



Summary of Unadjusted Audit Differences

Client

Bridgend County Borough Council

Year Ended:

31/03/2009

Prepared by

MA

09/09/09

	Balance Sheet		Profit & Loss		Profit impact Profit/ (loss)	Effect on council fund Increase/(decrease)
	Dr £	Cr £	Dr £	Cr £		
1 DR Accruals	430					
CR Cash		430				
<i>Chequebook schools bank a/cs reconciling</i>						
V511 items journalled to accruals instead of cash						
2 DR Fixed Assets	317					
CR Accruals		317				
<i>No accrual of valuation fee invoice on Caerau</i>						
V175 Primary School						
9 DR Debtors	793					
CR I&E				793	793	793
DR General Fund (SoM on GF)	793					(793)
CR Earmarked Reserves		793				
<i>South Wales Fire not permitted to hold</i>						
<i>reserves, BCBC would allocate to earmarked</i>						
L400 reserve						
10 DR I&E			455		(455)	(455)
CR Creditor		455				
DR Capital Adjustment Account	455					
CR Statement of movement on general fund		455				455
<i>Recognition of finance lease Bridgend Rhiw</i>						
G660 market hall						
12 DR Impairment charge			1,403		(1,403)	(1,403)
CR Accumulated impairment		1,403				
DR Capital Adjustment Account	1,403					
CR Council Fund		1,403				1,403
<i>Being vacant Maesteg lower school, decision</i>						
<i>to demolish post y/e</i>						
	4,191	5,256	1,858	793	(1,065)	-