

# Financial framework for housing revenue account costs for a new unitary authority (HRA)

<b>AUTHORITY</b>	
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**Purpose of data collection**

DCLG has invited proposals to reorganise current local government structures in England to create unitary authorities. The information collected in the framework will be used to:

- Make an assessment of the change in service costs for each service arising from restructuring;
- Assess the proposed funding and revenue impact of capital spending plans; and
- Analyse the overall impact of the above changes on costs and funding over the medium term .

**Guidance**

Separate guidance notes have been produced for the completion of this financial framework. They are available on the DCLG website.

If you require further guidance please contact [lgr-finreturn@uk.pwc.com](mailto:lgr-finreturn@uk.pwc.com), or by telephone on 020 7213 4443.




The completed form and supporting information should be sent to

Department for Communities and Local Government  
5/G10 Eland House  
Bressenden Place  
LONDON  
SW1E 5DU

or by e-mail to: [structures@communities.gsi.gov.uk](mailto:structures@communities.gsi.gov.uk)

The completed form and supporting documents should be submitted electronically or on disc  
Hard copies are only required where not available in electronic format

**Please enter the details of the contact officer for this return in the cells below:**

Contact name	
Phone number	
E-mail address	

Service/General		Base Year £'000	Lead up Year 1 £'000	Lead up Year 2 £'000	Year 1 £'000	Year 2 £'000	Year 3 £'000	Year 4 £'000
<b>Housing Revenue Account (HRA)</b>		<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>
	Employees	18,855	18,855	18,855	18,855	18,855	18,855	18,855
	Premises related expenditure	8,148	8,148	8,148	8,148	8,148	8,148	8,148
	Transport related expenditure	1,015	1,015	1,015	1,015	1,015	1,015	1,015
	Supplies & Services	7,656	7,656	7,656	7,656	7,656	7,656	7,656
	Third Party payments	11,754	11,754	11,754	11,754	11,754	11,754	11,754
	Transfer Payments	9,930	9,930	9,930	9,930	9,930	9,930	9,930
	Restructuring	0	0	0	0	0	0	0
	Income	(80,038)	(80,038)	(80,038)	(80,038)	(80,038)	(80,038)	(80,038)
<b>Services and Facilities</b>		<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>
	Employees	1,459	1,459	1,459	1,459	1,459	1,459	1,459
	Premises related expenditure	493	493	493	493	493	493	493
	Transport related expenditure	45	45	45	45	45	45	45
	Supplies & Services	431	431	431	431	431	431	431
	Third Party payments	636	636	636	636	636	636	636
	Transfer payments	0	0	0	0	0	0	0
	Restructuring	0	0	0	0	0	0	0
	Income	(93)	(93)	(93)	(93)	(93)	(93)	(93)
<b>Repairs and Maintenance</b>		<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>	<b>21,855</b>
	Employees	4,894	4,894	4,894	4,894	4,894	4,894	4,894
	Premises related expenditure	5,229	5,229	5,229	5,229	5,229	5,229	5,229
	Transport related expenditure	565	565	565	565	565	565	565
	Supplies & Services	3,134	3,134	3,134	3,134	3,134	3,134	3,134
	Third Party payments	8,181	8,181	8,181	8,181	8,181	8,181	8,181
	Transfer payments	5	5	5	5	5	5	5
	Restructuring	0	0	0	0	0	0	0
	Income	(153)	(153)	(153)	(153)	(153)	(153)	(153)
<b>Supervision and Management</b>		<b>19,829</b>	<b>19,829</b>	<b>19,829</b>	<b>19,829</b>	<b>19,829</b>	<b>19,829</b>	<b>19,829</b>
	Employees	10,732	10,732	10,732	10,732	10,732	10,732	10,732
	Premises related expenditure	1,915	1,915	1,915	1,915	1,915	1,915	1,915
	Transport related expenditure	405	405	405	405	405	405	405
	Supplies & Services	3,595	3,595	3,595	3,595	3,595	3,595	3,595
	Third Party payments	2,937	2,937	2,937	2,937	2,937	2,937	2,937
	Transfer payments	102	102	102	102	102	102	102
	Restructuring	0	0	0	0	0	0	0
	Income	142	142	142	142	142	142	142
<b>Rents and Other</b>		<b>(67,335)</b>	<b>(67,335)</b>	<b>(67,335)</b>	<b>(67,335)</b>	<b>(67,335)</b>	<b>(67,335)</b>	<b>(67,335)</b>
	Employees	1,770	1,770	1,770	1,770	1,770	1,770	1,770
	Premises related expenditure	510	510	510	510	510	510	510
	Transport related expenditure	0	0	0	0	0	0	0
	Supplies & Services	496	496	496	496	496	496	496
	Third Party payments	0	0	0	0	0	0	0
	Transfer payments	9,823	9,823	9,823	9,823	9,823	9,823	9,823
	Restructuring	0	0	0	0	0	0	0
	Income	(79,934)	(79,934)	(79,934)	(79,934)	(79,934)	(79,934)	(79,934)
<b>Net Cost of Services</b>		<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>	<b>(22,680)</b>
<b>Financing Costs</b>		<b>14,499</b>	<b>14,499</b>	<b>14,499</b>	<b>14,499</b>	<b>14,499</b>	<b>14,499</b>	<b>14,499</b>
<b>Transfer to/from Reserves</b>		<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Total</b>		<b>(8,031)</b>	<b>(8,031)</b>	<b>(8,031)</b>	<b>(8,031)</b>	<b>(8,031)</b>	<b>(8,031)</b>	<b>(8,031)</b>

