

## CBC

Document reference	Description of query	Draft Accounts	Amendments to Draft Accounts	Movement	Comments/Reason for adjustments	Impact on GF Reserve	Impact on HRA Reserve
<b>Comprehensive Income and Expenditure Statement</b>	Updated CIES to reconcile to note 8, note 11 & 13	52,057	53,504	1,447	Net off central support recharges	No	No
		-43,370	-45,149	-1,779	Net off central support recharges	No	No
			338		Reversal of Central support recharges	No	Yes
Note 18	Debtors		-733		Write off of duplicate debtor accruals GF £174k; HRA £559k	Yes	Yes
Note 11	Other Operating expenses	407	603	196	Parish precepts was shown in note 13	No	No
		-1,005	-1,129	-124	Incorrect number shown in face of CIES note correct	No	No
Note 12	Financing and Investments	5,517	7,339	1,822	Incorrect mapping of costs to Net cost of service	No	No
		-3,660	-5,390	-1,730	Incorrect mapping of costs to Net cost of service	No	No
Note 13	Taxation and Non-specific Grant Income	15,855	14,963	-892	Netting costs off against income now split out	No	No
		-29,375	-28,366	1,009	Netting costs off against income now split out	No	No
	Casting error		125		Total correct not cast down	No	No
	<b>Surplus/Deficit on Provision of services</b>	<b>-3,698</b>	<b>-3,624</b>	<b>74</b>			
Note 6	Post balance sheet events	Narrative to be updated for final accounts		N/A	O/S	N/A	N/A
Note 7	Expenditure Funding Analysis	Reconciliation to Outturn/Funding to be completed		N/A	O/S	N/A	N/A
Note 8	Expenditure by Nature	73,836	76,409	-2,573	Netting of central support charges between expenditure and income	N/A	N/A
		-77,533	-80,033	2,500	Netting of central support charges between expenditure and income	N/A	N/A
<b>Movement In Reserves</b>	Updated MIRS for small items not posted to GL		-15	15	Imtes posted to CAA or Earmarked reserves and not reflected in the CIES	No	No
Note 9	Adjustments between Accounting and Funding Basis						
	Presentation change in funding capital expenditure through revenue to CAA and not via Capital Receipts	-1,907	-1,907	-	Amendment to narrative in note	N/A	N/A
Note 23	<b>Unusable Reserves</b>						
	Revaluation Reserve	108,730	105,931	2,799	Movement in 19/20 charged to RR should have been reflected in CIES	No	No
	CAA	209,728	212,801	-3,073	As above and recognition of disposal of asset	No	No
	Pensions	-48,630	-47,850	-780	Adjustment due to pensions audit to be reflected within legacy accounts - CBC impact is £781k	No	No
	Collection Fund	-4,970	-5,283	313	Adjustment due to duplication of property by VOA	No	No
<b>Balance Sheet</b>							
Note 14	PPE	400,230	397,898	-2,332	Revised note from update FAR	No	No
	Surplus Assets Reclassification to Investment Properties		2,083	2,083	reclassification to investment properties		
	Other movements		249	249	Revesal of recharges to capital		Yes
Note 15	Investment properties	80,219	82,753	-2,534		No	No
	Surplus Assets Reclassification to Investment Properties	-	2,083	-2,083	reclassification to investment properties		
	Disposal - cockerall Road		484	-484	Asset all sold in 20/21		
<b>Note 18</b>	Short Term Debtors	16,447	15,495	952			
	19/20 journals not reversed out in 20/21:						
	HRA Arrears - write off to CIES		174			Yes	No
	GF Arrears - write off to CIES		559			No	Yes
	Income in advance transfer to Debtors		-848			No	No
	Sundry debtors w/off		-386			Yes	
	Sundry debtors credit notes		-343		s.106 creditor		No
	NDR Arrears		-313		Reversal of duplicate property arrears balance not due £782k, only 40% impact to CIES of balance	No	No
<b>Note 20</b>	Creditors	-17,744	-17,336	-408	net impact		
	Income in advance transfer to Debtors		848			No	No
	Other reclassifications to between creditors and debtors					No	No
<b>Note 32</b>	Capital Grants	-3,704	-3,361	343	s.106 adjustment		
<b>Cashflow Statement</b>	Overall model revised	-22,136	-17,136	-5,000	Component analysis reclassified to short term loans	No	No