

**Wiltshire Council**  
**Annual Report and Statement of Accounts**  
**2016/2017**



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## Leader's introduction

We are definitely not your average local authority.

We have not been afraid to reallocate resources. In 2016/17 we invested £13.8m going into Adults and Children's care and safeguarding, as well as £3.3m into Highways. That meant we had to find £25.254m of savings. This outturn and Statement of Accounts shows we achieved that challenge, with a small surplus to reinvest next year. That achievement is down to sound foundations and controls, working in partnership with our communities to deliver change.

In 2016/17 we have engaged with our communities through Area Boards on initiatives, such as Youth Development and Rights of Way. We held extensive consultation on how our public transport should develop. We were also inspected by our LGA peers on Highways, Military Integration and Adult Care. They all found we have sound arrangements in place to manage the council and its affairs.

I was delighted that Wiltshire Council is currently rated as the best council to work for in the UK by external recruitment advisors, Glassdoor. In my view that's what we have here at Wiltshire Council is a great team – made up of elected members, staff and partners; and, it's a very successful one. We will continue to face financial pressures, but we are a responsible employer and we will face these and find solutions to ensure Wiltshire remains the great place it is and is known as.

*We are delivering on our strategy and making a real difference to our communities*

Nearly a decade ago I led this Council into Unitary status with the goal of providing joined up and efficient services for the people of Wiltshire. I am pleased to say that we are delivering on that, and again within budget.

We have achieved our success by delivering against a very clear strategy and purpose – to build strong, connected and sustainable communities. The plan focused on three priority areas that are embedded in everything we do;

- Protecting those who are most vulnerable;
- Doing all we can to boost the local economy; and,
- Working closely with our communities to encourage and enable them to do more for themselves.

This focus has become our success.

We have learnt to drive an environment that encourages innovation and change as the norm, so that we can overcome these challenges and, wherever possible, maintain the services that really matter and make the difference that's needed.

**Baroness Jane Scott of Bybrook, OBE**  
Leader of Wiltshire Council  
20 June 2017

Did you know  
we've helped

**6,500 young  
people**

become apprentices  
in 2016 alone - the  
second highest  
growth in the  
country - could  
an apprenticeship  
help you start your  
career?

Wiltshire Council is  
making a real difference





*2016/17 has been a year of significant delivery and innovation for us*

As we moved into the final year of our Business Plan we have delivered on our goals and we are proud of our staff, services and what we have achieved together. This has included:

- Building over 2,000 more houses, 433 affordable, and planning for 4,000 troops and families rebasing in the County
- Filling over 6,600 potholes, and responding to nearly 20,000 issues reported via Wiltshire MyApp and 250km of roads resurfaced
- Secured £5m of new money to maintain key traffic routes, including the A350
- Securing £28m of Local Growth Fund for initiatives in the South of the County to improve skills and employment
- Leading initiatives that have created over 2,500 new jobs and reduced unemployment to 0.6% (compared to 1.5% national average)
- Cared for over 10,700 adults
- Responded to nearly 4,000 referrals to care for children
- Collected 242,000 tonnes of waste collected, with 43.78 % of household waste recycled

## Corporate Director's introduction

- Ensured over 91% of residents can now get super-fast broadband
- more than 15,000 local people are now trained to be Dementia Friends
- The percentage of Wiltshire's children attending good or outstanding schools has increased to 92% (national figure is 88%). With 61% of pupils achieving 5 GCSEs A\* - C including England and Maths (national figure is 53%).

We have continued to manage and take action to mitigate risks, for example investing a further £0.5m in flood prevention work.

We have worked effectively with our partners to deliver improvements in health, with our Health and Wellbeing Board winning a national recognition for its success in delivering more effective, joined up health and social care services in Wiltshire.

We have achieved all of this against a background of continued significant reductions in public sector funding. Yet we are delighted to say that through strong financial management we have achieved all of this within our annual budgets.

We collected £230 million of Council Tax and £140 million of Business Rates in year. That is the third highest level in the Country and we did this yet again with an improved collection rate.

Despite all these improvements we are not slowing down and we will be publishing our business

plan for the next four years alongside these Accounts. That sees us investing more in new technology to transform how we engage with our residents, visitors and businesses.

We will also build on our work to engage and empower local communities to help residents and businesses take on more responsibility. We strengthen how we work with our health partners to provide a seamless health to care process. We will look at how we can develop further our commercial skills and ways we work.

Importantly we are also investing in our staff through development of new skills to work in this changing environment. We are also seeking more than 100 apprenticeships, drawing new staff from Wiltshire and our vulnerable communities.

Throughout all of this we will use our strong financial base to maintain value for money and never lose sight of the fact that our major funders and stakeholders are you our residents of Wiltshire.

