Appendix C(i)

<u>Closing 2008/09</u>	SORP	Adjustments by work stream:								IFRS		
	at 31/03/2009		A	В	E	F	G	K	М	R		at 31/03/2009
			Grants	Cash	PPE	Leases	Inv Prop	For sale	Leave	Provision		
	<u>£'000</u>		£'000	£'000	<u>£'000</u>	£'000	£'000	<u>£'000</u>	£'000	<u>£'000</u>		<u>£'000</u>
angible fixed assets:	354.000										Property, Plant & Equipment:	254.000
Council housing	354,889										* Council Dwellings	354,889
Land and Buildings	548,128										* Other Land and Buildings	548,128
Vehicles, Plant and Equipment	8,174										* Vehicles, Plant, Furniture and Equipment	8,174
Infrastructure Assets	139,311										* Infrastructure Assets	139,311
Community Assets	2,377										* Community Assets	2,377
on-operational assets:	_	1,052,879										1
Assets under Construction	25,642										* Assets under Construction	25,642
Surplus property	0										* Surplus assets not held for sale	0
Surpius property	Ŭ-	25,642									Surplus assets flot field for said	`
		23,042									In contract Decembra	
											Investment Properties:	
Investment Property	52,621										* Investment Properties	52,621
	_										* Investment Properties (AUC)	0
		52,621										
tangible Assets	4,622										Intangible Assets	4,622
											* Software	0
											* Rights of use of land	0
											* Goodwill (groups)	0
	-	4,622									Goodwiii (groups)	· ——
		4,022										
	-										Assets Held for Sale- non-current	U
											Long Term Invesments:	
ong Term Invesments:	5,188										* Non property investments	5,188
											* Excess pension fund	0
											Investment in Associates & Joint ventures	0
	-	5,188										
		3,100									Long Term Debtors	
	0.45										-	0.45
Long Term Debtors (over one year)	845_										* Long Term General Debtors (over one year)	845
	-	845										
ong Term Assets		1,141,797									Long Term Assets	1,
urrent Assets:												
nvestments	78,670			-20,502							Short Term Investments	58,168
		78,670										
	_										Assets Held for Sale- current	0
		0										
											Inventories:	
Stocks and Works in Progress	42										* Stocks and Works in Progress	42
Stocks and Works in Frogress	12 -	42									Stocks and Works in Progress	·
		42									Charle Tarma Daletarra	
											Short Term Debtors	
Debtors (within one year)	66,970			-649							* General Debtors (within one year)	66,321
		66,970										
Cash	18,635			21,151							Cash and Cash Equivalents	39,786
	_	18,635										<u></u>
urrent Assets	_	164,317									Current Assets	
urrent liabilities:												
				0							Cash and Cash Equivalents	0
				ŭ	1						Sach and Sach Equivalence	· —
	-	0										
orrawing repayable within 1 year	1 440	0									Chart Torm Parrowing	1 440
orrowing repayable within 1 year	-1,449	0									Short Term Borrowing	-1,449
orrowing repayable within 1 year	-1,449 <u>-</u>	-1,449										-1,449
	-1,449 <u>-</u>	-1,449									Short Term Creditors	-1,449
	-1,449 <u>-</u> -86,189 <u>-</u>	-1,449										-1,449 -86,189
	_	-1,449 -86,189									Short Term Creditors	
	_	·		пания поличина поличи						-3,586	Short Term Creditors	
	_	·								-3,586	Short Term Creditors * General Creditors (within one year)	-86,189
	_	·		пописичения пописи					-370		Short Term Creditors * General Creditors (within one year) Provisions	-86,189 -3,586
	_	·							-378		Short Term Creditors * General Creditors (within one year)	-86,189
	_	·							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences	-86,189 -3,586
orrowing repayable within 1 year Creditors (within one year)	_	·							-378		Short Term Creditors * General Creditors (within one year) Provisions	-86,189 -3,586
Creditors (within one year)	_	-86,189 0 0							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences Liabilities in Disposal Groups	-86,189 -3,586 -378 0
	_	·							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences	-86,189 -3,586
Creditors (within one year) urrent Liabilities	_	-86,189 0 0							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences Liabilities in Disposal Groups	-86,189 -3,586 -378 0
Creditors (within one year)	_	-86,189 0 0							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences Liabilities in Disposal Groups	-86,189 -3,586 -378 0
Creditors (within one year) urrent Liabilities ong Term liabilities:	_	-86,189 0 0							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences Liabilities in Disposal Groups Current Liabilities	-86,189 -3,586 -378 0
Creditors (within one year) urrent Liabilities	-86,189 _ -	-86,189 0 0							-378		Short Term Creditors * General Creditors (within one year) Provisions Provisions- accumulating compensated absences Liabilities in Disposal Groups Current Liabilities Long Term Creditors	-86,189 -3,586 -378 0

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	check: (0	<u>0</u> Reclass	<u>0</u> Reclass	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> Reclass	<u>0</u> Reclass		check: 0
otal Net Worth	-	-780,496									Total Reserves	<u>-857,452</u>
									378		Accumulating compensated absences account	378
											Unequal pay back pay account	0
ollection Fund Adjustment Account	-128										Collection Fund Adjustment Account	-128
ension Reserve	158,326										Pension Reserve	158,326
eferred Capital Income	-72										Deferred Capital Reciepts	-72
in Instruments Adjustment account	442										Fin Instruments Adjustment account	442
apital Adjustment Account	-820,474		-77,334								Capital Adjustment Account	-897,808
vailable for sale Reserve	634										Available for sale Fin Instruments Reserve	634
evaluation Reserve	-50,514										Revaluation Reserve	-50,514
											<u>Unusable Reserves</u>	
ingle Status Reserve	2,624										Single Status Reserve	2,624
chools Reserve	-8,996										Schools Reserve	-8,996
											Insurance fund	0
											Repairs and Renewals Fund	0
											Capital Grants RiA	0
lajor repairs reserve	-200										Major repairs reserve	-200
											Capital Grants Unapplied	0
											Community Infrastructure levy	0
apital Receipts Reserve	-31,909										Usable Capital Receipts Reserve	-31,909
											HRA Earmarked Reserves	0
ousing Revenue Account	-4,039										Housing Revenue Account Balance	-4,039
armarked Reserves	-23,804										GF Earmarked Reserves	-23,804
eneral Fund	-2,386										General Fund Reserve	-2,386
Sanaral Fund	2.205										<u>Usable Reserves</u>	2 206
otal Assets less Liabilities	_	780,496									Net Assets	<u>857,452</u>
		ŕ										
ong Term Liabilities	-	-97,613 -437,980									Long Term Liabilities	-20,279 - 357,06 0
Grants & contirbutions unapplied	-20,279											-20,279
Other grants & contributions deferred			15,764									0
Govt grant deferred			61,570	: :								0
			c. ===								Capital Grants RiA	
		0										(
	_	,									Donated Assets/Inventories Account	0
		-158,484									Science masmines	-158,484
Deferred liabilities	-148										* Deferred liabilities	-148
Investment funds	-10										* Investment funds	-10
Pension Liabilities	-158,326										* Liability Related to Defined Benefit Pension Scheme	-158,326
		13 ./37 2									Other Long Term Liabilities:	10.1/07.1
ong .c 20og	10.7072	-154,372									and term betterming	-154,372
ong Term Borrowing	-154,372						1				Long Term Borrowing	-154,372