## Rossendale Borough Council List of Amendments to Statement of Accounts as at 17<sup>th</sup> September 2010.

Pg	Note/Section	Details of Amendment
3 - 4	Audit Report	Inserted following the audit
22	Income & Expenditure Account	Removed the transactions for the second anticipated Performance Reward Grant of £478k from income and expenditure under the Cultural, Environmental and Planning section. This was a late removal of a debtor given the
		announcements of grant reductions in early June – al other corrections had already been enacted, therefore no other amendments are necessary.
30	Note 6 – Officers Emoluments	Amendments to the level of data disclosed as per guidance under LAAP 85
38	Note 19 - Debtors	Correction to the Sundry Debtors and reverse correction to the Provision for impairment, both of £35k. No change to net debtor position. Adjustment relates to the value of overpaid benefits outstanding subject to ongoing collection from claimants
39	Note 21 - Borrowing	A new table has been added to provide a breakdown of borrowing repayments over future years.
40	Note 25 - Provisions	Included a brief description of what the provisions relate to
41	Note 26 – Local Government Pension Scheme	Added further information to the note – last paragraph on page 41 re the impact of central government announcements in June 2010.
53	Note 34 – Nature and extent of risks arising from Financial Instruments	Minor text amendment to the paragraph on Refinancing and Maturity Risk to remove the former reference to "no borrowing"
56	Note 39 – Approval of Statements	Reworded to reflect audit and "authorised for issue" date as at this meeting.
60-63 37	Group Accounts and Note 16 - Long Term Investment	Reflect the changes made to the Rossendale Transport Ltd accounts following their audit, as per presentation to the company's AGM in July.
	Various minor text amendments	These have not significantly altered the accounts.