**Dr. Carlton Brand** and  
**Carolyn Godfrey**  
Corporate Directors  
20 June 2017

Did you know we've  
invested

## **£3.5m into children's centre services**

to ensure children  
can get the help  
they need to fulfil  
their potential - are  
you using yours?

Wiltshire Council is  
making a real difference



## Director of Finance's Narrative Report

Wiltshire is a County with a proud heritage, including strong links to the armed forces.

Wiltshire Council was formed in 2009 following the unification of the County Council and four districts (Salisbury, West Wiltshire, North Wiltshire and Kennet). As such over the last eight years it has undergone significant change.

At the same time the Council, like its peers and public sector partners has had to deal with a significant reduction in government funding. In total Government funding has fallen by nearly £90 million since 2009. Yet despite this, and through strong financial management and capabilities the Council has every year set and delivered a balanced budget. Whilst at the same time improving its performance in key areas.

The Statement of Accounts that follow show just how difficult a challenge it has been, but also show how we have risen and delivered on this challenge.

Looking back on 2016/17, the Council has had another successful year financially. In setting the 2016/17 budget the Council planned to deliver £25m of savings. The outturn shows that we have delivered a small underspend of £0.328 million and thus delivered again on the saving goals.

Service Area	2016/17 £m	2015/16 £m
Adult & Children	203,362	207,441
Place & Environment	67,690	68,446
Corporate Support	42,205	41,230
<b>Net position</b>	<b>313,257</b>	<b>317,117</b>
<b>Net Budget</b>	<b>(313,585)</b>	<b>(317,176)</b>
<b>Surplus</b>	<b>(328)</b>	<b>(59)</b>

At the same time we have seen other key financial targets improved, including:

- 98.1% Council Tax collected in year (compared to 97.9% in 2015/16)
- 71% of Garden Waste income collected over the internet
- £4.3 million fall in debt

One area where performance did drop was invoices paid in 30 days, with 83% paid in that time compared to 92% in 2015/16. This followed a review of all payments as part of action to balance the budget that led to a delay in processing.

Again Accountancy staff have closed down and produced the attached set of Accounts quicker than most authorities in the country, and I express my thanks to their hard work.

As the financial pressures facing councils increases, we will continue to put financial strength and competence at the heart of all decision making to continue delivering an innovative, strong, resilient and sustainable financial environment.

I recognise that to the ordinary reader the set of accounts can appear complicated, so the remainder of this narrative highlights simply some of the key outcomes contained in the 2016/17 Statement of Accounts.



**Michael Hudson LLB (Hons), LL.M, CPFA**  
Director of Finance  
Wiltshire Council



You've recycled  
more than

**454,800  
tonnes**

of rubbish in the  
last four years -  
that's about 113  
tonnes a year,  
can you make it  
even more next  
year?

Wiltshire Council is  
making a real difference



**Wiltshire Council**  
Where everybody matters



## 2016/17 Financial and Performance Review

### Overall Financial Outturn

The Accounts report a small underspend for 2016/17. This has been achieved after a challenging year where we again saw more reductions in government funding but an increase in demand for local services.

During the year we took regular monitoring forecast reports to senior management and Cabinet. These reports identified the need to take action in year to deliver a balanced budget, and as a result of those actions spending has been managed prudently to enable that position to be achieved.

There are some areas of service delivery though that continue to face financial pressures, and other areas underspends have enabled the overall position to be balanced:

	2016/2017 £000	2015/2016 £000
Adult Care, Housing & Public Health	135,937	139,080
Children's Environment	67,425 67,690	68,361 68,446
Central Services	48,536	51,700
Corporate	(6,331)	(10,470)
<b>Budget Requirement</b>	<b>313,257</b>	<b>317,117</b>
Funding	(313,585)	(317,176)
<b>Surplus in year</b>	<b>(328)</b>	<b>(59)</b>

The following pages set out how this financial outturn links to performance and demand. In addition, in setting the 2017/18 Budget Council took account of these forecast and it's Business Plan to reprioritise funding to some of the areas facing the largest pressures, including £8.6 million

gross to Adult Care and £1.5 million to care and transport for children with Special Educational Needs and Disabilities (SEND), and £0.750m to support governance and legal.

