Governance Committee

Revisions made to Statement of Accounts

1	Ref No	Description	Page	Statement/ Note	Detail		
Libility for the McChocked Segrenting the McChocked Segrenting to Segrential	1	Update of the Pension Fund	23		Expenditure and Funding Analysis		
Augument Coloring the Superior Color rejection of age and Augument Coloring the Superior Color rejection of age and a corresponding Persion 200						nts Net Expenditure in	
Signature Courts epidents In the Courts epidents In the Courts epidents In the Courts epidents In the Court In the		McCloud/Sargeant					
A continue of the Government's request to speak. The Persiston Fund Liability and Procession Fund Liability and Procession Fund Liability and Procession Fund Liability and Procession Fundamental Programs (Continue Progra		I					
Presented to appresal. The Presented Present Present of Expenditure 1.000		-			Ba:		
Persistor Fund Liability and corresponding Persiston							
Exercise Description						000 £000	
Reserve have increased by 14.500% 204 (16.321) 16.321 16					1 -	25)	
Act						-	
Finance & Customer Experience 1,8,812 4,6,01		_			Housing Revenue Account (HRA)	54 (16,321)	
Finance & Customer Experience		liability has been			Revised:		
Service Coal in the Comprehensive Income and Expenditure Statement 1,857 (1,718) 1,000 (1,000		recognised as a Past				12 46.001	
Comprehensive Statement						·	
Exponsibilities Encourage		-	24	CIES			
Company		Expenditure Statement.	2-	OILO		ire Income	Net
Original: Finance & Customer Experience 37,340 (4,596) 32,864					· ·		
Housing Revenue Account (HRA) 62.509 (78,830) (18,321)					Original:		
Rovised: Finance & Customer Experience 50,537 (4,536) 46,001					Finance & Customer Experience 37,3	40 (4,536)	32,804
Finance & Customer Experience \$0.537 (4.536) 4.6,001					Housing Revenue Account (HRA) 62,5	09 (78,830)	(16,321)
Finance & Customer Experience \$0.537 (4.536) 4.6,001							
Minks Movement in Reserves Statement General Fund Housing Revenue Total Authority Balance Econo							
Mirks Movement in Reserves Statement General Fund Housing Revenue Total Authority Balance 1000 100							
Comparison Com					Housing Revenue Account (HRA) 64,1	12 (78,830)	(14,718)
Balance Account Resorves F000 E000			25	MIRS			
Conginal:						S	•
Original: Total Comprehensive Income and Expenditure 12,631 (12,856) (47,590) Adjustments between accounting basis and funding basis (13,970) 12,856 0 0 under regulations Revised: Total Comprehensive Income and Expenditure 25,828 (11,253) (32,790) 42,856 Adjustments between accounting basis and funding (27,167) 11,253 0 0 0 0 0 0 0 0 0							
Total Comprehensive Income and Expenditure						£000	2000
Adjustments between accounting basis and funding basis (13,970) 12,855 0 under regulations Revised: Total Comprehensive Income and Expenditure 25,828 (11,253) (32,790) hasis under regulations 26 8S Balance Sheet Original: Revised: 31-Man-19 31-Man-19 5000 £000 £000 £000 £000 £000 £000 £00						31 (12.856)	(47 590)
Revised: Total Comprehensive income and Expenditure						,	
Revised: Total Compensative income and Expenditure 25,828 (11,253) (32,790) Adjustments between accounting basis and funding (27,167) 11,253 0 0 0 0 0 0 0 0 0					,	-,-,-	•
Total Comprehensive Income and Expenditure							
Adjustments between accounting basis and funding (27,167) (11,253 0 basis under regulations (27,167) (11,253 0 11,253 0 11,253 (27,167) (27					Revised:		
26 BS Balance Sheet						• • •	(32,790)
26 BS Balance Sheet						57) 11,253	0
Original: Revised: 31-Mar-19					basis under regulations		
31-Mar-19			26	BS			
Pension Fund Liability							
Pension Fund Liability							
Pension Reserve 444,840 459,640 27 CFS Cash Flow Statement Original: Revised: 5000 £0000 Net surplus or (deficit) on the provision of services (225) (14,575) Adjustment to surplus or deficit on the provision of 93,693 108,043 services for non cash movements 45 Note 4 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty Update of the impact of changing key assumptions on the present value of the funded defined benefit obligation. 47 Note 8 a) Notes to the Expenditure and Funding Analysis Adjustments between Funding and Accounting Basis 2018/19 Net change for the Pension Adjustments Pension Adjustments E'000 £'000 Original: Finance & Customer Experience (4,042) (1,385) Housing Revenue Account (HRA) 772 254 Revised: Finance & Customer Experience Housing Revenue Account (HRA) 2,375 1,857 51 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Revised: E000 £000							
27 CFS Cash Flow Statement Original: Revised: £000 £000 Net surplus or (deficit) on the provision of services (225) (14,575) Adjustment to surplus or deficit on the provision of \$93,693 108,043 45 Note 4 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty Update of the impact of changing key assumptions on the present value of the funded defined benefit obligation. 47 Note 8 a) Notes to the Expenditure and Funding Analysis Adjustments between Funding and Accounting Basis 2018/19 Net change for the Pension Adjustments E'000 £'000 Original: Finance & Customer Experience Housing Revenue Account (HRA) 772 254 Revised: Finance & Customer Experience Housing Revenue Account (HRA) 2,375 11,812 Housing Revenue Account (HRA) Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Revised: £000 £000 £000 £000					· · · · · · · · · · · · · · · · · · ·		
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Adjustments between Funding and Accounting Basis 2018/19 Net change for the Pension Adjustments £ 000 £ 000 Original: Finance & Customer Experience Housing Revenue Account (HRA) Revised: Finance & Customer Experience Housing Revenue Account (HRA) Revised: Finance & Customer Experience Housing Revenue Account (HRA) 772 254 Revised: Finance & Customer Experience Housing Revenue Account (HRA) 784 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Fevised: £000 £ 000					Topdate of the impact of changing key assumptions on the present value of the	runded defined benefit obligation.	
