

## Ten Year Budget - Balance Sheet

Balance Sheet		31/3/21	31/3/22	31/3/23	31/3/24	31/3/25	31/3/26
		Plan	Plan	Plan	Plan	Plan	Plan
Note		£000	£000	£000	£000	£000	£000
<b>Long Term Assets</b>							
Property, Plant and Equipment	1	38,863	52,298	59,514	60,228	60,334	60,090
Investment Property		32,708	32,708	32,708	32,708	32,708	32,708
Long Term Investments		4,012	4,012	4,012	4,012	4,012	4,012
Long Term Debtors		6,756	6,670	7,716	7,712	7,708	7,704
		<u>82,340</u>	<u>95,688</u>	<u>103,951</u>	<u>104,661</u>	<u>104,763</u>	<u>104,515</u>
<b>Current Assets</b>							
Short-term Investments		4,014	2,011	(170)	(1,234)	(2,130)	(2,528)
Cash and Cash Equivalents		6,516	6,516	6,516	6,516	6,516	6,516
Inventories		3,311	3,311	3,311	3,311	3,311	3,311
Short Term Debtors		13,651	13,651	13,651	13,651	13,651	13,651
Assets held for Sale		266	266	266	266	266	266
Payments in Advance		0	0	0	0	0	0
		<u>27,756</u>	<u>25,754</u>	<u>23,572</u>	<u>22,509</u>	<u>21,612</u>	<u>21,214</u>
<b>Current Liabilities</b>							
Receipts in Advance		(13,075)	(13,075)	(13,075)	(13,075)	(13,075)	(13,075)
Short Term PWLB Loan		126	129	133	136	140	144
Short Term Creditors		(15,454)	(15,454)	(15,454)	(15,454)	(15,456)	(15,456)
Short Term Provisions		(3,597)	(3,597)	(3,597)	(3,597)	(3,597)	(3,597)
		<u>(32,000)</u>	<u>(31,997)</u>	<u>(31,993)</u>	<u>(31,990)</u>	<u>(31,988)</u>	<u>(31,984)</u>
<b>NET CURRENT ASSETS</b>		<b>(4,243)</b>	<b>(6,243)</b>	<b>(8,421)</b>	<b>(9,481)</b>	<b>(10,375)</b>	<b>(10,770)</b>
<b>Long Term Liabilities</b>							
Long Term Creditors		(345)	(344)	(343)	(342)	(341)	(340)
Long Term PWLB Loan		(4,766)	(12,592)	(13,129)	(11,560)	(11,036)	(10,505)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(76,745)	(75,255)	(73,765)	(72,275)	(70,785)	(69,295)
Capital Grants Receipts in Advance		(1,798)	(1,798)	(1,798)	(1,798)	(1,798)	(1,798)
		<u>(83,911)</u>	<u>(90,246)</u>	<u>(89,292)</u>	<u>(86,232)</u>	<u>(84,217)</u>	<u>(82,195)</u>
<b>TOTAL NET ASSETS</b>		<b>(5,814)</b>	<b>(800)</b>	<b>6,238</b>	<b>8,948</b>	<b>10,171</b>	<b>11,550</b>
<b>USABLE RESERVES</b>							
Usable Capital Receipts Reserve		(4,317)	(4,317)	(4,317)	(5,317)	(5,263)	(5,263)
Earmarked Reserves		(28,388)	(26,405)	(25,444)	(24,550)	(23,824)	(23,596)
General Fund		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
		<u>(34,406)</u>	<u>(32,423)</u>	<u>(31,462)</u>	<u>(31,568)</u>	<u>(30,788)</u>	<u>(30,559)</u>
<b>UNUSABLE RESERVES</b>							
Capital Adjustment Account		(22,147)	(27,658)	(34,171)	(35,289)	(35,805)	(35,927)
Revaluation Reserve		(21,719)	(21,719)	(21,719)	(21,719)	(21,719)	(21,719)
Accumulated Absences Account		327	327	327	327	327	327
Pensions Reserve	2,3	76,745	75,255	73,765	72,275	70,785	69,295
Collection Fund Adj Account		21	21	21	21	21	21
NNDR Collection Fund Revenue Account		7,130	7,130	7,130	7,130	7,130	7,130
Deferred Capital receipts		(138)	(134)	(130)	(126)	(122)	(118)
		<u>40,220</u>	<u>33,223</u>	<u>25,224</u>	<u>22,620</u>	<u>20,617</u>	<u>19,009</u>
<b>TOTAL RESERVES</b>		<b>5,814</b>	<b>800</b>	<b>(6,238)</b>	<b>(8,948)</b>	<b>(10,171)</b>	<b>(11,550)</b>

## Notes to Balance Sheet

- Property will depreciate and will not be replaced, vehicles will depreciate and be
- Pensions figures are based on the actual FRS17 figures required to be included in the statutory accounts. An actuarial revaluation is completed every three years which is used to calculate the true position of the pension
- Pensions liability decrease due to payments being made to reduce the deficit.

