

**APPENDIX 1a**

**COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT**

| 2019/20              |                      |                    |  |      | 2020/21              |                      |                    |
|----------------------|----------------------|--------------------|--|------|----------------------|----------------------|--------------------|
| Gross Expend<br>£000 | Gross Income<br>£000 | Net Expend<br>£000 |  | Note | Gross Expend<br>£000 | Gross Income<br>£000 | Net Expend<br>£000 |
| 2,566                | (562)                | 2,004              | Community Affairs  |      | 2,377                | (1,045)              | 1,332              |
| 12,996               | (3,290)              | 9,706              | Environment and Regulatory Services  |      | 15,547               | (3,800)              | 11,747             |
| 40,250               | (34,327)             | 5,923              | Finance, Investment and Corporate Services   |      | 38,930               | (34,824)             | 4,106              |
| 6,901                | (4,573)              | 2,328              | Housing Services   |      | 6,685                | (4,651)              | 2,034              |
| 45                   | 0                    | 45                 | Leader and Corporate Affairs   |      | 174                  | 0                    | 174                |
| 9,894                | (7,253)              | 2,641              | Leisure and Wellbeing  |      | 8,552                | (2,210)              | 6,342              |
| 837                  | (614)                | 223                | Economic Development   |      | 360                  | (323)                | 37                 |
| 7,489                | (5,457)              | 2,032              | Planning and Infrastructure  |      | 7,323                | (4,693)              | 2,630              |
| 80,978               | (56,076)             | 24,902             | General Fund   |      | 79,948               | (51,546)             | 28,402             |
| 28,492               | (28,002)             | 490                | Housing Revenue Account  |      | 24,767               | (28,097)             | (3,330)            |
| <b>109,470</b>       | <b>(84,078)</b>      | <b>25,392</b>      | <b>Cost of Services</b>  |      | <b>104,715</b>       | <b>(79,643)</b>      | <b>25,072</b>      |
|                      |                      |                    | <b>Other Operating Expenditure</b>   |      |                      |                      |                    |
| 6,106                |                      |                    | Town and Parish Council Precepts   |      | 6,519                |                      |                    |
| 574                  |                      |                    | Payments to the Government Housing Capital Receipts Pool                               |      | 574                  |                      |                    |
|                      | (1,365)              |                    | (Gains)/Losses on the disposal of Non-Current Assets                                   |      |                      | (1,079)              |                    |
| 358                  | (1,192)              |                    | VAT Assessment / (Refund)  |      | 0                    | 0                    |                    |
|                      |                      | <b>4,481</b>       | <b>Total Other Operating Expenditure</b>   |      |                      |                      | <b>6,014</b>       |
|                      |                      |                    | <b>Financing and Investment Income and Expenditure</b>                                 |      |                      |                      |                    |
|                      |                      |                    | Interest Payable and Similar Charges:  |      |                      |                      |                    |
| 26                   |                      |                    | - General Fund   |      | 19                   |                      |                    |
| 4,339                |                      |                    | - HRA  |      | 4,245                |                      |                    |
|                      | (1)                  |                    | Expected Credit (Gain)/Loss on Investments   |      | 3                    |                      |                    |
| 1,419                | (27)                 |                    | Changes in the fair value of Investments   |      | 45                   | (1,177)              |                    |
|                      | (1,339)              |                    | Other Investment Income  |      |                      | (843)                |                    |
| 2,164                |                      |                    | Net interest on the net defined benefit liability/(asset)                              | 43   | 2,242                |                      |                    |
|                      | (109)                |                    | Income, expenditure and changes in the fair value of Investment Properties             | 12   | 7                    |                      |                    |
|                      |                      | <b>6,472</b>       | <b>Total Financing and Investment Income and Expenditure</b>                           |      |                      |                      | <b>4,541</b>       |
|                      |                      |                    | <b>Taxation and Non-Specific Grant Income</b>  |      |                      |                      |                    |
|                      | (18,660)             |                    | Council Tax Income (incl. Parish precepts)   |      |                      | (19,339)             |                    |
|                      | (5,514)              |                    | Non-Domestic Rates Income and Expenditure  | 45   |                      | (5,942)              |                    |
|                      | (526)                |                    | Unringfenced Government Grants   | 45   |                      | (6,816)              |                    |
|                      | (2,407)              |                    | Capital Grants and Contributions   | 45   |                      | (3,714)              |                    |
|                      |                      | <b>(27,107)</b>    | <b>Total Taxation and Non-Specific Grant Income</b>                                    |      |                      |                      | <b>(35,811)</b>    |
| 124,456              | (115,218)            | <b>9,238</b>       | <b>(Surplus)/Deficit on the Provision of Services</b>                                  | 5    | 118,369              | (118,553)            | <b>(184)</b>       |
|                      | (3,577)              |                    | (Surplus)/Deficit arising from the revaluation of Property, Plant and Equipment Assets |      |                      | (4,833)              |                    |
| 1,661                |                      | <b>(1,916)</b>     | Re-measurement of the defined benefit liability/(asset)                                | 43   | 11,276               |                      |                    |
|                      |                      |                    | <b>Other Comprehensive Income and Expenditure</b>                                      |      |                      |                      | <b>6,443</b>       |
|                      |                      | <b>7,322</b>       | <b>Total Comprehensive Income and Expenditure</b>                                      |      |                      |                      | <b>6,259</b>       |

