

ISLE OF ANGLESEY COUNTY COUNCIL

REPORT TO:	EXECUTIVE COMMITTEE
DATE:	20 JUNE 2016
SUBJECT:	SUMMARY OF DRAFT FINAL ACCOUNTS 2015/16
PORTFOLIO HOLDER(S):	COUNCILLOR H E JONES
HEAD OF SERVICE:	MARC JONES
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LOCAL MEMBERS:	n/a

A - Recommendation/s and reason/s

This report presents the draft Comprehensive Income and Expenditure Statement for 2015/16 and the Draft Balance Sheet as at 31 March 2016. The report also presents information about reserves and balances.

It is important to note that these figures are unaudited and are subject to change. A report will be presented to the Executive following the completion of the External Audit.

Recommendations:

- 1) That the Executive members to note the draft unaudited main financial statements for 2015/16;
- 2) That the Executive defer consideration of the use of the net balance of £7.412m on the general fund reserve until budget setting for 2017/18. The agreed minimum general reserve is £5m;
- 3) That the Executive note the position on earmarked reserves and to approve the use or increases to individual reserves as noted in appendix 4;
- 4) That the Executive note the school balances position;
- 5) That the Executive note the HRA balances as at 31 March 2016.

B - What other options did you consider and why did you reject them and/or opt for this option?

n/a

C - Why is this a decision for the Executive?

This matter is delegated to the Executive.

CH - Is this decision consistent with policy approved by the full Council?

Yes

D - Is this decision within the budget approved by the Council?

Yes

DD - Who did you consult?

What did they say?

1	Chief Executive / Strategic Leadership Team (SLT) (mandatory)	TBC
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report
3	Legal / Monitoring Officer (mandatory)	TBC
4	Human Resources (HR)	
5	Property	
6	Information Communication Technology (ICT)	
7	Scrutiny	
8	Local Members	
9	Any external bodies / other/s	
E - Risks and any mitigation (if relevant)		
1	Economic	
2	Anti-poverty	
3	Crime and Disorder	
4	Environmental	
5	Equalities	
6	Outcome Agreements	
7	Other	
F - Appendices:		
<ul style="list-style-type: none"> • Appendix 1 - Report summarising the Main financial statements and impact on reserves; • Appendix 2 – Draft Comprehensive Income and Expenditure Statement 2015/16; • Appendix 3 – Draft Balance Sheet as at 31 March 2016; • Appendix 4 – Earmarked reserves 2015/16; • Appendix 5 – School Balances per school. 		
FF - Background papers (please contact the author of the Report for any further information):		
<ul style="list-style-type: none"> • 2015/16 revenue budget outturn report 31 May 2016 to The Executive; • 1 March 2016 – Use of reserves and Balances Report to the Executive. 		

1. PURPOSE

This report aims to present the draft main financial statements for the financial year 2015/16. A summary of all reserves held by the Council are also presented for information and endorsement.

2. BACKGROUND

- 2.1** Each year the Council is required by law to produce a draft set of accounts which must be signed by the Section 151 Officer by 30 June 2016. The draft accounts for 2015/16 have been substantially completed and external auditors Deloitte will start the audit of the accounts from Monday 6 June 2016.
- 2.2** The final audited accounts are required to be approved by 30 September 2016. The full draft statement of accounts 2015/16 will be presented to Audit Committee on 27 June 2016 before coming to the Executive as is usual practice.
- 2.3** However, the main financial statements: the Comprehensive Income and Expenditure Account 2015/16 and the Balance Sheet as at 31/03/16 are presented below.