DURHAM COUNTY COUNCIL

LOCAL GOVERNMENT RE-ORGANISATION

Service / General	Subjective Analysis	District 1 £'000	District 2 £'000	District 3 £'000	District 4 £'000	District 5 £'000	District 6 £'000	District 7 £'000	District 8 £'000	District 9 £'000	District 10 £'000	District 11 £'000	District 12 £'000	District 13 £'000	District 14 £'000	District 15 £'000	Proposed Unitary £'000	Total £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>(997)</b>	<b>0</b>	<b>(7,331)</b>	<b>(3,801)</b>	<b>(8,609)</b>	<b>0</b>	<b>(1,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(22,680)</b>	
Employees		1,350	0	3,739	2,288	8,210	0	3,268	0	0	0	0	0	0	0	0		18,855	See Assumptions document Item E HRA
Premises related expenditure		2,517	0	3,812	491	670	0	658	0	0	0	0	0	0	0	0		8,148	
Transport related expenditure		28	0	244	4	489	0	250	0	0	0	0	0	0	0	0		1,015	
Supplies & Services		884	0	258	864	3,608	0	2,042	0	0	0	0	0	0	0	0		7,656	
Third Party payments		795	0	65	10,811	0	0	83	0	0	0	0	0	0	0	0		11,754	
Transfer Payments		4,312	0	75	0	2,730	0	2,813	0	0	0	0	0	0	0	0		9,930	
Restructuring		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
Income		(10,883)	0	(15,524)	(18,259)	(24,316)	0	(11,056)	0	0	0	0	0	0	0	0		(80,038)	
<b>Services and Facilities</b>		<b>135</b>	<b>0</b>	<b>0</b>	<b>653</b>	<b>2,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,971</b>	
Employees		33			15	1,411												1,459	
Premises related expenditure		155				338												493	
Transport related expenditure					3	42												45	
Supplies & Services		38			1	392												431	
Third Party payments		2			634													636	
Transfer payments																		0	
Restructuring																		0	
Income		(93)																(93)	
<b>Repairs and Maintenance</b>		<b>2,967</b>	<b>0</b>	<b>3,505</b>	<b>7,685</b>	<b>4,768</b>	<b>0</b>	<b>2,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>21,855</b>	
Employees		205		698		1,930		2,061										4,894	
Premises related expenditure		2,178		2,762	14	275		275										5,229	
Transport related expenditure				56		259		250										565	
Supplies & Services		15		37	55	2,639		388										3,134	
Third Party payments		565			7,616													8,181	
Transfer payments		4						1										5	
Restructuring																		0	
Income		(93)		(48)		(60)		(45)										(153)	
<b>Supervision and Management</b>		<b>2,369</b>	<b>0</b>	<b>4,584</b>	<b>3,373</b>	<b>5,966</b>	<b>0</b>	<b>3,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>19,829</b>	
Employees		1,112		3,041	503	4,869		1,207										10,732	
Premises related expenditure		143		1,050	8	331		383										1,915	
Transport related expenditure		28		188	1	188												405	
Supplies & Services		831		221	312	577		1,654										3,595	
Third Party payments		228		65	2,561			83										2,937	
Transfer payments		27		75														102	
Restructuring																		0	
Income				(56)	(12)			210										142	
<b>Rents and Other</b>		<b>(6,468)</b>	<b>0</b>	<b>(15,420)</b>	<b>(15,512)</b>	<b>(21,526)</b>	<b>0</b>	<b>(8,409)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(67,335)</b>	
Employees						1,770												1,770	
Premises related expenditure		41			469													510	
Transport related expenditure																		0	
Supplies & Services					496													496	
Third Party payments																		0	
Transfer payments		4,281				2,730		2,812										9,823	
Restructuring																		0	
Income		(10,790)		(15,420)	(18,247)	(24,256)		(11,221)										(79,934)	
<b>Net Cost of Services</b>		<b>(997)</b>	<b>0</b>	<b>(7,331)</b>	<b>(3,801)</b>	<b>(8,609)</b>	<b>0</b>	<b>(1,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(22,680)</b>	
<b>Financing Costs</b>		<b>734</b>		<b>7,080</b>	<b>3,901</b>	<b>904</b>		<b>1,880</b>										<b>14,499</b>	
<b>Transfer to/from Reserves</b>				<b>250</b>		<b>(100)</b>												<b>150</b>	
<b>Total</b>		<b>(263)</b>	<b>0</b>	<b>(1)</b>	<b>100</b>	<b>(7,909)</b>	<b>0</b>	<b>(99)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>(6,909)</b>	

