

Index for Notes to the Core Financial Statements and Supplementary Statements	Page	Note/Table Reference
<b>Section A – Notes to the Group Accounts</b>	<b>8</b>	
<b>Accounting Policies</b>		A1
<b>Notes to the Comprehensive Income and Expenditure Statement</b>		
Investment and Financing Income and Expenditure		A2
Tax Expenses of Group Entities		A3
<b>Notes to the Balance Sheet</b>		
Long-term Investments		A4
Short-term Debtors		A5
Cash and Cash Equivalents		A6
Usable Reserves		A7
<b>Notes to the Cash Flow</b>		
Cash Flows from Operating Activities		A8
Cash Flows from Investing Activities		A9
Cash Flows from Financing Activities		A10
Cash and Cash Equivalents		A11
Interest on Balances		A12
<b>Section B – Movement in Reserves Statement</b>	<b>21</b>	
<b>Movement in Reserves</b>		<b>1.0</b>
Adjusting between Accounting and Funding Basis under Regulations 2017/18		1.1
<b>Usable Reserves:</b>		<b>2.0</b>
Revenue Balances – General Fund		2.1
Revenue Balances – Housing Revenue Account		2.2
Capital Receipts Reserve		2.3
Capital Grants and Contributions without Conditions (Unapplied)		2.4
<b>Unusable Reserves:</b>		<b>3.0</b>
Revaluation Reserve		3.1
Capital Adjustment Account		3.2
Deferred Capital Receipts		3.3
Accumulated Compensated Absences Adjustment Account		3.4
Pension Reserve		3.5

<b>Index for Notes to the Core Financial Statements and Supplementary Statements</b>	<b>Page</b>	<b>Note/Table Reference</b>
Collection Fund Adjustment Account		3.6
<b>Section C – Comprehensive Income and Expenditure Statement</b>	<b>33</b>	
<b><i>Compliance to Regulations</i></b>		<b>4.0</b>
Revenue Contracts		4.1
Expenditure and Funding Analysis		4.2
Note to the Expenditure and Funding Analysis		4.3
Expenditure and Income Analysed by Nature		4.4
<b><i>Notes to the Comprehensive Income and Expenditure Statement</i></b>		<b>5.0</b>
Total Other Operating Expenditure		5.1
Total Financing & Investment Income and Expenditure		5.2
Total Taxation and Non-Specific Government Grants		5.3
<b>Section D – Balance Sheet</b>	<b>39</b>	
<b><i>Intangible Assets</i></b>		<b>6.0</b>
Intangible Assets		6.1
<b><i>Property, Plant and Equipment</i></b>		<b>7.0</b>
Analysis of Property, Plant and Equipment		7.1
Capital Expenditure and Financing		7.2
Heritage Assets		7.3
Significant Commitments under Capital Contracts		7.4
<b><i>Other Long Term Assets</i></b>		<b>8.0</b>
Long Term Investments		8.1
Long Term Debtors		8.2
<b><i>Current Assets</i></b>		<b>9.0</b>
Inventories (Stock)		9.1
Debtors		9.2
Impairment Allowances (for Non-Collection)		9.3
Short Term Investments		9.4

Index for Notes to the Core Financial Statements and Supplementary Statements	Page	Note/Table Reference
Cash and Cash Equivalents		9.5
<b><i>Current Liabilities</i></b>		<b>10.0</b>
Creditors		10.1
Provisions		10.2
<b><i>Long Term Liabilities</i></b>		<b>11.0</b>
Long Term Borrowing		11.1
Deferred Liabilities		11.2
Creditor – Capital Grants and Contributions with Conditions		11.3
Creditor – Capital Grants and Contributions due to Other Bodies		11.4
Pensions Liability		11.5
<b><i>Tax Payers Equity</i></b>		<b>12.0</b>
Usable Reserves		12.1
Unusable Reserves		12.2
<b>Section E - Cash Flow Statement</b>	<b>52</b>	
<b><i>Cash Flow Activities</i></b>		<b>13.0</b>
Cash Flow Statement – Operating Activities		13.1
Cash Flow Statement – Investing Activities		13.2
Cash Flow Statement – Financing Activities		13.3
Cash Flow Statement – Cash and Cash Equivalents		13.4
Cash Flow Statement – Interest on Balances		13.5
<b>Section F – Supplementary Notes to the Core Financial Statements</b>	<b>55</b>	
<b><i>Leasing Arrangements and Private Finance Initiative</i></b>		<b>14.0</b>
Private Finance Initiative		14.1
<b><i>Members, officers and Related Parties</i></b>		<b>15.0</b>
Members Allowances		15.1
Related Party Transactions		15.2
Officers Remuneration		15.3
Employees Salary over £50,000		15.4

<b>Index for Notes to the Core Financial Statements and Supplementary Statements</b>	<b>Page</b>	<b>Note/Table Reference</b>
Termination Benefits		15.5
<b><i>Fees Payable</i></b>		<b>16.0</b>
External Audit Fees Payable		16.1
<b><i>Pension Scheme</i></b>		<b>17.0</b>
Pension Scheme Disclosure		17.1
Transactions Relating to the Pension Scheme		17.2
Pension Liabilities (Summary)		17.3
Pension Liabilities (Sensitivity Analysis)		17.4
Pension Assets		17.5
Pension Scheme History		17.6
Basis for Estimating the Pension Scheme Assets and Liabilities		17.7
Analysis of Assets Held		17.8
History of Actuarial Gains and Losses		17.9
Pension Reserve		17.10
<b><i>Financial Instruments</i></b>		<b>18.0</b>
Financial Instruments - Balances		18.1
Long-term Borrowing		18.2
Financial Instruments – Gains and Losses		18.3
Financial Instruments – Fair Values		18.4
Financial Instruments – Risks		18.5
Financial Instruments – Collateral		18.6
Financial Instruments – Transition to IFRS 9		18.7
<b><i>Supplementary Notes</i></b>		<b>19.0</b>
Events after the Reporting Period		19.1
Contingent Liabilities		19.2
Grant Income - Revenue		19.3
Un-adopted Accounting Policies		19.4
Critical Judgements in Accounting Policies		19.5
Assumptions made about the Future and Other Sources of Estimation		19.6
Prior Period Adjustment		19.7

Index for Notes to the Core Financial Statements and Supplementary Statements	Page	Note/Table Reference
<b>Section G – Supplementary Financial Statements – Housing Revenue Account; Housing Revenue Account Comprehensive Income and Expenditure Account;</b>	<b>93</b>	
Movement in HRA Reserves;		20.0
Adjustments between Accounting and Funding basis under Statute;		20.1
<b>Notes to the Housing Revenue Account</b>		<b>21.0</b>
Introduction Statement		21.1
Gross Rental Income		21.2
Housing Revenue Account Self-Financing Transactions		21.3
Housing Stock		21.4
Rent Arrears		21.5
Balance Sheet Value of Housing Revenue Stock		21.6
Major Repairs Reserve		21.7
Capital Financing		21.8
Housing Revenue Account Contribution to the Pension Fund		21.9
<b>Section H – Supplementary Financial Statements – Collection Fund</b>	<b>99</b>	
<b>Collection Fund Summary</b>		
Collection Fund Income and Expenditure Account		
<b>Notes to the Collection Fund</b>		<b>22.0</b>
Council Tax Introduction		22.1
Council Tax Base		22.2
Council Tax Income Analysis		22.3
Council Tax Collection Fund Balance		22.4
Business Rates – Introduction		22.5
Business Rates Income Analysis		22.6
Business Rates Collection Fund Balance		22.7