

**2015 No. 341**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Local Authorities (Capital Finance and Accounting)  
(England) (Amendment) Regulations 2015**

<i>Made</i>	- - - -	<i>17th February 2015</i>
<i>Laid before Parliament</i>		<i>25th February 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 11, 21, and 123 of the Local Government Act 2003(a):

**Citation and commencement**

1. These Regulations may be cited as the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2015 and come into force on 1st April 2015.

**Amendment of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003**

2.—(1) The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003(b) are amended as follows.

(2) In regulation 1 (citation, commencement, application and interpretation)—

(a) for paragraph (2) substitute—

“(2) Regulations 2 to 26, 27(2), 32 to 34 and the Schedule apply only in relation to local authorities in England.”

(b) after paragraph (3) insert—

“(3A) Regulations 27(1), 28 and 29 shall not apply to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (d), (e), (g), (h), (k) or (l) of that section.”.

(3) In regulation 30 (retirement benefits)—

(a) at the start of regulation 30 insert “(1)”;

(b) after paragraph (1) insert—

“(2) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this

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(a) 2003 c. 26; section 11 was amended by section 174 of the Localism Act 2011 (c.20). Section 21 was amended by section 238(2) of the Local Government and Public Involvement in Health Act 2007 (c. 28), section 73(a) and (b) of the Localism Act 2011 (c. 20) and section 45 of and paragraphs 49 and 50 of Schedule 12 to, the Local Audit and Accountability Act 2014 (c. 2).

(b) S.I. 2003/3146. Relevant amending instruments are S.I. 2004/534, 2004/3055, 2006/521, 2007/573, 2008/414, 2009/321, 2010/454, 2012/265, 2012/711, 2012/1324, 2012/2269, 2013/476, 2013/1751 and 2014/1375.

regulation has effect as if the reference in paragraph (1) to 1st April 2004 were a reference to 1st April 2015.”.

(4) In regulation 30B (early repayment of loans – premiums and discounts at 31st March 2007) after paragraph (2) insert—

“(2A) This regulation does not apply to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section.”.

(5) In regulation 30C (early repayment of loans – premiums and discounts after 31st March 2007) after paragraph (5) insert—

“(5A) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation has effect as if the references in paragraph (1)(a) and (c) to 1st April 2007 were references to 1st April 2015.”.

(6) In regulation 30D (interest on loans given by local authorities) after paragraph (3) insert—

“(4) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation has effect as if—

- (a) the references in paragraphs (1)(a), (2)(a) and (b) and (3)(a) to “1st April 2007” were references to “1st April 2015”; and
- (b) the references in paragraphs (2)(c) and (3)(a) to “2007 financial year” were references to “2015 financial year”.”.

(7) In regulation 30E (interest on stepped interest rate loans taken out by local authorities) after paragraph (3) insert—

“(4) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation has effect as if the reference in paragraph (2) to 31st March 2008 were a reference to 31st March 2016.”.

(8) In regulation 30F (financial guarantees given by local authorities) after paragraph (2) insert—

“(3) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation has effect as if the reference in paragraph (2) to 31st March 2008 were a reference to 31st March 2016 and as if the reference in sub-paragraph (2)(a) to 1st April 2006 were a reference to 1st April 2015.”.

(9) In regulation 30H (short-term accumulating compensated absences)—

- (a) at the start of regulation 30H insert “(1)”;
- (b) after paragraph (1) insert—

“(2) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation only applies to an amount in respect of a liability for short-term accumulating compensated absences recorded on a balance sheet for a financial year beginning on or after 1st April 2015.”.

(10) In regulation 31 (proper practices)—

- (a) omit the “and” at the end of paragraph (b);
- (b) for paragraph (c) substitute—

“(c) in relation only to those authorities which are Category 2 authorities within the meaning of regulation 2(1) of the Accounts and Audit Regulations 2015(a), and which are not internal drainage boards, “Governance and Accountability for Local

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(a) S.I. 2015/234

Councils: A Practitioners' Guide (England) March 2014" published jointly by the National Association of Local Councils and the Society for Local Council Clerks, as amended or reissued from time to time(a); and

- (d) in relation only to internal drainage boards, "Governance and Accountability in Internal Drainage Boards in England: a Practitioners' Guide 2006" published by the Association of Drainage Authorities and the Department for Environment, Food and Rural Affairs, as amended or reissued from time to time(b).".

