

Single entity balance sheet

Balance Sheet at 31 March 2021	Draft accounts £000	Summary of adjustments :										
		Paragraph number	2.7	2.10	2.11	2.13	2.17	2.17	2.18	2.19	2.29	2.34
		Central Library £000	Indexation of PPE £000	Held for Sale Assets £000	Depreciation £000	Etihad	Arndale Centre £000	Sharp House £000	Land at airport £000	Revised IAS19 report £000	Cash, Creditors, Debtors £000	
Non-current assets												
Property, plant and equipment	2,726,063	(21,730)	31,563	4,000	(302)							
Heritage assets	635,802											
Investment properties	474,953					(455)	(2,395)	(3,565)	7,591			
Intangible non-current assets	260											
Long-term investment in subsidiaries, associates and joint ventures	138,964											
Other long-term investments	12,403											
Long-term debtors	446,633											
Total non-current assets	4,435,078	(21,730)	31,563	4,000	(302)	(455)	(2,395)	(3,565)	7,591	0	0	

Current assets											
Inventories and long-term contracts	541										
Short-term debtors	245,041									(33,187)	
Cash and cash equivalents	43,524									5,741	
Short-term assets held for sale	10,339		(4,000)								
Total current assets	299,445	0	0	(4,000)	0	0	0	0	0	(27,446)	
Total assets	4,734,523	(21,730)	31,563	0	(302)	(455)	(2,395)	(3,565)	7,591	0	(27,446)
Current liabilities											
Short-term borrowing	(184,675)										
Short-term creditors	(260,756)									27,446	
Short-term provisions	(19,993)										
Short-term deferred liabilities	(12,143)										
Total current liabilities	(477,567)	0	0	0	0	0	0	0	0	0	27,446
Total assets less current liabilities	4,256,956	(21,730)	31,563	0	(302)	(455)	(2,395)	(3,565)	7,591	0	0

Long-term liabilities											
Long-term creditors	(1,026)										
Long-term provisions	(110,306)										
Long-term borrowing	(578,556)										
Long-term deferred liabilities	(144,269)										
Capital grants receipts in advance	(9,420)										
Pensions liability	(973,598)									24,142	
Total long-term liabilities	(1,817,175)										
		0	0	0	0	0	0	0	0	24,142	0
Net assets	2,439,781	(21,730)	31,563	0	(302)	(455)	(2,395)	(3,565)	7,591	24,142	0
Financed by:											
Usable reserves	(911,537)										
Unusable reserves	(1,528,244)	21,730	(31,563)		302	455	2,395	3,565	(7,591)	(24,142)	
Total reserves	(2,439,781)	21,730	(31,563)	0	302	455	2,395	3,565	(7,591)	(24,142)	0

Appendix 1

2.36 Asylum seekers debtors and creditors £000	Total amendments £000	Revised balance sheet £000
	13,531	2,739,594
	0	635,802
	1,176	476,129
	0	260
	0	138,964
	0	12,403
	0	446,633
0	14,707	4,449,786

	0	541
1,557	(31,630)	213,411
	5,741	49,265
	(4,000)	6,339
<u>1,557</u>	<u>(29,889)</u>	<u>269,555</u>
<u>1,557</u>	<u>(15,182)</u>	<u>4,719,341</u>
	0	(184,675)
(1,557)	25,889	(234,867)
	0	(19,993)
	0	(12,143)
<u>(1,557)</u>	<u>25,889</u>	<u>(451,677)</u>
0	10,707	4,267,664

	0	(1,026)
	0	(110,306)
	0	(578,556)
	0	(144,269)
	0	(9,420)
	24,142	(949,456)
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0	24,142	(1,793,033)
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0	34,849	2,474,631
<hr/>	<hr/>	<hr/>
	0	(911,537)
	(34,849)	(1,563,094)
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0	(34,849)	(2,474,631)

Group balance sheet
Appendix 1

Group Balance Sheet at 31 March 2021	Draft accounts £000	Summary of adjustments :					Revised balance sheet £000
		Paragraph number	2.42	2.44	2.45		
		Council amendments £000	DML loan £000	Reinstatement of goodwill £000	Reinstatement of investments £000	Total amendments £000	
Non-current assets							
Property, plant and equipment	2,753,912	13,531				13,531	2,767,443
Heritage assets	635,802					0	635,802
Investment properties	474,953	1,176				1,176	476,130
Intangible non-current assets	260			4,249		4,249	4,509
Long-term investment in joint venture / subsidiaries and associates	631,829				3,673	3,673	635,502
Other long-term investments	12,403					0	12,403
Long-term debtors	430,976		(750)			(750)	430,226
Total non-current assets	4,940,135	14,707	(750)	4,249	3,673	21,879	4,962,015
Current assets							
Inventories	583					0	583
Short-term debtors	245,143	(31,630)	(750)			(32,380)	212,762
Cash and cash equivalents	52,898	5,741				5,741	58,639
Short-term assets held for sale	10,339	(4,000)				(4,000)	6,339
Total current assets	308,963	(29,889)	(750)	0	0	(30,639)	278,323

