

Changes made to the Accounts

<u>Description</u>	<u>Statements / Notes affected</u>
Annual Governance Statement  To reflect July 2015 Ofsted report on children's services	Page 22
Cash and Cash Equivalents (in hand and bank) increased from £25.998m to £28.386m Cash and Cash Equivalents (overdrawn) overdrawn position increased from (£18.713m) to (£21.101m)  Group companies cash in hand and bank figure of £2.388m had been offset against the single entity overdrawn position in error following adjustments made for inter-company transactions	Group Balance Sheet – page 129  Group Note 2 page 132
PFI Changes made in relation to the waste pfi model in relation to the valuation of Sunderland's waste transfer station which impacted on a number of pfi entries in relation to the lease liability. In addition, following identification of incorrect treatment of depreciation of the new waste facilities, caused by differing depreciation policies between the Council and the lead authority for the waste pfi scheme, depreciation of £2.944m was eliminated from the accounts.  Amendment to note 40 to identify additions in year in respect of waste pfi, and presentational change to this note to ensure the two tables are consistent.	MiRS / CIES / Bal Sheet / Cash Flow Notes: 7, 10, 12, 16, 24, 24a, 24b, 27, 28, 38, 40  Group: MiRS, CIES, CIES reconciliation, Bal Sheet, Cash Flow, Note 5, Note 11
Change in treatment relating to transfer of school balances to academies (£901k)  Previously this was shown under Education Services on CIES but has now been moved to Note 10, Financing and Investing Activities	CIES, Note 10, Note 28 Group CIES, Group Note 11
Note 6, Events after the Balance Sheet Date  Amended to show value of Sandhill View land and buildings that is to be removed from the asset base in 2015/2016 following transfer to academy status in Sept 15	Note 6
Note 31, Pooled Budgets  Mental Capacity Act / Deprivation of Liberties - CCG income increased by £27k	Note 31
Note 34, External Audit Costs  Expenditure reduced by £38k (creditor overstated by £2k and costs of £26k re 13/14 included in error).  Revised total of £184k re-profiled in line with Audit Strategy Memorandum.	Note 34

<p>Note 33, Remuneration, £50k bands table</p> <p>£50k-£55k – both teaching and non-teaching increased by 1.</p> <p>£70k-£75k (teaching) increased by 1 and £5k-£80k (teaching) reduced by 1.</p>	Note 33
<p>Foreword – Councils Borrowing and Treasury Management Position. Narrative amended to take out reference to accounting treatment</p>	Foreword – P11
<p>Balance Sheet / MiRS / Note 7</p> <p>Reserve figures changed from credits to debits</p> <p>Impact is presentational only</p>	<p>Bal Sheet / Group Bal Sheet</p> <p>MiRS / Group MiRS</p> <p>Note 7</p>
<p>Note 22, Provisions</p> <p>Signage changed so that note presents provisions as liabilities (credits) in line with Balance Sheet presentation.</p> <p>Impact is presentational only</p>	Note 22
<p>Note 24e, Deferred Capital Receipts Reserve</p> <p>Footnote added to cross reference to LABV info in Foreword</p>	Note 24e
<p>Group Accounting policies</p> <p>Policy re accounting standards expanded – now refers to Leases and Employee Benefits</p>	Note 1 (Group)

Key: MiRs (Movement in Reserves Statement)

CIES (Comprehensive Income and Expenditure Statement)