

31 March 2025 £'000	Aberdeen City Council Forecast Balance Sheet for year ending 31 March 2026	Forecast 31 March 2026 £'000
2,727,110	Property, Plant & Equipment	2,890,141
32,013	Property, Plant & Equipment ROU	32,013
208,982	Heritage Assets	208,982
86,203	Investment Property	86,203
45,200	Investment Property ROU	45,200
12,029	Intangible Assets	12,029
37,891	Long Term Investments	37,891
421	Long Term Debtors	386
3,149,849	Long Term Assets	3,312,846
70,367	Cash and Cash Equivalents	79,873
52	Short Term Investments	50
181,768	Short Term Debtors	196,374
4,537	Inventories	14,308
6,592	Assets Held for Sale	6,592
263,316	Current Assets	297,197
(439,352)	Short Term Borrowing	(466,578)
(175,371)	Short Term Creditors	(212,296)
(4,339)	Short Term Provisions	(3,876)
(4,179)	PPP Short Term Liabilities	(5,566)
(9,154)	Accumulated Absences Account	(9,154)
(3,563)	Grants Receipts in Advance - Revenue	0
(8,172)	Grants Receipts in Advance - Capital	(635)
(644,130)	Current Liabilities	(698,105)
(1,267,190)	Long Term Borrowing	(1,415,935)
(59,284)	Finance Lease	(58,765)
(2,024)	Long Term Creditors	(2,024)
(1,245)	Long Term Provisions	(1,245)
(128,620)	PPP Long Term Liabilities	(123,054)
(48,728)	Pension Liabilities	(50,728)
(1,507,091)	Long Term Liabilities	(1,651,751)
1,261,944	Net Assets	1,260,187
	Usable Reserves:	
(93,071)	General Fund Balance	(69,358)
(10,889)	Housing Revenue Account	(10,221)
(49,237)	Statutory and Other Reserves	(38,237)
(410)	Capital Grants and Receipts Unapplied	0
(1,108,337)	Unusable Reserves	(1,142,371)
(1,261,944)	Total Reserves	(1,260,187)