3. THE DRAFT COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT 2015/16

- 3.1** The draft Comprehensive Income and Expenditure Statement (CIES) 2015/16 is presented in Appendix 2.
- 3.2** This statement shows the cost of providing services in the year in accordance with the statutory accounting requirements. This presents the costs of services differently from that reported for draft outturn to the Executive on 31 May 2016.
- 3.3** Outturn is reported on the basis of the structure of organisation and reports on costs funded through the RSG and council tax etc. The service headings on the CIES are defined by CIPFA to ensure comparability between local authorities.
- 3.4** From 2016/17, the CIES will be changing and it will be structured on the basis of the Council's departmental structure. This will make it easier to understand and compare to outturn. The draft outturn report highlighted an estimated underspend of £1.849m.
- 3.5** The CIES shows the cost of services as £144.742m. In addition, operating expenditure of £9.224m is shown in the CIES. This relates to precepts, levies and gains/ losses on the sale of assets. An additional cost of £9.6634m is shown relating to financing and investment income and expenditure which includes items such as interest payable on loans of £4.3m, pension interest cost of £4m.
- 3.6** The CIES shows that £138.681m was collected as taxation and non-specific grant income such as Council Tax and RSG. A deficit on the provision of services is £24.949m, but this includes the £21m spent on the HRA buyout. The CIES then shows other comprehensive income and expenditure which is comprised of accounting adjustments, including the surplus on revaluation of non-current assets such as land and buildings.

3.7 The actuarial report for the pensions 2015/16 predicted a significant reduction in the Council's net pension liability of £35.938m. This results in a net surplus of £32m on CIES, though the majority on this relates to accounting adjustments and unusable reserves. In reality, the underspend of £1.849m represents the outturn on services for 2015/16. This is confirmed by the increase in reserves, which is discussed below.

4. DRAFT BALANCE SHEET AS AT 31/03/16

4.1 Appendix 3 presents the draft balance sheet for the Council as at 31/03/16.

4.2 This shows the assets and liabilities of the Council at that date. The Council had £368.623m of non-current assets. This relates to operational assets used by the Council for the provision of its services which are within property, plant and equipment. It also includes heritage assets, investment properties, intangible assets and long-term debtors.

4.3 The value of non-current assets increased by £13.427m, this was as a result of a combination of additions and gains on revaluation of assets. The balance sheet also highlights net current assets of £47.822m. These include assets held for sale, stock, short-term debtors and cash and cash equivalents.

4.4 The total of current liabilities is £26.865m, this relates to the amounts owed to others.

4.5 Long-term liabilities amount to £208.328m, £110.735m relates to long-term loans from the PWLB, this increased by £21m in 2015/16 as a result of the loan taken out for the HRA buy-out. The HRA subsidy payment to Welsh Government will no longer be required, which makes repayment of the loan affordable.

4.6 The net assets of the Council are £181.252m. The majority of this (£148.448m) is held as unusable reserves, for example the accounting reserves such as the revaluation reserve, capital adjustment account and reserves such as the pension's reserve. The remaining balance is held as usable reserves, which amount to £32.804m. These include Council fund general and earmarked reserves, schools' balances and HRA reserves, which are discussed below.

5. COUNCIL FUND RESERVES

5.1 General Reserve

5.1.1 Table 1 below summarises the impact of the outturn and accounts on general balances.

5.1.1.1 The general reserve was £7.194m at the start of the year. £1.391m was spent from the reserve on specific items approved by the Executive, including the £476k movement from reserves to Children's Services. The remainder related to funding of severance and pension costs.

5.1.2 During the year, the general reserve was increased by £63k due to transfers from earmarked reserves no longer required. The general reserve increased by £2.547m due to the underspend of £1.849m and the remainder due to items arising from the Statement of Accounts.

5.1.3 When all the movements in the general reserves are taken into account, the closing balance of the general reserve is £8.412m, an increase of £1.218m over the year.

5.1.4 In the Executive meeting of 1 March 2016, the minimum general reserve balance was set at £5m. The Executive also approved release of £1m to create an earmarked reserve for the Improvement agenda. This would leave a balance of £7.412m.