(11) In the Schedule—

(a) in paragraph 2—

- (i) in the definition of "assumed debt" for the words "column A of the table in this Schedule ("the Table")" substitute "Table A in this Schedule";
- (ii) in the definition of "local authority share cap" for the words "Column B of the Table" substitute "Table B in this Schedule";

(b) for paragraph 9 substitute—

"9. L\*\* means—

- (a) 2.398347729 in the financial year 2012 to 2013;
- (b) 2.360771759 in the financial year 2013 to 2014;
- (c) 2.311525846 in the financial year 2014 to 2015;
- (d) 2.534152780 in the financial year 2015 to 2016, except in relation to—
- (i) Cambridge City Council, where it means 2.663711167; and
- (ii) Winchester City Council, where it means 5.434916035;
- (e) 2.488865254 in the financial year 2016 to 2017, except in relation to—
- (i) Cambridge City Council, where it means 2.464489035;
- (ii) the London Borough Council of Hammersmith and Fulham, where it means 5.951547426; and
- (iii) Winchester City Council, where it means 2.464489035."; and
- (c) for the Table substitute Table A and Table B as set out in the Schedule to these Regulations.

Signed by authority of the Secretary of State for Communities and Local Government

*Kris Hopkins*

Parliamentary Under Secretary of State

Department for Communities and Local Government

17th February 2015

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(a) The current issue of this guide was published in 2014. Digital versions and hard copies are available from the Society of Local Council Clerks online bookshop at <http://www.slcc.co.uk/bookstore/category/slcc-publications/1/>

(b) The current issue of this guide was published in 2007. A copy of it can be accessed at [http://www.ada.org.uk/downloads/other/downloads\\_page/aud\\_com/IDBGovernanceandAccountabilityDraftPractitionersGuide2006.pdf](http://www.ada.org.uk/downloads/other/downloads_page/aud_com/IDBGovernanceandAccountabilityDraftPractitionersGuide2006.pdf)

## SCHEDULE

Regulation 2(11)(c)

### Tables to be substituted in the Schedule to the 2003 Regulations

“Table A—

**Assumed debt for each quarter in a year**

<i>Authority</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
Adur	20,897.13	24,452.52	27,421.85	28,613.13	28,900.24
Arun	26,635.43	31,167.11	34,951.81	36,470.22	36,836.16
Ashfield	38,454.73	44,997.32	50,461.45	52,653.64	53,181.98
Ashford	38,994.02	45,628.36	51,169.13	53,392.06	53,927.80
Babergh	31,593.73	36,969.01	41,458.24	43,259.30	43,693.37
Barking and Dagenham	75,238.98	88,039.96	98,730.86	103,020.01	104,053.72
Barnet	69,838.39	81,720.53	91,644.04	95,625.32	96,584.84
Barnsley	158,381.56	185,328.21	207,833.06	216,861.91	219,037.93
Barrow	37,241.65	43,577.86	48,869.62	50,992.65	51,504.32
Basildon	76,575.66	89,604.05	100,484.89	104,850.24	105,902.32
Bassetlaw	50,738.34	59,370.84	66,580.38	69,472.82	70,169.92
Birmingham	546,499.59	639,479.69	717,133.25	748,287.54	755,795.96
Blackpool	37,533.72	43,919.62	49,252.89	51,392.57	51,908.25
Bolsover	55,367.40	64,787.48	72,654.77	75,811.10	76,571.80
Bournemouth	20,485.91	23,971.33	26,882.23	28,050.06	28,331.52
Brent	56,224.06	65,789.88	73,778.91	76,984.07	77,756.54
Brentwood	22,942.40	26,845.77	30,105.71	31,413.59	31,728.80
Brighton and Hove	50,783.60	59,423.80	66,639.77	69,534.79	70,232.52
Bristol	80,034.24	93,651.07	105,023.35	109,585.86	110,685.46
Broxtowe	39,863.31	46,645.55	52,309.83	54,582.32	55,130.01
Bury	140,488.96	164,391.41	184,353.85	192,362.70	194,292.89
Cambridge	76,222.13	89,190.38	100,020.98	104,366.18	105,413.40
Camden	135,367.59	158,398.70	177,633.43	185,350.33	187,210.16
Cannock Chase	45,036.17	52,698.51	59,097.82	61,665.20	62,283.95
Canterbury	36,749.65	43,002.15	48,224.00	50,318.99	50,823.90
Castle Point	12,718.60	14,882.51	16,689.73	17,414.78	17,589.52
Central Bedfordshire	53,786.65	62,937.78	70,580.47	73,646.68	74,385.66
Charnwood	42,123.01	49,289.72	55,275.09	57,676.39	58,255.13
Cheltenham	16,391.27	19,180.04	21,509.11	22,443.53	22,668.73
Cheshire West and Chester	110,158.94	128,901.12	144,553.89	150,833.72	152,347.20
Chesterfield	74,551.50	87,235.51	97,828.72	102,078.68	103,102.95
City of London	6,480.57	7,583.15	8,503.99	8,873.43	8,962.47
City of York	76,730.76	89,785.54	100,688.41	105,062.60	106,116.81
Colchester	47,525.71	55,611.62	62,364.67	65,073.97	65,726.93
Corby	34,708.00	40,613.14	45,544.89	47,523.48	48,000.34
Cornwall	39,261.88	45,941.80	51,520.63	53,758.83	54,298.25
Crawley	86,166.07	100,826.16	113,069.72	117,981.79	119,165.64

