

Appendix A

Reference	Account	£'000			Explanation for Restatement		
		FY23/24 Signed SoA	CY Value for 23/24	Amount			
MIRS Single	Balance at 31 March 2023 General Fund	25,126	26,152	-	1,026	Included in the 2022/23 CGUA closing balance was the BGT 060, S106 with no condition, amount of £1.026m that should be classified as GF Earmarked reserve, SoA was updated to reflect the true classification. GF earmarked reserve balance increase by £1.026m and CGUA reduced by £1.026m.	
	Balance at 31 March 2023 Capital unapplied	1,487	461		1,026		
	Adjustment between accounting basis and funding basis under regulations for GF	8,321	8,149		172		
	Adjustment between accounting basis and funding basis under regulations for capital grants unapplied	302	130		172		
	Transfer to/from reserves for GF	1,244	23,165	-	21,921		The £23.165m is the total GF earmarked reserve, the transfer figure for current year is £1.416m. The difference of £172k was the S106 amount wrongly mapped and not included in published figure in 2023/24. Corrected and the transfer in/out difference was the £172k.
Group MIRS	Balance at 31 March 2023 for GF	25,126	26,152	-	1,026	Included in the 2022/23 CGUA closing balance was the BGT 060, S106 with no condition, amount of £1.026m that should be classified as GF Earmarked reserve, SoA was updated to reflect the true classification. GF earmarked reserve balance increase by £1.026m and CGUA reduced by £1.026m.	
	Balance at 31 March 2023 for capital grants unapplied	1,487	461		1,026		
	Adj between accounting basis and funding basis under regulations for GF	8,321	8,149		172		
	Adj between accounting basis and funding basis under regulations for Capital grants unapplied	302	130		172		Application of grants to capital financing from unapplied reserve was £130k not £302k.
Single Balance Sheet	Cash and cash equivalents - assets	3,849	21,492	-	17,643	£3,849m is net of both the asset and liability in the PY accounts. The current year split the mapping into current asset of £21.492m and liability of £18.022m which give a total of £3.470m. The difference of £379k was the correction misclassification of general bank credit balance as short term creditors.	
	Cash and cash equivalents - liabilities	-	18,022		18,022		
	Short term creditors	15,428	15,078		350		Restated due to misclassification of £350k as creditor instead of cash and cash equivalent in the published accounts
	Long term revenue grants	2,670	1,084		1,586		This is due to misclassification of capital grant into long term revenue grant in the published accounts.
	Long term capital grants	400	1,986	-	1,586		
	Short term debtors	7,525	7,555	-	30		Restated due to misclassification of £30k as debtor instead of cash and cash equivalent in the published accounts.
Group Balance Sheet	Cash and cash equivalents - assets	5,618	23,261	-	17,643	£3,849m is net of both the asset and liability in the PY accounts. The current year split the mapping into current asset of £21.492m and liability of £18.022m which give a total of £.470m. The difference of £379k was the correction misclassification of general bank credit balance as short term creditors.	
	Cash and cash equivalents - liabilities	-	18,022		18,022		
	Short term creditors	15,630	15,280		350		Restated due to misclassification of £350k as creditor instead of cash and cash equivalent in the published accounts.
Single CIES	Re-mapping of the CIES due to organisational re-structure, bottom lines agree to the PY.						
Single	Adjust to deficit on the provision of services for non-cash movements	13,366	12,988		378	Please refer to Group Balance Sheet - Cash and cash equivalents comments	
Group	Adjust to deficit on the provision of services for non-cash movements	21,319	20,941		378		
Segmental income	Corporate cost	-	1,574	-	1,574	This is due to remapping of the CIES as a result of the restructure and cost allocation.	
	HRA	18,332	18,300		32	This is due to correction of TB mapping and cost allocation.	
Note 4 EFA	Employee benefit expenses	17,281	18,018	-	737	This is due to correction of TB mapping and employee benefits expenses incorrectly mapped to other services expenses.	
	Other service expenses	49,418	48,279		1,139	This is due to correction of TB mapping and employee benefits expenses incorrectly mapped to other services expenses.	
	Interest payments	11,575	11,975	-	400	This is due to incorrect mapping in the published accounts.	
	Impairment	-	1,856	-	1,856		
	Precepts and levies	4,507	4,258		249		
	Loss on disposal	20	31	-	11		
	Fees, charges and other service income	44,263	57,958	-	13,695		
	Interest and inv income	3,749	14,242	-	10,493		
	Income from ctax and non domestic	19,140	13,634		5,506	Presentational Reclassification - Correction of TB mapped incorrectly.	
	Gain on disposal	337	345	-	8		
	Gov grants	19,069	10,628		8,441		
	Gain on disposal	-	345	-	345		
	Changes in the FV of inv prop and IP income	10,002			10,002		
Note 8	GF balance	8,321	8,149		172	Presentational Reclassification - Correction of TB mapped incorrectly.	
	Capital grants unapplies	302	130		172	As above - Application of grants to capital financing from unapplied res was £130k not £302k.	