### Impact on the Council's Assets and Liabilities

The Council's Balance Sheet shows a generally stable position, the largest change is due to an increase in the Council's pension liabilities and the way these are measured. The Pension Fund has a plan agreed with its actuaries to return the fund to balanced by 2036 and will keep this under review. The key elements of the balance sheet are as follows:

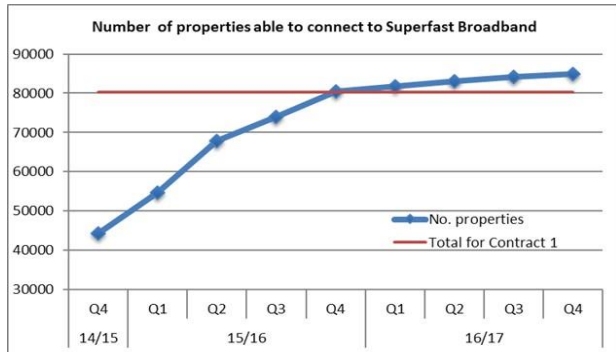
	31 March 2017 £000	31 March 2016 £000
Long Term Assets	1,119,294	1,061,937
Current Assets	130,730	106,048
Current :Liabilities	(117,805)	(126,353)
Net Pension Liability	(612,791)	(543,446)
Other long Term liabilities	(440,364)	(428,224)
<b>Net Assets</b>	<b>79,064</b>	<b>69,962</b>
Financed by		
Usable Reserves	(112,243)	(108,659)
Unusable Reserves	33,179	38,697
<b>Total Reserves</b>	<b>(79,064)</b>	<b>(69,962)</b>

### Delivery of the Capital Programme

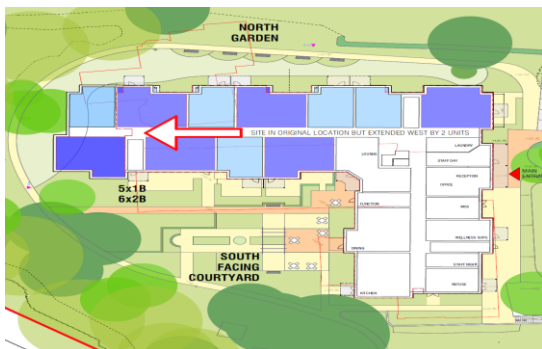
The Council's 2016/17 programme saw £80.028 million spent to deliver a wide range of capital works, including the building of Tisbury Campus to funding over £20m for improvements in highways. Plans sought to fund large elements of this programme from £65.6 million in grants, £12.7 million from receipts and £1.7 million from borrowing.

## 2016/17 Financial and Performance Review, continued

Over £16m of capital spend has been on improvements in superfast broadband with now 91% of the County able to receive this:



Note 25 on Assets Held for Sale identifies that we expect £8.750 million of receipts shortly for sale of our former Hub Offices at Bradley Road, Trowbridge and Browfort, Devizes. These sales will continue the Council's strive to build more homes, for example at Browfort some 55 assisted living and affordable homes are to be built in the coming year



### Impact on Treasury Management and cash flow:

The Council has an internal Treasury Management team that manages its cash within the strategy approved by Full Council. The Treasury Strategy was adhered to in 2016/2017; the average long term borrowing rate was 3.771%; and the return on short term investments was 0.455%

At the end of 2016/17 the Council has £327.859 million of outstanding borrowing, with £118.8 million of that related to HRA assets. That is £10 million less than 31<sup>st</sup>

March 2015, and reflects the Council's prudent approach to managing its long term debt.

### Financial Risks

The deficit on pensions relates to the current actuarial valuation, and whilst it does not need to be paid in year, it will need to be found in future years.

As such the increase in the deficit to £612 million reflects an ongoing risk to the Council. This risk is being mitigated through a recover plan agreed with Wiltshire Pension Fund's actuary that will see the employer's contribution rise by 1% for the next few years.

The Council seeks to manage its financial risk through prudent controls, with business case assessments, always assessing the value of its assets and investments. Overall risks are well managed and set out in Note 43 to the accounts. There is 4.5 million set aside in provisions, mainly relating to insurance claims and NNDR appeals. More details are set out at Note 29 to the Accounts.

### General Fund & Earmarked Reserves

Overall the outturn has meant that the Council's General Fund Reserve is £12.5 million. Over the last five years this has remained constant, although the level of general fund reserves remains still one of the lowest in the Country it is still within the level recommended by the CFO. Other earmarked reserves have slightly increased due to ring fenced grants:



# 2016/17 Financial and Performance Review

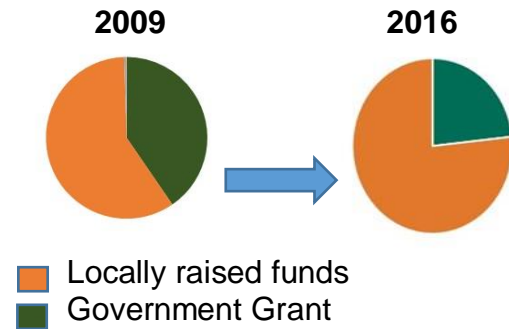
## The Housing Revenue Account

The HRA made a surplus of £2.195 million in 2016/17, again largely to continued improvement in collection of income:

	2015/16 outturn £m	2016/17 budget £m	2016/17 outturn £m
Income	(26.173)	(24.684)	(25.799)
Expenditure	21.672	23.709	23.604
Surplus	(4.180)	(0.975)	(2.195)