Adjustments between Funding and Accounting Basis 2018/19 Net change for the Pension Adjustments £'000 £'000 Original: Finance & Customer Experience Housing Revenue Account (HRA) Revised: Finance & Customer Experience Finance & Customer Experience Housing Revenue Account (HRA) 772 254 Revised: Finance & Customer Experience Housing Revenue Account (HRA) 2,375 11,812 Housing Revenue Account (HRA) Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Fevised: £000 £000			47	Note 8 a)	Notes to the Expenditure and Funding Analysis		
Net change for the Pension Adjustments £'000 £'000 Original: Finance & Customer Experience (4,042) (1,385) Housing Revenue Account (HRA) 772 254 Revised: Finance & Customer Experience 9,155 11,812 Housing Revenue Account (HRA) 2,375 1,857 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Revised: £000 £000					Adjustments between Funding and Accounting Basis 2018/19		
Pension Adjustments £'000 £'000 Original: Finance & Customer Experience Housing Revenue Account (HRA) Revised: Finance & Customer Experience Finance & Cu						he Total Adjustments	
Continue					=		
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Revised: Finance & Customer Experience Housing Revenue Account (HRA) 51 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: £000 £000					•		
Finance & Customer Experience 9,155 11,812 Housing Revenue Account (HRA) 2,375 1,857 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Revised: £000 £000					Housing Revenue Account (HRA) 7	72 254	
Finance & Customer Experience 9,155 11,812 Housing Revenue Account (HRA) 2,375 1,857 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: Revised: £000 £000					Povice d.		
Housing Revenue Account (HRA) 51 Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: £000 £000						55 44.842	
Note 8 b) Notes to the Expenditure and Funding Analysis Analysis of income and expenditure by nature Original: £000 £000							
Analysis of income and expenditure by nature Original: £000 £000					2,3		
Analysis of income and expenditure by nature Original: £000 £000			51	Note 8 b)	Notes to the Expenditure and Funding Analysis		
Original: Revised: £000 £000							
£000 £000						al: Revised:	
Employee benefits expenses 225,762 240,562					_		
					Employee benefits expenses 225,7	240,562	

Ref No	Description	Page	Statement/	De	etail		
		54	Note Note 10	Adjustments Between Accounting Basis and Funding Basis Unde	<u> </u>		
					eneral Fund	Housing Revenue	Unusable Reserves
					Balance	Account	Ondsable Reserves
					£000	£000	£000
				Original: Reversal of items relating to retirement benefits debited or	(43,444)	(5,276)	48,720
				credited to the Comprehensive Income and Expenditure	(43,444)	(3,270)	40,720
				Statement			
				Revised:			
				Reversal of items relating to retirement benefits	(56,641)	(6,879)	63,520
				debited or credited to the Comprehensive Income and	(==,= ,	(-,,	
				Expenditure Statement			
		78	Note 22 c)	Pension Reserve			
					Original:	Revised:	
				Reversal of items relating to retirement benefits debited or	£000 48,720	£000 63,520	
				credited to the surplus or deficit on the Provision of	•		
				Services in the Comprehensive Income and Expenditure Statement			
		00	Note 22 a				
		80	Note 23 a)	Notes to Cash Flow Statement Reconciliation of Net Surplus or (Deficit) on the Provision of Services	to Net Cash FI	lows from Operating Activitie	es
					Original:	Revised:	
				Net Complete on (Deficit) on the Drawinian of Complete	£000	£000	
				Net Surplus or (Deficit) on the Provision of Services Pension Liablity	(225) 18,820	(14,575) 33,620	
		93	Note 34 b)	Defined Benefit Pension Schemes	10,020		
		33	11010 04 0)	Transactions Relating to Post-employment Benefits			
					Original:	Revised:	
				Local Government Pension Scheme:	£000	£000	
				Past Service Cost	600	15,400	
				Movement in Reserves Statement	(47,790)	(62,590)	
		94	Note 34 c)	Defined Benefit Pension Schemes			
				Pension Liabilities and Assets	0.1.11	Destar I	
					Original: £000	Revised: £000	
				Local Government Pension Scheme:	2000	2000	
				Present value of the defined benefit obligation	1,284,830	1,299,630	
		95	Note 34 d)	Defined Benefit Pension Schemes			