Service / General	Subjective Analysis	District 1 £'000	District 2 £'000	District 3 £'000	District 4 £'000	District 5 £'000	District 6 £'000	District 7 £'000	District 8 £'000	District 9 £'000	District 10 £'000	District 11 £'000
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees	0	0	0	0	0	0	0	0	0	0	0
	Premises related expenditure	0	0	0	0	0	0	0	0	0	0	0
	Transport related expenditure	0	0	0	0	0	0	0	0	0	0	0
	Supplies & Services	0	0	0	0	0	0	0	0	0	0	0
	Third Party payments	0	0	0	0	0	0	0	0	0	0	0
	Transfer Payments	0	0	0	0	0	0	0	0	0	0	0
	Restructuring	0	0	0	0	0	0	0	0	0	0	0
	Income	0	0	0	0	0	0	0	0	0	0	0
<b>Services and Facilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Repairs and Maintenance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Supervision and Management</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Rents and Other</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Net Cost of Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing costs</b>												
<b>Transfer to / from Reserves</b>												
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Service / General	Subjective Analysis	District 12 £'000	District 13 £'000	District 14 £'000	District 15 £'000	Proposed Unitary £'000	Total £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees	0	0	0	0	0	0	
	Premises related expenditure	0	0	0	0	0	0	
	Transport related expenditure	0	0	0	0	0	0	
	Supplies & Services	0	0	0	0	0	0	
	Third Party payments	0	0	0	0	0	0	
	Transfer Payments	0	0	0	0	0	0	
	Restructuring	0	0	0	0	0	0	
	Income	0	0	0	0	0	0	
<b>Services and Facilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Repairs and Maintenance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Supervision and Management</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Rents and Other</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Net Cost of Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Financing costs</b>							<b>0</b>	
<b>Transfer to / from Reserves</b>							<b>0</b>	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Service / General	Subjective Analysis	District 1 £'000	District 2 £'000	District 3 £'000	District 4 £'000	District 5 £'000	District 6 £'000	District 7 £'000	District 8 £'000	District 9 £'000	District 10 £'000	District 11 £'000
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees	0	0	0	0	0	0	0	0	0	0	0
	Premises related expenditure	0	0	0	0	0	0	0	0	0	0	0
	Transport related expenditure	0	0	0	0	0	0	0	0	0	0	0
	Supplies & Services	0	0	0	0	0	0	0	0	0	0	0
	Third Party payments	0	0	0	0	0	0	0	0	0	0	0
	Transfer Payments	0	0	0	0	0	0	0	0	0	0	0
	Restructuring	0	0	0	0	0	0	0	0	0	0	0
	Income	0	0	0	0	0	0	0	0	0	0	0
<b>Services and Facilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Repairs and Maintenance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Supervision and Management</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Rents and Other</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Employees											
	Premises related expenditure											
	Transport related expenditure											
	Supplies & Services											
	Third Party payments											
	Transfer Payments											
	Restructuring											
	Income											
<b>Net Cost of Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing costs</b>												
<b>Transfer to / from Reserves</b>												
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Service / General	Subjective Analysis	District 12 £'000	District 13 £'000	District 14 £'000	District 15 £'000	Proposed Unitary £'000	Total £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees	0	0	0	0	0	0	
	Premises related expenditure	0	0	0	0	0	0	
	Transport related expenditure	0	0	0	0	0	0	
	Supplies & Services	0	0	0	0	0	0	
	Third Party payments	0	0	0	0	0	0	
	Transfer Payments	0	0	0	0	0	0	
	Restructuring	0	0	0	0	0	0	
	Income	0	0	0	0	0	0	
<b>Services and Facilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Repairs and Maintenance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Supervision and Management</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Rents and Other</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Employees						0	
	Premises related expenditure						0	
	Transport related expenditure						0	
	Supplies & Services						0	
	Third Party payments						0	
	Transfer Payments						0	
	Restructuring						0	
	Income						0	
<b>Net Cost of Services</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Financing costs</b>							<b>0</b>	
<b>Transfer to / from Reserves</b>							<b>0</b>	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Service / General	Subjective Analysis	Proposed Unitary £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	
	Employees	0	
	Premises related expenditure	0	
	Transport related expenditure	0	
	Supplies & Services	0	
	Third Party payments	0	
	Transfer Payments	0	
	Restructuring	0	
	Income	0	
<b>Services and Facilities</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Repairs and Maintenance</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Supervision and Management</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Rents and Other</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Net Cost of Services</b>		<b>0</b>	
<b>Financing Costs</b>			
<b>Transfer to / from Reserves</b>			
<b>Total</b>		<b>0</b>	