## Financial & activity / performance

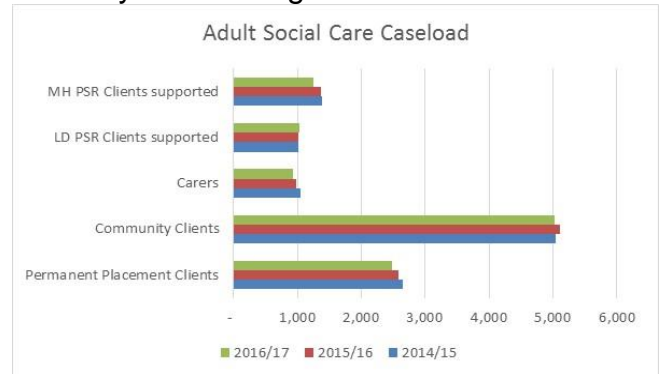
In setting the 2016/17 budget the Council faced a 16.3% reduction in its funding (£17.3 million). This meant in 2016/17 an additional £4.3 million was needed to be raised from Council Tax, and £4.3 million from a new Social Care Levy to fund adult care pressures. This meant a net change of £8.7 million in our net funding position. This shift to less government grant also means over 77% of our funds now come from local residents and business:



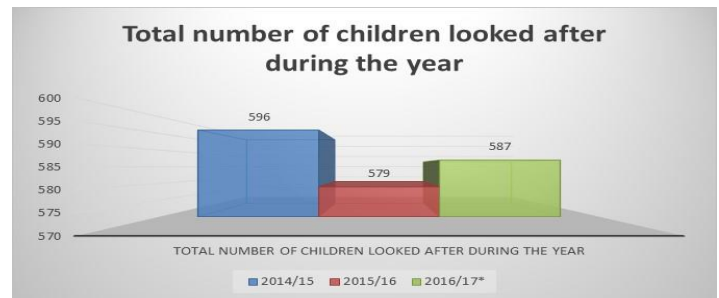
However, the Council continues to face demand and inflationary pressures of circa £10 million p.a. To manage this challenge the Business Plan has had a clear prioritised focus that has helped shape both the areas of financial investment and drive for continual improvement in performance.

In Adult and Children’s Care we saw £13.8 million invested taking the net budget to £189m. The outturn identifies that both broadly broke even and as a result of the investment we supported over 10,700 adults.

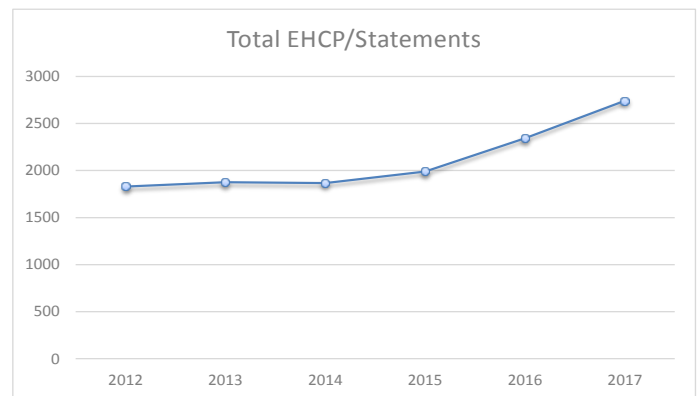
A focus on preventative measures has also meant we have managed demand effectively, and stay within budget.



In Children’s Care and SEND in particular we have experienced additional demand, which has resulted in spend slightly above budget by £1.9 million. This area continues to be a key focus and the 2017/18 budget has been increased by £3 million to respond to this.



The number of children cared for with Special Educational Needs & Disabilities (SEND) again rose sharply in 2016/17, giving rise to increased costs:



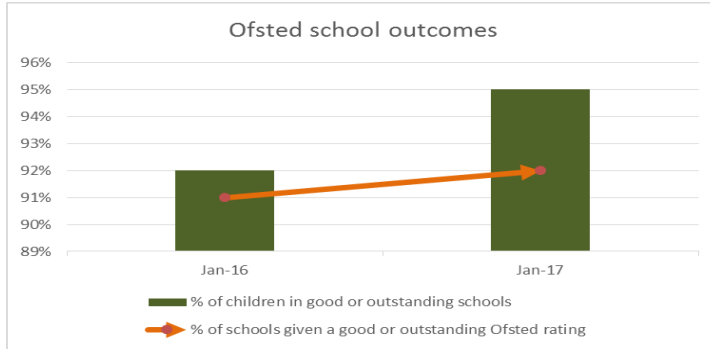
We never forget  
**it's your  
money,**

we've changed  
the way we  
work - we have  
fewer managers,  
staff and offices  
saving £109m  
in the last four  
years