Total assets	5,249,098	(15,182)	(1,500)	4,249	3,673	(8,760)	5,240,338
Current liabilities							
Short-term borrowing	(184,675)					0	(184,675)
Short-term creditors	(268,682)	25,889	1,500			27,389	(241,293)
Short-term provisions	(19,993)					0	(19,993)
Short-term deferred liabilities	(12,143)					0	(12,143)
Total current liabilities	(485,493)	25,889	1,500	0	0	27,389	(458,103)
Total assets less current liabilities	4,763,605	10,707	0	4,249	3,673	18,629	4,782,235
Long-term liabilities							
Long-term creditors	(1,026)					0	(1,026)
Long-term provisions	(110,306)					0	(110,306)
Long-term borrowing	(578,556)					0	(578,556)
Long-term deferred liabilities	(145,762)					0	(145,762)
Capital grants receipts in advance	(9,420)					0	(9,420)
Pensions liability	(973,598)	24,142				24,142	(949,456)
Total long-term liabilities	(1,818,668)	24,142	0	0	0	24,142	(1,794,527)
Net assets	2,944,937	34,849	0	4,249	3,673	42,771	2,987,709
Financed by:							
Usable reserves	(911,537)					0	(911,537)
Unusable reserves	(1,528,244)	(34,849)				(34,849)	(1,563,094)
Group income and expenditure reserve	(505,157)			(4,249)	(3,673)	(7,922)	(513,079)
Total reserves	(2,944,938)	(34,849)	0	(4,249)	(3,673)	(42,771)	(2,987,709)

Single entity CIES

Appendix 1

CIES 2020/21	Draft accounts £000	Summary of adjustments					Revised CIES £000	
		Paragraph number	2.13	2.15, 2.22	2.15 Valuations that increased revaluation reserve £000	2.29 Revised IAS19 report £000		2.24 Total amendments £000
Net expenditure								
Continuing operations								
Adults Social Care	202,912		9	4		13	202,925	
Homelessness	16,864					0	16,864	
Children's Services	154,328		60	6		66	154,394	
Corporate Core	84,245		1			1	84,246	
Neighbourhoods and Highways	98,609		198	20,287		20,485	119,094	
Growth and Development	40,690		32	26		58	40,748	
Corporate Items	(3,629)			1		1	(3,628)	
Council - Wide Costs	4,774			1		1	4,775	
Housing Revenue Account	(15,978)		1			1	(15,977)	
Net cost of services	582,816		302	20,325	0	0	20,626	603,441
Other operating expenditure								
Gains (Losses) on disposal of non-current assets	(10,483)					0	(10,483)	
Levies	69,166					0	69,166	
Payments to government housing capital receipts pool	2,566					0	2,566	
Total other operating expenditure	61,249		0	0	0	0	0	61,249

Financing and investment income and expenditure	(4,080)		(1,176)		(1,176)	(5,257)
Taxation and non-specific grant income and expenditure	(693,774)				0	(693,774)
(Surplus) or Deficit on provision of services	(53,789)	302	19,149	0	0	19,450
Items that will not be subsequently classified in the Deficit of Provision of Services						
(Surplus) on revaluation of property, plant and equipment assets	(121,671)		1,408	(31,563)		(30,155)
Impairment losses on non-current assets charged to the	7,996					0
Re-measurements of the net defined benefit liability	321,765			(24,142)		(24,142)
Items that will be subsequently classified in Surplus of Provision of Services						
Surplus or deficit on financial assets measured at fair value	2,733					0
Total other comprehensive income and expenditure	210,823	0	1,408	(31,563)	(24,142)	(54,297)
Total comprehensive income and expenditure	157,034	302	20,557	(31,563)	(24,142)	(34,847)

Appendix 1

Draft accounts £000	Summary of adjustments :							Revised CIES £000	
	Paragraph number	2.41	Impairment of financial assets	2.44 Correction of additions	2.44 Goodwill amortisation	2.44 Reinstatement of goodwill	2.45 Reinstatement of investments		2.48 Total amendments
		Council amendments £000	£000	£000	£000	£000	£000	£000	
202,912		13						13	202,925
16,864		0						0	16,864
154,328		66						66	154,394
84,245		1						1	84,246
98,609		20,485						20,485	119,094
40,690		58						58	40,748
(3,629)		1						1	(3,628)
4,774		1						1	4,775
(15,978)		1						1	(15,977)
833		0			(556)			(556)	277
583,648		20,626	0	0	(556)	0	0	20,070	603,718
(10,483)		0						0	(10,483)
69,166		0						0	69,166
2,566		0						0	2,566
61,249		0	0	0	0	0	0	0	61,249
(3,611)		(1,176)	228					(948)	(4,560)
(693,774)		0						0	(693,774)
(52,488)		19,450	228	0	(556)	0	0	19,122	(33,369)
189,581		0						0	189,581
201		0						0	201
15,052		0						0	15,052

152,346	19,450	228	0	(556)	0	0	19,122	171,466
(121,671)	(30,155)						(30,155)	(151,827)
7,996	0						0	7,996
321,765	(24,142)						(24,142)	297,623
50,763	0	(228)	2,733	556	(4,249)	(3,673)	(4,863)	45,901
2,733	0						0	2,734
2,733			(2,733)				(2,733)	0
264,319	(54,297)	(228)	2,733	556	(4,249)	(3,673)	(61,893)	202,427
416,665	(34,847)	0	2,733	0	(4,249)	(3,673)	(42,771)	373,894