

Appendix 2 - Changes to the Draft Statement of Accounts

Change Reason	Statements/Notes Section Affected	Change Made
Disclosure	Note 2 - Expenditure and Income Analysed by Nature / CIES	Note 2 has been amended to remove expenditure and Income with schools which is internal to the Council. This has impacted the Gross Income & Gross Expenditure on the Net Costs of Services but the Net Expenditure of the Council remains unchanged.
Disclosure	Note 3 – Financing and Investment Income & Expenditure / CIES - Prior Year adjustment (2019/20)	A prior year amendments have been made to both Note 3 and the CIES to remove the prior year impact of the loss on disposal of academy schools which is now included in Other Operating Expenditure in the CIES.
Group Accounts	Group Accounts - Core Statements and additional notes	The Group Accounts have been updated to present the latest position. The changes relate to Miocare Group Accounts to reflect updated financial information. 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 Statement of Accounts.
Disclosure/Presentation	Various - Throughout the Document	Improvements to disclosures, narrative and presentation have been made where required.