Croydon	84,855.00	99,292.02	111,349.29	116,186.62	117,352.45
Dacorum	119,956.75	140,365.90	157,410.87	164,249.24	165,897.34
Darlington	45,573.00	53,326.68	59,802.26	62,400.24	63,026.38
Dartford	28,367.62	33,194.02	37,224.85	38,842.00	39,231.75
Derby	113,840.21	133,208.71	149,384.56	155,874.25	157,438.31
Doncaster	143,998.95	168,498.58	188,959.77	197,168.72	199,147.13
Dover	29,610.54	34,648.40	38,855.84	40,543.85	40,950.67
Dudley	222,387.19	260,223.60	291,823.18	304,500.80	307,556.20
Durham	162,661.42	190,336.24	213,449.22	222,722.06	224,956.88
Ealing	58,459.83	68,406.04	76,712.75	80,045.37	80,848.56
East Devon	27,001.26	31,595.19	35,431.87	36,971.13	37,342.10
East Riding	120,495.95	140,996.83	158,118.42	164,987.53	166,643.04
Eastbourne	14,411.35	16,863.26	18,911.00	19,732.55	19,930.55
Enfield	54,891.62	64,230.74	72,030.43	75,159.64	75,913.80
Epping Forest	62,811.79	73,498.44	82,423.53	86,004.24	86,867.22
Exeter	17,675.81	20,683.13	23,194.73	24,202.37	24,445.22
Fareham	18,663.06	21,838.35	24,490.24	25,554.16	25,810.58
Gateshead	233,638.68	273,389.40	306,587.73	319,906.76	323,116.75
Gloucester	19,441.17	22,748.84	25,511.29	26,619.57	26,886.68
Gosport	18,841.94	22,047.67	24,724.97	25,799.09	26,057.96
Gravesham	38,324.59	44,845.05	50,290.69	52,475.46	53,002.00
Great Yarmouth	30,516.44	35,708.44	40,044.60	41,784.25	42,203.52
Greenwich	84,205.76	98,532.33	110,497.34	115,297.66	116,454.57
Guildford	63,911.63	74,785.40	83,866.77	87,510.18	88,388.27
Hackney	41,037.10	48,019.06	53,850.12	56,189.53	56,753.34
Hammersmith and Fulham	67,006.94	78,407.33	87,928.52	91,748.39	92,669.00
Haringey	84,735.97	99,152.74	111,193.09	116,023.63	117,187.83
Harlow	72,450.64	84,777.22	95,071.92	99,202.11	100,197.52
Harrogate	44,677.24	52,278.52	58,626.82	61,173.74	61,787.57
Harrow	36,046.34	42,179.18	47,301.10	49,355.99	49,851.24
Havering	54,765.56	64,083.24	71,865.02	74,987.04	75,739.47
High Peak	32,695.31	38,258.01	42,903.77	44,767.63	45,216.84
Hillingdon	76,870.28	89,948.80	100,871.49	105,253.64	106,309.77
Hinckley and Bosworth	34,436.14	40,295.02	45,188.15	47,151.25	47,624.37
Hounslow	68,369.17	80,001.33	89,716.09	93,613.61	94,552.94
Ipswich	49,110.80	57,466.39	64,444.68	67,244.33	67,919.07
Islington	127,317.36	148,978.83	167,069.69	174,327.66	176,076.89
Kensington and Chelsea	57,412.63	67,180.68	75,338.59	78,611.51	79,400.31
Kettering	37,916.73	44,367.79	49,755.48	51,917.00	52,437.94
Kingston upon Hull	169,997.37	198,920.31	223,075.67	232,766.71	235,102.33
Kingston upon Thames	38,583.57	45,148.09	50,630.53	52,830.06	53,360.16
Kirklees	131,265.27	153,598.42	172,250.24	179,733.28	181,536.75
Lambeth	107,044.15	125,256.38	140,466.56	146,568.82	148,039.51
Lancaster	62,101.71	72,667.54	81,491.73	85,031.97	85,885.19
Leeds	383,988.95	449,319.90	503,881.89	525,771.94	531,047.61
Leicester	103,774.44	121,430.36	136,175.95	142,091.81	143,517.58

