

# Annex B

## Schedule of Changes to the Pre-Audit Statement of Accounts 2009/10

The following misstatements have been identified during the audit (paragraphs 10 to 12) - the Annual Governance Report, Appendix 2) and the financial statements are to be adjusted accordingly.

<b>Description of Mis-statement</b>	<b>Core Statement Effected</b>	<b>Page No.</b>	<b>Pre-Audit St. of Accts</b>	<b>Variation</b>	<b>Revised St. of Accts</b>
Capital expenditure on voluntary aided schools should be 'revenue expenditure funded by capital under statute' and not within fixed assets	Balance Sheet, Income and Expenditure Account, Statement of Movement on the General Fund Balance, Statement of total Recognised Gains and Losses and Disclosure Notes 13, 18, 20, 21, 28, 33 and 62. Foreword - section 3. Group Income and Expenditure Account, Reconciliation of CYC Deficit to Group Deficit, Statement of Total Recognised Gains and Losses, Balance Sheet and Note 14	30, 32, 33, 34, 47, 49, 50-54, 55, 59, 61 and, 83 viii-x 101, 102, 103 and 106	£17.6m	-£17.6m	
The value of the Energise Centre has been double counted in fixed assets	Balance Sheet, Income and Expenditure Account, Statement of Movement on the General Fund Balance, Statement of total Recognised Gains and Losses and Disclosure Notes 18, 20, 21, 28, 33 and 62. Foreword - section 3. Group Income and Expenditure Account, Reconciliation of CYC Deficit to Group Deficit, Statement of Total Recognised Gains and Losses, Balance Sheet and Note 14	30, 32, 33, 34, 49, 50-54, 61 and 83 viii-x 101, 102, 103 and 106	£6.5m	-£6.5m	

Description of Mis-statement	Core Statement Effected	Page No.	Pre-Audit St. of Accts	Variation	Revised St. of Accts
The depreciation charge for the year for impaired and revalued assets has been incorrectly reflected in the Balance Sheet	Balance Sheet, Income and Expenditure Account, Statement of Movement on the General Fund Balance, Statement of total Recognised Gains and Losses and Disclosure Notes 13, 18, 20, 21, 28, 33 and 62. Housing Revenue Account Income and Expenditure, Statement of Movement on the Housing Revenue Account Balance and Disclosure Notes 9 and 13 Foreword - section 3. Group Income and Expenditure Account, Reconciliation of CYC Deficit to Group Deficit, Statement of Total Recognised Gains and Losses, Balance Sheet and Note 14	30, 32, 33, 34, 47, 49, 50-54, 55, 59, 61 and, 83 85, 86, 90 and 92-93  viii-x 101, 102, 103 and 106	£11.3m	-£11.3m	
The value of impairments has been overstated	Balance Sheet, Income and Expenditure Account, Statement of Movement on the General Fund Balance, Statement of Total Recognised Gains and Losses and Disclosure Notes 18, 20, 21, 32, 33 and 62. Foreword - section 3. Group Income and Expenditure Account, Reconciliation of CYC Deficit to Group Deficit, Statement of Total Recognised Gains and Losses, Balance Sheet and Note 14	30, 32, 33, 34, 49, 50-54, 55, 61 and, 83 viii-x 101, 102, 103 and 106	£10.3m	-£10.3m	
Note 60 - the Derwenthorpe scheme no longer needs to be shown as a contingent liability	Disclosure Note 60	82	"As part of the Derwenthorpe ....."		No paragraph
Note 64 - two new post balance sheet events added - for the future impact of the change in pensions calculations announced in the June budget and for the waste strategy	Disclosure Note 64	84			

Description of Mis-statement	Core Statement Effected	Page No.	Pre-Audit St. of Accts	Variation	Revised St. of Accts
Removal of equal and opposite entries in the balance sheet relating to voluntary additional debt repayments following LGR 1996, together with in-year transactions.  Long-term Debtors Debtors Deferred Liabilities	Balance Sheet, Statement of Movement on the General Fund Balance and Disclosure Notes 16, 18, 21, 23, 24, 29, 33 and 37 Group Balance Sheet	32, 34, 48, 49, 55, 56, 57, 60, 61, 68, 103	£20.721m £28.212m (£25.271m)	-£17.134m -£1.223m +£18.357m	£3.587m £26.989m (£6.914m)

A schedule of the trivial amendments will be available at the meeting.