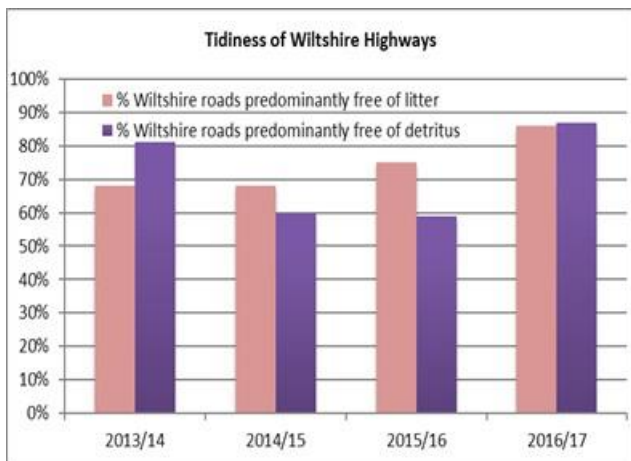
Wiltshire Council is  
making a real difference



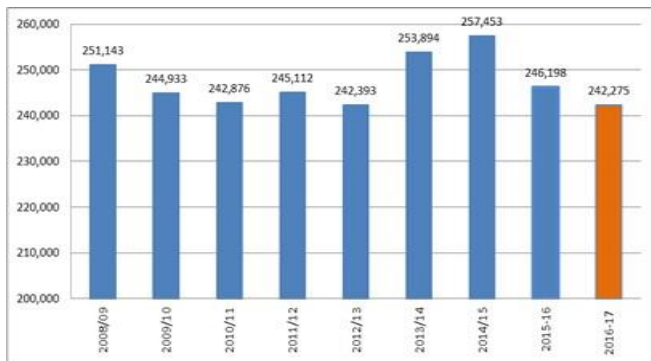
Educational attainment continues to be a key focus and despite a £0.9 million reduction in government funding for school improvement we saw further improvement in our secondary schools.



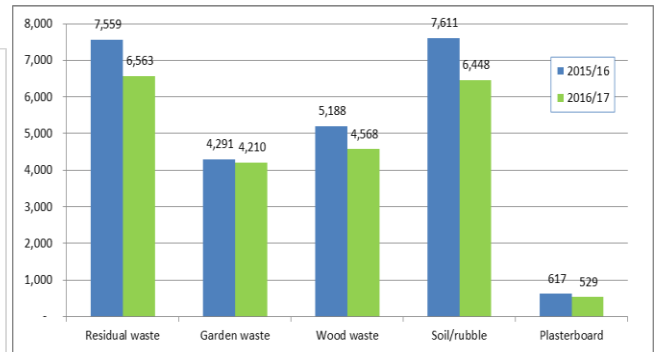
Service supporting local communities, environment, waste and highways also faced pressures in 2016/17 but broadly broke even. Despite some areas receiving a reduction in the base budgets there was significant improvement, for example in the cleanliness of highways:



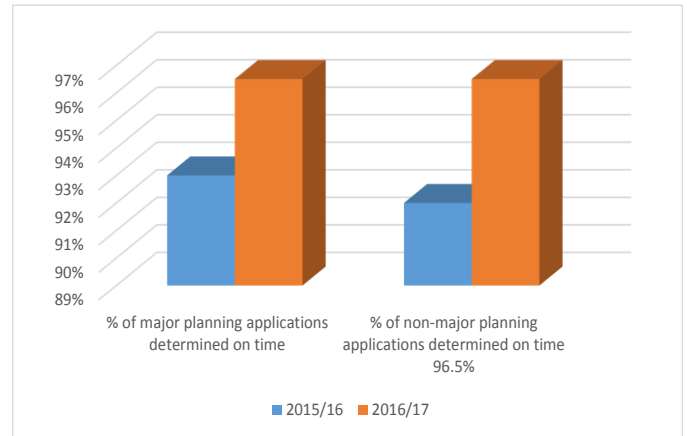
Waste services reported a small underspend, reflecting a fall in the amount of waste collected:



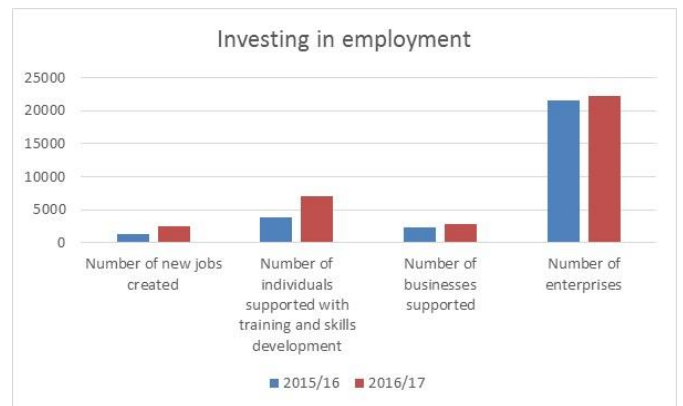
Waste also introduced van permits in 2016/17, and the service has seen a reduction in the tonnage of waste going to Household Recycling Centres, saving nearly £0.3million



