

Report to: Audit Committee

Date: 26 June 2007

Report from: Deputy Chief Executive and Director of Corporate Resources

Title of report: **FINAL ACCOUNTS 2006-07**

Purpose of report: This reports set out the final accounts position for 2006-07 and seeks authority to:-

- (i) finance capital expenditure as indicated,
- (ii) agree reserve movements as indicated.

Audit Committee are also asked to approve the Statement of Accounts on behalf of the Council in accordance with the Accounts & Audit Regulations 2003.

Recommendations: **It is recommended that:-**

- (i) The Statement of Accounts be approved and signed by the Chair of the Audit Committee and the Deputy Chief Executive & Director of Corporate Resources, in accordance with the Accounts & Audit Regulations 2003.**
- (ii) Movements on reserves be agreed as set out in Appendix C, subject to amendment to reflect any changes between provisional outturn and final outturn.**
- (iii) The methods of financing capital expenditure for 2006-07 as set out in Appendix E be approved.**
- (iv) Capitalisation of revenue expenditure as set out in paragraph 6 be approved.**
- (v) Cabinet be asked ratify the decisions made above.**

NOTE : Members are asked to make contact prior to the meeting regarding any detailed questions arising from the Report, Appendices or the Statement of Accounts.

H:\Committee Admin\Audit Committee\Reports\Final Accounts 2006-07 (26 06 07).doc

1. Introduction

1.1 This report informs Committee of the final accounts position for 2006-07 and seeks authority to:-

- (i) finance capital expenditure as indicated,
- (ii) agree reserve movements as indicated.
- (iii) agree capitalisation of revenue by direction

1.2 There is an improvement in the General Fund revenue outturn compared to the revised budget.

1.3 The accounts for 2006-07 are complete but subject to examination by the District Auditor.

2. Statement of Accounts

2.1 The Accounts & Audit Regulations 2003 require the Council to approve the Statement of Accounts prior to publication, at the latest by 30 June this year. This deadline has progressively shortened over the last few years and this is why from last year this Committee has delegated authority to approve the accounts on behalf of the Council. In prior years this report and the Statement of Accounts have been considered by the Cabinet and referred to the Council for approval. The un-audited Statement of Accounts is attached. Should the Audit Commission require any material changes to the accounts, I will inform you.

2.2 With respect to the Statement of Accounts I would draw your attention to:-

- The Statement of Accounts is shown in a changed format to reflect the accounting changes (2006/07 SORP – Statement of Recommended Practice) brought in to introduce common accounting standards nationally and move towards international standardisation.
- Out goes the ‘Consolidated Revenue Account’ replaced by an ‘Income & Expenditure Account’ which now reflects the gross cost of capital consumed – this includes depreciation, the amortisation of intangible assets and grant assisted capital expenditure, the impairment of fixed assets, and the gains or losses arising from the sale of fixed assets. Previously such items were ‘reversed out’ in the Consolidated Revenue Account so as not to affect the Council Tax calculation and the General Fund Balance.
- A new ‘Statement of Movement on the General Fund Balance’ reconciles the net position on the Income & Expenditure Account to that which would occur when councils compile their budgets for Council Tax setting purposes. Statutory requirements override the

accounting SORP and this statement reflects what is excluded and what needs to be introduced. The gross costs of capital consumed as mentioned above are credited and the provision for credit facilities (MRP) as discussed below in para.6.1 is introduced, although for Hastings at the present time it is nil. Additionally any FRS17 pension fund entries introduced in the Income & Expenditure Account are reversed.

- A new 'Statement of Total Recognised Gains & Losses' brings together all the gains and losses of the Council for the year. It shows how the net worth has changed including the movement arising from the Income & Expenditure Account.
- These statements together with the Balance Sheet and the Cash Flow Statement are called the 'Core Single Entity Financial Statements'
- All the notes that provide supporting information to entries on these statements follow as 'The Notes to the Core Financial Statements'
- Two other statements, the 'Collection Fund Income & Expenditure Account' (the account that holds all Council Tax transactions and the remaining surplus or deficit that relates to the precepting authorities) and the 'Capital Expenditure Summary', are shown as the 'Supplementary Single Entity Financial Statements'.
- Pensions assets and liabilities are shown on the basis of an actuarial valuation. East Sussex County Council administer the pension scheme and the Borough's share of the fund is in deficit to the extent of £17.41m – this is an improvement over the previous year by £5.2m. Full actuarial valuations are carried out on a three yearly basis and the valuation has led to a need for employer contributions to the fund to rise by 5.2% phased in over 4 years starting in April 2005. The increase has been allowed for in our budgets and factored into the Revenue Budget Forward Plan assumptions.