Total Comprehensive Income and Expenditure has moved by £1.063 million between 2019/20 and 2020/21. The reasons for this are detailed in Note 6.

**EXPENDITURE AND FUNDING ANALYSIS**  
(supporting note to the Comprehensive Income and Expenditure Statement)

|  | Income and<br>Expenditure chargeable<br>to the General Fund<br>and HRA | Adjustments between<br>the Funding and<br>Accounting Basis | Net Expenditure for the<br>equivalent amounts in<br>the Comprehensive<br>Income and Expenditure<br>Statement |
|--|--|--|--|
|  | £000   | £000   | £000   |
| <b>2020/21:</b>  |  |  |  |
| Community Affairs                                      | 1,132  | 200  | 1,332  |
| Environment and Regulatory Services                    | 8,944  | 2,803  | 11,747   |
| Finance, Investment and Corporate Services             | 3,249  | 857  | 4,106  |
| Housing Services                                       | 1,686  | 348  | 2,034  |
| Leader and Corporate Affairs                           | 167  | 7  | 174  |
| Leisure and Wellbeing                                  | 5,406  | 936  | 6,342  |
| Economic Development                                   | (20)   | 57   | 37   |
| Planning and Infrastructure                            | 1,755  | 875  | 2,630  |
| General Fund   | 22,319   | 6,083  | 28,402   |
| Housing Revenue Account                                | (7,987)  | 4,657  | (3,330)  |
| <b>Cost of Services</b>                                | <b>14,332</b>  | <b>10,740</b>  | <b>25,072</b>  |
| Total Other Operating Expenditure                      | 6,519  | (505)  | 6,014  |
| Total Financing and Investment Income and Expenditure  | 2,924  | 1,617  | 4,541  |
| Total Taxation and Non-Specific Grant Income           | (32,096)   | (3,715)  | (35,811)   |
| <b>(Surplus)/Deficit on the Provision of Services</b>  | <b>(8,321)</b>   | <b>8,137</b>   | <b>(184)</b>   |
| Other Comprehensive Income and Expenditure             | (5,898)  | 12,341   | 6,443  |
| <b>Total Comprehensive Income and Expenditure</b>      | <b>(14,219)</b>  | <b>20,478</b>  | <b>6,259</b>   |
| Opening General Fund and HRA Balances                  | (4,000)  |  |  |
| Less Deficit/(Surplus) on General Fund and HRA in Year | (14,219)   |  |  |
| Transfer to/ (from) Earmarked Reserves                 | 14,219   |  |  |
| <b>Closing General Fund and HRA Balances</b>           | <b>(4,000)</b>   |  |  |
| <b>2019/20:</b>  |  |  |  |
| Community Affairs                                      | 1,857  | 147  | 2,004  |
| Environment and Regulatory Services                    | 8,765  | 941  | 9,706  |
| Finance, Investment and Corporate Services             | 5,234  | 689  | 5,923  |
| Housing Services                                       | 2,125  | 203  | 2,328  |
| Leader and Corporate Affairs                           | 43   | 2  | 45   |
| Leisure and Wellbeing                                  | 1,144  | 1,497  | 2,641  |
| Economic Development                                   | (88)   | 311  | 223  |
| Planning and Infrastructure                            | 1,473  | 559  | 2,032  |
| General Fund   | 20,553   | 4,349  | 24,902   |
| Housing Revenue Account                                | (8,436)  | 8,926  | 490  |
| <b>Cost of Services</b>                                | <b>12,117</b>  | <b>13,275</b>  | <b>25,392</b>  |
| Total Other Operating Expenditure                      | 5,272  | (791)  | 4,481  |
| Total Financing and Investment Income and Expenditure  | 2,938  | 3,534  | 6,472  |
| Total Taxation and Non-Specific Grant Income           | (24,701)   | (2,407)  | (27,108)   |
| <b>(Surplus)/Deficit on the Provision of Services</b>  | <b>(4,374)</b>   | <b>13,611</b>  | <b>9,237</b>   |
| Other Comprehensive Income and Expenditure             | 12,336   | (14,251)   | (1,915)  |
| <b>Total Comprehensive Income and Expenditure</b>      | <b>7,962</b>   | <b>(640)</b>   | <b>7,322</b>   |
| Opening General Fund and HRA Balances                  | (4,000)  |  |  |
| Less Deficit/(Surplus) on General Fund and HRA in Year | 7,962  |  |  |
| Transfer to/ (from) Earmarked Reserves                 | (7,962)  |  |  |
| <b>Closing General Fund and HRA Balances</b>           | <b>(4,000)</b>   |  |  |

