

## Appendix 2 - Changes to Draft Statement of Accounts

Change Reason	Statements/Notes Section Affected	Change Made
Recalculation of Accounting Estimates	Various	The Council obtained an updated pension valuation as at 31 March 2020. The amendments were subsequently incorporated into the Statement of Accounts. This includes changes to the primary statements (excluding the Cash Flow Statement) and associated Pension Scheme and Unusable Reserve notes.
Disclosure	CIES/ Note 3 - Financing and Investment Income and Expenditure	The Adjustment to the Loss Allowance has been included within the net costs of services, previously reported within Financing and Investment Income and Expenditure. Both are within the Deficit on the Provision of Services so this has resulted in minor amendments to associated disclosures.
Reclassification	Note 2 - Expenditure and Income Analysed by Nature / Note 5 Grant Income Credited to Services	Re-Classification of grant income to fees, charges and other service income in Note 2 - Expenditure and Income Analysed by Nature and removal of grant income in Note 5 - Grant Income Credited to Services.
Disclosure	Note 10 - External Audit Costs	The disclosure has been amended to include only those services provided by Mazars LLP as External Auditors.
Disclosure	Note 11 - Pooled Budgets	The S75 funding contribution from the Oldham Clinical Commissioning Group (CCG) and associated expenditure has been updated following notification from the CCG.
Disclosure	Note 13 - Adjustments Between Accounting Basis and Funding Basis Under Regulation	To provide greater transparency, the capital receipts from the disposal of Investment Properties has been incorporated into the Capital Receipts reserve. The transactions were previously included within the Movement in Fair Value of Investment Properties.
Disclosure	Note 21 - Financial Instruments	Amendments to the classifications within the Financial Instrument disclosures in line with IFRS 9 Financial Instruments.
Disclosure	Note 36 - Assumptions Made About the Future and Other Sources of Estimation Uncertainty	Additional wording required on the assurances of asset valuations included within the note as a result of the conclusion of the GMPF audit.
Disclosure	Leases - Note 38	In order to improve transparency and provide additional information to the users of the accounts, the Council has included a Lease note detailing the income received from lessors (Note 38 to the Statement of Accounts).
Recalculation of Accounting Estimates	Group Accounts - Core Statements and G4. Group Defined Benefit Pension Schemes	The remeasurement of the Pension Liability for the Council, The Unity Partnership and MioCare group has been moved from Financing and Investment Income and Expenditure to Other Comprehensive Income. This has no impact on the overall financial result or the Group Balance Sheet.
Disclosure	Group Accounts G5 - External Audit Costs	An additional disclosure has been included within the Group Accounts detailing the Audit Fees paid to Mazars LLP by the Group Entities.
Narrative	Narrative Statement	Minor amendments have been made to the Narrative Statement to ensure the most up-to-date information has been provided reflecting the passage of time since the preparation of the draft accounts.
Disclosure/Presentation	Various Throughout Document the	Improvements to disclosures, narrative and presentation have been made where required.