

**Details of Final Changes to the Statement of Accounts**  
**between Appendix 1 & Appendix 2**

Due to the timing of the publication of papers some final changes were identified after publication. The final version of the draft accounts being approved is shown at Appendix 2 and below are details of the changes between the original and final version (note page numbers are the Statement of Accounts page numbers).

It is important to note that these changes were only presentational and did not cause any change to the accounts or balances themselves.

- **Page 1** – Net Service Expenditure – Other amounts relating to Capital & Pension Fund updated to reflect the final valuation changes.
- **Page 40** – Assumptions made about the future and other major sources of uncertainty - Property, Plant and Equipment - (Impact of Coronavirus) has been removed as this is no longer a material uncertainty in the valuations.
- **Page 52** – Finance Lease Asset – wording for total amended to read Net Book value of Finance Lease Asset.
- **Page 59** – Long-Term Investments – Figure in text corrected to read £9.153m.
- **Page 68** – Cash Flow Statement, Adjustments to Net Surplus – Debtors and Creditors figures updated to reflect Covid Grant changes (no net change).
- **Page 76** – Grants & Contributions Income – COVID 19 figure updated to recognise reclassification of two grants.
- **Page 85** – LGPS unfunded benefits – Valuation year updated to 2019.
- **Page 89** – Collection Fund Statement - Adding error within the detail for Council Balance carried forward (overall total remains the same) and explanation text added.