In planning there were 4,426 applications processed with an improvement in the time taken to process:



Whilst 2016/17 saw uncertainty on some fronts arising from the vote to leave the EU this had no effect on employment in Wiltshire. The County again saw considerable return for its £3.6 million revenue and £27.5 million capital investment in skills and employment:



The corporate support services such as IT, HR, Legal and Finance delivered a small underspend. This was planned to address some of the pressures forecast in year. Whilst this did not see any significant drop in standards it did mean certain initiatives around staff development were deferred for a number of months. A factor that was recognised in setting the 2017/18 budget where £0.1 million of additional funds were directed to staff.

Despite that the Staff Survey identified significant improvements in staff engagement overall, increasing for a second consecutive 2-year survey period and bolstered by almost a third of respondents (31.7%) indicating they are “fully engaged”, and a further reduction of those identifying themselves as “fully disengaged” (now just 36 staff out of the 2898 responding).

The 2016 survey also received an increased response rate, with around two thirds of the Council responding (65.7% of staff); this provides us with a sound evidence base for future action planning. A number of key cultural themes also showed improved scores in the survey, including:

- embedding of the behaviours framework (96% positive),
- awareness of the council’s vision and aims (80%) and commitment to its goals (72%),
- staff feeling valued and recognised for the work they do (66%) and empowered to make decisions without fear of blame (60%),
- and the number of staff receiving an appraisal (59%).

The results of the survey have also acted as the catalyst for a revamp of the council’s learning and development offer, with a project already in progress to make cultural, resource and technical changes to enable staff to take control of their own learning and career development, which will be supported by access to on-demand e-learning platforms delivering targeted content across a number of business areas. The Council’s investment in the apprenticeship levy will also provide opportunities to invest in training for staff that will lead to nationally recognised qualifications that will support effective succession, and staff retention. Steps to further improve staff engagement have also been taken with the creation of the EPIC staff engagement group, which launched in February 2017, and is providing staff from a broad cross section of the council with a voice for positive change.



 BEST PLACES TO WORK 2017 Employees' Choice





**We've  
invested  
£2.5m**

providing new  
employment  
units at  
**Ludgershall**  
to help small  
businesses and  
start ups

    Wiltshire Council  
WILTSHIRE COUNCIL

## Governance

### How the Council is governed

The Council is governed by its constitution, which is available on our website at the following [link](#). The Council annually reviews its constitution, rules and regulations. This review is led by the Council's statutory chief legal officer (Monitoring Officer) and its Chief Finance Officer or Section 151 Officer. The Standards Committee also has an oversight of the Constitution and any changes are considered by this Committee, who advise Council. In 2016/17 efficiency improvements were implemented in relation to the Financial and Procurement Regulations.

The decision making framework of the constitution sets out who and how decisions are made. Setting the annual budget and related policies is reserved to Full Council and the 2016/17 budget was set on 23<sup>rd</sup> February 2016. The majority of decisions then throughout the year are made by Cabinet and/or chief officers via Cabinet reports or under the Council's scheme of delegation. All decisions are published and available on the Council's website at the following [link](#).

In addition the Council has a Management Overview and Scrutiny Committee, with 3 Select Committees that scrutinise performance and contribute to shaping policy:

- Children's
- Environment
- Care

These committees are supported by the Audit Committee, Standards Committee and Finance Task Group who ensure that the Council is effectively managing its risk and control environment.



To support this internal review the Council submits itself for regular inspection. In 2016/17 the Council had four significant LGA Peer / external inspections:

- Preparedness for Military Civil Integration
- Social Care efficiency
- Ofsted review of domestic abuse
- Highways

All four of the reports were presented to councillors and are publically available. All were generally very favourable and action plans are in place to address areas highlighted to continue to approve, and these will be monitored by councillors through the various committees.

The Council is also responsible for the Wiltshire Pension Fund which administers over 50,000 members and £1.8 billion of funds. Governance of the Fund is through the Pension Committee and Investment Sub-Committee.



## Governance, continued

### How the Council is led

The Council up to the 2017 elections was controlled by the Conservative Party with a 37 majority as follows:

Conservatives:	61
Liberal Democrat:	22
Labour:	4
Independent and others:	11

The Cabinet consisted of nine councillors, each with responsibility for key areas of service. The Cabinet met 11 times in 2016/17 and made key decisions such as Letting a new highways contract ([Link](#))

The Council's staff are led by Corporate Directors, with Associate Directors leading the various service areas. The exact way each council is structured differed slightly for various reasons, although there are a number of posts that are set out in statute.

