

Appendix 2

Final Statement of Accounts 2019/20

Adjusted Differences to the Unaudited Final Statement of Accounts 2019/20. During the course of the audit it is normal for amendments to be made to the unaudited accounts to make corrections identified by management or to address issues raised by the external audit.

The following amendments have been made relating to technical adjustments and corrections to summary disclosures:

- An adjustment value of £842k which is to increase a valued asset to £1.5m, with the resulting balance being changed in a number of notes. List below -

<u>Notes</u>	<u>Description</u>
EFA	Expenditure and Funding Analysis
CIES	Comprehensive Income and Expenditure Statement
MIRS	Statement of Movement on the Reserves
BS	Balance Sheet
Cashflow	Cashflow Statement
7a	Expenditure and Funding Analysis
8	Adjustments between Accounting Basis and Funding Basis under Regulations
13	Expenditure and Income Analysed by Nature
14	Property Plant & Equipment
25	Unusable Reserves
33	Capital Expenditure and Capital Financing
Group acc	Group Account Notes

- The Balance Sheet amount of £324k reclassification from Long Term to Short Term Borrowing
- Note 7b – Segmental Analysis of Income and Expenditure, recognising additional Interest Revenue increase of £2.4m
- Ear Marked Reserves - General Fund Reserves – movement of £2.4m transfer correction of classification.
- Note 31 – Grants Income – recognising additional £2.3m grants for the year 2019/20
- Note 33 – Capital Expenditure & Capital Financing - recognising additional £1.8m
- Other Changes – There have also been other minor amendments to the disclosure notes to improve presentation or clarity including the

disaggregation of values to give greater transparency. And the correction of rounding errors for a few notes.