				Assets and Liabilities in Relation to Retirement Benefits	Original:	Revised:	
					£000	£000	
				Local Government Pension Scheme:			
				Past service cost	600	15,400	
		96	Note 34 g)	Defined Benefit Pension Schemes Sensitivity analysis			
				Sensitivity analysis		Original:	Revised:
						£000	£000
				Increase in Assumption:		40,780	41,250
				Longevity (increase or decrease in 1 year) Rate of increase in salaries (increase or decrease by 1%)		4,730	4,580
				Rate of increase in pensions (increase or decrease by 1%)		20,120	20,560
				Rates for discounting scheme liabilities (increase or decrease by 1%)		(24,420)	(24,700)
				Decrease in Assumption:			
				Longevity (increase or decrease in 1 year)		(40,490)	(40,950)
				Rate of increase in salaries (increase or decrease by 1%)		(4,690) (19,780)	(4,540) (20, 200)
				Rate of increase in pensions (increase or decrease by 1%) Rates for discounting scheme liabilities (increase or decrease by 1%)		(19,780) 24,890	(20,200) 25,180
		97	Note 35 c)	Contingent Liabilities/Assets		,	
				Pension contingent liabilities			
				Removed note on McCloud/Sargeant case as now reflected in the ac	counts.		
		103	HRA	HRA Income and Expenditure Statement		Onininal:	Davida
						Original: £000	Revised: £000
				Expenditure:			
				Repairs and maintenance		13,769 24,706	14,569
				Supervision and management		24,796	25,599
				(Surplus) or Deficit for the Year on HRA Services		(12,856)	(11,253)
		104	HRA	Statement of Movement on the HRA		(-,)	(,)
						Original:	Revised:
				Adjustmente between accounting basis and a discussion best	to.	£000	£000
		404	ПВУ	Adjustments between accounting basis andfunding basis under statut Note to the Statement of Movement on the HRA	ıe	12,856	11,253
		104	HRA	Note to the Statement of Movement on the HKA		Original:	Revised:
						£000	£000
				HRA share of contribution to or from the pension reserve		(2,038)	(3,641)
		ı	1	1			

Ref No	Description	Page	Statement/ Note				
2	Adjustment to Property,		CIES	Comprehensive Income and Expenditure Statement			
	Plant and Equipment (PPE)			Other Comprehensive Income and Expenditure - update of amount charged to the		Burtani	
	to uprate valuations for Other Land & Buildings for				Original: £000	Revised: £000	
	material differences			Deficit/(Surplus) on revaluation of non current assets	(11,339)	(55,945)	
	between valuations at 31			Impairment losses/ (gains) on non-current assets charged to the revaluation reser	ve 1,784	0	
	March 2019 and previous valuations at an earlier date.			(including amondment noted at 6 helpw)			
	The value of Other Land &	05	MIDO	(including amendment noted at 6 below)			
	Buildings has increased by	25	MIRS	Movement in Reserves Statement Unusable Reserves	Total Authority		
	£46.390M.			Chadasia Neggrives	Reserves		
				£000	£000		
				Original:	47.500		
				Total Comprehensive Income and Expenditure (47,365)	47,590		
				Revised:			
				Total Comprehensive Income and Expenditure (93,755)	(79,180)		
				(including amendment noted at 1 above)			
		26	BS	Balance Sheet Original:	Revised:		
				31-Mar-19	31-Mar-19		
				0003	£000		
				Property, Plant & Equipment 1,376,504	1,422,894		
				Revaluation Reserve (336,271)	(382,661)		
		58	Note 12 d)	Property, Plant and Equipment (PPE) Fair Value			
				i ali valuc	Other Land &	Other Land &	
					Buildings	Buildings	
					Original:	Revised:	
				Cost or Valuation	£000	£000	
				Revaluation increases/(decreases) recognised in the Revaluation Reserve	9,555	37,388	
				Accumulated Depreciation and Impairment Written out to the Revaluation Reserve	0	18,557	
				Written out to the Nevaluation Neserve	O	10,337	
				(including amendment noted at 3 below)			
					Other Land &	Other Land &	
					Buildings	Buildings	
					Original:	Revised:	
				l	£000	£000	
				Valued at Fair Value in: 2018/19	46,948	333,073	
				2017/18	90,399	56,977	
				20161/7	250	250	
				2015/16	280,151	73,838	
				2014/15	30,167 447,915	30,167 494,305	
		77	Note 22 a)	Revaluation Reserve	,0.10	-10-1,000	
		,,	1.1010 ZZ a)	Original:	Revised:		
				£000£	£000		
				Upward revaluation of assets (11,339)	(57,729)		
3	Amendment to PPE note to	58	Note 12 d)	Property, Plant and Equipment (PPE)	Otherlande	Other Land P	