In line with public sector reporting requirements the Statement of Accounts set out the senior officer remuneration for all officers earning over £50,000. This includes teaching staff in maintained schools. The remuneration for the Council's senior management team set out at Note 10 of the Accounts.

### Risk management and Governance

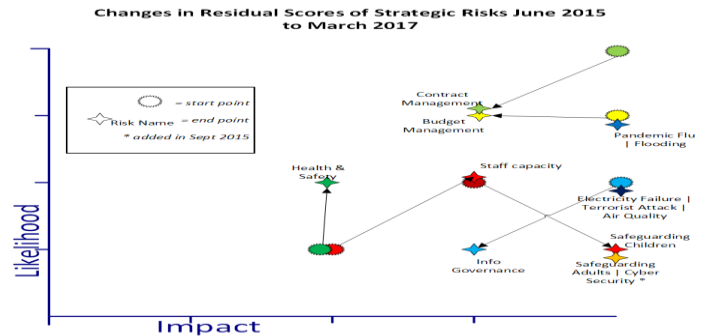
The Council monitors and reports its risks throughout the year, as well as producing an Annual Governance Statement within the Accounts.

Risk Area/Issue	Primary Risk Category	Q4 2016/17 Report	Q4 2016/17 Threshold	Q4 2016/17 Risk Rating	Q4 2017/18 Report	Q4 2017/18 Risk Rating	Q4 2017/18 Threshold	Q4 2017/18 Risk Rating	Q4 Comments
Pandemic Flu	Health & Safety	4	4	12	4	12	4	12	
Flooding	Health & Safety	3	4	12	4	12	4	12	National risks levels do not change at a local level.
Electricity Failure (NEW 2016)	Health & Safety	4	3	8	4	8	4	8	Regional guidance as well as local knowledge and expertise is used to keep emergency plans up to date. No significant weather events were experienced over the wider region.
Cyber Security	Health & Safety	5	2	8	4	8	4	8	Wiltshire Council has become a member of the National Cyber Security Centre (NCSC) Distribution National Stakeholder Group.
Air Quality (NEW 2016)	Health & Safety	4	2	8	4	8	4	8	A review of procedures and plans was carried out and more testing provided through the better advice in Westminster in March.
Cyber Security	Health	4	1	8	4	8	4	8	

The key risks considered and managed throughout 2016/17 were regularly reported to the Audit Committee. These included:

- Pandemic Flu
- Flooding
- Budget Management

However there has been good progress made during the year to mitigate the levels of risk:



The Annual Governance Statement looks at how we:

1. Behave with integrity, demonstrating strong commitment to ethical values, and representing the rule of law.
2. Ensure Openness, Transparency and Comprehensive Stakeholder Engagement – delivering Accountability
3. Define Outcomes in terms of Sustainable Economic, Social and Environmental Benefits
4. Determine the Interventions necessary to optimise the achievement of intended outcomes
5. Develop capacity, including the capacity of the Council's leadership and the individuals within it
6. Manage risks and performance through robust internal controls and strong public financial management.

The Statement identifies that overall the Council is well governed. The Council's Internal Auditors gave an 'adequate' opinion to cover our control environment, with no significant matters raised. The AGS identifies a number of areas for improvement, including review of the inter-relationship between key polices to improve clarity of processes including: Anti-Fraud and Corruption, Whistle Blowing and Registering Gifts and Interests.

Did you know we've helped almost

**6,000 people to give up smoking**

in the last four years - could we help you kick the habit?

Wiltshire Council is making a real difference



## Outlook

Full Council set the budgets for 2017/18 in February 2017 against a background of a further £16 million reduction in government grant. This was set off by an almost equivalent increase in Council Tax (1.99%) and Social Care Levy (3%). However this continued shift to localise funding does not address the significant cost pressures the Council faces from increased inflation and demand, particularly around young people. As such the Council has identified £45 million of savings to be delivered in 2017/18.

Accountancy will continued to provide regular forecast monitoring reports, and work with services and other support services to take actions where potential overspends are identified to ensure the budget is balanced by 31<sup>st</sup> March 2017.

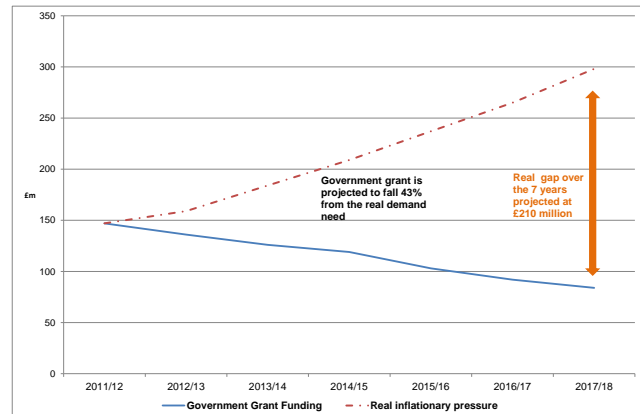
Looking forward the Council is setting out a new four year Business Plan 2017-2021 which will again prioritise the medium term financial spending. Against this we await Government's proposals to devolve more NNDR and what potential there is for greater integration of public services. However, we are unable to know the outcomes of this until 2019, and that is assuming the current timetable is unaffected by the June 2017 General Election.

