

**Identification of adjustments to the Statement of Accounts 2015/16**

**Appendix Three**

Number	Detail	Adjustment Made £'000	Effect	Statement of Accounts page reference
1	Introduction from the Director (Corporate Services). Bullet point at 1.5 (Car Parking) reviewed and amended following comment from Finance & Audit Committee (July Meeting).	N/A	N/A	Page 6
2	Section 7 of Narrative Statement (Commentary on the Primary Financial Statements for 2015/16) updated to reflect adjustments to the Primary Financial Statements.	As set out at 3, 4, 5 and 6 below	N/A	Page 16 & 17
3	Comprehensive Income and Expenditure Statement (CIES) – adjustments required due to PPE issues: Cost of Services for Depreciation Charge and CIES valuation Other Operating Expenditure for Other Movements Surplus or Deficit on revaluation of non-current assets	Dr 1,029 Cr 100 Cr 2,401	Increase in value of Total CIES for 2015/16 by £1,042k	Page 43
4	Balance Sheet – adjustments required due to PPE issues: PPE (other land and buildings) Unusable Reserves	Dr 1,472 Cr 1,472	Increase in value of Balance Sheet for 2015/16 by £1,472k	Page 44
5	Movement in Reserves Statement (MIRS) – adjustments required to Usable Reserves due to PPE issues: (Surplus)/Deficit on the Provision of Services Other Comprehensive Expenditure or Income Adjustments	Dr 929 Cr 2,401 Dr 1,029	Increase in value of Unusable Reserves for 2016/17 by £1,472k	Page 45

**Identification of adjustments to the Statement of Accounts 2015/16**

**Appendix Three**

Number	Detail	Adjustment Made £'000	Effect	Statement of Accounts page reference
6	Cash Flow Statement – adjustments required due to PPE issues: Net (Surplus) or Deficit on the Provision of Services Depreciation and amortisation of non-current assets Impairment reversals Carrying amount of non-current assets sold	Dr 929 Cr 148 Cr 881 Dr 100		Page 46
7	Note 13.1 Other Operating Expenditure/Income Other de-recognition of non-current assets	Cr 100		Page 47
8	Note 13.2 Financing and Investment Income and Expenditure. Reclassification of certain Industrial Estates as investment properties.	--	There is no impact on the CIES.	Page 47
9	Note 13.4 Service Subjective Analysis – adjustment to segment reporting table required due to PPE issues and impact on the CIES (see Number 3)	Dr 1,029	Reflects movement in CIES Net Cost of Services of £1,029k	Page 49

**Identification of adjustments to the Statement of Accounts 2015/16**

**Appendix Three**

Number	Detail	Adjustment Made £'000	Effect	Statement of Accounts page reference
10	<p>Note 13.5 Property, Plant and Equipment – adjustments required due to PPE issues:</p> <p>Revaluation movements recognised in the Revaluation Reserve</p> <p>Revaluation movements recognised in the CIES</p> <p>Derecognition – disposals</p> <p>Other Movements in Cost/Valuation</p> <p>Depreciation charge for year</p> <p>Accumulated Depreciation written out to the Revaluation Reserve</p> <p>Depreciation written out to the CIES</p> <p>Impairment losses recognised in Revaluation Reserve</p> <p>Impairment reversals recognised in the CIES</p> <p>Accumulated Depreciation written back on disposals</p> <p>Other Movements in depreciation and impairment</p>	<p>Cr 3,346</p> <p>Dr 7,231</p> <p>Cr 2,650</p> <p>Cr 8,014</p> <p>Cr 148</p> <p>Dr 4,049</p> <p>Dr 48</p> <p>Dr 1,698</p> <p>Cr 8,160</p> <p>Dr 2,634</p> <p>Dr 8,130</p>	<p>Increase in value of PPE on the Balance Sheet for 2015/16 by £1,472k</p>	<p>Page 50</p>
11	<p>Note 13.14 Unusable Reserves – adjustments required due to PPE issues:</p> <p>Revaluation Reserve</p> <p>Capital Adjustment Account</p>	<p>Cr 1,958</p> <p>Dr 486</p>	<p>Increase in value of Unusable Reserves for 2015/16 by £1,472k</p>	<p>Page 55</p>

**Identification of adjustments to the Statement of Accounts 2015/16**

**Appendix Three**

Number	Detail	Adjustment Made £'000	Effect	Statement of Accounts page reference
12	Note 13.14.1 Revaluation Reserve – adjustments due to PPE issues: Other Land & Buildings – GF Other Land & Buildings – HRA Heritage Assets Adjustment with Capital Adjustment Account	Cr 2,417 Dr 15 Dr 1 Dr 443	Increase in revaluation reserve for 2015/16 by £1,958k	Page 55
13	Note 13.14.2 Capital Adjustment Account – adjustments due to PPE issues: Depreciation Revaluation gains Disposals Adjustment with Revaluation Reserve	Dr 148 Dr 881 Cr 100 Cr 443	Increase in capital adjustment account for 2015/16 by £486k	Page 56
14	Note 13.16 Adjustments between Accounting Basis and Funding Basis under Regulations – adjustments required due to PPE issues.	Dr 930	--	Page 63
15	Housing Revenue Account – adjustments required due to PPE issues: Depreciation – non-dwellings Impairment reversal of council dwellings De-recognition of assets	Cr 7 Dr 25 Cr 11	Increase in value of HRA Net cost of services for 2015/16 by £7k	Page 84

**Identification of adjustments to the Statement of Accounts 2015/16**

**Appendix Three**

Number	Detail	Adjustment Made £'000	Effect	Statement of Accounts page reference
16	<p>Note 14.3 HRA Non-current assets - adjustments required due to PPE issues:</p> <p>Revaluation movements recognised in the Revaluation Reserve</p> <p>Revaluation movements recognised in the CIES</p> <p>Other Movements in Cost/Valuation</p> <p>Depreciation charge for year</p> <p>Accumulated Depreciation written out to the Revaluation Reserve</p> <p>Depreciation written out to the CIES</p> <p>Impairment losses recognised in Revaluation Reserve</p> <p>Impairment reversals recognised in the CIES</p> <p>Accumulated Depreciation written back on disposals</p> <p>Other Movements in depreciation and impairment</p>	<p align="right">Cr 148</p> <p align="right">Dr 8,127</p> <p align="right">Cr 8,117</p> <p align="right">Dr 7</p> <p align="right">Cr 127</p> <p align="right">Dr 8</p> <p align="right">Dr 260</p> <p align="right">Cr 8,160</p> <p align="right">Dr 8,127</p>	<p>Reduction in value of HRA PPE on the Balance Sheet for 2015/16 by £22k</p>	<p align="center">Page 87</p>