Reference	Account	£'000			Reason for Restatement	
		FY23/24 Signed SoA	CY Value for 23/24	Amount		
Note 9	Balance at 31 march 2023	23,555	24,581	-	1,026	Included in the 2022/23 CGUA closing balance was the BGT 060, S106 with no condition, amount of £1.026m that should be classify as GF Earmarked reserve, SoA was updated to reflect the true classification. GF earmarked reserve balance increase by £1.026m and CGUA reduced by £854k. This matches the ledger and TB was added to the tab below to confirm the misclassification
	Transfer out	9,616	9,453	-	163	
	Transfer in	8,371	7,272	-	1,099	
	Balance at 31 march 2024	22,311	23,165	-	854	
Note 13a	Depreciation written out to surp/def on PoS	258	249	-	9	Correction of figure not casting in 2023/24 accounts.
	Derecognition-disposal	9	18	-	9	
Note 18	Categories of financial instruments- current inv&cash -cash and cash equivalents	3,849	3,470	-	379	The difference of £379k was the correction misclassification of general bank credit balance as short term creditors.
	Categories of financial instrument-non-financial assets-debtors - current debtors	779	809	-	30	Restated due to misclassification of £30k as debtor instead of cash and cash equivalent in the published accounts.
	Financial liabilities - current creditors	8,394	8,085	-	309	Restated due to misclassification of £350k as creditor instead of cash and cash equivalent in the published accounts
	Financial liabilities - Liabilities not defined as Fin. Instruments	7,033	6,993	-	40	Restated due to misclassification of £350k as creditor instead of cash and cash equivalent in the published accounts
	ST debtors-not F's	779	809	-	30	Restated due to misclassification of £30k as debtor instead of cash and cash equivalent in the published accounts.
	12 month expected credit loss	-	640	-	640	Disclosed in 24/25
Note 19	Trade receivables	895	3,503	-	2,608	Appropriate splitting of the debtors into different categories as per the ledger classification.
	Payments in advance	-	1,194	-	1,194	
	Other receivables	6,631	2,858	-	3,773	
Note 20	Short-term deposits	328	-	-	328	Restated categories due to misclassification of the investment
	Short term deposits-liabilities	-	52	-	52	
Note 22	Trade payables	2,598	5,929	-	3,331	Appropriate splitting of the creditors into different categories as per the ledger classification.
	Receipts in advance	33	2,477	-	2,444	
	Other payables	12,796	6,672	-	6,124	
Note 25	Lease liabilities	-	3,649	-	3,649	Disclosed in 24/25 - refer to Note 25
Note 27	Incr/dec in creditors	1,686	2,036	-	350	Restated due to misclassification of £350k as creditor instead of cash and cash equivalent
	Incr/dec in debtors	113	141	-	28	Restated due to misclassification of £30k as debtor instead of cash and cash equivalent in the published accounts.
Note 37	Parking partnership	-	186	-	186	Disclosed in 24/25 - refer to Note 37
Note 38	Revised opening CFR	337,279	339,213	-	1,934	The CFR has been restated to realign it with the Balance Sheet and correct historical errors in the CFR statement. The CFR had been understated between 2021 and 2023. A £5m adjustment was incorrectly applied, which further reduced the adjustment made in 2022/23.
	Increase in underlying need to borrow (unsupported by government financial assistance)	7,308	11,330	-	4,022	