

## STATEMENT OF ACCOUNTS 2005/06

Following the Auditor's report on the accounts, the published Statement of Accounts 2005/06 presented to Special Policy and Resources Committee 22<sup>nd</sup> June 2006 has been revised as follows:

<b>Accounts page number/reference</b>	<b>Amendment made</b>
Page 2	Page references amended as required.
Page 5 note 8	Additional disclosure to explain that there is an overspend against the capital budget.
Page 9 note 10	Remove reference to 0% of HRA being set aside.
Page 10 note 13	Accounting policy for investments amended to bring into line with SORP requirements.
Page 11 note 22	Insert accounting policy re post balance sheet event and that considered up to date of signing to meet SORP requirements.
Page 12	Amend housing services and non-distributed costs by £1,330k to bring FRS 17 pension amendments in line with LAAP 65.
Page 13 note 1	Past service costs disclosure split.
Page 15 note 5	Operating lease note disclosure amended to conform to SORP requirements and to clarify meaning.
Page 16 note 7	S 137 expenditure note amended to conform to Local Government Act 2000 requirements for District Councils.
Page 16 note 9	Disclosure expanded to show further details of the building control account in line with the SORP requirements.
Page 25	Infrastructure and investment properties figures rounded to agree to note 1 to balance sheet.
Page 25, Page 28 note 6 and Page	Restatement of long term debtors and current debtors (and related notes) to show the correct treatment for £302k of service charges not repayable until 2007/08.

29 note 10	
Page 25	Restatement of pension scheme liabilities and pension reserve by (-)£3,719k in accordance with revised FRS 17 figures from pension fund actuary.
Page 27 note 4	Disclosure of capital financing requirement added to meet SORP requirements.
Page 32 note 19	Note amended to reflect change in net assets employed following FRS 17 amendments.
Page 33/34/35 note 21	Past service costs disclosure split. LGPS note added. Amendments for revised figures from actuary.
Page 36/37 note 1	Statement and note amended to reflect change in total recognised gains and losses following FRS 17 amendments.
Page 37 note 1	Pensions reserve expanded to show 4 years analysis to meet the SORP requirements.
Page 39	Cash inflows from grants analysed between government and other to aid clarity.
Page 41 note 4	Additional disclosure of capital grants included for completeness.
Page 42	Additional disclosure added for trust funds showing balances at beginning and end of the year and the net movement in the year to meet the SORP requirements.
Page 44-48	Statement on Internal Control – amended as proposed at Policy and Resources Committee meeting on 14 September 2006.