Item	Details of Change	Value £000	Explanatory Foreword	Movement in Reserves	Comprehensive Inc & Expend	Balance Sheet	Cash Flow	Note 2 - IFRS Restatement	Note 8 - Trading Ops	Note 10 - Grant Income	Note 12 - Officers Pay	Note 15 - MiR Adjustments	Note 33 - Provisions	Earm'd Reserves	Note 35a - Reval'n Reserve	Capital Adjustment A/c	Note 38 - Cash Flow Reconcil'n	Note 40 - Segmental Rpt	Group accounts Capital ExpendReport
1	Corrections to Trading Operations Note																		
2	Adjustment to internal recharges for property services to remove double counting	224																	
3	Correction and extension of grants and contributions note to ensure completness	2,157																	
4	Amend presentation of data - internal change	-																	
5	Corrections to Capital Expenditure Report	24																	
6	Balancing the Movement in Reserves Statement - corrections to capital grants, pension fund adjustments & deferred capital receipts plus the reversal of item 7 below	197																	
7	Capitalisation of Borrowing Costs	213																	
8	Reclassification of 2 Provisions as Earmarked Reserves	367																	
9	Adjustment from Revaluation Reserve to Capital Adjustment Account following the IFRS conversion reclassification of Investment Assets	(89)																	
10	Presentation of Pension fund revaluation gains/losses in MiR	6,926																	
11	Correction to presentation of pension past service gain as an exceptional item	(3,926)																	
12	Correction to presentation of prior-year impairment of Business Centre value	3,224																	
13	Receipt of final accounts for Rossendale Transport																		
14	Inclusion of note on Heritage Assets on page 44	545																	
	Net change to General Fund Reserve Net change to Movement in Reserves Statement Net change to Comprehensive Income & Expenditure Account Net change to Balance Sheet - Net Asset/ Total Reserves Net change to Cash Flow	197 (564) 367																	