

# Appendix 1

## 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 arising from audit queries:

- The asset valuation has been reduced by £6.2m, with a corresponding reduction in the unusable reserves. £5.4m of this has resulted in the prior year balance sheets being restated for years 2017/18 and 2018/19.
- Arising from the changes, the following elements of the financial statements have been amended, which also include the prior year adjustments.

<b><u>Notes</u></b>	<b><u>Description</u></b>
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
11	Financing and Investment Income and Expenditure
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

END