## MOVEMENT IN RESERVES STATEMENT

|   | General Fund Balance | Earmarked General Fund / HRA Reserves | Housing Revenue Account | Capital Programme Reserve | Capital Receipts Reserve | Community Infrastructure Levy Unapplied | Developers' Contributions Unapplied | Total Usable Reserves | Unusable Reserves | Total Authority Reserves |
|---|----------------------|---------------------------------------|-------------------------|---------------------------|--------------------------|---|-------------------------------------|-----------------------|-------------------|--------------------------|
|   | £000                 | £000                                  | £000                    | £000                      | £000                     |   | £000                                | £000                  | £000              |                          |
| <b>Balance at 31 March 2019</b>   | <b>(3,000)</b>       | <b>(25,158)</b>                       | <b>(1,000)</b>          | <b>(12,415)</b>           | <b>(5,801)</b>           | <b>(4,094)</b>                          | <b>(3,526)</b>                      | <b>(54,994)</b>       | <b>(225,504)</b>  | <b>(280,498)</b>         |
| <b><i>Movement in reserves during 2019/20</i></b>                                 |                      |                                       |                         |                           |                          |   |                                     |                       |                   |                          |
| (Surplus)/deficit on the provision of services                                    | 5,772                | 0                                     | 3,466                   | 0                         | 0                        | 0                                       | 0                                   | 9,238                 | 0                 | 9,238                    |
| Other comprehensive income and expenditure  | 0                    | 0                                     | 0                       | 0                         | 0                        | 0                                       | 0                                   | 0                     | (1,916)           | (1,916)                  |
| <b>Total Comprehensive Income and Expenditure</b>                                 | <b>5,772</b>         | <b>0</b>                              | <b>3,466</b>            | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                | <b>0</b>                            | <b>9,238</b>          | <b>(1,916)</b>    | <b>7,322</b>             |
| Adjustments between accounting basis and funding basis under regulations (note 8) | (3,747)              | 0                                     | 2,471                   | 0                         | 1,183                    | (1,118)                                 | (721)                               | (1,932)               | 1,932             | 0                        |
| <b>Net (Increase)/Decrease Before Transfers to Earmarked Reserves</b>             | <b>2,025</b>         | <b>0</b>                              | <b>5,937</b>            | <b>0</b>                  | <b>1,183</b>             | <b>(1,118)</b>                          | <b>(721)</b>                        | <b>7,306</b>          | <b>16</b>         | <b>7,322</b>             |
| Transfers to/(from) earmarked reserves (notes 9/10)                               | (2,025)              | 5,844                                 | (5,937)                 | 2,118                     | 0                        | 0                                       | 0                                   | 0                     | 0                 | 0                        |