We also are making assessments of what any Brexit deal and other initiatives may have on our demand and prices.

As such the Council faces a continued period of needing to find savings by working differently. This will include:

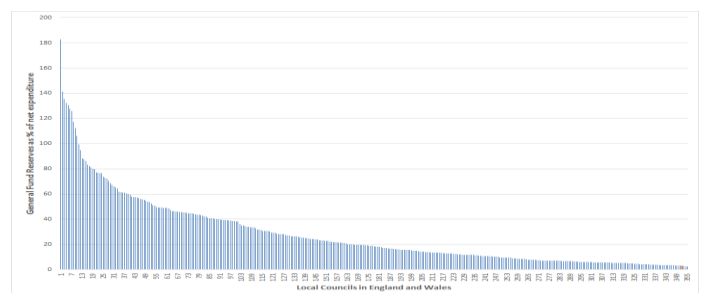
- More engagement and community empowerment
- Greater use of digital technology
- Improving integration with our partners, particularly health.

The Council continues to face significant pressures from both increasing demand for services such as care, as well as inflation in spend on utilities. To date we have faced a real gap of £210 million over the last decade.



Looking forward our medium term financial plan forecasts we face £45 million more pressures in the coming years.

Whilst the Council has £12.5 million in reserves this remains one of the lowest amongst local authorities, with General Fund Reserves representing 4% of the Council's net expenditure.



This reflects the Council's approach to only hold funds necessary and ensure that council tax payer's funds are spent on services in the year they are paid.

Longer term planning for the HRA remains reliant on maintaining the current level of stock and income to repay debt. The Council has a 30 year business plan setting out its planned repair and maintenance schedule and it is expected that this will fully utilise reserves.

We've helped to  
**regenerate  
Trowbridge**

making  
the £17m  
St Stephen's Place  
shopping and  
cinema complex  
happen, creating  
200 jobs - have  
you visited yet?

Wiltshire Council is  
making a real difference



**Wiltshire Council**  
Where everybody matters

## Explanation of the Accounting Statements

The Statement of Accounts on the following pages have been compiled in accordance with International Financial Reporting Standards (IFRS) and comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) / Local Authority (Scotland) Accounts Advisory Committee (LASAAC) Code of Practice.

The Council's Accounting Policies comply with this code and are set out at Pages 50 to 62. These are substantially unchanged from 2015/16.

The Accounts include the following key Statements:

- Comprehensive Income & Expenditure Statement (CIES) which reports the council's gains and losses during the financial year calculated based on IFRSs. This is different from how we report internally during the financial year.
  - Expenditure Funding Analysis (EFA) is a new Statement that reconciles the CIES to the internal budget reports received by Cabinet during the financial year.
  - Movement in Reserves Statement (MIRS) summarises the changes to the Council's reserves between last year end and this. The reserves are equivalent to the equity of a private company. Reserves fall into two categories:
    - Usable – cash reserves that can be used to fund spend or reduce draw on Council Tax;
    - Unusable – technical non-cash reserves.
- Balance Sheet is a snap shot of the Council's assets (everything owned or owed to the Council), liabilities (everything the Council owes) and reserves as at 31<sup>st</sup> March 2017.
  - The Cash Flow Statement shows the change in the Councils cash and cash equivalent balances during the financial year.
  - The Collection Fund Statement sets out the amount of council tax and non-domestic rates collected by the Council and how that was distributed. As budgets are set on assumed collection rates there can be year-end variations from that forecast. In 2016/17 the Council's excellent collection rates meant an overall in year surplus of £10 million was achieved.
  - Housing Revenue Account is required in order to report on the income collected and spent on Wiltshire Council's housing stock. In 2016/17 there were 5,258 properties at year end. Overall a surplus of £2.2 million was achieved in 2016/17 and more information is set out at page 63 of the Accounts.

The next step is for the Statement of Accounts to be subject to external audit by KPMG, our appointed auditors. Members of the public can ask questions of our auditors between 6<sup>th</sup> June and 17<sup>th</sup> July by contacting KPMG care of Darren Gilbert, KPMG Director at 66 Queen Square, Bristol BS1 4BE. The inspection notice and draft statement of accounts can be found on our webpage:

<http://www.wiltshire.gov.uk/council-democracy-how-the-council-works-statement-of-accounts>

Together we're working hard to keep Wiltshire clean and tidy

**investing  
£2.5m**

a year into picking up litter and supporting local clean ups - are you joining in and doing your bit?

Wiltshire Council is making a real difference

