Appendix C(ii)

Closing 2009/10	SORP Adjustments by work stream:											<u>IFRS</u>
	at 31/03/2010		A	В	E Auj	F	G G	<u>и</u> К		at 31/03/2010		
			Grants	Cash	PPE	Leases	Inv Prop	For sale	M Leave	R Provision		
	<u>£'000</u>		<u>£'000</u>	£'000	<u>£'000</u>	£'000	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>		<u>£'000</u>
angible fixed assets:	339,593										Property, Plant & Equipment:	339,593
Council housing Land and Buildings	527,978										* Council Dwellings * Other Land and Buildings	527,978
Vehicles, Plant and Equipment	8,945										* Vehicles, Plant, Furniture and Equipment	8,945
* Infrastructure Assets	146,270										* Infrastructure Assets	146,270
* Community Assets	2,377										* Community Assets	2,377
Non-operational assets:	2,577	1,025,163									Community Assets	1,025
* Assets under Construction	30,246	1,023,103									* Assets under Construction	30,246
Surplus property	62										* Surplus assets not held for sale	62
Surplus property		30,308										30
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									Investment Properties:	
Investment Property	60,640										* Investment Properties	60,640
	, in the second of the second										* Investment Properties (AUC)	0
	_	60,640									, , ,	60
ntangible Assets	4,922										Intangible Assets	4,922
											* Software	0
											* Rights of use of land	0
	_										* Goodwill (groups)	0
		4,922										4
	_										Assets Held for Sale- non-current	0
											Long Term Invesments:	
ong Term Invesments:	5,936										* Non property investments	5,936
											* Excess pension fund	0
	_										Investment in Associates & Joint ventures	0
		5,936										5
											Long Term Debtors	
* Long Term Debtors (over one year)	712	712									* Long Term General Debtors (over one year)	712
Long Term Assets	<u> </u>	1,127,681									Long Term Assets	1,127,
Current Assets:		1,127,001									Long Term Assets	1,127,
investments	55,445			0							Short Term Investments	55,445
vestments	_	55,445										55
		•									Assets Held for Sale- current	0
	_	0										
											Inventories:	
* Stocks and Works in Progress	46										* Stocks and Works in Progress	46
		46										
											Short Term Debtors	
* Debtors (within one year)	56,394			0							* General Debtors (within one year)	56,394
		56,394										56
Cash	16,595			0							Cash and Cash Equivalents	16,595
	_	16,595										16
Current Assets		128,480									Current Assets	128,
Current liabilities:				_								
	_	_		0							<u>Cash and Cash Equivalents</u>	0
		0										
Borrowing repayable within 1 year	-5,006	F 006									Short Term Borrowing	-5,006
		-5,006									Chart Tama Craditana	-5
K Constitution (cutable and a second	60.003										Short Term Creditors	60.000
Creditors (within one year)	-68,992 <u> </u>	69.002									* General Creditors (within one year)	-68,992
		-68,992								E 743	<u>Provisions</u>	-68 -5,742
	_	0								-3,742	PIOVISIONS	-5,742
		U							-679		Provisions- accumulating compensated absences	-679
	_	0							-0/9		11001310113- accumulating compensated dusences	-679
		U									<u>Liabilities in Disposal Groups</u>	0
	_	Ω									<u> </u>	<u> </u>
Current Liabilities	_	-73,998									Current Liabilities	-80,
		- 2,230										
ong Term liabilities:											Long Term Creditors	
PFI	-19,716										PFI	-19,716
	· · · · · · · · · · · · · · · · · · ·	10.716										
		-19,716		=			Ī	=				-19

		Reclass	Reclass	1477	1477	,,		Reclass	Reclass			
check: 0	550,520	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		check: 0	<u> </u>
	-560.320									Total Reserves		-641,659
								679		Accumulating compensated absences account	679	
										Unequal pay back pay account	0	
0										I	0	
		02,010										
		-82 N1 R										
										 		
-70 152											-70 152	
										Unusable Reserves		
2,625										Single Status Reserve	2,625	
										- I		
										· I	0	
										Repairs and Renewals Fund	0	
										Capital Grants RiA	0	
-200										Major repairs reserve	-200	
										Capital Grants Unapplied	0	
										Community Infrastructure levy	0	
-30,942										Usable Capital Receipts Reserve	-30,942	
										HRA Earmarked Reserves	0	
-4,283										Housing Revenue Account Balance	-4,283	
-10,574										GF Earmarked Reserves	-10,574	
-5,163										General Fund Reserve	-5,163	
										<u>Usable Reserves</u>		
	560,320									Net Assets	<u> </u>	641,659
										Long Town Linkillaine	-	-30,733 -534,083
-30,/33	112.751										-30,/33	20.722
		15,839									· ·	
										Capital Grants RiA	_	
	0											0
										Donated Assets/Inventories Account	0	
	-326,325											-326,325
41										* Deferred liabilities	41	
										* Investment funds	-11	
-326,355										* Liability Related to Defined Benefit Pension Scheme	-326,355	
										Other Long Term Liabilities:		
	-154,183											-154,183
-154,183										Long Term Borrowing	-154,183	
	-326,355 -11 41 -66,179 -15,839 -30,733 -30,733 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 check: 0 0	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 -560,320 -82,018 -82,018 -82,018 -82,018 -70,152 -72 -72 -72 -72 -72 -72 -72 -72 -72 -7	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 check: 0 0 0 0 0 0	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 check: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 -82,018 -560,320 -82,018 -60,320 -82,018 -70,152 -70,152 -72 -72 -74,152 -75,153 -75,163 -75,	-154,183 -326,355 -11 41 -326,325 -0 -66,179 -15,839 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 check: 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -30,942 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 326,356 0 -560,320 -679 -679 -66,179 -66,179 -66,179 -66,179 -15,839 -112,751 -621,843 -10,574 -4,283 -30,942 -200 -560,320 -679 -679 -679 -679 -679 -679 -679 -679	-154,183 -326,355 -11 41 -326,325 0 -66,179 -15,839 -30,733 -112,751 -621,843 -560,320 -5,163 -10,574 -4,283 -30,942 -200 -9,028 2,625 -70,152 415 -761,807 2,505 -72 226,356 0 -6679 -560,320 -6679 -66,179 -15,839 -112,751 -621,843 -679 -679 -679 -679 -679 -679 -679 -679	-136,183 -136,183 -14 -15,183 -15,183 -16,179 -15,819	154,183