

# Appendix 5

## Post-circulation amendments

1. The following additional, minor changes have been made to the draft version of the Statement of Accounts issued to Audit and Standards Committee and Accounts Committee members due to late amendments. The changes are as follows:

### Explanatory Foreword

- Page 6 footnote: the footnote should show NCS amount of £174.405m, not the original amount of £179.599m (required amendment due to the reclassification of the Better Care Fund grant).
- Page 5 income chart: the pie chart has been amended to re-allocate a £10m income from general grants and contributions to customer receipts (to reflect an inconsistency identified by Mazars).

### Core statements

- Page 19 Cash Flow Statement: debtors movement should be £6,845k and creditors £10,925k to reflect movements in the Balance Sheet (to reflect changes identified by the auditors in the Audit Completion Report).

### Notes

- Page 21 Note 4 Accounting standards issued but not yet adopted: given that the changes have the potential to be material in 2015/16, additional narrative has been included for the reference to IFRS 13 Fair value measurement as requested by Mazars.
- Page 28 Note 8 Segmental Analysis: the opening narrative has been slightly expanded to indicate that the rationale for not restating the 2013/14 segmental analysis figures following the Council's functional review.
- Page 49 Note 20 PFI: 20b required a correction (capital repayment value) due to incomplete revision following audit review of the waste PFI scheme. The table also required amendment for the schools PFI net payment which had not been revised following audit changes.
- Page 63 Note 26 Financial instruments: the narrative relating to gross amounts due from financial liabilities was amended to exclude amounts owed to HMRC (2014/15 and 2013/14 comparators). Long-term figures were also added in.

### Independent Auditor's Report

- Page 82: Mazars requested that an additional text be added to the second paragraph of the report to ensure that the correct Opinion is signed and published on Council's website.