

Revisions made to Statement of Accounts

Ref No	Description	Page	Statement/ Note	Detail																																																																																																																								
1	Correction to Analysis of Income and Expenditure by Nature disclosure for HRA employee benefits expenditure/other service expenses incorrectly classified	57	8	<p>Expenditure and Funding Analysis</p> <p>Original</p> <table border="1"> <thead> <tr> <th>2019/20 £000</th> <th>Analysis of income and expenditure by nature</th> <th>2020/21 £000</th> <th>2019/20 £000</th> <th>Analysis of income and expenditure by nature</th> <th>2020/21 £000</th> </tr> </thead> <tbody> <tr> <td colspan="6">Income</td> </tr> <tr> <td>(125,364)</td> <td>Revenue from contracts with service recipients</td> <td>(109,937)</td> <td>(125,364)</td> <td>Revenue from contracts with service recipients</td> <td>(113,782)</td> </tr> <tr> <td>(344,627)</td> <td>Government grants and contributions</td> <td>(418,134)</td> <td>(344,627)</td> <td>Government grants and contributions</td> <td>(418,134)</td> </tr> <tr> <td>(9,917)</td> <td>Other service income</td> <td>(9,812)</td> <td>(9,917)</td> <td>Other service income</td> 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income	(9,812)	(9,917)	Other service income	(9,812)	(7,903)	Income in relation to investment properties	(6,170)	(7,903)	Income in relation to investment properties	(6,170)	(785)	Interest and investment income	(1,854)	(785)	Interest and investment income	(1,854)	(179,744)	Income from council tax and non-domestic rates	(130,451)	(179,744)	Income from council tax and non-domestic rates	(130,451)	(12,132)	Proceeds from the disposal of non-current assets	(4,478)	(12,132)	Proceeds from the disposal of non-current assets	(4,478)	(680,472)		(680,836)	(680,472)		(684,681)	Expenditure						254,556	Employee benefits expenses	250,750	254,556	Employee benefits expenses	274,530	322,935	Other service expenses	355,265	322,935	Other service expenses	335,330	92,655	Depreciation, amortisation, impairments and revaluations	17,015	92,655	Depreciation, amortisation, impairments and revaluations	17,015	18,159	Interest payable and similar charges	16,657	18,159	Interest payable and similar charges	16,657	10,648	Net interest expense on the pension defined liability	11,063	10,648	Net interest expense on the pension defined liability	11,063	4,152	Payments to Housing Capital Receipts Pool	1,160	4,152	Payments to Housing Capital Receipts Pool	1,160	9,217	Costs from the disposal of non-current assets	13,575	9,217	Costs from the disposal of non-current assets	13,575	712,322	Total Expenditure	665,485	712,322	Total Expenditure	669,330	31,850	(Surplus) or Deficit on the Provision of Services	(15,351)	31,850	(Surplus) or Deficit on the Provision of Services	(15,351)
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		111	HRA	<p>Housing Revenue Account</p> <table border="1"> <thead> <tr> <th colspan="2">Original</th> <th colspan="2">Revised</th> </tr> <tr> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> </tr> <tr> <th>£000</th> <th>£000</th> <th>£000</th> <th>£000</th> </tr> </thead> <tbody> <tr> <td colspan="4">Expenditure</td> </tr> <tr> <td>13,853</td> <td>17,464</td> <td>13,853</td> <td>17,464</td> </tr> <tr> <td>25,260</td> <td>27,336</td> <td>25,260</td> <td>27,336</td> </tr> <tr> <td>4,774</td> <td>646</td> <td>4,774</td> <td>4,491</td> </tr> <tr> <td>37,980</td> <td>(20,468)</td> <td>37,980</td> <td>(20,468)</td> </tr> <tr> <td>74</td> <td>81</td> <td>74</td> <td>81</td> </tr> <tr> <td>1,312</td> <td>923</td> <td>1,312</td> <td>923</td> </tr> <tr> <td>83,253</td> <td>25,982</td> <td>83,253</td> <td>29,827</td> </tr> <tr> <td colspan="4">Income</td> </tr> <tr> <td>(69,497)</td> <td>(70,482)</td> <td>(69,497)</td> <td>(70,482)</td> </tr> <tr> <td>(1,250)</td> <td>(1,212)</td> <td>(1,250)</td> <td>(1,212)</td> </tr> <tr> <td>(7,392)</td> <td>(4,010)</td> <td>(7,392)</td> <td>(7,855)</td> </tr> <tr> <td>(883)</td> <td>(871)</td> <td>(883)</td> <td>(871)</td> </tr> <tr> <td>(79,022)</td> <td>(76,575)</td> <td>(79,022)</td> <td>(80,420)</td> </tr> <tr> <td>4,231</td> <td>(50,593)</td> <td>4,231</td> <td>(50,593)</td> </tr> <tr> <td>518</td> <td>518</td> <td>518</td> <td>518</td> </tr> <tr> <td>4,749</td> <td>(50,075)</td> <td>4,749</td> <td>(50,075)</td> </tr> <tr> <td