

Appendix B – Schedule of Changes to Statement of Accounts Certified 28th June 2016

<b>Changes made to the Statement of Accounts certified by Chief Finance Officer 28th June 2016.</b>		
<b>Statement of Accounts Page No</b>	<b>Section / Note</b>	<b>Comment</b>
<b>9</b>	Narrative Statement para 10	Narrative updated to clarify the sharing of the financial risks between the NHS Bedfordshire Clinical Commissioning Group and the Council in respect of the Better Care Fund. To make clear that the associated contracts are stand-alone and financial risks are retained by the lead body for each contract.
<b>11</b>	Narrative Statement para 14	Events after the Balance Sheet Date item added to indicate consideration of the outcome of the EU referendum of 23 June 2016. Disclosed the event as a non-adjusting post Balance Sheet event as no reliable estimate of potential favourable or unfavourable financial effects on the Council can be made at this point in time.
<b>20</b>	Cash Flow Statement	Whilst there has been no change to the bottom-line total, there have been changes to the classification of items that result in amendments to Adjustments to the net surplus , Net cash inflow from operating activities reduced from £14.571m to £13.103m inflow, Financing activities inflow increased from £21.555m to £23.023m and associated Notes 25 & 27 referred to below
<b>44</b>	Note 3 – Critical Judgements	Table updated to show the correct number of schools of 89 as at 31 March 2016 (previously shown as 87 based on 2 schools merging with Academies as at 1 April 2016).
<b>45</b>	Note 3 – Critical Judgements	Better Care Fund narrative amended as explained above - Narrative Statement.
<b>47</b>	Note 6 -Events after the Balance Sheet Date	Events after the Balance Sheet Date item added to indicate consideration of the outcome of the EU referendum of 23 June 2016. As per Narrative Statement explained above.
<b>56</b>	Note 12 - PPE	Reclassifications and transfers 2015/16 Council dwellings amended to £1,450K and HRA Other Land & Buildings £50K (previously disclosed as £1,500K - HRA Other Land & Buildings). No change to bottom-line figures – presentational only.
<b>72</b>	Note 24 – Unusable Reserves c) Capital	Whilst no change to the CAA balance classification changes as follows : Change to Revenue Expenditure Funded by Capital Under Statute (REFCUS) increased from £25.185m to £27.506m (£2.321m); Change to capital financing applied from grants and contributions credited to the Comprehensive Income and

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	Adjustment Account	Expenditure Statement (CIES) increases from £39.603m to £41.924m (£2.321m).
<b>75</b>	Note 25 – Cash Flow – Operating Activities	Reclassification of non-cash items, debtors and creditors as referred to above re main Cash Flow Statement
<b>76</b>	Note 27 –Cash Flow – Financing Activities	Net cash flow movements from Financing Activities - as referred to above re main Cash Flow Statement.
<b>79</b>	Note 28 – Reconciliation to subjective analysis.	Revised analysis for Note 28 to adjust for various miss classifications within the reconciliation.
<b>80</b>	Note 30 – Pooled Budgets – Better Care Fund	Narrative updated to clarify the sharing of the financial risks between the NHS Bedfordshire Clinical Commissioning Group and the Council in respect of the Better Care Fund.
<b>85</b>	Note 32 – Officers’ remuneration	Amendment to table which shows the number of permanent employees receiving more than £50K remuneration, with an employee previously appearing in a higher banding – no change to total.
<b>86</b>	Note 33 – External Audit Costs	Table amended to acknowledge 4 <sup>th</sup> quarter invoices for works completed but not yet paid as at 31 March 2016
<b>89</b>	Note 35 – Grant Income	Others (individually less than £1M) overstated within the Note presentation not the accounts.
<b>113</b>	HRA Note 2	Amended narrative for Balance Sheet value of Council dwellings from £363.1M (which includes £4.6M HRA Other Land & Buildings) to £358.5M.