

Notes to the Core Financial Statements (Continued)

Note 9 – Officer Emoluments and Members Allowances

Note 9a – Officer Emoluments

The number of employees, whose remuneration, excluding pension contributions, was £50,000 or more in bands of £10,000:

Remuneration Band	Number of Employees	
	2008/2009	2007/2008
£50,000 - £59,999	142	111
£60,000 - £69,999	36	36
£70,000 - £79,999	29	15
£80,000 - £89,999	8	10
£90,000 - £99,999	5	3
£100,000 - £109,999	4	4
£110,000 - £119,999	0	1
£120,000 - £129,999	1	0
£130,000 - £139,999	0	0
£140,000 - £149,999	0	0
£150,000 - £159,999	1	0
£160,000 - £169,999	0	0
£170,000 - £179,999	0	1
£180,000 - £189,999	0	0

Note 9b – Members Allowances

	2008/2009 £000	2007/2008 £000
Total Members Allowances paid in the Year	1,004	995

Note 10 – Related Party Transactions

The Statement of Recommended Practice requires the disclosure of any material transactions with related parties to ensure that stakeholders are aware when these transactions take place and the amount and implications of such transactions.

Related party transactions are those transactions with related parties (i.e. bodies or individuals) that have the potential to control or influence the Council or to be controlled or influenced by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Council.

Central Government has effective control over the general operations of the Council. It is responsible for providing the statutory framework, within which the Council operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the Council has with other parties (e.g. Housing Benefits). Details of transactions with government departments are set out in [Note 63](#) of the Cash Flow Statement on [Page 111](#).

All material related party transactions that follow the SORP guidance are disclosed below:

Notes to the Core Financial Statements (Continued)

Note 24 – Movement of Fixed Assets (Continued)

	Operational Land and Buildings £	Non- Operational Assets £	Infrastructure £	Vehicles, Furniture & Plant £	Total £
Valued at Historical Costs	9,097,860	75,959,104	242,119,441	54,216,375	381,392,780
Valued at Current Value in					
2004/2005	15,185,700	27,694,194	0	0	42,879,894
2005/2006	34,036,000	8,473,180	0	0	42,509,180
2006/2007	3,698,000	4,012,000	0	0	7,710,000
2007/2008	8,161,000	620,000	0	0	8,781,000
2008/2009	648,236,374	91,496,470	0	0	739,732,844
Total as at 31 March 2009	718,414,934	208,254,948	242,119,441	54,216,375	1,223,005,698
Total as at 31 March 2008	797,544,782	172,175,870	232,596,617	46,271,881	1,248,589,150

The table reflects the categorisation of Council Assets. Voluntary Aided schools and Foundation schools are excluded from the analysis as the schools are not reflected in the Council's asset register. Academy schools and schools which will become academies are still included in the analysis until work to the assets has been completed and the asset ownership transfers to the governing body of the school.

	31 March 2009	31 March 2008 Restated		31 March 2009	31 March 2008 Restated
Schools	91	91	Multi Storey Car Parks	3	3
Other Education Establishments	13	13	Kilometres of Highway	1,234	1,221
Children's Homes and Day Centres	3	3	Museums and Galleries	4	4
Elderly Persons Homes	0	1	Libraries	14	15
Centres / Homes for Physical Disability	4	4	Leisure Centres (Multi-Purpose)	3	3
Centres / Homes for Learning Disability	27	27	Leisure facilities including swimming pools	2	3
Centres / Homes for the Mentally Ill	23	23	Sports Complexes	6	6
Social Services Multi-Purpose Centre	1	1	Tennis Centre	1	1
Social Services Administrative Offices Etc.	13	13	Crematorium	1	1
Factory Units / RE Government Centre	128	127	Community Assets		
Port	1	1	Reclaimed Land (Hectares)	450	450
Pilotage Vessels	2	2	Parks and Open Spaces (Hectares)	3,895	3,895
Retail market	1	1	Country Parks (Hectares)	241	241
Civic Centre and Offices	11	11	Miles of Coastline	6	6
Theatre	1	1	Cemeteries	10	10
Tourist Information Centre	1	1	Allotments (Hectares)	83	83
Off Street Car parks	32	30			

Notes to the Core Financial Statements (Continued)

Note 52 – Analysis of Capital and Revenue Reserves

The SORP requires the Council to provide details of all of its Capital Reserves and Revenue Reserves on the Balance Sheet (Page 44). This note shows in more detail the make up of these balances which relate to various earmarked reserves established and agreed by the Council. These are amounts of money set aside for a specific purpose, the amount and timing of which is not yet known but where there is a clear liability or spending pressure to be addressed in the future.

Capital Reserves:	2008/2009 £	2007/2008 Restated £	Purpose of the Reserve
Unutilised RCCO Reserve	7,559,250	5,897,962	The reserve consists of unutilised direct revenue financing and is fully earmarked to fund capital projects previously approved.
Strategic Investment Plan Reserve	12,740,579	6,747,000	This reserve is necessary to fund part of the Council's contribution to its Strategic Investment Plan approved by Council in April 2008.
Other General Capital Reserve	4,576,836	3,336,163	Usable capital receipts set aside to fund future capital projects previously approved.
Children's Social Care Capital Reserves	358,308	335,307	Reserve earmarked for capital developments within Children's Services.
Total Capital Reserves	25,234,973	16,316,432	