colspan="4">HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement</td> </tr> <tr> <td>(3,830)</td> <td>(1,640)</td> <td>(3,830)</td> <td>(1,640)</td> </tr> <tr> <td>(28)</td> <td>(58)</td> <td>(28)</td> <td>(58)</td> </tr> <tr> <td>(456)</td> <td>(57)</td> <td>(456)</td> <td>(57)</td> </tr> <tr> <td>5,189</td> <td>4,779</td> <td>5,189</td> <td>4,779</td> </tr> <tr> <td>(22)</td> <td>0</td> <td>(22)</td> <td>0</td> </tr> <tr> <td>402</td> <td>1,991</td> <td>402</td> <td>1,991</td> </tr> <tr> <td>(542)</td> <td>(514)</td> <td>(542)</td> <td>(514)</td> </tr> <tr> <td>5,462</td> <td>(45,574)</td> <td>5,462</td> <td>(45,574)</td> </tr> </tbody> </table>	Original		Revised		2019/20	2020/21	2019/20	2020/21	£000	£000	£000	£000	Expenditure				13,853	17,464	13,853	17,464	25,260	27,336	25,260	27,336	4,774	646	4,774	4,491	37,980	(20,468)	37,980	(20,468)	74	81	74	81	1,312	923	1,312	923	83,253	25,982	83,253	29,827	Income				(69,497)	(70,482)	(69,497)	(70,482)	(1,250)	(1,212)	(1,250)	(1,212)	(7,392)	(4,010)	(7,392)	(7,855)	(883)	(871)	(883)	(871)	(79,022)	(76,575)	(79,022)	(80,420)	4,231	(50,593)	4,231	(50,593)	518	518	518	518	4,749	(50,075)	4,749	(50,075)	HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement				(3,830)	(1,640)	(3,830)	(1,640)	(28)	(58)	(28)	(58)	(456)	(57)	(456)	(57)	5,189	4,779	5,189	4,779	(22)	0	(22)	0	402	1,991	402	1,991	(542)	(514)	(542)	(514)	5,462	(45,574)	5,462	(45,574)																																																																								
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4	Amendment to explanation for loss on disposals	63	12c)	<p>Property, Plant and Equipment - Disposals</p> <p>Original</p> <p>For 2020/21 there was an overall loss of £9.1M loss (2019/20 - 2.9M gain) on disposal of non-current assets shown within the Comprehensive Income and Expenditure Statement, mainly as a result of three schools transferring to academy status, offset by a £1.6M gain (2019/20 - £3.9M gain) relating to the Housing Revenue Account.</p> <p>Revised</p> <p>For 2020/21 there was an overall loss of £9.1M loss (2019/20 - 2.9M gain) on disposal of non-current assets shown within the Comprehensive Income and Expenditure Statement, mainly as a result of the transfer of land for three schools that had taken Foundation Trust status in a prior year, offset by a £1.6M gain (2019/20 - £3.9M gain) relating to the Housing Revenue Account.</p>																																																																																																																																																																																												

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6	Correction to banding for 2 Other Departures	93	26b)	<p>Exit Packages</p> <p>Original</p> <table border="1"> <thead> <tr> <th rowspan="3">Exit Package Cost Band (including special payments)</th> <th colspan="2">Number of compulsory Redundancies</th> <th colspan="2">Number of Other Departures agreed</th> <th colspan="2">Total Number of packages by Cost Band</th> <th colspan="2">Total Cost of Exit Packages in each Band</th> </tr> <tr> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> </tr> <tr> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> <th>£000</th> <th>£000</th> </tr> </thead> <tbody> <tr> <td>£0-£20,000</td> <td>11</td> <td>4</td> <td>43</td> <td>14</td> <td>54</td> <td>18</td> <td>457</td> <td>170</td> </tr> <tr> <td>£20,001-£40,000</td> <td>2</td> <td>1</td> <td>17</td> <td>4</td> <td>19</td> <td>5</td> <td>541</td> <td>136</td> </tr> <tr> <td>£40,001-£60,000</td> <td>1</td> <td>0</td> <td>9</td> <td>2</td> <td>10</td> <td>2</td> <td>498</td> <td>0</td> </tr> <tr> <td>£60,001-£80,000</td> <td>0</td> <td>0</td> <td>5</td> <td>0</td> <td>5</td> <td>0</td> <td>346</td> <td>137</td> </tr> <tr> <td>£80,001-£100,000</td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> <td>2</td> <td>0</td> <td>187</td> <td>0</td> </tr> <tr> <td>£100,001-£150,000</td> <td>0</td> <td>0</td> <td>3</td> <td>0</td> <td>3</td> <td>0</td> <td>375</td> <td>0</td> </tr> <tr> <td>£150,000+</td> <td>0</td> <td>0</td> <td>4</td> <td>0</td> <td>4</td> <td>0</td> <td>834</td> <td>0</td> </tr> <tr> <td>Total</td> <td>14</td> <td>5</td> <td>83</td> <td>20</td> <td>97</td> <td>25</td> <td>3,238</td> <td>443</td> </tr> </tbody> </table> <p>Revised</p> <table