

Amendments to draft Accounts

Amendments made are shown below; where applicable the highlights show the revised figure.

1. Note 6:- the depreciation figure incorporates the revaluation gain incorrectly which should be shown on the line below

Note 6 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to move from the basis of comprehensive income and expenditure recognised in accordance with proper accounting practice, to the basis specified for Local Authorities by statute.

<u>2014/15</u>	General Fund	Capital Receipts Reserve	Un-usable Reserves
<u>Adjustments primarily involving the Capital Adjustment Account</u>	£	£	£
Charges for depreciation and impairment of non-current assets	(562,008)		562,008
	(595,507)		595,507
Revaluation gain (loss)es on Property, Plant & Equipment	33,499		(33,499)

2. Note 15: - Deposits are indicated as being held with Derbyshire County Council and not North Yorkshire County Council in the table.

Note 15 Cash and Cash Equivalents

Cash and Bank can be analysed as follows:

<u>31 March 2014</u>		<u>31 March 2015</u>
£		£
(194,759)	Bank current accounts	(67,656)
1,500	Cash held by the Authority	1,303
4,724,208	Deposits with Derbyshire North Yorks. County Council	3,089,193
<u>4,530,949</u>	Total	<u>3,022,840</u>

3. Note 25:- The totals for two columns in the termination of contracts table are incorrect

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band £	
	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15
£0-£20,000	0	0	1	1	1	1	18,563	7,527
£20,001-£40,000	0	0	2	0	2	0	47,527	0
£40,001 - £60,000	0	0	1	0	1	0	40,894	0
Total	0	0	4	01	4	01	106,984	7,527

4. Note 33 Defined Benefit Pension Scheme:- the life expectancy figures have been juxtaposed incorrectly.

	Illustrative example: life expectancy currently aged 65	April 2014 assumption	March 2015 assumption
<u>Current Pensioners</u>	Males normal health	22.0	22.0
	Females normal health	24.2	24.1 24.2
<u>Future Pensioners</u>	Males normal health	24.1	24.2 24.1
	Females normal health	26.6	26.6

5. Fixed Asset Register:- the depreciation figures for 2010/11 feeding into the write off of depreciation for revalued assets adjustment in Note 11 are incorrectly stated due to a formula error in the spreadsheet.

The formula error will be eliminated so that the correct depreciation adjustment to accumulated depreciation is made in the next year's accounts.