Service / General	Subjective Analysis	Proposed Unitary £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	
	Employees	0	
	Premises related expenditure	0	
	Transport related expenditure	0	
	Supplies & Services	0	
	Third Party payments	0	
	Transfer Payments	0	
	Restructuring	0	
	Income	0	
<b>Services and Facilities</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Repairs and Maintenance</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Supervision and Management</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Rents and Other</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Net Cost of Services</b>		<b>0</b>	
<b>Financing Costs</b>			
<b>Transfer to / from Reserves</b>			
<b>Total</b>		<b>0</b>	

Service / General	Subjective Analysis	Proposed Unitary £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	
	Employees	0	
	Premises related expenditure	0	
	Transport related expenditure	0	
	Supplies & Services	0	
	Third Party payments	0	
	Transfer Payments	0	
	Restructuring	0	
	Income	0	
<b>Services and Facilities</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Repairs and Maintenance</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Supervision and Management</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Rents and Other</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Net Cost of Services</b>		<b>0</b>	
<b>Financing Costs</b>			
<b>Transfer to / from Reserves</b>			
<b>Total</b>		<b>0</b>	

Service / General	Subjective Analysis	Proposed Unitary £'000	Key Assumptions Reference (include here references to where the detail supporting assumptions can be found)
<b>Housing Revenue Account (HRA)</b>		<b>0</b>	
	Employees	0	
	Premises related expenditure	0	
	Transport related expenditure	0	
	Supplies & Services	0	
	Third Party payments	0	
	Transfer Payments	0	
	Restructuring	0	
	Income	0	
<b>Services and Facilities</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Repairs and Maintenance</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Supervision and Management</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Rents and Other</b>		<b>0</b>	
	Employees		
	Premises related expenditure		
	Transport related expenditure		
	Supplies & Services		
	Third Party payments		
	Transfer Payments		
	Restructuring		
	Income		
<b>Net Cost of Services</b>		<b>0</b>	
<b>Financing Costs</b>			
<b>Transfer to / from Reserves</b>			
<b>Total</b>		<b>0</b>	