

## Addendum to Appendices 1&2

This addendum sets out amendments to the Council's Statement of Accounts and Summary Accounts, since dispatch to General Purposes Committee on 08/09/2014.

No.	Explanation of amendment	Impact of adjustment	Accounting entries
1	<p><b>Provision for NDR Appeals</b></p> <p>In the balance sheet, the Council's £1.644m provision for NDR appeals had been presented as a reduction in short term debtors, rather than within provisions. Consequently, both short term debtors and provisions were understated by £1.644m. This presentation has been corrected in the Council's revised appendices 1 &amp; 2.</p>	<p>Balance sheet – both short term debtors and long term provisions increase by £1.644m. The Council's net assets and reserves remain unchanged.</p> <p>The following disclosures have been updated to reflect the amended balance sheet:            Note 7 – Debtors            Note 11 – Provisions            Note 15 – Cash flow disclosure            Note 47 – Assumptions made about the future</p>	<p><u>Balance Sheet</u></p> <p>Debit: Short term debtors £1.644m            Credit: Long term provisions £1.644m</p>
2.	<p><b>Pension Fund Accounts – Events After The Reporting Date</b></p> <p>The external auditors requested that the Council include a disclosure to explain new Local Government Pension Scheme regulations, which took effect from 1<sup>st</sup> April 2014.</p>	<p>Disclosure note 6 in the pension fund accounts has been updated to include a “non adjusting” post balance sheet event (PBSE) to explain the new regulations.</p> <p>A “non adjusting” PBSE requires only a disclosure. Consequently, there is no impact on any figures contained in the pension fund accounts.</p>	None

