Changes to Statement of Accounts 2013/14 during the audit

figures change

text change

Appendix 2

ltem	Details of Change	Value £000	Explanatory Foreword Movement in	Reserves Comprehensive Inc & Expenditure	Balance Sheet	Cash Flow	Note 8 - Trading Undertakings	Note 10 - Grants Received	Note 15 - MiR Adjustments	Note 20 - Cap Fin Requirement	Note 33 - Provisions	Note 34a - Earmarked Reserves	Note 34b - Capital Receipts Reserve	Note 34c - Grants Unapplied	Note 35b Capital Adjustment A/c	Note 36 Pensions	Note 38 - Cash Flow Reconcil'n	Note 40 - Segmental Report	Collection Fund	Group accounts (same as RBC)	Group notes
	There have been two errors in the internal recharges for back-office functions and services. Corporate & Democratic Core - recharge credit for IT support should have gone to Non-Distributed Costs Non-Distributed Costs - see above Other Central Services - duplicated building operating costs Trading Undertakings - see above	607 (607) 96 (96)																			
5.2.3	Reclassify some Provisions to Directorate Operational Reserves	274																			
	Application of capital grants and contributions to finance capital expenditure in 2013/14.	382																			
	The handling of Grants Unapplied has been corrected, affecting both prior year grants which have now been applied and grants received but not applied during 2013/14 Bacup Town Centre Grant now applied Regeneration Grants now applied Homes and Communites Grant received but not yet applied Deferred Capital Receipt re HCA empty homes scheme	153 48 (271) (667)					I								I						
	Revaluation losses charged to CIES (ie where there are no previous revaluation gains to be offset) should be included within Net Cost of Services not netted of against the revaluation gains/losses charged to the Revaluation Reserve	2,272																			
	Conversely the impairment of previous Revaluation Reserve Gains is not chargeable to the Net Cost of Services but should be netted off against current year gains/losses on the Revaluation Reserve.	94																			
	Reflect the capital expenditure costs and resources relating to Empty Homes Scheme in the Capital Adjustment Account	873 (873)																			
	Prior year adjustment to pensions as a direct result of changes in the 2013/14 Code of Practice presentation of IAS19 data	20																			
	Corrected the handling of the prior year Council Tax losses in the CIES and MiRs	(54)																			
5.2.10	Adjustments coming out of the audit of Rossendale Transport Ltd accounts - mainly around pensions notes and Cash Flow																				
	Minor corrections to the following Notes Note 11 - Members Allowances Note 21a - Amend figure and show as costs within 2013/14 Note 24a - presentational change Note 24b - presentational change Note 25 - Credit Risk presentational change Note 28 - presentational change Note 36d - presentational change to show returns not proportions	3 7																			
	Collection Fund Note 2 - minor rounding adjustments Note 3 - 2013/14 council tax base figures had not been updated Note 8 - additional information on how NNDR operates	2																			