2.3 The remainder of this report considers the final accounts position in a format consistent with budget and tax setting reports.

3. Revenue Budget

3.1 Appendix A shows a summary of the provisional outturn for the year. There is an improvement of £569,000 compared to the revised budget, although £286,000 of those unspent budgets will be carried forward into 2007-08. The adjusted improvement is £283,000.

3.2 The Revised Budget assumed a contribution **from** the General Reserve of £403,000. The improvement shown above now results in £166,000 being transferred **to** the General Reserve. This is good news

for the Council and at 31st March 2007 the balance on the General Reserve is £1.83m. However, see paragraphs 3.4, 3.5 and 7.3 below. The General Fund working balance remains at £500,000.

- 3.3 The variations from budget are shown in Appendix B. Please note that there is no direct comparison with the variations shown in Appendix A as recharges of support services and capital financing charges are excluded from the Appendix B analysis as being internal charges. Also shown are the budgets the Deputy Chief Executive has agreed can be carried forward to 2007-08 in accordance with delegated authorisations contained in the Financial Rules.
- 3.4 Included in the accounts are five transactions which should be brought to your attention as they were not allowed for at the time the revised budget was agreed. Firstly, restructure costs of £109,000 were met in March 2007, and the restructure savings to offset this will arise in the current financial year. Secondly, the 2006-07 accounts include £210,000 Public Service Agreement (PSA) income that is included in the 2007-08 budget as a funding source. Thirdly, additional Pebsham Landfill Site receipts of £163,000 have been received in advance of the assumptions contained in the Revenue Budget Forward Plan.
- 3.5 The fourth and fifth issues relate to the Foreshore Trust. Cabinet received a report and agreed a provisional settlement with the Foreshore Trust trustees in respect of prior years' breach of trust and accounting arrangements moving forward. In the Accounts is a new provision of £1.35m to support the provisional breach of trust settlement with the Trust as agreed by Cabinet. This is fully funded from the capital reserve at this time although, as set out in the report to Cabinet, other funding options (eg land exchange) will be considered in the current year. A provisional trust surplus for 2006-07 of £255,000 is also included, will be subject to further discussion and review with the Trustees and will be offset by mandatory charity relief of around £45,000. The net sum of £210,000 is greater than the early estimate report to Cabinet of £150,000 due to changes in the distribution of actual income and expenditure between the Council and the Trust. Note that the Trust activities and accounting transactions cannot yet be completely separated from those of the Council.
- 3.6 Any further adjustments that may be necessary prior to formally finalising the accounts, will be dealt with by increasing or decreasing the transfer from the General Reserve as appropriate.

4 Reserves

- 4.1 Appendix C sets out the Reserves position at 31 March 2007. The estimated position considered when setting the Revised Budget for the main reserves was an estimated balance of £4.17m. The actual position is £4.94 m but with carry forward requests of £0.48 m to be funded from these reserves the proper comparison is £4.46 m.

5 Capital Programme and Resources

- 5.1 Gross capital expenditure in 2006-07 was £7.20m compared to the revised programme of £7.92m (including £135,530 of capitalised revenue but net of assumed £500,000 slippage). The variations are shown in Appendix D. Some of the slippage has been caused by external factors beyond our control.
- 5.2 The 2006-07 capital expenditure will, subject to your agreement, be financed as set out in Appendix E.
- 5.3 Unused capital receipts and grants have been used to finance £4.74m of the expenditure whilst borrowing will meet the remaining £2.46m.
- 5.4 There is an anticipated sum of £141,000 invoiced for the Council's share of the sale of ex-council houses in 2006-07 which will provide a capital receipt in 2007-08 to support the capital programme.

