

Revisions made to Statement of Accounts

	Page	Note /Paragraph	Detail		
1	Numerous	Numerous	Changed reference to National Non-Domestic Rates to Non-Domestic Rates		
2	7	Financial Forward	Capital - Comparing Actual Spend to Budget £63.6M (£56.2M) £54.2M (46.8M)		
			Table		
			Environment & Transport	£29,586k (£22,177k)	£27,068k (£19,659k)
			Totals	£63,601k (£56,192k)	£54,253k (£46,844k)
			Amended totals to include Street Lighting PFI Spend of £7,409k		
3	7	Financial Forward	Explaining the big differences Amended "The final spend for the year was £9.3M" (from £9.4M)		
4	7	Financial Forward	Where the Money Came From Table		
			Unsupported Borrowing	£10,785 (£3,376k)	
			Tota£	54,233k (£46,844k)	
			Amended totals to include Street Lighting PFI Spend of £7,409k		
5	12	Comprehensive Income and Expenditure	Prior Year Column " restated " added		
6	12	Comprehensive Income and Expenditure	Non Distributable Cost (Exp)	+£373k	£6,195k
					£5,822k
			Local Authority Housing (Exp)	-£373k	£57,625k
					£57,998k
			HRA Non - distributable £373k costs not split out in CIES as per HRA CIES		
7	41	Note 10	Adjustments between Accounting and Funding Basis Under Regulations		
			Statutory Provision for the Financing of Capital Investment (GF)	-£1,622k	£6,089k
			Statutory Provision for the Financing of Capital Investment (HRA)	-£5,551k	
			Voluntary Provision for the Financing of Capital Investment (GF)	+£1,662k	£1,662k
			Voluntary Provision for the Financing of Capital Investment (HRA)	+£5,551k	£5,551k
			Splitting the MRP between Statutory and Voluntary - See 8 below		
	12	Comprehensive Income and Expenditure	Environment and Regulatory Services (Exp)	-£1,495k	£33,082k
					£34,577k
			Interest and Investment Income	+£2,995k	(£689k)
					(£3,684k)

	Page	Note /Paragraph	Detail				
8	15	Cash Flow Statement	Capital Grants and Contributions	-£1,500k	(£21,481k)	(£19,981k)	
			Adjs. for items included in the net surplus or deficit on the provision services that are investing & financing activities	-£1,500k	(£50,086k)		
			Net Cash flows from Investing Activities	+£1,500k	(£23,012k)		
	41	Note 10	Adjustments between Accounting and Funding Basis Under Regulations				
			Capital Grants and Contributions Unapplied	+£1,500k	(£400k)		
	43	Note 11	Voluntary Provision for the Financing of Capital Investment	-£1,500k	£122k		
			Financing and Investment Income and Expenditure				
			Other	-£2,995k	£10k		
			Total	-£2,995k	£689k		
	62	Note 23 a)	Notes to Cash Flow Statement				
Capital Grants & Contributions credited to surplus or deficit on the provision of services			-£1,500k	(£32,441k)			
Notes to Cash Flow Statement							
Other receipts from Investing Activities Capital Grants & Contributions Received			+£1,500k	£29,939k			
			Interest included internal recharges of £2,995k in cost of service for unsupported borrowing of which £1.5m relates to use of Contributions				
9	12	Comprehensive Income and Expenditure	Other Comprehensive Income and Expenditure				
			Inserted Row: Impairment losses on non-current assets charged to the revaluation reserve £1,520k				
			Amended: Surplus or deficit on revaluation of non current assets by minus £1,520k to (£9,059k)				
			Split Net Revaluation between amounts that could go direct to CIES as required by IAS1				

	Page	Note /Paragraph	Detail																												
10	36	Note 5	<p>Prior Period Adjustment - IAS19 Employee Benefits</p> <p>Added Table that shows Cash Flow Amendments</p> <table border="1"> <thead> <tr> <th><u>Cash Flow Statement 2012/13 Extract</u></th> <th>Accounts £000's</th> <th>Adjustments £000's</th> <th>Restated £000's</th> </tr> </thead> <tbody> <tr> <td>Net surplus or (deficit) on the provision of services</td> <td>(64,468)</td> <td>(7,710)</td> <td>(72,168)</td> </tr> <tr> <td>Adjustments to surplus or deficit on the provision of services for noncash movements</td> <td>23 (a) 131,885</td> <td>7,710</td> <td>138,695</td> </tr> <tr> <td>Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities</td> <td>(49,418)</td> <td></td> <td>(49,418)</td> </tr> <tr> <td>Net Cash flows from operating activities</td> <td><u>18,108</u></td> <td><u>0</u></td> <td><u>18,108</u></td> </tr> <tr> <td>Note 23 (a)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pension Liability</td> <td>7,780</td> <td>7,710</td> <td>15,490</td> </tr> </tbody> </table>	<u>Cash Flow Statement 2012/13 Extract</u>	Accounts £000's	Adjustments £000's	Restated £000's	Net surplus or (deficit) on the provision of services	(64,468)	(7,710)	(72,168)	Adjustments to surplus or deficit on the provision of services for noncash movements	23 (a) 131,885	7,710	138,695	Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	(49,418)		(49,418)	Net Cash flows from operating activities	<u>18,108</u>	<u>0</u>	<u>18,108</u>	Note 23 (a)				Pension Liability	7,780	7,710	15,490
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11	44 & 45	Note 12	<p>Property Plant and Equipment</p> <p>Amended to Council Dwellings b/f figures from NBV £469,975k (£478,570k) on Cost line to Gross Cost £486,168k (£491,666k) and Depreciation £16,128k (£13,096k) with compensating adjustments on the revaluation lines within Cost and Depreciation sections, for both years.</p> <p>No net impact on the Balance Sheet</p>																												
12	52	16 f)	<p>Financial Instruments - Credit Risk</p> <p>Change in the analysis between Banks deposits and Building Societies as Nationwide loans wrongly classified: bank deposits 3-6 months reduced to £2M BS increased from £2M to £4M, £3M bank deposit for 3-6 months moved to BS.</p>																												
	13	MIRS	Movement in Reserves - Prior Year Table																												