## Ten Year Budget - Balance Sheet

<b>Balance Sheet continued</b>		31/3/27	31/3/28	31/3/29	31/3/30	31/3/31	31/3/32
	Note	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000
<b>Long Term Assets</b>							
Property, Plant and Equipment	1	59,847	59,603	59,359	59,115	58,872	58,628
Investment Property		32,708	32,708	32,708	32,708	32,708	32,708
Long Term Investments		4,012	4,012	4,012	4,012	4,012	4,012
Long Term Debtors		7,700	7,696	7,692	7,688	7,684	7,680
		<u>104,267</u>	<u>104,020</u>	<u>103,772</u>	<u>103,524</u>	<u>103,276</u>	<u>103,029</u>
<b>Current Assets</b>							
Short-term Investments		(2,899)	(2,971)	(3,195)	(3,559)	(3,896)	(4,478)
Cash and Cash Equivalents		6,516	6,516	6,516	6,516	6,516	6,516
Inventories		3,311	3,311	3,311	3,311	3,311	3,311
Short Term Debtors		13,651	13,651	13,651	13,651	13,651	13,651
Assets held for Sale		266	266	266	266	266	266
Payments in Advance		0	0	0	0	0	0
		<u>20,844</u>	<u>20,772</u>	<u>20,548</u>	<u>20,183</u>	<u>19,846</u>	<u>19,265</u>
<b>Current Liabilities</b>							
Receipts in Advance		(13,075)	(13,075)	(13,075)	(13,075)	(13,075)	(13,075)
Short Term PWLB Loan		147	151	155	160	164	168
Short Term Creditors		(15,457)	(15,458)	(15,459)	(15,460)	(15,461)	(15,462)
Short Term Provisions		(3,597)	(3,597)	(3,597)	(3,597)	(3,597)	(3,597)
		<u>(31,981)</u>	<u>(31,978)</u>	<u>(31,975)</u>	<u>(31,972)</u>	<u>(31,969)</u>	<u>(31,965)</u>
<b>NET CURRENT ASSETS</b>		<b>(11,138)</b>	<b>(11,206)</b>	<b>(11,428)</b>	<b>(11,789)</b>	<b>(12,123)</b>	<b>(12,701)</b>
<b>Long Term Liabilities</b>							
Long Term Creditors		(339)	(338)	(337)	(336)	(335)	(334)
Long Term PWLB Loan		(9,968)	(9,425)	(8,876)	(8,321)	(7,759)	(7,190)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(67,805)	(66,315)	(64,825)	(63,335)	(61,845)	(60,355)
Capital Grants Receipts in Advance		(1,798)	(1,798)	(1,798)	(1,798)	(1,798)	(1,798)
		<u>(80,167)</u>	<u>(78,133)</u>	<u>(76,093)</u>	<u>(74,047)</u>	<u>(71,994)</u>	<u>(69,934)</u>
<b>TOTAL NET ASSETS</b>		<b>12,963</b>	<b>14,681</b>	<b>16,252</b>	<b>17,689</b>	<b>19,160</b>	<b>20,394</b>
<b>USABLE RESERVES</b>							
Usable Capital Receipts Reserve		(5,263)	(5,263)	(5,263)	(5,263)	(5,263)	(5,263)
Earmarked Reserves		(23,396)	(23,494)	(21,877)	(21,683)	(21,516)	(21,104)
General Fund		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
		<u>(30,359)</u>	<u>(30,457)</u>	<u>(28,841)</u>	<u>(28,646)</u>	<u>(28,479)</u>	<u>(28,068)</u>
<b>UNUSABLE RESERVES</b>							
Capital Adjustment Account		(36,055)	(36,188)	(37,889)	(38,034)	(38,188)	(38,347)
Revaluation Reserve		(21,719)	(21,719)	(21,719)	(21,719)	(21,719)	(21,719)
Accumulated Absences Account		327	327	327	327	327	327
Pensions Reserve	2,3	67,805	66,315	64,825	63,335	61,845	60,355
Collection Fund Adj Account		21	21	21	21	21	21
NNDR Collection Fund Revenue Account		7,130	7,130	7,130	7,130	7,130	7,130
Deferred Capital receipts		(114)	(110)	(106)	(102)	(98)	(94)
		<u>17,396</u>	<u>15,777</u>	<u>12,589</u>	<u>10,958</u>	<u>9,319</u>	<u>7,674</u>
<b>TOTAL RESERVES</b>		<b>(12,963)</b>	<b>(14,681)</b>	<b>(16,252)</b>	<b>(17,689)</b>	<b>(19,160)</b>	<b>(20,394)</b>