

Amendments to Statement of Accounts

- 1 page 1 para 2.2

seventh line £14,775m should be £14.735m and £0.276m should be £0.316m

- 2 page 3 Responsibilities of the Chief Finance Officer

Fifth point in paragraph 2 should be labelled e) not d) again.

Also amend paragraph 3 and add paragraph 4

Having re-read the SORP it seems that the Chief Finance Officer should actually certify that the accounts present fairly the financial position etc. and this date would be when the accounts are authorised for issue (subject to audit). This date could be before or after presentation to Committee but should be before the end of June.

It would be good practice for the Chair of the Audit and Governance Committee to certify that the Statement of Accounts has been considered and approved.

3. page 14 Statement of Accounting Policies

Add new paragraph 17

The SORP also requires a note of the date up to which events after the balance sheet date have been reflected. It would make sense for this date to be when the accounts are authorised as in 1 above.

4. page 16 Note of reconciling items for the Statement of Movement on the General Fund Balance (the second table).

First line, remove "not". Should say "Amounts included in the Income and Expenditure account... etc.

Further down, remove lines for Minimum Revenue Provision, Capital expenditure charged to General Fund balance and Voluntary revenue provision for capital financing. These are either not applicable at this authority or have nil balances in both years.

5. page 18 Balance sheet. 3 sub-totals in the middle need correcting.

6. page 19 Cash flow statement.

Cash inflows. Figures for NNDR receipts from national pool and NNDR receipts are transposed. (56,216) s/b (5,507) and vice versa.

7. page 27 note 21, Debtors and page 28 note 23, Creditors

Previous year combined figure for Council Tax and Business Rates split to show value of each so matches current year.

8. page 28 note 21, Creditors

Add "Other" to Income in advance because some income in advance is also included under Council Tax payers and Business Rate payers.

9. page 38 Property Trading Statement.

Line added to show surplus on developing plots at Mobile Home Parks so that table agrees with figure in I & E.