Table 1

Movements in Council Fund General Reserve	£m
Opening balance	7.194
Less :General reserves spent during 2015/16	-1.391
Plus Movements from earmarked reserves to general reserve 2015/16	0.063
Plus underspend 2015/16	1.849
Less: transfer between Council Fund to HRA for HRA earmarked reserve	-0.156
Net increase in reserves from the CIES for the year	0.853
Total Council Fund 31/03/16	8.412
Less: earmarked reserve for Improvement Reserve 2016/17	-1.000
Total Council Fund	7.412

5.1.5 There will be some uncertainty over the 2017/18 settlement until October 2016 and it may be necessary to use general balances to balance the 2017/18 revenue budget. In addition, it will not become clear until after the monitoring reports produced at the end of the second quarter what the estimated budget position for 2016/17 will be. It may be necessary to call on our general reserve to cover any overspending in 2016/17. It would be prudent to hold the general balance at £7.412m until later in the year and make a decision as to whether to release any further sums for general balances as part of the budget setting process.

5.2 Earmarked reserves

5.2.1 In the Executive meeting of 1 March 2016, the earmarked reserves of the Council were also considered with the approval of the continuation of £16.735m of these into 2016/17. The Executive approved the return of £35k to Council general balances as the earmarked reserves were no longer needed. In addition, as part of the closure of accounts, a further £28k was transferred from earmarked reserves to general reserves.

5.2.2 An update of the reserves is shown in Appendix 4. The analysis of earmarked reserves in Appendix 4 highlights that £3.919m was spent from the reserves during the year. Some reserves were increased and new reserves were created to provide for essential future projects. Increases amounting to £2.013m were added to earmarked reserves. The majority of these relate to long-standing earmarked reserves and any increases relate to specific requirements to include amounts in reserves. The Executive is asked to approve these increases. The reasons for the significant increases are included in Appendix 4. In addition, new reserves are also presented in Table 2 below for Members' approval. Overall, however, earmarked reserves reduced by £1.906m.

Table 2

	New reserves £'000	Purpose of reserve
Local Development Plan Reserve	-259	This reserve provides for future local development plan costs
Buy With Confidence Reserve	-6	This is to fund the buy with confidence scheme in 2016/17
Social Substance Misuse	-54	Specific grant funding
Anti Human Trafficking	-7	Specific grant funding
Temporary Procurement Officer	-34	Funding for temporary procurement officer to implement procurement efficiencies
Spend to Save Public Conveniences	-73	Funding for investment in public conveniences as part of the transformation programme for example moving these facilities to the community/town councils. Previously included in the cost of change project.
Policy Management System	-33	Funding for a policy management system as part of the transformation agenda
Planning	-25	To reinvest planning income to support the restructure of planning and public protection.
	-489	

6. SCHOOL BALANCES

6.1 At 31 March 2016, all schools had balances in surplus apart from 3 primary schools (4 as at 31 March 2015) and 1 secondary schools (2 as at 31 March 2015), which had a combined deficit of £0.160m (£0.348m as at 31 March 2015). For each of the schools in deficit there is a plan of action to bring the schools out of a deficit position.

6.2 The full list of the schools position is shown in Appendix 5.

	Balance at 01/04/15	Amounts used during 2015/16	Amount Increased during 2015/16	Balance at 31/03/16
Primary Schools Reserves	-1,711,833	1,583,659	-1,864,639	-1,992,813
Secondary Schools Reserves	-629,018	1,090,355	-765,170	-303,833
Special Schools Reserves	-97,689	97,690	-165,824	-165,823
Schools Reserves	-2,438,540	2,771,704	-2,795,633	-2,462,468

7. HRA BALANCE

The balance on the HRA increased due to a transfer from an earmarked reserve and due to underspends on the capital programme. The balance of £7.040m will be reinvested in the HRA in the future and will be used toward repayment of the HRA loan buy-out.

8. CONCLUSION

The draft Comprehensive Income and Expenditure Statement for 2015/16 has been presented in Appendix 1 and discussed above. The draft Balance Sheet is presented in Appendix 3. This shows a net increase in assets and reserves of £32m. The impact of outturn and the statement of accounts has led to an increase in the general Council Fund reserve and a significant increase in the HRA reserve. These are discussed and Members are asked to consider options for the Council Fund general fund which is £2.14m higher than the £5m minimum level for general reserves. Earmarked reserves are discussed above and presented in Appendix 4. Members are asked to approve the increases in reserves as highlighted in Appendix 4.

