



FUTURE NORTHANTS

Indicative Finance Aggregation – West

Appendix 1

Indicative Aggregation – Revenue GF/HRA (2020/21 Budget Baselines)

	NCC	DDC	NBC	SNC	Total
	£m	£m	£m	£m	£m
General Fund	233.8	17.9	29.6	15.6	296.9
HRA	N/A	N/A	53.7	N/A	53.7

	DSG	Public Health
	£m	£m
Expenditure	352	19.1
Income	352	18.5
Net	0.0	0.6



Indicative Aggregation – Capital GF / HRA (2021/22 – 2023/24)

	NCC	DDC	NBC	SNC	Total
	£m	£m	£m	£m	£m
General Fund	143.5	23.5	59.4	5.8	232.2
HRA	N/A	N/A	161.2	N/A	161.2



Balance Sheet – Indicative Aggregation Based on 2018-19 Draft Accounts

BALANCE SHEET	WEST NORTHAMPTONSHIRE				
	DDC	SNC	NBC	NCC	Total
	£000	£000	£000	£000	£000
Property, Plant & Equipment	43,849	22,537	719,603	588,249	1,374,238
Investment Property	32,930	1,516	13,794	7,612	55,852
Heritage Assets	0	245	28,220	1,566	30,031
Intangible Assets	270	247	388	2,463	3,368
Long Term Debtors	5,981	3,804	0	23,571	33,356
Long Term Debtors - Capital Loans	0	0	48,494	1	48,495
Long Term Investments	3,510	0	7,586		11,096
Investment in Joint Venture	1	0	0		1
Long Term Assets	86,541	28,349	818,085	623,461	1,556,436
Inventories	0	127	27	409	563
Short Term Debtors	5,139	5,368	30,551	48,804	89,862
Cash and Cash Equivalents	7,369	4,906	11,162	46,285	69,722
Short Term Investments	51,840	19,609	28,144	100	99,693
Assets held for sale	0	0	0	984	984
Current Assets	64,348	30,010	69,884	96,581	260,823
Bank Overdraft	0	0	0	0	0
Short Term Borrowing	0	0	(5,506)	(122,853)	(128,359)
Short Term Creditors	(14,377)	(7,250)	(44,553)	(64,101)	(130,281)
Short term provision	(78)	(356)	(6,170)	(4,885)	(11,489)
Current Liabilities	(14,455)	(7,606)	(56,229)	(191,839)	(270,129)
Long Term Creditors	(1,950)	0	(16,599)	0	(18,549)
Long Term Borrowing	0	0	(241,874)	(175,146)	(417,020)
Capital Grants Receipts in Advance	0	(9,306)	0	(24,696)	(34,002)
Pension liability	(31,884)	(45,541)	(141,857)	(291,719)	(511,001)
Provisions	(2,535)	(509)	(60)	(4,767)	(7,871)
PFI	0	0	0	(127,558)	(127,558)
Other Long Term Liabilities	0	0	0	(16,665)	(16,665)
Long Term Liabilities	(36,369)	(55,356)	(400,390)	(640,550)	(1,132,665)
Net Assets	100,065	(4,603)	431,350	(112,346)	414,466

Balance Sheet – Indicative Aggregation Based on 2018-19 Draft Accounts

	WEST NORTHAMPTONSHIRE				
BALANCE SHEET	DDC	SNC	NBC	NCC	Total
	£000	£000	£000	£000	£000
Usable reserves					
Usable Capital Receipts Reserve	(17,596)	(1,231)	(18,287)	(1,616)	(38,730)
Major Repairs Reserve	0	0	0	0	0
General Fund Balance	(15,795)	(1,910)	(4,000)	(10,000)	(31,705)
Housing Revenue Account Balance	0	0	(5,000)	0	(5,000)
Earmarked Reserves	(14,756)	(10,463)	(37,556)	(10,006)	(72,781)
Schools reserves	0	0	0	(11,373)	(11,373)
Capital Grants Unapplied	(3,277)	(1,027)	(3,751)	(13,253)	(21,308)
Usable reserves	(51,424)	(14,631)	(68,594)	(46,248)	(180,897)
Unusable Reserves					
Revaluation Reserve	(11,776)	(7,338)	(276,463)	(62,211)	(357,788)
Capital Adjustment Account	(63,376)	(17,661)	(227,266)	(69,529)	(377,832)
Pension Reserve	31,884	45,541	141,857	291,719	511,001
Available for sale financial assets	0	10	836	0	846
Collection Fund Adjustment Account	474	(669)	(1,666)	(2,175)	(4,036)
Deferred Credits - Mortgages	0	0	0	0	0
Deferred Capital Receipts Reserve	(5,924)	(709)	(113)	0	(6,746)
Accumulated Absences Account	77	60	59	791	987
Unusable reserves	(48,641)	19,234	(362,756)	158,594	(233,569)
Total Reserves	(100,065)	4,603	(431,350)	112,346	(414,466)