1	provide separate analysis of the write out of				Other Land & Buildings	Other Land & Buildings	
1	depreciation to the				Original:	Revised:	
1	Revaluation Reserve and				£000	£000	
1	correction of overstatement of brought forward gross			Cost or Valuation	650,009	650,009	
	cost/valuation and			At 1 April 2018 Adjustment to Previous Year Charges	030,009	(136,741)	
	accumulated			Revised opening balance	650,009	513,268	
	depreciation/impairment balances. There is no			Revaluation increases/(decreases) recognised in the Revaluation Reserve	9,555	37,388	
	change to the Net Book			Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(3,518)	(14,860)	
	Value of Other Land &						
	Buildings arising from this			Accumulated Depreciation and Impairment	// ** ****	//	
	amendment.			At 1 April 2018 Adjustment to Previous Vear Charges	(189,330)	(189,330) 136,741	
				Adjustment to Previous Year Charges Revised opening balance	(189,330)	136,741 (52,589)	
				II WILDOW OND III I DOMESTICO	(. 55,555)	(,)	
				Impairment in Year	0	(2,968)	
				Impairment in Year Written out to the Revaluation Reserve	0	18,557	
				Impairment in Year	0		

Revisions made to Statement of Accounts

Ref No	Description	Page	Statement/ Note	Detail				
	Additional information provided for the prior period adjustment of the service analysis in the Expenditure & Funding Analysis (EFA) and Comprehensive Income and Expenditure Statement (CIES) and the Creditors note	46	Note 5	Prior Period Adjustments Additional wording for restatement of the service analysis i In the EFA the £162.205M Net Expenditure Chargeable to Funding and Accounting Basis and £185.194M Net Expend 2017/18 restatement. In the CIES the £599.978M Expendit have not changed as a result of the 2017/18 restatement. Additional table for the Creditors restatement: Central Government Other Local Authorities NHS Bodies Other Entities and Individuals Total Creditors	the General Fund and HRA diture in the CIES for Cost or	f Services have not changed	as a result of the	
	Removal from disclosure of amounts due to or from other public sector bodies in the Related Parties note as this is not required by the Code	87	Note 20	Related Parties Tables showing significant monies outstanding from related parties (£5.440M in 2018/19) and significant amounts owed by the Council to related parties (£20.038M in 2018/19) have been removed from the note.				
	Move £1.784M from the Impairment losses/(gains) on non-current assets charged to the revaluation reserve to Deficit/(Surplus) on revaluation of non-current assets as it relates to a downward revaluation	24	CIES	Deficit/(Surplus) on revaluation of non current assets Impairment losses/ (gains) on non-current assets charged (including amendment noted at 2 above)	to the revaluation reserve	Original: £000 (11,339) 1,784	Revised: £000 (55,945) 0	
7	£2.600M Impairment Losses should have been reported as Financial Assets, not Financial Liabilities	66	Note 17 d)	Financial Instruments - Gains and Losses Original: Impairment Losses Revised: Impairment Losses	Financial Liabilities - Amortised Cost £000 2,600	Financial Assets - Amoritsed Cost £000 0		
8	Change wording to clarify that the final line relates to the HRA as well as the General Fund	47	Note 8 a)	Notes to the Expenditure and Funding Analysis Adjustments between Funding and Accounting Basis 2018/19 "And HRA" added to: Difference between General Fund and HRA surplus or deficit and Comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services				
9	Clarify wording in respect of fees payable for grant claims and returns for the year	86	Note 27	External Audit Costs Wording amended to clarify auditors for the respective years: Fees payable in respect of grant claims and returns for the year - KPMG for 2018/19 and Ernst & Young for 2017/18				
10	Clarification of restatement of prior year comparatives	23 24 51	EFA CIES Note 8 b)	Expenditure and Funding Analysis Comprehensive Income and Expenditure Statement Notes to the Expenditure and Funding Analysis	rivo figuros			
11	Removal of line with zeros	25	MIRS	"Restated" added to the heading for the 2017/18 comparat Movement in Reserves Statement Prior Year Restatement line removed.	tive figures.			