DRAFT COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT 2015/16

2015/16			2014/15			
Gross Expenditure	Gross Income	Net Expenditure	Note	Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000		£'000	£'000	£'000
723	(429)	294	Central Services	463	(430)	33
6,927	(3,177)	3,750	Cultural and related services	7,777	(3,382)	4,395
68,387	(14,572)	53,815	Children and educational services	72,978	(13,586)	59,392
15,980	(3,927)	12,053	Highways and transport services	14,235	(3,395)	10,840
36,552	(14,894)	21,658	Council housing (HRA)	16,955	(14,435)	2,520
24,458	(22,967)	1,491	Other housing services	25,413	(22,973)	2,440
31,579	(8,940)	22,639	Adult social care	31,014	(8,820)	22,195
8,184	(3,725)	4,459	Planning and development	9,133	(3,911)	5,222
10,950	(2,791)	8,159	Environmental services	11,607	(2,377)	9,230
17,277	(949)	16,328	Corporate and democratic core	11,637	(1,009)	10,628
96	-	96	Non distributed costs	224	-	224
221,113	(76,371)	144,742	Deficit on Continuing Operations	201,436	(74,318)	127,119
		9,224	Other operating expenditure	12		9,616
		9,664	Financing and investment income and expenditure	13		10,201
	(138,681)		Taxation and non-specific grant Income	14		(137,096)
		24,949	Deficit on Provision of Services			9,840
	(21,026)		Surplus on revaluation of non current assets	11c, 15 & 17		(38,252)
	(35,938)		Re-measurement of net Pension liability	11ch & 41		31,174
		(56,964)	Other Comprehensive Income and Expenditure			(7,078)
		(32,015)	Total Comprehensive Income and Expenditure			2,762

DRAFT BALANCE SHEET AS AT 31/03/16

	Note	31-Mar-2016 £'000	31-Mar-2015 £'000
Property, plant and equipment	15	358,340	344,077
Heritage assets	17	3,194	3,212
Investment property	18	5,983	7,145
Intangible assets	19	417	332
Long term investments	44	1	-
Long term debtors	24	688	430
Long Term Assets		368,623	355,196
Short term investments	44	-	-
Assets held for sale	21	6,388	2,137
Inventories	23	452	566
Short term debtors	24	23,358	21,154
Cash and cash equivalents	25	17,624	12,405
Current Assets		47,822	36,262
Short term borrowing	44	(9)	(1,688)
Short term creditors	26	(22,130)	(16,244)
Short term Provisions	27	(3,424)	(6,160)
Capital Grants receipts in advance	37	(1,302)	(380)
Current Liabilities		(26,865)	(24,472)
Long term creditors	26	(59)	(55)
Long term Provisions	27	(2,512)	(2,569)
Long term borrowing	44	(110,735)	(89,575)
Other long term liabilities	41	(95,022)	(125,477)
Long Term Liabilities		(208,328)	(217,676)
Net Assets		181,252	149,310
Usable reserves	8-10	32,804	29,247
Unusable reserves	11	148,448	120,063
Total Reserves		181,252	149,310

TOTAL EARMARKED RESERVES AS AT 31/03/16

	Balance at 01/04/15	Amounts Used During 2015/16	Amount Increased During 2015/16	Balance at 31/03/16	Explanation for Significant Increases in Reserves
School Days Reserve	66,860	0	0	66,860	
Waste Reserve/Recycling	-263,981	0	-59,700	-323,681	Increased in line with Welsh Government requirements.
Job Evaluation	-2,527,929	1,871	-243,945	-2,770,003	Increased to ensure adequate funding for outstanding job evaluation costs.
Section 117 Reserve	-150,000	0	0	-150,000	
Recycling Process Income	-178,249	0	-204,490	-382,739	Increased in line with Welsh Government requirements.
Museum Purchase Fund	-12,610	0	-6,557	-19,167	
Leisure Improvement Reserve	-173,600	0	0	-173,600	
Insurance (Catastrophe) Reserve	-2,160,620	1,086,175	-175,554	-1,250,000	A significant amount of the insurance reserve was used due to storm damage. This was then increased to ensure the reserve is at the appropriate level of £1.250m.
Revenue Contributions Unapplied	-770,233	184,013	-312,970	-899,190	This is to ensure adequate funding towards the capital programme in the future.
Penhesgyn Site Management Reserve	-2,000,000	0	0	-2,000,000	
Service Reserve Contingency	-93,500	0	0	-93,500	
Cost Of Change	-596,877	94,721	0	-502,156	
Repairs & Maintenance Scheme - Primary	-81,012	89,935	-60,470	-51,547	
Sickness/Adverts Scheme - Primary	-134,047	72,307	0	-61,740	
Licence Reserve	-23,000	0	0	-23,000	
Highway Airport Earmark	-14,743	0	-79,247	-93,990	The reserve was increased to ensure adequate funding for future Council liabilities for the Airport.
NWW Treatment Plant	-1,306,250	0	0	-1,306,250	