| <b>(Increase) / Decrease in Year</b>  | <b>0</b>             | <b>5,844</b>                          | <b>0</b>                | <b>2,118</b>              | <b>1,183</b>             | <b>(1,118)</b>                          | <b>(721)</b>                        | <b>7,306</b>          | <b>16</b>         | <b>7,322</b>             |
| <b>Balance at 31 March 2020</b>   | <b>(3,000)</b>       | <b>(19,314)</b>                       | <b>(1,000)</b>          | <b>(10,297)</b>           | <b>(4,618)</b>           | <b>(5,212)</b>                          | <b>(4,247)</b>                      | <b>(47,688)</b>       | <b>(225,488)</b>  | <b>(273,176)</b>         |
| <b><i>Movement in reserves during 2020/21</i></b>                                 |                      |                                       |                         |                           |                          |   |                                     |                       |                   |                          |
| (Surplus)/deficit on the provision of services                                    | 498                  | 0                                     | (682)                   | 0                         | 0                        | 0                                       | 0                                   | (184)                 | 0                 | (184)                    |
| Other comprehensive income and expenditure  | 0                    | 0                                     | 0                       | 0                         | 0                        | 0                                       | 0                                   | 0                     | 6,443             | 6,443                    |
| <b>Total Comprehensive Income and Expenditure</b>                                 | <b>498</b>           | <b>0</b>                              | <b>(682)</b>            | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                | <b>0</b>                            | <b>(184)</b>          | <b>6,443</b>      | <b>6,259</b>             |
| Adjustments between accounting basis and funding basis under regulations (note 8) | (16,060)             | 0                                     | 2,025                   | 0                         | 959                      | (786)                                   | (361)                               | (14,223)              | 14,223            | 0                        |
| <b>Net (Increase)/Decrease Before Transfers to Earmarked Reserves</b>             | <b>(15,562)</b>      | <b>0</b>                              | <b>1,343</b>            | <b>0</b>                  | <b>959</b>               | <b>(786)</b>                            | <b>(361)</b>                        | <b>(14,407)</b>       | <b>20,666</b>     | <b>6,259</b>             |
| Transfers to/(from) earmarked reserves (notes 9/10)                               | 15,562               | (12,372)                              | (1,343)                 | (1,847)                   | 0                        | 0                                       | 0                                   | 0                     | 0                 | 0                        |
| <b>(Increase) / Decrease in Year</b>  | <b>0</b>             | <b>(12,372)</b>                       | <b>0</b>                | <b>(1,847)</b>            | <b>959</b>               | <b>(786)</b>                            | <b>(361)</b>                        | <b>(14,407)</b>       | <b>20,666</b>     | <b>6,259</b>             |
| <b>Balance at 31 March 2021</b>   | <b>(3,000)</b>       | <b>(31,686)</b>                       | <b>(1,000)</b>          | <b>(12,144)</b>           | <b>(3,659)</b>           | <b>(5,998)</b>                          | <b>(4,608)</b>                      | <b>(62,095)</b>       | <b>(204,822)</b>  | <b>(266,917)</b>         |