Lewes	23,792.49	27,840.48	31,221.22	32,577.56	32,904.44
Lewisham	34,801.49	40,722.54	45,667.57	47,651.50	48,129.64
Lincoln	31,764.96	37,169.38	41,682.94	43,493.77	43,930.19
Luton	44,445.95	52,007.87	58,323.31	60,857.04	61,467.69
Manchester	165,611.08	193,787.75	217,319.86	226,760.85	229,036.20
Mansfield	45,719.21	53,497.77	59,994.13	62,600.44	63,228.59
Medway Towns	14,969.40	17,516.25	19,643.29	20,496.65	20,702.32
Melton	16,080.62	18,816.53	21,101.47	22,018.18	22,239.11
Mid Devon	16,639.55	19,470.57	21,834.92	22,783.49	23,012.11
Mid Suffolk	26,888.96	31,463.78	35,284.51	36,817.36	37,186.79
Milton Keynes	84,580.44	98,970.75	110,989.00	115,810.68	116,972.74
North East					
Derbyshire	85,366.26	99,890.26	112,020.18	116,886.65	118,059.51
New Forest	50,697.13	59,322.61	66,526.30	69,416.39	70,112.93
Newark and Sherwood	52,882.69	61,880.03	69,394.27	72,408.95	73,135.51
Newcastle upon Tyne	250,179.66	292,744.62	328,293.30	342,555.28	345,992.53
Newham	65,010.88	76,071.68	85,309.24	89,015.32	89,908.51
North Kesteven	37,232.57	43,567.22	48,857.70	50,980.21	51,491.75
North Tyneside	184,226.09	215,569.87	241,747.04	252,249.21	254,780.32
North					
Warwickshire	32,433.85	37,952.07	42,560.68	44,409.63	44,855.25
Northampton	99,891.91	116,887.27	131,081.18	136,775.71	138,148.14
Northumberland	71,694.96	83,892.97	94,080.29	98,167.41	99,152.43
Norwich	80,918.75	94,686.07	106,184.03	110,796.96	111,908.71
Nottingham	158,958.55	186,003.37	208,590.20	217,651.95	219,835.90
Nuneaton	46,136.33	53,985.85	60,541.49	63,171.58	63,805.45
North West					
Leicestershire	43,259.10	50,619.10	56,765.90	59,231.97	59,826.31
Oadby and Wigston	10,441.77	12,218.31	13,702.01	14,297.26	14,440.72
Oldham	-534.48	-625.42	-701.36	-731.83	-739.18
Oxford City	76,065.95	89,007.63	99,816.04	104,152.33	105,197.41
Poole	27,813.88	32,546.06	36,498.21	38,083.79	38,465.93
Portsmouth	59,023.66	69,065.80	77,452.62	80,817.38	81,628.32
Reading	68,937.71	80,666.60	90,462.14	94,392.07	95,339.21
Redbridge	25,876.89	30,279.52	33,956.44	35,431.60	35,787.12
Redditch	51,048.10	59,733.31	66,986.86	69,896.96	70,598.32
Richmondshire	15,098.43	17,667.24	19,812.61	20,673.33	20,880.77
Rotherham	175,518.20	205,380.44	230,320.27	240,326.04	242,737.50
Rugby	42,965.02	50,274.98	56,379.99	58,829.30	59,419.60
Runnymede	33,738.46	39,478.64	44,272.62	46,195.95	46,659.49
Salford	81,592.93	95,474.95	107,068.71	7,657.43	7,734.27
Sandwell	258,786.28	302,815.55	339,587.16	354,339.79	357,895.28
Sedgemoor	19,032.80	22,270.99	24,975.41	26,060.42	26,321.91
Selby	33,508.65	39,209.73	43,971.06	45,881.29	46,341.67
Sheffield	207,743.67	243,088.67	272,607.51	284,450.35	287,304.57
Shepway	20,046.96	23,457.71	26,306.23	27,449.05	27,724.48
Shropshire	47,290.94	55,336.90	62,056.60	64,752.51	65,402.25
Slough	58,522.49	68,479.37	76,794.98	80,131.17	80,935.22
Solihull	94,185.78	110,210.31	123,593.42	128,962.66	130,256.69