	Balance at 01/04/15	Amounts Used During 2015/16	Amount Increased During 2015/16	Balance at 31/03/16	Explanation for Significant Increases in Reserves
Energy Island Economic Development Reserve	-218,360	5,227	0	-213,133	
Wellington St – Social Services	-66,467	5,643	-63,002	-123,826	This has increased to ensure funding for charges to clients from the HRA.
Schools Rationalisation	-912,926	28,615	-279,991	-1,164,302	This is increase will support the 21 st Century Schools programme.
Developer Contribution Highways	-149,550	150,555	-1,005	0	
New Ledger Team	-120,218	119,532	0	-685	
Supporting People	-1,524,028	150,158	0	-1,373,870	
HRA Earmarked Reserves	-156,470	156,470	0	0	
HRA Major Repairs Reserve	-860,410	860,410	0	0	
ELWA post 16 Funding Reserve	-66,414	147,831	0	81,417	
Bwrdd Adfer Reserve	-30,176	30,176	0	0	
EU Projects Reserve	-50,000	0	0	-50,000	
Major Developments	-217,397	33,078	-14,068	-198,387	
Land Charges Computer System	-16,850	8,750	0	-8,100	
Holyhead Leisure Centre	-20,000	20,000	0	0	
Purchase new Legal Case Management Sys	-30,000	0	0	-30,000	
Invest to Save - on line school meal payment	-50,000	0	0	-50,000	
Estyn Allan y Gogledd	-3,448	805	9	-2,643	
Smarter Working Training Reserve	-30,000	0	0	-30,000	
PSBA conversion costs	-38,267	0	0	-38,267	

	Balance at 01/04/15	Amounts Used During 2015/16	Amount Increased During 2015/16	Balance at 31/03/16	Explanation for Significant Increases in Reserves
Building Risk Repairs & Maintenance	-100,000	96,663	0	-3,337	
Invest to save Child Placement Service	-45,420	0	0	-45,420	
Transformation	-467,510	154,403	-7,967	-321,074	
Homeless Provision	-92,700	0	0	-92,700	
Landlord Tenant Improvements	-20,000	5,000	0	-15,000	
Affordable Housing	-117,500	0	0	-117,500	
Housing Management	-110,000	53,700	0	-56,300	
Forestry Commission	-11,528	11,528	0	0	
Planning & Public Protection Reserve - PIF Grant	-12,871	0	0	-12,871	
Planning & Public Protection Forestry Commission	-11,528	11,528	0	0	
Highways Restricted Grants Reserve - Flood	-50,000	13,527	0	-36,473	
Highways Restricted Grants Reserve - Coastal Path	-7,553	0	0	-7,553	
Highways Restricted Grants Reserve - Airport Car Park inc.	-4,861	0	-1,545	-6,406	
Smallholding (Ring Fenced)	-11,259	17,581	-8,250	-1,928	
Corporate Finance - Development CIVICA systems	-250,000	150,901	0	-99,099	
Economic & Community Regeneration Leisure – maintenance schemes	-16,314	13,373	0	-2,941	
Resources - Revenues & Benefits IT	-210,000	47,250	0	-162,750	
Land `Y Ffridd`	-50,000	50,000	0	0	
Local Development Plan (previously Planning & Public Protection Reserve)	0	0	-258,600	-258,600	This reserve provides for future local development plan costs.