## BALANCE SHEET AS AT 31 MARCH

| 2019/20   |                  |   | 2020/21 |                  |
|-----------|------------------|---|---------|------------------|
| £000      | £000             | Notes   | £000    | £000             |
|           |                  | <b>Long-Term Assets</b>                         |         |                  |
|           |                  | Property, Plant and Equipment:                  |         |                  |
| 375,573   |                  | Council Dwellings                               | 11      | 384,781          |
| 68,506    |                  | Other Land and Buildings                        | 11      | 67,843           |
| 3,236     |                  | Vehicles, Plant and Equipment                   | 11      | 2,438            |
| 3,386     |                  | Infrastructure                                  | 11      | 3,063            |
| 537       |                  | Community Assets                                | 11      | 537              |
| 4,312     | 455,550          | Assets Under Construction                       | 11      | 3,285            |
|           | 9,454            | Investment Property                             | 12      | 12,383           |
|           | 18,636           | Long-Term Investments                           | 14      | 17,121           |
|           | 1,467            | Long-Term Debtors                               | 15      | 2,712            |
|           | <b>485,107</b>   | <b>Total Long-Term Assets</b>                   |         | <b>494,163</b>   |
|           |                  | <b>Current Assets</b>                           |         |                  |
| 20,062    |                  | Short-Term Investments                          | 16      | 25,002           |
| 285       |                  | Inventories                                     | 17      | 267              |
| 11,662    |                  | Short-Term Debtors                              | 18      | 17,491           |
| (2,667)   |                  | Bad Debt Provision                              | 18      | (2,987)          |
| 18,553    |                  | Cash and Cash Equivalents                       | 19      | 8,929            |
|           | <b>47,895</b>    | <b>Total Current Assets</b>                     |         | <b>48,702</b>    |
|           | <b>533,002</b>   | <b>Total Assets</b>                             |         | <b>542,865</b>   |
|           |                  | <b>Current Liabilities</b>                      |         |                  |
| (4,348)   |                  | Short-Term Borrowing                            | 20      | (4,346)          |
| (24,055)  |                  | Short-Term Creditors                            | 21      | (27,347)         |
|           | <b>(28,403)</b>  | <b>Total Current Liabilities</b>                |         | <b>(31,693)</b>  |
|           |                  | <b>Long-Term Liabilities</b>                    |         |                  |
| (126,906) |                  | Long-Term Borrowing                             | 23      | (122,605)        |
| (3,878)   |                  | Provisions                                      | 24      | (2,968)          |
| (544)     |                  | Capital Grants - Receipts in Advance            | 25      | (1,401)          |
| (625)     |                  | Developers' Contributions - Receipts in Advance | 26      | (577)            |
| (99,470)  |                  | Net Pensions Liability                          | 43      | (116,704)        |
|           | <b>(231,423)</b> | <b>Total Long-Term Liabilities</b>              |         | <b>(244,255)</b> |
|           | <b>273,176</b>   | <b>Net Assets</b>                               |         | <b>266,917</b>   |
|           |                  | <b>Usable Reserves</b>                          |         |                  |
| 3,000     |                  | General Fund Balance                            |         | 3,000            |
| 19,314    |                  | Earmarked Reserves                              | 9       | 31,686           |
| 1,000     |                  | Housing Revenue Account Balance                 |         | 1,000            |
| 10,297    |                  | Capital Programme Reserve                       | 10      | 12,144           |
| 4,618     |                  | Capital Receipts Reserve                        | 27      | 3,659            |
| 5,212     |                  | Community Infrastructure Levy Unapplied         | 28      | 5,998            |
| 4,247     | 47,688           | Developers' Contributions Unapplied             | 28      | 4,608            |
|           |                  | <b>Unusable Reserves</b>                        |         |                  |
| 41,864    |                  | Revaluation Reserve                             | 29      | 46,564           |
| 283,315   |                  | Capital Adjustment Account                      | 30      | 286,483          |
| (1,219)   |                  | Financial Instruments Revaluation Reserve       | 31      | (89)             |
| 558       |                  | Deferred Capital Receipts Reserve               | 32      | 444              |
| (99,470)  |                  | Pensions Reserve                                | 33      | (116,704)        |
| 722       |                  | Collection Fund Adjustment Account              | 34      | (11,282)         |
| (282)     | 225,488          | Accumulating Absences Adjustment Account        | 38      | (594)            |
|           | <b>273,176</b>   | <b>Total Reserves</b>                           |         | <b>204,822</b>   |
|           |                  |   |         | <b>266,917</b>   |