6. Provisions for Credit Liabilities

- 6.1 The Council should be making a minimum revenue provision (MRP) for debt repayment. Simplistically this equates to 4% of net General Fund debt. However, there is an adjustment that stems back to 1992 when the Government gave local authorities commuted lump sums in exchange for specific annual loan charge grants, mainly Renovation Grants. The effect of this adjustment is to create short to medium term revenue losses and these losses are neutralised by reductions in the minimum revenue provision and the issue of an approval to capitalise commutation losses. The effect in 2006-07 is a minimum revenue provision of nil and an approval of £135,530. The approval has an accompanying direction permitting the Council to capitalise an equivalent amount of revenue expenditure. The full direction has been exercised. This position starts to change in 2007/08 when the MRP turns positive and the Council starts to make a contribution towards debt repayment.

7. Collection Fund

- 7.1 In recent years the Council has struggled to collect Council Tax at the levels previously achieved. Recognising this shortfall, the Resources Overview & Scrutiny Committee carried out a review and that Committee and Cabinet approved the Review Team's report and action plan at the end of the last municipal year. The report acknowledged the significant challenge of collecting the tax particularly in the most deprived areas of the town. Notwithstanding these difficulties, the action plan, moving forward, will lead to improvements in collection levels of current debts and more active management and recovery of historic (prior year) debts. However, whilst some progress can be made to collect historic debt, it is the case that the bad debts provision is inadequate and needs a significant one-off injection to more readily reflect the actual position.

- 7.2 Appendix F sets out the outturn for the Collection Fund. There is a deficit of £1,531,000 at the year end. In setting the Council Tax for 2007-08 this Council and the preceptors allowed for a deficit of £300,000, leaving £1,231,000 to be taken into account in setting budgets for 2008-09.
- 7.3 This Council, after allowing for the assumed deficit of £45,000 in the 2007-08 Council Tax calculation, has a further share of the deficit of £182,000 which will be factored into the Council Tax calculation for 2008-09. To mitigate the impact of this, a provision of £113,000 has been identified in the balance sheet which is no longer required and can be applied. The balance of £69,000 will need to come from the additional balance in the General Reserve arising from the net revenue account improvement discussed in Section 3. Therefore the Borough part of the Council Tax will not need to rise as a consequence of the Collection Fund deficit.

Appendices & Background Documents :

- Appendix A - Final Accounts Summary 2006-07
 Appendix B - Major Variations and Requests for Carried Forward of Unspent Budgets into 2007-08
 Appendix C - Revenue Reserves – Movements in 2006-07
 Appendix D - Capital Programme Expenditure 2006-07
 Appendix E - Capital Programme Finance 2006-07
 Appendix F - Collection Fund 2006-07

Statement of Accounts 2006-2007

Policy Implications : This report contains implications for the following:-

Equalities & Community Cohesiveness	
Crime and Fear of Crime (Section 17)	
Risk Management	
Environmental issues	
Economic / Financial implications	
Human Rights Act	
Organisational Consequences	

Report written by :

Dave Froude – Telephone 01424 451519

dfroude@hastings.gov.uk

Brian Haydon – Telephone 01424 451503

bhaydon@hastings.gov.uk

FINAL ACCOUNTS SUMMARY 2006-2007**APPENDIX A**

	2006-2007 Revised Budget £	2006-2007 Actual £	Variation to Revised Budget £
Directorates			
Deputy Chief Executive	854,990	1,832,390	977,400
Executive Director, Communications & Organisational Development	3,526,760	3,345,815	(180,945)
Executive Director, Regeneration & Planning	1,864,920	1,637,304	(227,616)
Executive Director, Housing, Communities & Neighbourhoods	2,651,020	2,628,447	(22,573)
Executive Director, Environment & Safety	4,630,580	4,728,164	97,584
Executive Director, Leisure & Cultural Development	4,214,940	4,213,786	(1,154)
Direct Service Expenditure	17,743,210	18,385,906	642,696
Contingency Provision	30,000	0	(30,000)
Total Service Expenditure	17,773,210	18,385,906	612,696
Business Growth Incentive	(20,000)	(94,000)	(74,000)
Capitalisation of Revenue by Direction	(87,000)	(135,530)	(48,530)
Net Interest	(469,000)	(369,229)	99,771
Net Use of Earmarked Reserves	(1,187,850)	(2,345,789)	(1,157,939)
Claw-back of previous years grant	47,000	46,148	(852)
Net Council Expenditure	16,056,360	15,487,506	(568,854)
Use of General Reserve	(403,220)	165,634	568,854
Revenue Support Grant	(9,598,474)	(9,598,474)	0
Collection Fund – Council Tax	(6,054,666)	(6,054,666)	0
(Surplus) / Deficit	0	0	0

