

## Changes Between Unaudited &amp; Final Statement of Accounts 2018/19

Change/3-Part No.	Identified By	Note Effected	Brief Description of Adjustment	Corrected By	Date Corrected	Informed GT
SoA1	Sam Bray	18.1	Other Borrowing for 17/18 incorrect figure. Should be (£18,879) which also change the total figures.	Sam Bray/Alex Arthur	24/06/2019	✓
SoA2	Sam Bray	18.2	Fund figures for 17/18 are not rounded so massively over-stating the figures.	Sam Bray/Alex Arthur	24/06/2019	✓
SoA3	Juliet Russell	30	Extra returns received - now 62 declarations which is 78%	Sam Bray/Alex Arthur	24/06/2019	✓
SoA4	Alex Arthur	Narrative Report	Highlight not removed at the top of page 12 for the title "Other Financial Performance".	Alex Arthur	05/06/2019	✓
SoA5	Alex Arthur	34.5	Highlight not removed at the top of page 87 - Note 34.5.	Alex Arthur	05/06/2019	✓
SoA6	Stephen Coker	CIES & 9	Detail code 5928 was incorrectly moved from expenditure to income in April 19. We have now corrected this on the ledger but this will mean a total of £2,558 million adjustment on the Finance and People lines between income and expenditure.	Sam Bray/Alex Arthur	24/06/2019	✓
SoA10	David Northey	26.2	Please add £90,000-£94,999 for completeness. Also add £40,000-£60,000 to note 26.3	Alex Arthur	12/07/2019	✓
SoA9	Tracey Lee	26.1	Expenses allowance column to be removed	Sam Bray	15/07/2019	✓
SoA7	Grant Thornton		£10 million borrowed from the London Borough of Newham (4415) was incorrect on the dealing sheet. It had an end date of 28/3/20 rather than 28/7/20. Needs to be moved from short term to long term borrowing. While checking it was noticed that the mid lochain investment (4414) had been treated as long term but should have been short term. Therefore the overall adjustment to be made is £5 million. The Balance Sheet, note 18.1 and note 18.3 need to be adjusted. Also need to change the section in the narrative report that makes reference to the balance sheet.	Sam Bray	31/07/2019	✓
SoA8	Carolyn Haynes	15.1 PPE	Error on the PPE note between Infrastructure assets and Toll Bridge - Other movements and Depreciation lines need adjustment.	Sam Bray	22/07/2019	✓
SoA11	Grant Thornton	18.5	Calculation shows (£64,111) but calculates as (£64,113)	Sam Bray	17/07/2019	✓
SoA12	Grant Thornton	Various	Consider amending name to Catered Limited to match companies house throughout	Sam Bray	17/07/2019	✓
SoA13	Grant Thornton	24	Need to add a sentence about the accounts being prepared on a going concern basis	Sam Bray	17/07/2019	✓
SoA14	Grant Thornton	37	Remove the reference to 'market price' and replace with 'current value in its existing use'	Sam Bray	17/07/2019	✓
SoA15	Grant Thornton	79	Need to add some wording about Plymouth Science Park to make consistent with Group account assessment.	Sam Bray	17/07/2019	✓
SoA16	Grant Thornton	9	Updated income side of working paper as IFRS1 & 3 on NCS44b should not be classed as 'Income from council tax, non-domestic rates, district rate income'. Has been reclassified as 'Fees, charges and other service income'.	Sam Bray	17/07/2019	✓
SoA17	Grant Thornton	85	The signage needs to be changed. Brackets around increase rather than decrease	Sam Bray	26/07/2019	✓
SoA18	Grant Thornton	85	The £70,450 should say 'actuarial gains and losses arising in changes in demographic assumptions' rather than 'other' (if applicable)	Sam Bray	26/07/2019	✓
SoA19	Sam Bray	Narrative Report	Point 1 quotes the reserve figure of £554.6m rather than the pension liability of £540.9m. Updated to show the pension liability of £540.9m	Sam Bray	31/07/2019	✓
SoA20	Sam Bray	2.8	Discounted rate quoted should be 2.70% as per the actuaries report	Sam Bray	31/07/2019	✓
SoA21	Sam Bray	16	Change the name City Museum & Art Gallery to The Box	Sam Bray	31/07/2019	✓
SoA22	Sam Bray	34	Refers to 'final pensionable salary' rather than 'career average revalued earnings scheme'.	Sam Bray	17/09/2019	✓