## HOUSING REVENUE ACCOUNT INCOME AND EXPENDITURE STATEMENT

| 2019/20         |   | Notes | 2020/21         |
|-----------------|---|-------|-----------------|
| £000            |   |       | £000            |
|                 | <b>Income</b>   |       |                 |
| (26,200)        | Dwelling rents  |       | (26,360)        |
| (769)           | Non-dwelling rents  |       | (711)           |
| (658)           | Charges for services and facilities   |       | (654)           |
| (375)           | Contributions towards expenditure   |       | (372)           |
| <b>(28,002)</b> |   |       | <b>(28,097)</b> |
|                 | <b>Expenditure</b>  |       |                 |
| 4,804           | Repairs and maintenance   | 3     | 5,022           |
| 6,535           | Supervision and management  |       | 6,825           |
| 93              | Rents, rates, taxes and other charges   |       | 90              |
| 16,729          | Depreciation, impairment and revaluation of non-current assets  | 4     | 12,562          |
| 14              | Debt Management Costs   |       | 12              |
| 171             | Movement in the allowance for bad debts   |       | 108             |
| <b>28,346</b>   |   |       | <b>24,621</b>   |
| <b>344</b>      | <b>Net (Income) / Expenditure of HRA Services as included in the Comprehensive Income and Expenditure Statement</b>                     |       | <b>(3,476)</b>  |
| 146             | HRA services' share of Corporate and Democratic Core  |       | 146             |
| <b>490</b>      | <b>Net (Income) / Expenditure for HRA Services</b>  |       | <b>(3,330)</b>  |
|                 | <b>HRA share of the Operating Income and Expenditure included in the whole authority Comprehensive Income and Expenditure Statement</b> |       |                 |
| (1,320)         | (Gain) / Loss on sale of HRA non-current assets   |       | (1,009)         |
| 4,339           | Interest payable and similar charges  |       | 4,245           |
| (147)           | Interest and investment income  |       | (17)            |
| 405             | Net interest on the net defined benefit liability / (asset)   | 5     | 441             |
| (13)            | Income and expenditure in relation to investment properties and changes in their fair value   |       | (13)            |
| (288)           | Capital Grants and Contributions Receivable   |       | (1,000)         |
| <b>3,466</b>    | <b>(Surplus) or Deficit for the year on HRA services</b>  |       | <b>(682)</b>    |

## COLLECTION FUND

The Collection Fund is an agent's statement that shows the transactions of the billing authority in relation to the collection of council tax and non-domestic rates from taxpayers and the distribution of the income to local authorities and the Government. While there is only one Collection Fund, separate statements are shown for council tax and non-domestic rates due to the complexity of non-domestic rates transactions following the introduction of the Retention Scheme in 2013/14.

## COLLECTION FUND – COUNCIL TAX

The Council collects council tax for its own spending needs and on behalf of Hampshire County Council, Police and Crime Commissioner for Hampshire, Hampshire Fire and Rescue Authority and local town and parish councils.

| 2019/20 |                  |  | 2020/21 |                  |
|---------|------------------|--|---------|------------------|
| £000    | £000             |  | £000    | £000             |
|         | (127,318)        | <b>Income</b>  |         |                  |
|         |                  | Income from Council Tax  |         | (131,839)        |
|         |                  | Transfers to / (from) General Fund:  |         |                  |
| 0       |                  | Hardship Relief  | (699)   |                  |
| (73)    | (73)             | Family Annex Relief  | (71)    | (770)            |
|         | <b>(127,391)</b> | <b>Total Income</b>  |         | <b>(132,609)</b> |
|         |                  | <b>Expenditure</b>   |         |                  |
|         |                  | Precepts:  |         |                  |
| 87,910  |                  | Hampshire County Council   | 91,960  |                  |
| 14,319  |                  | Police and Crime Commissioner for Hampshire                                  | 15,118  |                  |
| 4,812   |                  | Hampshire Fire And Rescue Authority  | 4,937   |                  |
| 18,428  | 125,469          | New Forest District Council (including town and parish council requirements) | 19,271  | 131,286          |
|         |                  | Bad and Doubtful Debts   |         |                  |
| 177     |                  | Write-offs   | 261     |                  |
| 168     | 345              | Increase / (decrease) in provisions  | 546     | 807              |
|         |                  | Contributions:   |         |                  |
|         | 1,494            | Previous year's estimated council tax surplus                                |         | 1,485            |
|         | <b>127,308</b>   | <b>Total Expenditure</b>   |         | <b>133,578</b>   |
|         | <b>(83)</b>      | <b>Movement on fund balance</b>  |         | <b>969</b>       |
|         | (1,452)          | (Surplus) / Deficit at 1 April   |         | (1,535)          |
|         | (83)             | Movement on fund balance for year  |         | 969              |
|         | <b>(1,535)</b>   | <b>(Surplus) / Deficit at 31 March</b>                                       |         | <b>(566)</b>     |