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
Deputy Chief Executive's					
	Restructure – severance payments	5299	109		
	Restructure – professional advice	5299	17		
	PSA grant taken to 2006-7 accounts ahead of its planned use	5299	(210)		
	Application of prior years receipts of unidentified cash to revenue	5299	(24)		
	Chief Executive's – Professional Services	1023	(15)		15
	DDA works less than anticipated	1160	(16)		16
	Revenues Division – salary and operational savings	1055	(52)		30
	Other Expenditure & Income – additional bad debt provision	5299	15		
	Housing Benefit Subsidy – provision for claw-back of subsidy awarded in 2006-07	5900	35		
	Corporate – Audit fee for 2005/06 accounts more than expected	1080	15		
	Foreshore Trust – additional professional fees of the Trust and expected contribution from trust activities	5290	67		
	Policy & Performance Division – salary savings	1024	(15)		7
	Registration of Electors – printing the Register cost less than anticipated	1200	(14)		
	Election Expenses – including staff cost savings	5503	(17)		9
	Factory Unit Rents – provision for bad debt not required at level expected	2201	(44)		
	Advanced receipts re tipping space at Pebsham Landfill Site	2404	(163)		

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/ (under) £'000	Requests for the carry forward of unspent budgets £'000
	Other Land and Property rents greater than budget	2404	(33)		
	Creation of provision for the Foreshore Trust settlement	5299	1,350		
	Other minor variations		(54)		
				951	78
Communications & Organisational Development					
	IT Reserve under-spend	7168	(107)		107
	Recruitment Advertising	1090	(65)		
	Recruitment and retention expenses and corporate training under-spent	1090	(37)		
	Tourism Marketing under-spent	5702	(53)		
	HIC – income generated was less than budget	5715	16		
	Beer Festival – VAT provision and shortfall in income	5715	35		
	Raising the Profile – contributions to events exceeded budget	5725	21		
	Other minor variations		(47)		8
				(237)	115
Housing and Neighbourhood Renewal					
	Management and Admin – vacant salary periods offset by extra training and computers, with the balance being carried forward for “Anite” training. Increased NRF grant. Lower recruitment costs and contract car hire costs	1072	(29)		10
	Portland Place – R & R funded redecoration works not done as Housing moving out. Carry forward request to assist Tressell Training to move in	1152	(14)		14
				(43)	24

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
Environment & Safety					
	Environment Admin – providing sickness cover for Principal EHO post	1009	16		
	Off Street parking – Admission and PCN income down offset by electricity and equipment costs.	1300	119		
	Adoption of DVLA Powers – Increased clamping income	1320	(9)		
	Hastings Station Car Park – more income than forecast	1330	(9)		
	CPZ – St Leonards on Sea – work on extending CPZ partly slipped into 07/08. Funded from Car Park surplus	1340	(10)		10
	Shelters and seats – New bus shelters partly slipped into 2007/08	1501	(3)		3
	ESCC Highways Management – increased S38 income	1505	(19)		
	Local and Liquor Licensing – more fee income than expected	5100/ 5105	(14)		
	Wardens Service – Periods of vacant posts during year. Savings on equipment and stationery	5125	(36)		
	Environmental Services Unit – Waste Manager costs higher than budget	1073	16		
	Street Cleansing – loss of weed spraying income plus reduced equipment spend offset by movement on main contract	3313	(7)		
	Refuse Collection – reduced Bulky waste income and return of GHP Filthy clearance money, reduced equipment spend and higher movement on main contract	3303	19		
	Refuse Collection – under-spend on “Twin bin project” costs	3303	(31)		31