	Balance at 01/04/15	Amounts Used During 2015/16	Amount Increased During 2015/16	Balance at 31/03/16	Explanation for Significant Increases in Reserves
SETS European Grant	-32,357	0	-4,759	-37,116	The increase is specific grant funding.
Webcasting	-9,434	1,000	0	-8,434	
Earmarked Reserve SCWDP	-65,026	24,596	0	-40,430	
Buy With Confidence Reserve	0	0	-6,240	-6,240	This is to fund the buy with confidence scheme in 2016/17.
Social Substance Misuse	0	0	-54,000	-54,000	Specific grant funding.
Anti Human Trafficking	0	0	-6,549	-6,549	Specific grant funding.
Temporary Procurement Officer	0	0	-33,620	-33,620	Funding for temporary procurement officer to implement procurement efficiencies.
Spend to Save Public Conveniences	0	0	-72,600	-72,600	Funding for investment in public conveniences as part of the transformation programme for example moving these facilities to the community/town councils.
Policy Management System	0	0	-32,600	-32,600	Funding for a policy management system as part of the transformation agenda.
Planning	0	0	-25,000	-25,000	To reinvest planning income to support the restructure of planning and public protection.
Capital Receipts Reserve	-1			-1	
Deferred Capital Receipts	2,967			2,967	
	-16,794,979	3,919,119	-2,012,720	-14,888,590	

ARIAN WRTH GEFN YSGOLION MON 2015/16 ANGLESEY SCHOOLS' RESERVES

Rhif/ No.		YSGOL / SCHOOL	Arian yn cario drosodd 2014/15 Balance B/F	Cyfanswm Gwariant 2015/16 Total Expenditure	Arian yn cario drosodd 2015/16 Balance carried forward	% o'r Gyllideb / % of the budget	Defnyddio i Gydbwyso Cyllideb 2016/17 / Used to balance 2016/17 budget	Arian wrth gefn 2015/16 yn weddi / Balance left of 2015/2016 Reserves
2130	AA002	AMLWCH	23,375	1,008,920	23,640	2%		23,640
2131	AA003	BEAUMARIS	13,002	380,630	19,060	5%	-25,380	-6,320
2132	AA004	BODEDERN	-2,862	453,564	21,926	5%		21,926
2133	AA005	BODFFORDD	7,954	331,198	12,122	4%		12,122
2134	AA006	BODORGAN	-13,736	192,377	14,283	7%		14,283
2135	AA007	BRYNGWRAN	35,204	253,495	25,785	9%		25,785
2136	AA008	BRYNSIENCYN	32,329	281,550	28,520	9%		28,520
2138	AA009	CEMAES	19,205	336,460	22,340	6%	-6,850	15,490
2139	AA010	DWYRAN	25,282	207,851	16,139	7%	-3,300	12,839
2140	AA011	ESCEIFIOG	52,927	587,849	28,331	5%	-10,000	18,331
2141	AA012	GARREGLEFN	15,913	217,132	24,198	10%		24,198
2142	AA013	GWALCHMAI	32,811	361,646	51,974	13%	-6,960	45,014
2144	AA014	PARC, CAERGYBI	57,691	816,410	84,360	9%	-40,490	43,870
2145	AA015	MOELFRE	34,893	379,183	44,477	10%	-2,320	42,157
2146	AA016	LLANBEDRGOCH	28,566	236,901	22,189	9%	-20,570	1,619
2150	AA020	LLANFACHRAETH	17,798	248,677	17,963	7%	-3,140	14,823
2151	AA021	FFRWD WIN	14,495	235,454	21,646	8%	-5,820	15,826
2152	AA022	LLANFAIRPWLL	32,917	1,161,521	54,469	4%		54,469
2153	AA023	LLANFEHELL	38,648	418,347	7,423	2%		7,423
2154	AA024	Y GRAIG	74,711	1,419,841	103,889	7%	-3,760	100,129
2155	AA025	LLANGOED	25,784	405,476	38,364	9%	-16,760	21,604
2156	AA026	LLANGRISTIOLUS	25,789	442,989	9,881	2%		9,881
2157	AA027	LLANERCHYMEDD	24,337	565,495	-1,715	0%		-1,715
2158	AA028	LLANRHUDDLAD	23,576	219,122	29,688	12%	-20,010	9,678
2160	AA029	PENCARNISIOG	16,075	238,861	11,319	5%	-10,790	529
2161	AA030	PENTRAETH	-1,273	397,507	27,453	6%		27,453

