

CAPITAL AND RESERVE FINANCING VARIATIONS FROM ORIGINAL 2013/14 BUDGETS

| | | Latest Budget 2013/14 £'000 | Original Budget 2014/15 £'000 |
|--|----------------------|--|--|
| NOTIONAL CAPITAL FINANCING CHARGES | BASE BUDGET | (3,698) | (3,698) |
| (Line 2 re Table in Paragraph 13.1) | LATEST BUDGET | (5,544) | (3,447) |
| | CHANGE | (1,846) | 251 |
| Depreciation : | | | |
| Effect of revaluations, impairments, re-lives, transfers & current and past capital programmes | | 30 | (4) |
| Revenue Expenditure Financed From Capital Under Statute (REFCUS): | | | |
| Effect of current and past capital programmes | | (1,746) | 228 |
| Intangible Assets: | | | |
| Effect of current and past capital programmes | | (130) | 27 |
| COST OF LOAN REPAYMENTS, etc. | BASE BUDGET | 33 | 33 |
| (Line 3 re Table in Paragraph 13.1) | LATEST BUDGET | 33 | 33 |
| | CHANGE | - | - |
| REVENUE CONTRIBUTIONS TO CAPITAL | BASE BUDGET | 776 | 776 |
| (Line 4 re Table in Paragraph 13.1) | LATEST BUDGET | 932 | 313 |
| | CHANGE | 156 | (463) |
| Additional General Fund revenue contributions to capital outlay | | 156 | - |
| Dropping out of previous years revenue contributions to capital outlay | | - | (463) |
| CONTRIBUTIONS TO / (FROM) RESERVES | BASE BUDGET | 696 | 696 |
| (Line 5 re Table in Paragraph 13.1) | LATEST BUDGET | (136) | (433) |
| | CHANGE | (832) | (1,129) |
| General Fund expenditure met from 2012/13 Earmarked Reserves | | (529) | - |
| Cease Fit for the Future Achievement Local Pay Award from Service Transformation Reserve | | 300 | 300 |
| Contributions to/from Reserves generally re service expenditure | | (902) | (115) |
| Additional Business Rate Retention transfer | | 299 | - |
| Falling out of one off contributions to Reserves | | - | (1,314) |
| NET EXTERNAL INVESTMENT INTEREST RECEIVED | BASE BUDGET | (206) | (206) |
| (Line 6 re Table in Paragraph 13.1) | LATEST BUDGET | (240) | (181) |
| | CHANGE | (34) | 25 |
| Changes in interest rates | | 43 | 68 |
| Changes due to variations in levels and periods of investments | | (92) | (57) |
| change in interest on balances paid to H.R.A. due to variations in balances & interest rates | | 20 | 20 |
| Interest credit re Kingsway Community Centre deferred capital receipt | | (6) | (6) |
| IAS 19 ADJUSTMENTS (PENSIONS) | BASE BUDGET | (366) | (366) |
| (Line 7 re Table in Paragraph 13.1) | LATEST BUDGET | (616) | (608) |
| | CHANGE | (250) | (242) |
| Net IAS19 changes for retirement benefits | | (1,039) | (1,089) |
| Employer contributions to pension fund | | 122 | 179 |
| Pension Interest and Rate of Return on Assets | | 667 | 668 |

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| | | Latest Budget 2013/14 £'000 | Original Budget 2014/15 £'000 |
|---|----------------------|--|--|
| CONTRIBUTIONS TO / (FROM) GENERAL FUND BALANCE | BASE BUDGET | (33) | (33) |
| (Line 9 re Table in Paragraph 13.1) | LATEST BUDGET | (33) | - |
| | CHANGE | - | 33 |
| No contribution required in 2014/15 | | - | 33 |