

Consolidated Balance Sheet

Appendix 1

	NOTES	31 March 2010 Wiltshire Council Pre-Audit £000	Remove Salisbury City Assets £000	Balance Sheet Reclassification £000	31 March 2010 Wiltshire Council Post-Audit £000
Fixed Assets					
Intangible Assets	25	9,317			9,317
Operational assets					
- Council dwellings & garages		245,595			245,595
- Operational properties and land		549,819	(5,281)		544,538
- Vehicles, plant and equipment		17,627	(131)		17,496
- Infrastructure		202,333			202,333
- Community assets		5,468	(10)		5,458
		<u>1,020,842</u>			<u>1,015,420</u>
Non-Operating Assets					
Investment properties		44,811	(2,920)		41,891
Assets under construction		72,274			72,274
Surplus assets held for disposal		76			76
		<u>117,161</u>			<u>114,241</u>
Total Fixed Assets	16	<u>1,147,320</u>			<u>1,138,978</u>
Long term debtors	47	2,632			2,632
Long Term Investments		5,003			5,003
Total Long Term Assets		<u>1,154,955</u>			<u>1,146,613</u>
Current Assets					
Stocks and work in progress		813			813
Debtors	48	65,420		(2,406)	63,014
Temporary investments		57,626			57,626
Cash and Bank	49	20,489		5,471	25,960
		<u>144,348</u>			<u>147,413</u>
Total Assets		<u>1,299,303</u>			<u>1,294,026</u>
Current Liabilities					
Creditors	50	(97,922)		(5,465)	(103,387)
Bank Overdraft	58	(13,971)		2,400	(11,571)
Long term loans maturing within 1 year	51	(15)		(1,025)	(1,040)
		<u>(111,908)</u>			<u>(115,998)</u>
Total Assets less Current Liabilities		<u>1,187,395</u>			<u>1,178,028</u>
Long Term Liabilities					
Long Term creditor PFI		(42,182)			(42,182)
Provisions	30	(3,299)			(3,299)
Long Term Borrowing	51	(206,895)		1,025	(205,870)
Other long term creditors		(625)			(625)
Pension Fund Liability	38 & 52	(564,942)			(564,942)
Planning Deposits		(16,004)			(16,004)
Government Grants Deferred		(118,907)			(118,907)
Capital Contributions Deferred		(20,632)			(20,632)
Deferred Liability		(1,431)			(1,431)
		<u>(974,917)</u>			<u>(973,892)</u>
Total Assets less Liabilities		<u>212,478</u>	<u>(8,342)</u>	<u>0</u>	<u>204,136</u>
Financed by					
Revaluation Reserve	53	(104,445)	371		(104,074)
Capital Adjustment Account	54	(612,797)	7,971		(604,826)
Useable Capital Receipts Reserve	55	(3,016)			(3,016)
Major Repairs Reserve	56	(632)			(632)
Financial Instruments Adjustment Account		3,148			3,148
Deferred Capital Receipts		(1,752)			(1,752)
Pension Reserve	52	564,942			564,942
General Fund Balance		(13,770)			(13,770)
Housing Revenue Account Balance		(12,746)			(12,746)
Earmarked Reserves	57	(30,753)			(30,753)
Collection Fund Adjustment Account		(657)			(657)
Total Equity	31	<u>(212,478)</u>	<u>8,342</u>	<u>0</u>	<u>(204,136)</u>