South					
Cambridgeshire	70,123.59	82,054.25	92,018.29	96,015.82	96,979.26
South					
Derbyshire	32,014.96	37,461.91	42,011.00	43,836.07	44,275.93
South Holland	35,784.27	41,872.51	46,957.19	48,997.15	49,488.79
South Kesteven	64,711.74	75,721.64	84,916.70	88,605.72	89,494.80
South Tyneside	193,648.94	226,595.90	254,111.99	265,151.33	267,811.89
Southampton	64,529.51	75,508.40	84,677.57	88,356.20	89,242.78
Southend-on-					
Sea	34,398.46	40,250.93	45,138.70	47,099.65	47,572.25
Southwark	153,413.40	179,514.78	201,313.69	210,059.33	212,167.09
St Albans	64,606.08	75,598.01	84,778.05	88,461.05	89,348.68
Stevenage	73,730.04	86,274.28	96,750.78	100,953.90	101,966.89
Stockport	151,911.84	177,757.75	199,343.30	208,003.33	210,090.47
Stoke-on-Trent	94,709.93	110,823.64	124,281.22	129,680.35	130,981.58
Stroud	30,236.29	35,380.62	39,676.97	41,400.65	41,816.07
Sutton	46,185.69	54,043.61	60,606.26	63,239.17	63,873.72
Swindon	52,761.15	61,737.80	69,234.77	72,242.53	72,967.42
Tamworth	40,748.36	47,681.18	53,471.22	55,794.16	56,354.01
Tandridge	23,678.39	27,706.97	31,071.49	32,421.33	32,746.65
Taunton Deane	36,059.85	42,194.98	47,318.82	49,374.48	49,869.91
Tendring	20,437.12	23,914.24	26,818.21	27,983.27	28,264.05
Thanet	8,979.29	10,507.00	11,782.89	12,294.77	12,418.14
Thurrock	63,409.81	74,198.20	83,208.27	86,823.07	87,694.26
Tower Hamlets	47,929.25	56,083.81	62,894.20	65,626.50	66,285.01
Uttlesford	30,662.61	35,879.48	40,236.41	41,984.39	42,405.67
Waltham Forest	49,625.53	58,068.70	65,120.12	67,949.12	68,630.93
Wandsworth	139,682.48	163,447.72	183,295.57	191,258.44	193,177.56
Warwick	77,253.99	90,397.79	101,375.01	105,779.03	106,840.43
Waveney	29,570.08	34,601.06	38,802.75	40,488.45	40,894.71
Waverley	63,330.67	74,105.60	83,104.42	86,714.71	87,584.82
Wealden	21,001.15	24,574.24	27,558.35	28,755.56	29,044.10
Welwyn					
Hatfield	103,478.62	121,084.22	135,787.77	141,686.77	143,108.48
West					
Lancashire	96,651.20	113,095.20	126,828.62	132,338.41	133,666.31
Westminster	84,961.91	99,417.12	111,489.58	116,333.01	117,500.31
Wigan	366,658.73	429,041.16	481,140.65	502,042.76	507,080.33
Wiltshire	37,942.12	44,397.50	49,788.80	51,951.77	52,473.06
Winchester	54,261.26	63,493.14	71,203.27	74,296.54	75,042.04
Woking	33,315.69	38,983.94	43,717.85	45,617.08	46,074.81
Wokingham	34,261.48	40,090.64	44,958.94	46,912.09	47,382.81
Wolverhampton	183,247.26	214,424.50	240,462.58	250,908.95	253,426.61

**Table B—**

**Local authority share cap for each quarter in a year**

<i>Authority</i>	<i>2012-13</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>
Adur	22,043.63	25,794.08	28,926.32	30,182.96	30,485.82
Arun	22,716.29	26,581.19	29,809.01	31,103.99	31,416.10
Ashfield	40,712.70	47,639.46	53,424.44	55,745.34	56,304.70

Ashford	35,598.05	41,654.61	46,712.83	48,742.17	49,231.25
Babergh	23,928.32	27,999.43	31,399.47	32,763.55	33,092.30
Barking and Dagenham	95,218.96	111,419.29	124,949.20	130,377.34	131,685.57
Barnet	128,234.24	150,051.70	168,272.83	175,583.08	177,344.91
Barnsley	122,104.47	142,879.03	160,229.17	167,189.98	168,867.59
Barrow	31,188.29	36,494.59	40,926.22	42,704.17	43,132.67
Basildon	75,511.72	88,359.10	99,088.75	103,393.45	104,430.91
Bassetlaw	40,712.47	47,639.19	53,424.13	55,745.03	56,304.38
Birmingham	455,430.25	532,916.04	597,629.31	623,592.02	629,849.23
Blackpool	61,560.85	72,034.66	80,782.00	84,291.40	85,137.19
Bolsover	33,203.01	38,852.09	43,569.99	45,462.80	45,918.98
Bournemouth	35,011.22	40,967.94	45,942.78	47,938.66	48,419.69
Brent	95,762.99	112,055.87	125,663.08	131,122.24	132,437.94
Brentwood	27,653.36	32,358.24	36,287.58	37,864.01	38,243.94
Brighton and Hove	90,455.27	105,845.11	118,698.14	123,854.72	125,097.50
Bristol	154,795.11	181,131.58	203,126.82	211,951.22	214,077.97
Broxtowe	30,562.46	35,762.28	40,104.98	41,847.26	42,267.16
Bury	103,379.74	120,968.52	135,658.02	141,551.38	142,971.73
Cambridge	94,298.23	110,341.90	123,740.99	74,858.54	130,412.22
Camden	347,384.29	406,487.40	455,848.14	475,651.47	480,424.23
Cannock Chase	38,336.17	44,858.59	50,305.87	52,491.30	53,018.01
Canterbury	39,539.38	46,266.51	51,884.77	54,138.79	54,682.02
Castle Point	11,057.02	12,938.24	14,509.36	15,139.69	15,291.60
Central Bedfordshire	37,555.61	43,945.23	49,281.61	51,422.54	51,938.52
Charnwood	48,264.05	56,475.58	63,333.54	66,084.93	66,748.04
Cheltenham	28,951.13	33,876.81	37,990.55	39,640.97	40,038.73
Cheshire West and Chester	86,488.37	101,203.30	113,492.66	118,423.10	119,611.37
Chesterfield	67,794.76	79,329.20	88,962.34	92,827.11	93,758.55
City of London	25,727.99	30,105.28	33,761.04	35,227.72	35,581.20
City of York	86,436.12	101,142.15	113,424.08	118,351.55	119,539.10
Colchester	37,141.35	43,460.49	48,738.01	50,855.32	51,365.61
Corby	29,839.12	34,915.87	39,155.79	40,856.83	41,266.79
Cornwall	79,921.98	93,519.71	104,876.03	109,432.14	110,530.20
Crawley	75,601.45	88,464.10	99,206.51	103,516.32	104,555.01
Croydon	147,537.23	172,638.85	193,602.80	202,013.45	204,040.48
Dacorum	114,275.00	133,717.47	149,955.10	156,469.58	158,039.61
Darlington	46,027.74	53,858.79	60,398.99	63,022.89	63,655.27
Dartford	29,695.31	34,747.60	38,967.08	40,659.92	41,067.91
Derby	90,836.02	106,290.64	119,197.77	124,376.06	125,624.06
Doncaster	146,877.27	171,866.61	192,736.78	201,109.81	203,127.78
Dover	21,543.42	25,208.77	28,269.93	29,498.05	29,794.04
Dudley	168,376.76	197,023.97	220,949.06	230,547.72	232,861.06
Durham	140,190.80	164,042.52	183,962.59	0.00	0.00
Ealing	111,434.12	130,393.25	146,227.22	152,579.74	154,110.75
East Devon	31,670.56	37,058.92	41,559.07	43,364.51	43,799.64
East Riding	96,140.23	112,497.29	126,158.11	131,638.77	132,959.65
Eastbourne	20,615.12	24,122.52	27,051.78	28,226.98	28,510.22



