

## STATEMENT OF ACCOUNTS 2004/05

Following the Auditor's report on the accounts, the published Statement of Accounts 2004/05 presented to Special Policy and Resources Committee 21<sup>st</sup> July 2005 has been revised as follows:

| <b>Note</b>                                    | <b>Line Description</b>   | <b>Adjustment (£)</b> | <b>Reason for Adjustment</b>   |
|--|---|-----------------------|--|
| <b>Consolidated Revenue Account</b>            |   |                       |  |
| CRA and notes 4 and 5                          | Transfer from AMRA<br>Reconciling amount for provision for loan repayment | 40,000<br>40,000      | Capital accounting adjustments regarding 19 disposed dwellings             |
| Note 6   | Operating leases  |                       | Asset values for operating leases mis-stated                               |
| Note 12  | Officers emoluments   |                       | Correction of disclosures of bands of remuneration                         |
| Note 13  | Audit Commission fees   | 3,509                 | Correction of analysis of audit fees between external audit and inspection |
| <b>Housing Revenue Account</b>                 |   |                       |  |
| HRA and notes 1, 2, 5 and 6                    | Cost of capital charge<br>Depreciation                                    | 40,000<br>40,000      | Adjustment for depreciation on 19 disposed dwellings                       |
| <b>Consolidated Balance Sheet</b>              |   |                       |  |
| Balance sheet and notes 1, 14, 15 and 19       | Fixed assets/ fixed assets restatement account/capital financing account  | 1,107,000             | Accounting for the disposal of 19 dwellings                                |
| Balance sheet and notes 10 and 11              | Debtors/creditors   | 367,000               | Adjustment of NNDR debtor and creditor                                     |
| <b>Statement of Total Movement on Reserves</b> |   |                       |  |
| STMR and notes 4 and 5                         | Value of assets sold/total recognised gains and losses                    | 1,147,000             | Accounting for disposal of 19 dwellings                                    |
| <b>Cash Flow Statement</b>                     |   |                       |  |
| Note 1   | Decrease in debtors/increase in creditors                                 | 376,000               | Change in analysis of NNDR debtors/creditors                               |
| <b>Accounting Policies</b>                     |   |                       |  |
|  | Estimation techniques   | Not applicable        | New and additions to accounting policy notes                               |

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|--|--|--|--|
|  | Deferred charges<br>Provision for bad and<br>doubtful debts<br>Provisions and<br>reserves<br>Value Added Tax |  |  |
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