

THE CASH FLOW STATEMENT

The Cash Flow Statement shows the change in cash and cash equivalents of the authority during the reporting period. The statement shows how the authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the authority.

		2015/16	2014/15
	Note	£000's	£000's
Net (Surplus) or Deficit on the Provision of Services		7,623	3,213
Adjustments to the Net Surplus or Deficit of the Provision of Services for Non Cash Movement			
Depreciation and Impairment of Non-current Assets		(6,176)	(3,090)
Increase/(Decrease) in Inventories		(10)	13
Increase/(Decrease) in Debtors		(4)	401
(Increase)/Decrease in Creditors		105	(1,335)
Net Charges made for Retirement Benefits		(891)	(861)
Carrying Amount of Non Current Assets Sold		(291)	(252)
Carrying Amount of Non Current Assets De-recognised		(2,096)	(1,942)
Increase/(Decrease) in Provisions		(241)	(135)
Bad Debts Written Off in Year		(22)	0
Movement in the Value of Investment Properties		153	0
Other Cash and Non Cash Movements		(12)	(3)
		(9,485)	(7,204)
Adjustments for Items Included in the Net Surplus or Deficit on the Provision of Services that are Investing and Financing Activities		13	(315)
Interest Received in Year		(29)	(55)
Interest Paid in Year		583	577
Net Cashflows from Operating Activities		(1,295)	(3,784)
Investing Activities	26	7,288	3,616
Financing Activities	27	(8,211)	658
Net Increase or (Decrease) in Cash or Cash Equivalents		(2,218)	490
Cash or Cash Equivalents at the Beginning of the Reporting Period		(1,324)	(1,814)
Cash or Cash Equivalents at the End of the Reporting Period	18	(3,542)	(1,324)
Movement in Cash and Cash Equivalents		(2,218)	490