

**BALANCE SHEET - Assets and Liabilities**
**APPENDIX A**

	Per Published Accounts £'000	Total Adjustment £'000	Revised Accounts £'000	Reasons for the Adjustments
Property, Plant and Equipment	719,603	-4,753	714,850	Greyfriars Derecognition £5.3m less £0.5m of upward Revaluation of various properties
Heritage Assets	28,220	-35	28,185	Impairment of Museum of £190k and other upward revaluation of £155k
Investment Property	13,794	0	13,794	
Intangible Assets	388	0	388	
Long Term Debtors	56,080	-7,610	48,470	Move to ST Debtor
<b>Long Term Assets Total</b>	<b>818,085</b>	<b>-12,398</b>	<b>805,687</b>	
Short Term Investments	5,025	0	5,025	
Financial Assets at Fair Value	0	7,399	7,399	£186k changed from Mid-rate to Bid-Rate and movement of CCLA Investment from Long Term to Short Term £5.6m
Fixed Term Investments	23,119	0	23,119	
Inventories	23	0	23	
Short Term Debtors	30,557	-9,352	21,205	£9m NPH Debtor and Creditor overstatement and £1.1m of Debtor cash left in cash. £0.9m moved from LT Debtors and moved to ST Creditors
Cash and Cash Equivalents	11,162	1,068	12,230	As per debtor above
<b>Short Term Assets Total</b>	<b>69,886</b>	<b>-885</b>	<b>69,001</b>	
Short Term Borrowing	-5,506	-78	-5,584	Adjustment to interest on borrowings
Short Term Creditors	-44,553	8,238	-36,315	As per Debtors above
Provisions	-6,170	59	-6,111	Reclassified to ST Creditor
<b>Current Liabilities Total</b>	<b>-56,229</b>	<b>8,219</b>	<b>-48,010</b>	
Long Term Creditors	-16,599	0	-16,599	
Provisions	-60	0	-60	
Long Term Borrowing	-241,874	127	-241,747	Adjustment to interest on borrowings
Other Long Term Liabilities	-141,857	0	-141,857	
<b>Long Term Liabilities Total</b>	<b>-400,390</b>	<b>127</b>	<b>-400,263</b>	
<b>Net Liabilities</b>	<b>431,352</b>	<b>-4,937</b>	<b>426,415</b>	

**BALANCE SHEET - Reserves**
**APPENDIX A**

	Per Published Accounts £'000	Total Adjustment £'000	Revised Accounts £'000	Reasons for the Adjustments
General Fund Balance	-4,000	-40	-4,040	Adjustment to interest on borrowings
Capital Receipts	-18,287	0	-18,287	
Capital Grants Unapplied	-3,751	0	-3,751	
HRA Balance	-5,000	0	-5,000	
General Fund Earmarked Reserves	-28,459	4,624	-23,835	Provision for borrowing repayment (NTFC)
HRA Earmarked Reserves	-9,096	0	-9,096	
<b>Usable Reserves Total</b>	<b>-68,593</b>	<b>4,584</b>	<b>-64,009</b>	
Capital Adjustment Account	-227,267	-951	-228,218	Greyfriars, borrowing repayment provision (NTFC) and valuation adjustments
Deferred Capital Receipts	-113	0	-113	
Revaluation Reserve	-276,465	1,117	-275,348	Valuation adjustments
Financial Instruments Adjustment Account	352	0	352	
Financial Instruments Available for Sale Reserve	484	187	671	CCLA Investment adjustment as per above
Accumulated Absences Account	59	0	59	
Collection Fund Adjustment Account	-1,666	0	-1,666	
Pensions Reserve	141,857	0	141,857	
<b>Unusable Reserves Total</b>	<b>-362,759</b>	<b>353</b>	<b>-362,406</b>	
<b>Total Reserves</b>	<b>-431,352</b>	<b>4,937</b>	<b>-426,415</b>	

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

## APPENDIX A

	Per Published Accounts £'000	Total Adjustment £'000	Revised Accounts £'000	Reasons for the Adjustments
Net Cost of Services	40,946	4,234	45,180	Property, Plant and Equipment (PPE) valuations, primarily Greyfriars. Reclassification of Spend
Central Income and Expenditure	-26,411	229	-26,182	Reclassification of Spend. Amendments to Investment valuations and borrowing costs
Deficit on Provision of Services	14,535	4,463	18,998	
Other Comprehensive Income and Expenditure	-13,144	470	-12,674	Amendments to valuations for PPE and for Investments
Total Comprehensive Income and Expenditure	1,391	4,933	6,324	