Enfield	100,041.28	117,062.06	131,277.19	136,980.24	138,354.72
Epping Forest	61,518.38	71,984.97	80,726.28	84,233.26	85,078.46
Exeter	31,110.12	36,403.12	40,823.64	42,597.13	43,024.55
Fareham	14,336.08	16,775.19	18,812.24	19,629.50	19,826.46
Gateshead	202,547.20	237,008.08	265,788.54	277,335.15	280,117.97
Gloucester	17,096.53	20,005.29	22,434.58	0.00	0.00
Gosport	20,369.61	23,835.25	26,729.62	27,890.83	28,170.69
Gravesham	38,300.90	44,817.32	50,259.59	52,443.01	52,969.23
Great Yarmouth	26,774.23	31,329.53	35,133.95	36,660.27	37,028.12
Greenwich	170,075.48	199,011.71	223,178.18	232,873.67	235,210.36
Guildford	50,705.91	59,332.89	66,537.82	69,428.41	70,125.07
Hackney	238,412.60	278,975.54	312,852.21	326,443.39	329,718.97
Hammersmith and Fulham	288,611.97	337,715.71	378,725.34	0.00	19,826.70
Haringey	126,610.30	148,151.47	166,141.85	173,359.52	175,099.04
Harlow	72,771.37	85,152.52	95,492.79	99,641.27	100,641.08
Harrogate	58,063.32	67,942.07	76,192.44	79,502.45	80,300.19
Harrow	56,785.39	66,446.72	74,515.50	77,752.67	78,532.85
Havering	79,696.05	93,255.34	104,579.56	109,122.79	110,217.75
High Peak	28,593.90	33,458.80	37,521.78	39,151.84	39,544.69
Hillingdon	85,784.97	100,380.21	112,569.62	117,459.96	118,638.57
Hinckley and Bosworth	30,453.72	35,635.04	39,962.29	41,698.36	42,116.77
Hounslow	144,307.17	168,859.24	189,364.22	197,590.74	199,573.39
Ipswich	41,305.44	48,333.04	54,202.24	56,556.94	57,124.44
Islington	277,131.75	324,282.27	363,660.64	379,459.09	383,266.63
Kensington and Chelsea	85,116.14	99,597.60	111,691.97	116,544.19	117,713.61
Kettering	26,189.24	30,645.01	34,366.31	35,859.28	36,219.10
Kingston upon Hull	114,368.25	133,826.58	150,077.46	156,597.25	158,168.57
Kingston upon Thames	50,545.03	59,144.64	66,326.72	69,208.14	69,902.58
Kirklees	147,568.56	172,675.52	193,643.92	202,056.36	204,083.82
Lambeth	244,602.59	286,218.68	320,974.90	334,918.96	338,279.58
Lancaster	52,431.93	61,352.58	68,802.77	71,791.75	72,512.12
Leeds	421,406.71	493,103.83	552,982.61	577,005.73	582,795.49
Leicester	124,789.53	146,020.92	163,752.59	170,866.47	172,580.97
Lewes	29,635.51	34,677.62	38,888.61	40,578.04	40,985.20
Lewisham	141,137.15	165,149.88	185,204.42	193,250.23	195,189.33
Lincoln	38,799.53	45,400.79	50,913.91	53,125.76	53,658.83
Luton	47,712.37	55,830.04	62,609.62	65,329.56	65,985.08
Manchester	187,159.26	219,002.09	245,596.04	256,265.42	258,836.82
Mansfield	34,754.07	40,667.04	45,605.33	47,586.56	48,064.05
Medway Towns	19,346.59	22,638.18	25,387.19	26,490.08	26,755.88
Melton	11,086.84	12,973.13	14,548.48	15,180.51	15,332.83
Mid Devon	16,941.36	19,823.72	22,230.96	23,196.74	23,429.49
Mid Suffolk	23,094.59	27,023.84	30,305.41	31,621.97	31,939.27
Milton Keynes	61,133.59	71,534.71	80,221.34	83,706.38	84,546.31
North East Derbyshire	47,197.94	55,228.08	61,934.56	64,625.17	65,273.63
New Forest	42,064.63	49,221.40	55,198.47	57,596.45	58,174.38

