

| TABLE OF AMMENDMENTS | | | | | | |
|----------------------|----------|---|--|-------------------|--|--------------------|
| No. | Page no. | | Detail | Category | Further Action | Agresso Adjustment |
| 1 | 2 to 9 | Explanatory Forward | Updated to reflect presentation changes in main body of accounts | Presentational | No further action required | No |
| 2 | 13 | Comprehensive Income & Expenditure Account | Re-alignment of Capital Impairment to Service Area - Cultural & Related Services. | Re-categorisation | Additional control check to be included in 2012/13 Timetable - to conduct secondary review all Impairment Postings. | Yes |
| 3 | 14 | Balance Sheet | Adjustment between usable and Unusable Reserves to reflect change in allocation of Revaluation Reserve £202k | Re-categorisation | No further action required | Yes |
| 4 | 17 | Note 8.2 Assumptions and Uncertainties | Update PPE note for carrying value. | Presentational | No further action required | No |
| 5 | 21 | Note 8.6 Earmarked Reserves | Re- align Reserves to correct categories | Presentational | No further action required | No |
| 6 | 22 | Note 8.8 Financing & Investment Income & Expenditure | Update of note for 2) above. | Presentational | No further action required | No |
| 7 | 22 | Note 8.9 Taxation & Non Specific Grant Income | Council Tax Freeze grant shown as separate line in table. | Presentational | No further action required | No |
| 8 | 23 / 24 | Note 8.10 Property Plant & Equipment | Adjustment to Opening Balances for Reclassification - no change to bottom line Net Book Value. | Presentational | No further action required | No |
| 9 | 25 | Additional disclosure note -Revaluations | Additional disclosure note included - revaluations and historic cost | Presentational | To be included in 2012/13 closedown task list | No |
| 10 | 29 | Changes to Disclosure note - Commitments Under Capital Contracts | Change of format of note | Presentational | To be included in 2012/13 closedown task list | |
| 11 | 35 | Financial Instruments - Credit Risk note. | Updated to reflect only on financial assets. | Presentational | No further action required | No |
| 12 | 39 | Note 8.21 Provisions | Note updated to show separate column "Unused Amounts Reversed" | Presentational | No further action required | No |
| 13 | 40 | Note 8.22 Usable Reserves | Updated as detailed 3) above. | Re-categorisation | No further action required | No |
| 14 | 40 | Note 8.23 Unusable Reserves | Updated as detailed 3) above. | Re-categorisation | No further action required | No |
| 15 | 41 | Note 8.23.1 | Updated as detailed 3) above. | Re-categorisation | No further action required | No |
| 16 | 47 - 49 | Segmental Reporting | Updated to reflect Presentational changes above. | Presentational | No further action required | No |
| 17 | 50 | Note 8.28 Trading Operations | Adjusted note to reflect 2) above. | Re-categorisation | No further action required | No |
| 18 | 51 | Note 8.30 Members Allowances | Additional sentence added to text to point towards Web Site and further information available. | Presentational | No further action required | No |
| 19 | 53 | Note 8.31 Officers Remuneration | Bandings updated | Re-categorisation | Additional control check to be included in 2012/13 Timetable - to cross check notes prepared to SNC accounts and the Code. | No |
| 20 | 54 | Note 8.31 Officers Remuneration | Update to include all Joint Management Team (whether employed by CDC or SNC) and update note text accordingly. | Presentational | Additional control check to be included in 2012/13 Timetable - to cross check notes prepared to SNC accounts and the Code. | No |
| 21 | 52 | Note 8.32 Exit Packages | Updated to reclassify packages into different years | Presentational | Additional control check to be included in 2012/13 Timetable - to cross check notes prepared to SNC accounts and the Code. | No |
| 22 | 55 | Note 8.34 Grant Income | List of grants credited to services extended. | Presentational | No further action required | No |
| 23 | 56 | Note 8.37 Leases | Update note to reflect revised split | Presentational | No further action required | No |