

The table below summarises all the amendments that have been made to the accounts that were presented to AARC in June.

TABLE OF AMENDMENTS		
No.		Detail
1	<b>Note 2.2</b> Accounting Policies	Additional narrative about de minimis level for manual accruals. Rest of section renumbered
2	<b>Note 2.3</b> Revenue Expenditure	Addition of creditor accrual for pension backfunding March 16 -£127k
3	<b>Note 2.4</b> Capital Expenditure	Inserted table showing slippage required per project
4	<b>Note 2.9</b> National Non-Domestic Rates	Additional narrative relating to NNDR £1.5m debtor
5	<b>Note 4</b> Movement in Reserves Statement	Addition of creditor accrual for pension backfunding March 16 £127k Increased Unusable reserves, Other Comprehensive Income & Expenditure for Additional Revaluation of assets -£1,226k
6	<b>Note 5</b> Comprehensive Income and Expenditure Account	Addition of creditor accrual for pension backfunding March 16 £127k. Total Non Distributed Costs increased by £127k
7	<b>Note 6</b> Balance Sheet	Addition of creditor accrual for pension backfunding March 16 -£127k. Short Term Creditors increased by -£127k. Useable Reserve decreased by 127k.  'NNDR £1.5m impairment changed to write off reducing Short Term Debtors -£897k and Creditors £897k. £897k will be recovered from DCLG and OCC.  Increased assets for revaluation of assets £1,226k Unusable reserves for Revaluation of assets -£1,226k
8	<b>Note 7</b> Cash Flow	Addition of creditor accrual for pension backfunding March 16 £127k. Net Surplus or (Deficit) on the Provision of Services increased by £127k. Adjustments to net surplus or deficit on the provision of services for non-cash movements increased by £127k
9	<b>Note 8.3.2</b> Bolton Road Multi-Storey Car Park	updated note
10	<b>Note 8.9</b> Property, Plant & Equipment	Increased assets for revaluation of assets £1,226k
11	<b>Note 8.11</b> Investment Properties	Net gain changed from (£144K) to £241k to reflect note 8.7
12	<b>Note 8.17</b> Debtors	Revised analysis of Debtors and Impairment Allowance for Doubtful Debts. NNDR £1.5m impairment changed to write off reducing Short Term Debtors -£897k
13	<b>Note 8.19</b> Creditors	Revised analysis Total Creditors 31-Mar-15 and addition of creditor accrual for pension backfunding March 16 £127k. Total Creditors 31-Mar-16 increased by £127k NNDR £1.5m impairment changed to write off reducing Short Term Creditors £897k
14	<b>Note 8.21</b> Usable Reserves	General Fund reduced due to the addition of creditor accrual for pension backfunding March 16 -£127k
15	<b>Note 8.22</b> Unusable Reserves	Increased assets for revaluation of assets £1,226k
16	<b>Note 8.22.1</b> Revaluation Reserve	Increased assets for revaluation of assets £1,226k
17	<b>Note 8.23</b> Cash Flow Statement - Operating Activities	Addition of creditor accrual for pension backfunding March 16 -£127k 'NNDR £1.5m impairment changed to write off reducing Short Term Debtors -£897k and Creditors £897k. £897k will be recovered from DCLG and OCC.
18	<b>Note 8.26</b> Amounts Reported for Resource Allocation Decisions	Addition of creditor accrual for pension backfunding March 16 -£127k
19	<b>Note 8.26.1</b> Reconciliation of Directorate Income and Expenditure to Cost of Services in the Comprehensive Income and Expenditure Statement	Addition of creditor accrual for pension backfunding March 16 -£127k
20	<b>Note 8.26.2</b> Reconciliation to Subjective Analysis	Addition of creditor accrual for pension backfunding March 16 -£127k
21	<b>Note 8.31</b> Exit Packages	Bandings adjusted and some disclosures removed as not applicable. CDC/SNC 50/50 responsible costs table reduced from £228,411 to £153,015.
22	<b>Note 8.34</b> Related Party Transactions	Note expanded to incorporate Graven Hill Directors
23	<b>Note 9.</b> Collection Fund	Revised analysis now shows Transitional Payments, originally incorporated in Income from Non-Domestic Rates. Write offs of uncollectable amounts increased by £1.5m, Bad debts provision decreased by £1.5m
24	<b>Note 11.1.1</b> Employer Membership Statistics	Changed values for Number of unfunded pensioners from 103 to 90
25	<b>Note 13.1</b> Group movement in reserves statement	Updated for: 'Addition of creditor accrual for pension backfunding March 16 -£127k 'Increased assets for revaluation of assets £1,226k
26	<b>Note 13.2</b> Group comprehensive income and expenditure account	Updated for: 'Addition of creditor accrual for pension backfunding March 16 -£127k
27	<b>Note 13.3</b> Group Balance Sheet	Updated for: 'Addition of creditor accrual for pension backfunding March 16 -£127k  'NNDR £1.5m impairment changed to write off reducing Short Term Debtors -£897k and Creditors £897k. £897k will be recovered from DCLG and OCC.  'Increased assets for revaluation of assets £1,226k
28	<b>Note 13.4</b> Group Cashflow	Addition of creditor accrual for pension backfunding March 16 £127k. Net Surplus or (Deficit) on the Provision of Services increased by £127k. Adjustments to net surplus or deficit on the provision of services for non-cash movements increased by £127k
29	<b>Note 13.5.3</b> and 4	Also adjusted for changes in notes 13.1 to 13.4