Newark and Sherwood	32,470.24	37,994.65	42,608.43	44,459.46	44,905.57
Newcastle upon Tyne	189,657.22	221,925.04	248,873.92	259,685.71	262,291.43
Newham	130,101.24	152,236.35	170,722.78	178,139.46	179,926.93
North Kesteven	29,346.59	34,339.54	38,509.48	40,182.44	40,585.63
North Tyneside	137,339.92	160,706.60	180,221.59	188,050.92	189,937.85
North Warwickshire	23,536.49	27,540.93	30,885.29	32,227.04	32,550.41
Northampton	78,609.01	91,983.36	103,153.12	107,634.38	108,714.40
Northumberland	102,228.35	119,621.24	134,147.13	139,974.86	141,379.39
Norwich	80,409.86	94,090.60	105,516.25	110,100.17	111,204.93
Nottingham	152,721.45	178,705.11	200,405.70	209,111.89	211,210.15
Nuneaton	42,836.38	50,124.46	56,211.19	58,653.17	59,241.70
North West Leicestershire	43,503.09	50,904.60	57,086.06	59,566.04	60,163.74
Oadby and Wigston	11,203.63	13,109.79	14,701.74	15,340.43	15,494.35
Oldham	20,549.01	24,045.17	26,965.03	28,136.46	28,418.79
Oxford City	112,898.12	132,106.33	148,148.32	154,584.30	156,135.42
Poole	31,970.40	37,409.77	41,952.53	43,775.06	44,214.31
Portsmouth	67,978.49	79,544.19	89,203.43	93,078.68	94,012.64
Reading	66,313.29	77,595.67	87,018.29	90,798.61	91,709.70
Redbridge	42,583.09	49,828.08	55,878.82	58,306.36	58,891.41
Redditch	56,896.11	66,576.28	74,660.80	77,904.27	78,685.98
Richmondshire	21,053.43	24,635.40	27,626.94	28,827.13	29,116.39
Rotherham	139,682.40	163,447.62	183,295.46	191,258.33	193,177.44
Rugby	36,114.17	42,258.55	47,390.11	49,448.87	49,945.05
Runnymede	31,915.12	37,345.08	41,879.98	43,699.37	44,137.85
Sandwell	197,702.84	231,339.52	259,431.64	270,702.08	273,418.34
Salford	125,295.45	146,612.91	164,416.47	20,547.09	20,753.26
Sedgemoor	20,123.75	23,547.55	26,406.99	27,554.18	27,830.66
Selby	31,855.87	37,275.75	41,802.23	43,618.24	44,055.91
Sheffield	244,833.96	286,489.41	321,278.51	335,235.75	338,599.55
Shepway	16,078.07	18,813.56	21,098.13	22,014.69	22,235.59
Shropshire	42,782.17	50,061.03	56,140.06	58,578.94	59,166.73
Slough	60,473.00	70,761.73	79,354.50	82,801.88	83,632.73
Solihull	103,118.78	120,663.16	135,315.57	141,194.06	142,610.83
South Cambridgeshire	34,774.84	40,691.34	45,632.59	47,615.00	48,092.77
South Derbyshire	22,838.95	26,724.71	29,969.96	31,271.94	31,585.72
South Holland	31,513.07	36,874.63	41,352.40	43,148.87	43,581.83
South Kesteven	58,661.71	68,642.27	76,977.67	80,321.79	81,127.75
South Tyneside	148,549.95	173,823.87	194,931.72	203,400.11	205,441.05
Southampton	85,044.46	99,513.72	111,597.91	116,446.03	117,614.47
Southend-on-Sea	40,482.00	47,369.51	53,121.70	55,429.45	55,985.64
Southwark	312,430.41	365,586.56	409,980.61	427,791.32	432,083.84
St Albans	68,463.88	80,112.16	89,840.37	93,743.29	94,683.93
Stevenage	63,272.75	74,037.82	83,028.41	86,635.40	87,504.71
Stockport	157,846.60	184,702.23	207,131.07	216,129.43	218,298.10

