finance Lease (inc. PFI)	89,694
		Total	192,867	

Major capital expenditure during 2012/13 related to improvements in the Council's housing stock, Building Schools for the Future and improvements to the Borough's roads.

Council Tax – BMBC Collected 96.6% of Council Tax Owed in 2012/13

Description	2009/10	2010/11	2011/12	2012/13
Population of Barnsley	225,200	226,300	231,079	233,671
Band D Equivalent Properties	70,484	71,022	71,589	72,304
Band D Council Tax	£1,358.37	£1,393.08	£1,393.08	£1,400.67
In Year Collection Barnsley	96.9%	96.8%	96.6%	96.3%
In Year Collection Metropolitan Authorities	95.9%	96.1%	96.1%	96.2%

Financial Management

Description	2009/10	2010/11	2011/12	2012/13
Annual Accounts Submitted on Time	✓	✓	✓	✓
Number of Audit Qualifications	0	0	0	0