

Appendix 2 - Changes to Draft Statement of Accounts

Change Reason	Statements/Notes Section Affected	Published Statement of Accounts Page No.	Draft Statement of Accounts Page No.	Change Made
Additional Information	Core Statements	23 to 27	27 to 32	Pension accounting entries updated based on the updated actuarial pension valuation report received from the Actuary following submission of the draft statement of accounts to the external auditors and commencement of the accounts inspection period. The following changes have been made to the Core Financial Statements: CIES Non Distributed Costs (Past Service Costs) - £93k CIES Pension Interest - £2k CIES Measurement of Net Defined Pension Benefit Liability - £46,131 MIRS Total Other Comprehensive Income and Expenditure Pension Reserve - £46,131 MIRS Deficit on Provision of Services - £95k MIRS Adjustments between Accounting Basis and Funding Basis - (£95k) Balance Sheet Pension Liability - (£46,226k) Balance Sheet Pension reserve - £46,226k Cash Flow Net Surplus/(Deficit) - (£95k) Cash Flow Non Cash Movements - £95k
	Note 1	30	34	
	Note 3	36	40	
	Note 11	44	49	
	Note 17	62	69	
	Note 18	63	70	
	Note 24	74	83	
	Note 28	86	95	
Reclassification	Cash Flow Statement	27	32	Reclassification of applied capital grants, investment property disposals and heritage asset valuation between non cash movements (Note 31a) and investing and financing activities (Note 31b and Note 32).
	Note 31a	94	104	
	Note 31b	94	104	
	Note 32	95	105	
Presentation/ Disclosure	HRA Income and Expenditure Statement	123	141 and 142	2013/14 Supervision and Management expenditure reduced by £10k. 2014/15 Interest and Investment Income increased by £100k.
	Note 18	63	72 (Table 2)	Split of the investments and cash and cash equivalent disclosures in line with the Balance Sheet.
	Note 18	63	77 (Table 1)	31 March 2015 column, £241k moved to maturity in 1-2 years from 2-5 years.
	Note 38	115	133	Include the Audit Committee date 19th May.
	Various Throughout Document	Various	Various	Improvements to disclosures. Minor changes to narrative and presentation.