Stoke-on-Trent	96,729.56	113,186.89	126,931.45	132,445.71	133,774.69
Stroud	33,787.51	39,536.04	44,337.00	46,263.12	46,727.33
Sutton	52,972.15	61,984.70	69,511.65	72,531.43	73,259.23
Swindon	53,216.61	62,270.75	69,832.44	72,866.16	73,597.31
Tamworth	30,642.64	35,856.11	40,210.20	41,957.04	42,378.05
Tandridge	27,403.21	32,065.53	35,959.32	37,521.50	37,897.99
Taunton Deane	27,976.48	32,736.32	36,711.57	38,306.43	38,690.80
Tendring	22,529.82	26,362.98	29,564.31	30,848.66	31,158.20
Thanet	14,374.25	16,819.86	18,862.33	19,681.76	19,879.25
Thurrock	75,622.87	88,489.16	99,234.61	103,545.64	104,584.63
Tower Hamlets	127,312.86	148,973.56	167,063.78	174,321.50	176,070.67
Uttlesford	31,192.63	36,499.67	40,931.91	42,710.11	43,138.67
Waltham Forest	96,002.70	112,336.36	125,977.63	131,450.46	132,769.45
Wandsworth	188,704.12	220,809.78	247,623.24	258,380.69	260,973.32
Warwick	70,435.09	82,418.74	92,427.05	96,442.34	97,410.06
Waveney	23,307.81	27,273.35	30,585.21	31,913.92	32,234.15
Waverley	55,636.86	65,102.78	73,008.36	76,180.05	76,944.45
Wealden	24,503.04	28,671.93	32,153.63	33,550.48	33,887.13
Welwyn Hatfield	98,729.21	115,526.76	129,555.45	135,183.71	136,540.16
West Lancashire	59,477.72	69,597.12	78,048.46	81,439.11	82,256.28
Westminster	213,541.27	249,872.66	280,215.30	292,388.64	295,322.51
Wigan	275,859.77	322,793.88	361,991.51	377,717.45	381,507.52
Wiltshire	49,337.72	57,731.92	64,742.45	67,555.04	68,232.90
Winchester	76,466.54	89,476.37	100,341.70	5,078.77	77,353.60
Woking	39,272.13	45,953.79	51,534.07	53,772.86	54,312.42
Wokingham	21,417.63	25,061.57	28,104.86	29,325.81	29,620.07
Wolverhampton	158,179.22	185,091.44	207,567.54	216,584.86	218,758.10

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 21 of the Local Government Act 2003 (“the 2003 Act”), and regulations made under it, make provision in respect of accounting practices to be followed by local authorities. Schedule 12 to the Local Audit and Accountability Act 2014 extends the scope of section 21 of the 2003 Act to include a number of local authority bodies which were not previously subject to that section (“the new bodies”).

The Local Authority (Capital Finance and Accounting) (England) Regulations 2003 (S.I. 2003/3146) (“the 2003 Regulations”) include a number of provisions that were made under section 21 of the 2003 Act, in particular, regulations 27 to 31. These Regulations amend the 2003 Regulations in order to disapply certain of the 2003 Regulations to the new bodies and to make transitional provision for the application of certain regulations from 1st April 2015.

Regulation 2(2) amends regulation 1(2) of the 2003 Regulations to provide that regulations 1 and 27 to 31 may apply bodies that are partly in England and partly in Wales, to ensure consistency with the extended scope of section 21 of the 2003 Act. It also inserts into the 2003 Regulations a new regulation 1(3A) which disapplies regulations 27 to 29 to the new bodies.

Regulations 2(3) to (9) contain transitional provisions which amend certain of the dates from which certain of the 2003 Regulations made under section 21 of the 2003 Act will apply to the new bodies.

Regulation 2(10) updates regulation 31 of the 2003 Regulations to prescribe which publications represent proper practices in relation to accounts for the new bodies. It also updates a reference to a practitioners' guide to be to the latest edition of that guide. "Governance and Accountability for Local Councils: A Practitioners' Guide (England) March 2014" is available for download from the Society of Local Council Clerks at <http://www.slcc.co.uk/bookstore/category/slcc-publications/1/>. A hard copy can be purchased from the same address. "Governance and Accountability in Internal Drainage Boards in England: a Practitioners' Guide 2006" is available for download from the Association of Drainage Authorities at [http://www.ada.org.uk/downloads/other/downloads\\_page/aud\\_com/IDBGovernanceandAccountabilityDraftPractitionersGuide2006.pdf](http://www.ada.org.uk/downloads/other/downloads_page/aud_com/IDBGovernanceandAccountabilityDraftPractitionersGuide2006.pdf). A hard copy can be requested by contacting the Association of Drainage Authorities at <http://www.ada.org.uk>.

These Regulations (see regulation 2(11)) also make amendments to the schedule to the 2003 Regulations which provides for the calculation of the sub-liability (as defined in regulation 1(5) of the 2003 regulations) which forms part of a local authority's poolable amount (see regulations 1(5) and 12 of the 2003 regulations).

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sections is foreseen.

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