

Appendix C(i)

Closing 2008/09

	SORP		Adjustments by work stream:							IFRS		
	at 31/03/2009		A	B	E	F	G	K	M	R	at 31/03/2009	
	£'000		Grants	Cash	PPE	Leases	Inv Prop	For sale	Leave	Provision	£'000	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000
Tangible fixed assets:												
* Council housing	354,889											354,889
* Land and Buildings	548,128											548,128
* Vehicles, Plant and Equipment	8,174											8,174
* Infrastructure Assets	139,311											139,311
* Community Assets	2,377											2,377
Non-operational assets:	1,052,879											1,052,879
* Assets under Construction	25,642											25,642
* Surplus property	0											0
	25,642											25,642
* Investment Property	52,621											52,621
	52,621											52,621
Intangible Assets	4,622											4,622
	4,622											4,622
Long Term Investments:	5,188											5,188
	5,188											5,188
* Long Term Debtors (over one year)	845											845
	845											845
Long Term Assets	1,141,797											1,141,797
Current Assets:												
Investments	78,670											58,168
	78,670		-20,502									58,168
	0											0
* Stocks and Works in Progress	42											42
	42											42
* Debtors (within one year)	66,970											66,321
	66,970		-649									66,321
Cash	18,635											39,786
	18,635		21,151									39,786
Current Assets	164,317											164,317
Current liabilities:												
	0		0									0
Borrowing repayable within 1 year	-1,449											-1,449
	-1,449											-1,449
* Creditors (within one year)	-86,189											-86,189
	-86,189											-86,189
	0											-3,586
	0											-3,586
	0											-378
	0											-378
Current Liabilities	-87,638											-91,602
Long Term liabilities:												
PFI	-20,459											-20,459
	-20,459											-20,459
Provisions	-7,052									3,586		-3,466
	-7,052									3,586		-3,466

Long Term Borrowing	-154,372	-7,052								Long Term Borrowing	-154,372	-3,466
		-154,372										-154,372
* Pension Liabilities	-158,326									Other Long Term Liabilities:		
* Investment funds	-10									* Liability Related to Defined Benefit Pension Scheme	-158,326	
* Deferred liabilities	-148									* Investment funds	-10	
		-158,484								* Deferred liabilities	-148	
		0								Donated Assets/Inventories Account	0	
Govt grant deferred	-61,570	61,570								Capital Grants RiA	0	0
Other grants & contributions deferred	-15,764	15,764									0	
Grants & contirbutions unapplied	-20,279										-20,279	
		-97,613										-20,279
Long Term Liabilities		-437,980								Long Term Liabilities		-357,060
Total Assets less Liabilities		780,496								Net Assets		857,452
General Fund	-2,386									Usable Reserves		
Earmarked Reserves	-23,804									General Fund Reserve	-2,386	
Housing Revenue Account	-4,039									GF Earmarked Reserves	-23,804	
Capital Receipts Reserve	-31,909									Housing Revenue Account Balance	-4,039	
Major repairs reserve	-200									HRA Earmarked Reserves	0	
Schools Reserve	-8,996									Usable Capital Receipts Reserve	-31,909	
Single Status Reserve	2,624									Community Infrastructure levy	0	
Revaluation Reserve	-50,514									Capital Grants Unapplied	0	
Available for sale Reserve	634									Major repairs reserve	-200	
Capital Adjustment Account	-820,474	-77,334								Capital Grants RiA	0	
Fin Instruments Adjustment account	442									Repairs and Renewals Fund	0	
Deferred Capital Income	-72									Insurance fund	0	
Pension Reserve	158,326									Schools Reserve	-8,996	
Collection Fund Adjustment Account	-128									Single Status Reserve	2,624	
										Unusable Reserves		
										Revaluation Reserve	-50,514	
										Available for sale Fin Instruments Reserve	634	
										Capital Adjustment Account	-897,808	
										Fin Instruments Adjustment account	442	
										Deferred Capital Reciepts	-72	
										Pension Reserve	158,326	
										Collection Fund Adjustment Account	-128	
										Unequal pay back pay account	0	
								378		Accumulating compensated absences account	378	
Total Net Worth		-780,496								Total Reserves		-857,452
	check: 0		0	0	0	0	0	0	0		check: 0	
			Reclass	Reclass	WIP	WIP	WIP	WIP	Reclass			