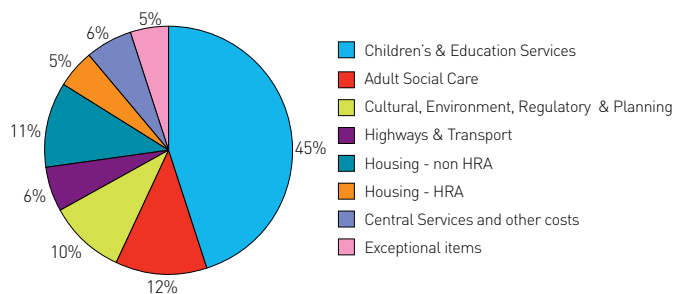
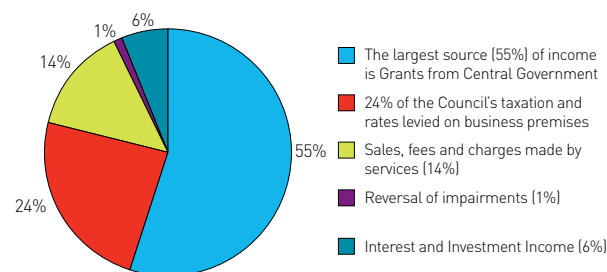


## Where the money was spent



## Where the money came from



## How does this relate to you?

The Council provides a wide variety of services including schools, roads, leisure facilities, and refuse collection. The following table shows how much was spent on some of these services per head of population, pupil or household, as appropriate.

Schools	£5,708 per pupil
Waste Collection & Disposal	£99 per household
Highways, Roads & Transport	£69 per head
Housing (Non HRA)	£46 per head
Library Service	£22 per head

## Financial Position of the Council

The Balance Sheet presents the financial position of the Council at 31 March 2011. It shows what assets and balances the Council holds, what it is owed and what itself owes.

Assets	£000s
Property, Plant & Equipment	1,933,595
Other long term assets	6,505
Money owed to the Council	93,396
Cash, investments & stocks	56,151
	<b>2,089,647</b>
Liabilities	
Borrowing	-644,718
Pension scheme	-429,221
Amounts owed by the Council	-104,377
	<b>911,331</b>
Financed by	
Usable reserves:	
General Fund	18,680
Housing Revenue Account (HRA)	31,293
Capital Receipts	3,618
Major Repairs	13,183
Capital Grants Unapplied	22,171
Earmarked Reserves	76,321
	<b>746,065</b>
Unusable reserves	<b>911,331</b>

The Balance Sheet contains a net pensions liability of £429.2 million. This represents the Council's share of the pension fund assets and the commitment of the Council to pay future retirement benefits.

Earmarked reserves are kept to cover specific areas of activity and risk. Earmarked reserves are also used to carry forward surplus and deficits to following years, including £9.6 million of individual schools balances and £17.8 million of unspent specific grants.

## Capital Expenditure

Capital expenditure generally represents money spent by the Council on purchasing, upgrading and improving assets such as buildings and roads. The Council receives the benefit from capital expenditure over a long period of time. In 2010/11, the Council spent £126.8m on capital items, financed largely by loans (£47.4m), grants and contributions (£43.4m) and Major Repairs Reserve (£20.8m).

Main areas of spend	£000s
Decent council homes programme	16,819
Other housing-related expenditure	24,345
Roads, bridges and street lighting	23,244
Schools and children's centres	22,505
Renewable energy loans	1,774
Computers	2,814
Sports centre refurbishment	3,773
Library and information centres	1,622
Parks and open spaces	5,216
Vehicles	2,254

## Housing Revenue Account (HRA)

The Council owns over 23,000 dwellings. It is required to account separately for the provision of council housing.

Income	£000s
Council house rents	66,981
Housing Subsidy	6,331
Other income	1,488
Reversal of Impairment	36
	<b>74,836</b>
Expenditure	
Repairs & maintenance	17,752
Supervision & management	17,069
Depreciation & Impairment	259,413
Other costs	5,429
	<b>299,663</b>
Deficit for the year	224,827
Capital charges and other adjustments	-229,156
<b>Contribution to HRA balance</b>	<b>-4,329</b>

The average rent increase in 2010/11 was 1.04%, in line with the Government's recommended rent rise.

The level of housing rent arrears at year-end were:

31 March 2010	31 March 2011
£000s	£000s
5,557	4,981

## Collection Fund

The Collection Fund shows the income collected from Council Tax (£181.1m) and Non-Domestic Rates (£92.5m). Council Tax is charged on a series of property valuation bands.

Council Tax was distributed to the Council (£155.2m), West Yorkshire Police Authority (£16.5m) and West Yorkshire Fire Authority (£6.7m) in accordance with their budget demands. The Council Tax increase in 2010/11 was 2%.

Business rates are organised on a national basis. The amount that local businesses pay is calculated by applying the multiplier set by the Government to their rateable value. The Council pays this money over to Central Government.

The level of arrears for Council Tax as at 31 March 2011 was £12.6 million compared with £12.3 million as at 31 March 2010.

## Collection Rates



## Accounts Approval

The Council's accounts were approved by the Council's Corporate Governance and Audit Committee after received an unqualified audit opinion from the external auditors, the Audit Commission on 29 September 2011.

### Further information

If you have any comments or queries regarding this document, please contact us on **01484 221177** or by email to **tim.mitchell@kirklees.gov.uk**

A copy of the full set of accounts is available at **<http://www.kirklees.gov.uk/publications/accounts/StatementOfAccounts2010-11.pdf>**

Directorate of Resources

November 2011

## Disclaimer

All the figures behind this summary were compiled having regard to proper accounting practices. To provide simplified, meaningful, summary information some figures have been combined. This summary has not been audited, though the accounts it is based on have.

# Summary of Accounts 2010/11

The Council produces a full set of accounts in compliance with relevant standards. These are available on our website. This leaflet summarises the main parts of the full set of accounts in a more easily understandable format.

## The Income and Expenditure Account

This account summarises the day to day costs of the Council.

Expenditure	£m
Employees	453.0
Payments to Third Parties	257.1
Benefit Payments	147.6
Depreciation & Impairment Charges	81.4
Other operating costs	127.7
Exceptional Items	52.2
	<b>1,119.0</b>
Income	
Fees and Charges	-80.9
Rents	-67.1
Government Grants	-515.7
Other Grants and Contributions	-37.9
Capital Related Grants and Adjustments	-8.5
Reversal of Impairments	-6.6
	<b>-716.7</b>
Net Cost of Service	<b>402.3</b>
General Grants and Contributions	-97.1
Income from Collection Fund	-154.2
Contribution from NNDR	-137.2
Financing and Investment Income & Expenditure	51.4
Other Operating Income & Expenditure	14.1
Deficit on Provision of Services	<b>79.3</b>
Accounting Adjustments not charged to Council Tax	-78.8
Contribution from balances	<b>0.5</b>