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
	Public conveniences - higher movement on main contract offset by additional income	3033	9		
	Public conveniences – under-spend on repairs	3033	(18)		18
	Greenwaste – main contract costs are higher due to higher volume	3411	14		
	Recycling - reduced equipment spend and lower movement on main contract	3410	(23)		
	Other minor variations		(38)		
				(24)	62
Regeneration & Planning					
	Management & Admin – Development Control – salary savings part PDG reserve funded. Overspend on telephones	1002	(10)		
	Project Management & Admin – under-spend on computers, on travel and on salaries	1007	(10)		10
	Regeneration Division – Admin - salary savings plus extra grant income for External Funding Officer	1021	(19)		10
	Development Control – over achieved income, saving on electronic publishing costs for planning applications, saving on Professional Fees budget	1600	(62)		50
	E-Planning - slippage on the project work. This is PDG Reserve funded	1602	(20)		
	Regeneration General Expenses - £12k savings on Grants Made – PDG Reserve funded	1900	(12)		10
	Local Enterprise Growth Initiative – savings in grants made	1909	(11)		

Appendix B continued

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
Regeneration & Planning					
	Regeneration Programming Team - salary savings, saving in Agency staff, but reduction in grants received	1910	(21)		20
	Local Land Charges Register - increased income from increased activity in the property market	5211	(17)		
	Other minor variations		(38)		22
				(220)	122
Leisure & Cultural Development					
	Leisure administration - saving on computers, telephones, postage and stationery	1070	(15)		
	Youth Activities - general budget savings (£6k accrual made for cultural audit)	6006	(10)		4
	Support For Events - general budget savings	5729	(8)		
	St Mary In The Castle - R&R funded repairs brought forward from 07/08, reduced income, increased cleaning costs and additional cost of alarm maintenance	2602	39		
	Indoor Sports Centre - saving on repairs, R&R under-spend to be carried forward to 07/08	6100	(10)		9
	Sports Management – under achieved income, plus overspend on equipment, security services and professional fees	6150	17		

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
Leisure & Cultural Development					
	Cemetery & Crematorium - overspend on grounds maintenance work re: children's cemetery, shortfall in income as 50 less cremations than budget, overspend on repairs to the water leak, overspend on water charge due to leak	3102	73		
	Parks and Open Spaces - saving on salaries, saving on repairs & grounds maintenance, overspend on insurance excess, grant income for works in the park, saving on electricity	6301	(39)		19
	West & East Hill Cliff Railway - saving on R&R funded repairs to be carried forward to 07/08 and under achieved income	2502	(9)		13
	Hastings Castle - salary savings, saving on repairs, extra winter admissions income, other savings	2510	(19)		
	Chalets & Private Hut Sites - extra income achieved plus saving on repairs	2514	(15)		7
	Seafront - saving on repairs and grounds maintenance, increased rent, other savings	5241	(28)		12
	Museum – under-spend on R&R funded repairs	6000	(17)		17
	Other minor variations		1		
				(40)	81

MAJOR VARIATIONS AND REQUESTS FOR CARRY FORWARD OF UNSPENT BUDGETS INTO 2007-08

Service Provider	Service Area	Cost Centre	Variation over/(under) £'000	Requests for the carry forward of unspent budgets £'000
	Total of Service Variations		387	482
Other Non-Service variations				
	Net Interest position less than budget but offset by the use of Interest Equalisation Reserve		50	
	Contingency not required		(30)	
	LABGI additional grant		(74)	
	Additional capitalisation of revenue up to directed limit		(49)	
	Variation in use of reserves		(1,108)	
	Transfer to the Foreshore Trust account		255	
	Overall net underspend		(569)	

Analysis of the funding of carry forward requests:

