

Example of 2014 accounts in revised format - Please note that these do not form part of the 2015 audited accounts

States of Alderney Accounts

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost to the States in the year for provision of services. It represents the total movement on net assets in the balance sheet.

	2014			2015		
	Expenditure	Income	Net	Expenditure	Income	Net
	£	£	£	£	£	£
Operational activities						
Building and development control services	77,031	16,237	60,794			
General Services						
States Works	1,794,137	113,103	1,681,034			
Recreation	83,668	59,942	23,726			
Fire Brigade	68,322	1,730	66,592			
Civil Emergency	23,369	0	23,369			
Alderney Wildlife Trust	28,070	0	28,070			
Capital expenditure funded from revenue	1,125,340	0	1,125,340			
Policy and Finance						
Corporate and democratic services	1,012,182	173,722	838,460			
Court	180,028	89,371	90,657			
Tourism and marketing	297,764	16,918	280,846			
Education and health	33,871	0	33,871			
Social and welfare services	76,473	61,825	14,648			
Grants	77,619	0	77,619			
Capital expenditure funded from revenue	349,400	0	349,400			
Economic development	152,207	0	152,207			
Cost of services	5,379,481	532,848	4,846,633			

(Surplus)/Deficit on Trading accounts			
Water Board	598,499	622,758	24,259
Alderney Harbour	418,729	352,891	65,838
Other operating income			
Property rents			229,836
Interest receivable			43,118
Vehicle import licence fees			44,126
Numismatic and philatelic profits (net of transfer)			23,898
Property transfer duties			268,412
Income from asset sales			35,415
Other operating income			1,000
(Gains)/losses on disposal of assets			0
Property and other taxation/grant income			
Grant from States of Guernsey			2,470,950
Occupiers Rates			461,778
Duty free concession			25,000
Capital grant from AGCC			1,935,381
(Surplus)/Deficit on provision of services			<u>650,702</u>
Other comprehensive income and expenditure			
(Surplus)/deficit on revaluation of assets			0
Total comprehensive (income) and expenditure			<u><u>650,702</u></u>
Reconciliation to 2014 accounts			
Surplus	13,182		
Water surplus	24,259		
Capital surplus	613,261		
	<u>650,702</u>		

Movement in Reserves

This shows the movement in the year on the different reserves held by the States

	General £	Capital £	Water £	Currency £	Insurance £	Misc earmarked £	Total reserves £
Opening balance 01 January 2014	0	0	2,517,892	409,943	53,173	352,653	3,333,661
(Surplus)/Deficit on provision of services	13,182	613,261	24,259				650,702
Other comprehensive income and expenditure	0	0					
Total comprehensive Income and Expenditure	13,182	613,261	2,542,151	409,943	53,173	352,653	3,984,363
Transfers to/from reserves	0	239,200	239,200	65,679	90,390	4,370	151,699
Balance at 31 December 2014	13,182	374,061	2,781,351	475,622	143,563	348,283	4,136,062

Balance Sheet

The balance sheet shows the value of the States' assets and liabilities. The net assets are matched by the States reserves

Notes	2014 £	2013 £
Property plant and equipment	2,067,318	1,896,334
Heritage assets		
Investment property		
Intangible assets		
Long-Term investments		
Long-Term debtors		
Total	2,067,318	1,896,334

Short-term investments	46,173	46,173		
Stocks	72,465	55,939		
Short-Term Debtors	86,103	119,251		
Cash and cash equivalents-water	649,307	522,889		
Cash and cash equivalents - States*	1,308,538	769,596		
Current Assets	2,162,586	1,513,848		
Short-term Borrowing				
Short-Term Creditors	93,842	76,521		
Provisions				
Current Liabilities	93,842	76,521		
Long-Term borrowing	0	0		
Pension Scheme Liability	0	0		
Long-term liabilities	0	0		
Net Assets	4,136,062	3,333,661		
Usable reserves	3,787,779	2,981,008		
Earmarked reserves	348,283	352,653		
Total Reserves	4,136,062	3,333,661		

*States cash figures from:	£
General balance	13,182
Capital balance	374,061
Currency reserve	475,622
Insurance fund	143,563
Misc funds	348,283
Less investments	-46,173
	1,308,538