## COLLECTION FUND

## COLLECTION FUND – BUSINESS RATES

The Council collects business rates for its own spending needs and on behalf of the Government, Hampshire County Council and Hampshire Fire and Rescue Authority.

| 2019/20 |                 |  | 2020/21 |                 |
|---------|-----------------|--|---------|-----------------|
| £000    | £000            |  | £000    | £000            |
|         |                 | <b>Income</b>  |         |                 |
|         | (68,635)        | Income collectable from Business Ratepayers<br>Current System      |         | (40,348)        |
|         | 1,015           | Transitional Protection Payments                                   |         | 316             |
|         | <b>(67,620)</b> | <b>Total Income</b>  |         | <b>(40,032)</b> |
|         |                 | <b>Expenditure</b>   |         |                 |
| 33,097  |                 | Payments to DCLG - Business Rates Retention                        | 34,462  |                 |
| 26,478  |                 | New Forest District Council  | 27,569  |                 |
| 5,958   |                 | Hampshire County Council   | 6,203   |                 |
| 662     |                 | Hampshire Fire And Rescue Authority                                | 689     |                 |
| 276     |                 | Costs of Collection  | 275     |                 |
| 10      |                 | NFDC - Renewable Energy Schemes                                    | 11      |                 |
|         | 66,481          |  |         | 69,209          |
|         |                 | Bad and Doubtful Debts   |         |                 |
| 245     |                 | Write-offs   | 168     |                 |
| 28      |                 | Increase / (decrease) in provisions                                | 391     |                 |
| (404)   |                 | Appeals Provision  | (2,330) |                 |
|         | (131)           |  |         | (1,771)         |
|         | 415             | Contributions:<br>Previous year's estimated business rates deficit |         | 2,229           |
|         | <b>66,765</b>   | <b>Total Expenditure</b>   |         | <b>69,667</b>   |
|         | <b>(855)</b>    | <b>Movement on fund balance</b>                                    |         | <b>29,635</b>   |
|         | (387)           | (Surplus) / Deficit at 1 April                                     |         | (1,242)         |
|         | (855)           | Movement on fund balance for year                                  |         | 29,635          |
|         | <b>(1,242)</b>  | <b>(Surplus) / Deficit at 31 March</b>                             |         | <b>28,393</b>   |

## CASH FLOW STATEMENT

| 2019/20  |   | Notes | 2020/21  |
|----------|---|-------|----------|
| £000     |   |       | £000     |
| 9,238    | Net (surplus) or deficit on the provision of services   |       | (184)    |
| (28,858) | Adjustments to net surplus or deficit on the provision of services for non-cash movements   | 35    | (22,371) |
| 3,169    | Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities | 35    | 2,165    |
| (16,451) | Net cash flows from Operating Activities  |       | (20,390) |
| 1,735    | Investing Activities  | 36    | 20,685   |
| 2,037    | Financing Activities  | 37    | 9,329    |
| (12,679) | Net (increase) or decrease in cash and cash equivalents   |       | 9,624    |
| (5,874)  | Cash and cash equivalents at the beginning of the reporting period  |       | (18,553) |
| (18,553) | <b>Cash and cash equivalents at the end of the reporting period</b>   | 19    | (8,929)  |