

<u>Changes to 2020/21 accounts since July 2022 Audit Committee</u>	<u>Value of Amendment £000</u>
<u>Infrastructure</u>	538,992
Single entity balance sheet - split out infrastructure from other PPE	
Note 5 accounting policies - added infrastructure and amended PPE	
Note 19a PPE remove infrastructure column	
Note 19b new note infrastructure added	
Note 23 Valuation of PPE - removed infrastructure	
Note 29 Capital expenditure and capital financing - split out infrastructure	
Group balance sheet - split out infrastructure from other PPE	
Group note 10 PPE - removed infrastructure	
<u>Manchester Airport Car Parking Limited</u>	19,533
Group CIES - share of other comprehensive and expenditure of Joint Venture (MACPL)	
Group MIRS - total comprehensive income and expenditure	
Group Balance sheet - group income and expenditure reserve and long term investment in Joint Venture	
Group note 11 - long term investments - MAHL long term investment	
Group note 16 - reserves - MAHL unusable reserves	
<u>Cash Flow Statement</u>	
<u>Single entity</u>	
Adjustments to net deficit / surplus on the provision of services for non cash movements	28,913
Adjustment for items included in the net deficit / surplus on the provision of services that are investing and financing activities	(10,867)
Investing activities	(18,046)
Related notes - 47, 48 and 50	
<u>Group Accounts</u>	
Adjustments to net deficit / surplus on the provision of services for non cash movements	28,914
Adjustment for items included in the net deficit / surplus on the provision of services that are investing and financing activities	(10,867)
Investing activities	(18,047)
Related notes 18, 19, 20 and 21 (note 20 has been amended to 19/20 audited figures)	
<u>Presentational</u>	
Former note 1 and 2 corporate items and council wide costs removed	
Notes 6 and 7 - critical accounting judgements and key sources of estimation uncertainty - reviewed and some removed in line with the approved 22/23 report to Audit Committee	
Note 9 Expenditure and income analysis - remove note a - breakdown of capital charges	
Note 22 Heritage assets - combined statues and monuments column with other	
Note 23 Valuation of PPE - removed asset lives table	
Note 23 Valuation of PPE - additional disclosure relating to transfers between levels of fair value hierarchy	
Note 32 short and long term debtors - moved MAHL and DML into within financial instruments section	
Note 35 Deferred liabilities - added short and long term split for prior year	
HRA Note a - change presentation of non-current assets	
<u>Leasing notes</u>	
Note 26 Assets held as lessee - minimum future lease payments - removed Sure Start centres (94k) and added 103 Princess St £35,473k following audit queries for 21/22	35,379
Note 27 Assets held as lessor operating leases future minimum lease payments - removed other LAs share of airport Quantum leases following 21/22 audit query	(67,488)
<u>Other corrections</u>	
Note 9 Expenditure and income analysis - audit amendment of switch of income between business rates and council tax not reflected in July 22 Audit Committee version but amended in note 14	2,902
Note 23 Valuation of PPE reconciliation of level 3 fair value table amended to agree to fair value hierarchy table	4,000
Note 37 Financial instruments - total financial assets to include MAHL and DML	372,505
Note 37 Financial instruments - fair value to include MAHL and DML	372,505
Note 38 business rates reserve and COVID grant ERR reserve transfer between reserves as not COVID related	5,731
Note 39d Capital adjustment account - movement in fair value of investment property (total was correct but arithmetical error)	7,592
Note 45 related parties - additional entries added	
HRA - switch between repairs and maintenance and supervision and management - identified when 21/22 statement completed	2,711
Group balance sheet - correction of switch of 19/20 council usable and unusable reserves	4,281
Group Note 12 debtors - tax corrected - did align to the total	83
Group Note 15 deferred liabilities - repaid and additions in year corrected - totals were correct and initial draft correct	
<u>Reversal of 2019/20 restatement re IFRS9</u>	547
Note 1 EFA - council wide cost line	
Note 3 Prior period restatement - remove impairment of financial assets column	
Note 13 Financing investment income and expenditure - remove 19/20 figure in impairment of financial assets line	
Group CIES - council wide costs, loss on disposal of non current assets	
Group Note 3 EFA - council wide costs and other income and expenditure	
Group Note 4 Analysis of EFA - council wide costs	
Group Note 5 - financing and investment income and expenditure - impairment of financial assets	