

Appendix 3 - Analysis of adjustment made to the 2013/14 Core Statements

No.	Explanation of adjustment	Impact of adjustment	Accounting entries
1	<p>Education & Children’s Services:</p> <p>Gross income and gross expenditure had been overstated in 2012/13 and 2013/14 by £5.14m and £4.53m respectively. Consequently, gross income and expenditure figures in the Comprehensive Income & Expenditure Statement (CIES) have been restated. Net expenditure is unchanged.</p>	<p>Balance Sheet, Cash Flow, Movement in Reserves – no impact.</p> <p>CIES – gross income and expenditure have been restated but as net expenditure is unchanged, there is no impact on the Surplus or Deficit on the Provision of Services.</p>	<p><u>CIES</u></p> <p>Dr Education & Children’s Services Income Cr Education & Children’s Services Expenditure</p>

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