

APPENDIX B

Comprehensive Income and Expenditure Account after removing the Impact of IAS 19 and then Reconciled back to the Outturn

2009/2010		2010/2011	2010/2011	2010/2011
Net Expenditure £000	DETAIL	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
62,500	Local Policing	82,519	11,065	71,454
10,139	Dealing with the Public	8,410	377	8,033
17,600	Criminal Justice Arrangements	14,754	1,222	13,532
7,350	Road Policing	8,812	1,173	7,639
6,130	Specialist Operations	6,295	505	5,790
1,336	Intelligence	2,784	336	2,448
14,937	Specialist Investigation	14,541	1,556	12,985
6,661	Investigative Support	5,868	899	4,969
124	National Policing	3,052	484	2,567
1,347	Corporate and Democratic Core	1,300	0	1,300
23	Undistributed Costs	22	0	22
128,147	Net Cost of Services	148,357	17,618	130,739
95	Other Operating Expenditure (Note 9)			398
3,451	Financing & Investment income and Expenditure (Note 10)			3,627
(131,421)	Taxation and non-specific grant income (Note 11)			(135,283)
272	(Surplus) or Deficit on Provision of Service			(518)
(2,874)	(Surplus)/Deficit on Revaluation of PPE			1,418
0	(Surplus)/Deficit on Revaluation of available for sale assets			-
0	Actuarial gains / losses on pension assets / liabilities			-
(2,874)	Other Comprehensive Income and Expenditure			1,418
(2,602)	Total Comprehensive Income and Expenditure			900
	<u>Reconciliation to Outturn</u>			
	<u>Not Chargeable to Council Tax:</u>			
	Depreciation and Amortisation			(3,944)
	Deficit on Revaluation of PPE			(1,418)
	Loss/(Gain) on the sale of non current assets			(70)
	Recognition of Capital Grants			3,078
	Movement in Accumulated Absence Debtor			174
	Movement in Precept Debtor			33
	<u>Chargeable to Council Tax:</u>			
	Minimum Revenue Provision			1,356
	<u>Movement on Reserves:</u>			
	Transfer to General Fund			1,075
	Transfer from Earmarked Reserves			(1,911)
	Reported Outturn			(727)