SoA23	Sam Bray	34	Additional paragraph added in relation to the McCloud and GHP cases.	Sam Bray/Alex Arthur	15/10/2019	✓
SoA24	Grant Thornton	Various	Update for change in valuation to the EFW plant. Following changes were made - pg13 BS position, pg 19 CIES, pg 20 MIRS, pg 21 BS, notes 7, 8, 9, 10, 15.1, 15.3, 22.1 and 22.2.	Sam Bray/Alex Arthur	21/08/2019	✓
SoA25	Grant Thornton	Cashflow	Update changes to the cashflow and the cashflow notes (23) following the change in valuation for the EFW plant.	Carolyn Haynes	17/10/2019	
SoA26	Grant Thornton	Various	Move £1m from 'Stat prov for the fin of cap inv' to 'use of cap receipts rev to fin new cap exp' in note 10 and 22.2. Also move £1m from 'M&P' to 'Cap Receipts' in the source of finance section of the CFR note.	Sam Bray/George Maczugowski	19/09/2019	✓
SoA27	Grant Thornton	Note 18.1 & 18.3	Split out MMF from cash and cash equivalents to be shown as Fair Value through profit and loss on note 18.1 and split the interest received into 3 separate categories in 18.3.	Chris Flower	13/09/2019	✓
SoA28	Grant Thornton	MIRS	Removing reference to the RIF loan being a prior year adjustment in the MIRS and the CFR (note 31).	Sam Bray/George Maczugowski	19/09/2019	✓
SoA29	Grant Thornton	22.1 & 22.2	Adjustment of depreciation and adjusting amounts written off to the revaluation reserve	Sam Bray/George Maczugowski	19/09/2019	✓
SoA30	GT/GM	31	Adjustments made to CFR following reconciliation of Balance sheet to CFR.	Sam Bray/George Maczugowski	25/09/2019	✓
SoA31	GT	FI & 22.3	Various changes following queries from GT and meeting with Jonathan.	Chris Flower	25/09/2019	✓
SoA32	Sam Bray	Narrative Report	Change the amounts quoted for borrowing the Balance sheet position table following other amendments	Sam Bray	26/09/2019	✓
SoA33	Sam Bray	18.5	Change in borrowing amounts in the market risk section to reflect the £5m adjustment	Sam Bray	26/09/2019	✓
SoA34	GT	Note 2.10 & 18.1	Additional paragraph added to Note 2.10 stating IAS39 is being replaced by IFRS9. Additional sentence added to Note 18.1 in reference to Financial Liabilities.	Chris Flower, updated by Alex Arthur	27/09/2019	✓
SoA35	GT	Note 7	Add extra column to explain the difference between outturn and 'Net expenditure chargeable to the general fund balances'. Also changed the wording so that it is clear that the amounts at the bottom also include earmarked balances	Sam Bray	03/10/2019	✓
SoA36	GT	Narr report	Page 11 - Change to the pie chart - Other income should be £51.8 and 10%	Carolyn Haynes	15/10/2019	✓
SoA37	GT	Narr report	Page 12 - Changes to wording on Key indicators paragraph	Carolyn Haynes	15/10/2019	✓
SoA38	GT	Notes 9 & 29.1	Page 41 reduction to 'Government Grants' and increase in 'Fees & Charges' by £2,307m, overall net position unchanged. Amendment to note 29.1 page 76 'Grants credited to Services, increases in 'Other Revenue Grants' by £5,045m and total to reconcile back to note 9.	Carolyn Haynes	18/10/2019	✓
SoA39	GT	Notes 18 various	Reworked Financial Instrument Notes	Carolyn Haynes	30/10/2019	✓
SoA40	GT	Note 18.5	Amendments to reconcile the note back to the balance sheet.	Carolyn Haynes	27/11/2019	✓
SoA41	GT	Various	See SOA Note 24 in addition to these comments. Prior Period Adjustment (PPA) for Energy from Waste plant increase of £5,897m PPE & Investment Property, as well as reversal of the entries in SOA24 for 2018/19. Net movement of £1,641m.	Carolyn Haynes	02/12/2019	✓
SoA42	GT	Various	PPA of £1,948m and 2018/19 adjustment of £2,085m to correct the application of the capital grant for Disabled Facilities	Carolyn Haynes	02/12/2019	✓
SoA43	GT	Various	Journal to reduce the impact of overstated income/expenditure by £4,698m in relation to trading accounts.	Carolyn Haynes	02/12/2019	✓
SoA44	GT	Note 18.5	Further amendments to ensure the long term liabilities reconcile to the balance sheet	Chris Flower	03/12/2019	✓