

APPENDIX A

CIRCULATED AT AUDIT COMMITTEE (26 SEPTEMBER 2016)

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

		Additional Changes to be made to the Statement of Accounts certified by Chief Finance Officer 28th June 2016.
Statement of Accounts Page No	Section / Note	Comment
5	Narrative statement para 6	The subjective Summary of income and expenditure to update in line with revised Note 28.
16	Movement in Reserves Statement	Total Council Reserves Increase/Decrease in year should be bracketed and showing as (157,294) rather than 157,294.
44	Note 3 – Critical Judgements	Update table to show the correct classification of 89 schools as at 31 March 2016 - previously included 57 Community and 5 Foundation The Pinnacle Trust, when should state 56 Community and 6 Foundation The Pinnacle Trust.
56	Note 12 – Property, Plant and Equipment.	Typographical error total 'Other Land & Buildings (HRA) should be £5,536k, typographical error £ 65,536k.
77	Note 28 – Amounts Reported for Resource Allocation Decisions	Update Reconciliation of Directorate Income and Expenditure to Cost of Services in line with the revised Reconciliation to subjective analysis, all within Note 28.
93	Note 39 - Leases	Presentation of Final table of future minimum lease receipts to be amended for correction of working paper analysis