General Fund	286
Repair & Renewal Reserve	79
IT Reserve	107
Car Park Reserve	10

RESERVES – MOVEMENTS IN 2006-07

	Balance at 1 April £'000	Income £'000	Expenditure £'000	Balance at 31 March £'000
<u>Revenue Reserves:</u>				
General Reserve	1,665	166	0	1,831
Renewal and Repairs Reserve	1,612	400	441	1,571
Risk Management Reserve	243	40	10	273
Industrial Development Reserve	398	0	188	210
Information Technology Reserve	469	75	140	404
On-Street Car Parking Surplus Reserve	165	133	117	181
Planning Development Reserve	388	396	507	277
Interest Equalisation	238	0	50	188
Housing Delivery	54	0	54	0
Other Reserves	8	0	0	8
Total of Revenue Reserves	<u>5,240</u>	<u>1,210</u>	<u>1,507</u>	<u>4,943</u>
<u>Capital Reserve:</u>	<u>6,635</u>	<u>0</u>	<u>1,350</u>	<u>5,285</u>

CAPITAL PROGRAMME EXPENDITURE 2006-07

Service	Gross Budget £000's	Actual £000's	Net Variation £000's
Deputy Chief Executive	709	219	(490)
Communications & Org. Development	1,456	1,344	(112)
Environment & Safety	95	29	(66)
Housing, Communities & Neighbourhoods	2,742	2,355	(387)
Leisure & Cultural Development	2,515	2,365	(150)
Regeneration & Planning	821	754	(67)
Other Expenditure (capitalised revenue)	136	136	0
	8,474	7,202	(1,272)
Assumed slippage in programme			500
	Net variation		(772)

Main Scheme Variations:

£000's

Deputy Chief Executive

DC01 Priory Meadow Shopping Centre – car park extension	(316)	slippage
ES04-2 Replace Wellington Square front office	(42)	slippage
ES07 Factory Refurbishments	(120)	slippage

Communications & Org. Development

ES04-3 Christchurch – office accommodation	(107)	slippage
--	-------	----------

Environment & Safety

ES10 Refuse Collection Wheelie Bins	(50)	slippage
-------------------------------------	------	----------

Leisure & Cultural Development

LS03 Multi Purpose Play Areas	(106)	slippage
CL25 Museum Extension	(107)	slippage

Regeneration & Planning

RP05 Sea Front Strategy	(87)	slippage
-------------------------	------	----------

Housing, Communities & Neighbourhoods

H07 Renovation Grants	(84)	
H12 Empty Homes Grants	(25)	slippage
H14 Central St.Leonards Renewal Area	(285)	

	<u>(1,329)</u>
<u>Analysis of all variations:</u>	
Variations in expenditure – net reduced spend	(336)
Slippage of expenditure into 2007-08	(1,049)
B/fwd – advanced expenditure	113
	<u>(1,272)</u>

Appendix E

CAPITAL PROGRAMME FINANCE 2006-2007

		Outturn 2006-07 £000's
<u>Expenditure :</u>		<u>7,202</u>
<u>Financed by :</u>		
Borrowing		2,461
Grant - Disabled Facilities Grant	420	
Lottery Grant	730	
SRB Grant	416	
Housing Grant	1,080	
Other Grants	<u>378</u>	3,024
Reserves - PDG		30
Capital Receipts		1,687
		<u>7,202</u>

Appendix F

COLLECTION FUND 2006-07

		£000's
Surplus brought forward at 1 April		(361)
Business Rates		
Income from Business Ratepayers	(16,167)	
Less Cost of Collection	125	
Less Contribution to Business Rate Pool	<u>16,042</u>	0
Council Tax		
Income from Council Taxpayers	(32,701)	
Transfer from General Fund re Council Tax Benefits	<u>(8,482)</u>	
	(41,183)	
Less East Sussex County Council precept	29,123	
Less Sussex Police Authority	3,357	
Less East Sussex Fire Authority	2,038	
Less Hastings Borough Council demand	6,054	
Less Write-offs and Provision for Bad Debts	<u>2,502</u>	
Deficit for Year		1,891
Residual Community Charge receipts		(1)
Deficit on Collection Fund at 31 March c/f *		<u>1,529</u>
* Balance made up as follows:-		
Residual Community Charge		(2)
Council Tax - East Sussex County Council	1,101	
- Sussex Police Authority	125	
- East Sussex Fire Authority	78	
- Hastings Borough Council	<u>227</u>	1,531
		<u>1,529</u>