2162	AA031	PENYSARN	10,119	384,971	-771	0%		-771
2163	AA032	RHOSCOLYN	22,608	452,038	25,302	5%	-19,460	5,842
2164	AA033	RHOSNEIGR	43,375	244,663	63,597	21%	-12,720	50,877
2165	AA034	RHOSYBOL	37,488	284,313	40,237	12%		40,237
2166	AA035	TALWRN	38,980	223,458	17,952	7%		17,952
2168	AA037	Y DYFFRYN	64,335	504,921	66,849	12%	-24,110	42,739
2169	AA038	LLANFAWR	69,829	995,764	73,356	7%		73,356
2170	AA039	GORONWY OWEN	-4,204	480,285	-22,505	-5%		-22,505
2171	AA040	LLAINGOCH	63,678	741,840	75,160	9%	-43,310	31,850
2172	AA041	NIWBWRCH	37,828	318,248	42,203	12%	-11,760	30,443
2173	AA042	Y TYWYN	76,101	543,760	91,640	14%	-15,060	76,580
2174	AA043	LLANDEGFAN	20,008	533,648	48,792	8%	-8,200	40,592
2175	AA044	Y BORTH	43,177	807,607	44,303	5%	-11,340	32,963
2176	AA045	KINGSLAND	44,421	680,660	54,580	7%	-6,920	47,660
2177	AA046	MORSWYN	30,473	646,119	31,191	5%	-24,670	6,521
2226	AA047	CORN HIR	72,726	764,355	75,685	9%	-8,380	67,305
3033	AA060	PARCH.THOMAS ELLIS	71,412	599,989	132,461	18%		132,461
3034	AA061	PARC Y BONT	18,902	451,168	17,182	4%	-6,330	10,852
3035	AA062	LLANGAFFO	29,529	269,056	23,914	8%		23,914
3304	AA063	SANTES FAIR	64,936	679,907	56,323	8%	-22,010	34,313
2500	AA048	CAERGEILIOG	200,688	1,119,086	275,632	20%		275,632
		IS-GYFANSWM (Cynradd)/ SUB TOTAL(Primary)	1,711,816	23,524,310	1,992,808	8%	-390,420	1,602,388
4025	AB081	SYR THOMAS JONES	-49,286	3,042,695	-135,385	-5%		-135,385
4026	AB082	CAERGYBI	-276,682	3,568,231	9.11	0%		9
4027	AB083	LLANGEFNI	181,051	3,555,424	71,536	2%		71,536
4028	AB084	DAVID HUGHES	415,960	5,111,264	157,716	3%		157,716
4029	AB085	BODEDERN	357,955	3,574,041	209,939	6%		209,939
		IS-GYFANSWM (Uwchradd) / SUB TOTAL (Secondary)	628,999	18,851,655	303,815	2%	0	303,815

7011	AC091	Y BONT	97,688	1,433,596	165,823.73	10%		165,824
		IS-GYFANSWM (Arbennig)/ SUB TOTAL (Primary)	97,688	1,433,596	165,824	10%	0	165,824
		CYFANSWM / TOTAL	2,438,502	43,809,561	2,462,447	5%	-390,420	2,072,027

	Deficit 2015/16	Surplus 2015/16	Balances 2015/16	
Primary	-24,991	2,017,799	1,992,808	3 schools in deficit
Secondary	-135,385	439,200	303,815	1 school in deficit
Special		165,824	165,824	
Total	-160,376	2,622,823	2,462,447	