

Note/Statement	Adjustment	Draft	Updated
Pension Fund Account, Note 7, 8,	Recently issued Audit Commission guidance for treatment of £18,150k Magistrates Court Services funding agreement. Changed recognition from transfer in to contributions receivable	Contributions receivable £141,394k  Transfers In £31,983k	Contributions receivable £159,544k  Transfers In £13,833k
Net Asset Statement (NAS)	Included a disclosure on the face of the NAS indicating the treatment of pension benefits and contributions after year end		
Note 2	Added that these accounts have prepared on a on-going concern basis		
Note 3(e)	Adjusted the wording of accounting policy to make clear the treatment of irrecoverable tax at source from investment income		
Note 3(h)	Adjusted the wording of accounting policy to include amortised cost valuation of loans and receivables		
Note 14	2011/12 total did not tally with individual values due to rounding. Employee related figure updated	2011/12 £961k	2011/12 £962k
Note 17(a)	Added explanation of Diversified Growth		
Note 17(c)	Added comparative figures for 2011/12		
Note 17(d)	Added the currency hedge market value to Legal and General, with adjustment made for 11/12. This had been intentionally excluded from this note along with private equity, internal and residual cash.	2011/12 L&G £620,606k Total £2,065,303k  2012/13 L&G £798,183k Total £2,423,313k	2011/12 L&G £627,132k Total £2,071,829k  2012/13 L&G £792,326k Total £2,417,457k
Note 18(b)	Removed assets and liabilities held at amortised cost from the exclusively fair value note		
Note 19	Adjusted outstanding commitments value for 12/13.	£87,524k	£101,599k
Note 20(a)	Adjusted price sensitivity estimates using the percentage rounded to one decimal place		
Note 20(b)	Adjusted cash balances table to show fund manager cash balances to allow reconciliation with cash figure on the face of		

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