border="1"> <thead> <tr> <th rowspan="3">Exit Package Cost Band (including special payments)</th> <th colspan="2">Number of compulsory Redundancies</th> <th colspan="2">Number of Other Departures agreed</th> <th colspan="2">Total Number of packages by Cost Band</th> <th colspan="2">Total Cost of Exit Packages in each Band</th> </tr> <tr> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> <th>2019/20</th> <th>2020/21</th> </tr> <tr> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> <th>£000</th> <th>£000</th> </tr> </thead> <tbody> <tr> <td>£0-£20,000</td> <td>11</td> <td>4</td> <td>43</td> <td>14</td> <td>54</td> <td>18</td> <td>457</td> <td>170</td> </tr> <tr> <td>£20,001-£40,000</td> <td>2</td> <td>1</td> <td>17</td> <td>4</td> <td>19</td> <td>5</td> <td>541</td> <td>136</td> </tr> <tr> <td>£40,001-£60,000</td> <td>1</td> <td>0</td> <td>9</td> <td>0</td> <td>10</td> <td>0</td> <td>498</td> <td>0</td> </tr> <tr> <td>£60,001-£80,000</td> <td>0</td> <td>0</td> <td>5</td> <td>2</td> <td>5</td> <td>2</td> <td>346</td> <td>137</td> </tr> <tr> <td>£80,001-£100,000</td> <td>0</td> <td>0</td> <td>2</td> <td>0</td> <td>2</td> <td>0</td> <td>187</td> <td>0</td> </tr> <tr> <td>£100,001-£150,000</td> <td>0</td> <td>0</td> <td>3</td> <td>0</td> <td>3</td> <td>0</td> <td>375</td> <td>0</td> </tr> <tr> <td>£150,000+</td> <td>0</td> <td>0</td> <td>4</td> <td>0</td> <td>4</td> <td>0</td> <td>834</td> <td>0</td> </tr> <tr> <td>Total</td> <td>14</td> <td>5</td> <td>83</td> <td>20</td> <td>97</td> <td>25</td> <td>3,238</td> <td>443</td> </tr> </tbody> </table>	Exit Package Cost Band (including special payments)	Number of compulsory Redundancies		Number of Other Departures agreed		Total Number of packages by Cost Band		Total Cost of Exit Packages in each Band		2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21							£000	£000	£0-£20,000	11	4	43	14	54	18	457	170	£20,001-£40,000	2	1	17	4	19	5	541	136	£40,001-£60,000	1	0	9	2	10	2	498	0	£60,001-£80,000	0	0	5	0	5	0	346	137	£80,001-£100,000	0	0	2	0	2	0	187	0	£100,001-£150,000	0	0	3	0	3	0	375	0	£150,000+	0	0	4	0	4	0	834	0	Total	14	5	83	20	97	25	3,238	443	Exit Package Cost Band (including special payments)	Number of compulsory Redundancies		Number of Other Departures agreed		Total Number of packages by Cost Band		Total Cost of Exit Packages in each Band		2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21							£000	£000	£0-£20,000	11	4	43	14	54	18	457	170	£20,001-£40,000	2	1	17	4	19	5	541	136	£40,001-£60,000	1	0	9	0	10	0	498	0	£60,001-£80,000	0	0	5	2	5	2	346	137	£80,001-£100,000	0	0	2	0	2	0	187	0	£100,001-£150,000	0	0	3	0	3	0	375	0	£150,000+	0	0	4	0	4	0	834	0	Total	14	5	83	20	97	25	3,238	443
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7	Additional related party disclosures	94	29	<p>Related Parties</p> <p>Add the following information:</p> <p>One councillor is a trustee of Southampton Advice and Representation Centre which received service payments of £0.104M from the Council in 2020/21. The councillor was not involved in the award of the contract.</p> <p>One councillor is a trustee of Northam Community Link which received payments of £0.016M from the Council in 2020/21, mostly for annual rental charges.</p> <p>Amend the business support grants awarded from £0.086M to £0.106M.</p>																																																																																																																																																																																																		
8	Minor textual changes	35 101 112 118	1a) 34b) HRA CF 3	<p>Accounting Policies - update to period of cash flow forecast</p> <p>Defined Benefit Pension Schemes - correction to prior year comparator</p> <p>Note to Statement of Movement on HRA - clarification of gains/losses signage</p> <p>Non-Domestic Rates - correction to prior year referenced</p>																																																																																																																																																																																																		