

Appendix 2

Addendum to Draft 2019/20 Statement of Accounts

The following set out a number of changes required to be made and issues to be considered identified subsequent to publication of the draft Statement of Accounts on 9th May 2024

Page	Issue/ Amendment Required
3	AGS – Statements being reviewed in context of the need to consider key points from 22/23 AGS or further issues to date.
13	We recognise the requirement for identification of information sources to support the statements of Council activities during the year
14	The statement relating to Capitalisation Direction needs to be updated to reflect the current position - “A Capitalisation Direction of up to £348m was approved as at financial year 24/25”
16	Correction to narrative - Reported 19/20 GF revenue outturn May and June 2020 was 0.05% underspend (£50,000), not the 0.5% reported
17	A note is required to clarify the position with regard to the ongoing balance sheet review
18	Treasury Management – the statement regarding the £200m recovery plan needs clarification as to the appropriate Treasury Management Strategy
	Collection Fund - SBC element of the £19.5m deficit to be amended to state 49% SBC share
	Group accounts – statement to be amended to remove reference to 24/25 winding up
29	Footnote to be incorporated to I&E statement setting out changes arising from audited statements from those last presented to Council
30	Movement in Reserves Statement - GF Earmarked Reserves Reported deficit of £2.9m – Requires confirmation of the position re: minded to Capitalisation Directive for 2019/20, in the context of this being due to the DSG deficit of £13.3m for 2019/20.
49	Notes to Financial Statements - Capitalisation Direction should state it covers the period to 31 March 2024.
55	Officers Remuneration - Notes for 2019/20 required re the associated term of the Director of Place and Development and Public Health apportionment and reference removed where not required in 2019/20.
62	Correction of headings from 2018/19. They will be corrected with a note inserted to reflect ‘restated 2018/19’ in an updated version of the draft accounts.
63	Other transfers/movements – currently being reviewed re requirement for separate note