

## Appendix 1 – Changes to the CIES and Balance Sheet

Single Entity Comprehensive Income and Expenditure Statement (CIES)

		Amendments			
	CIES Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Updated LT debtor	Total amendments	Revised CIES 22/23
	£000	£000	£000	£000	£000
<b>Continuing operations</b>					
Adults Social Care	248,365			0	248,365
Homelessness	19,625			0	19,625
Children's Services	203,575			0	203,575
Corporate Core	150,539			0	150,539
Neighbourhoods	155,250			0	155,250
Growth and Development	27,812			0	27,812
Corporate Items	(3,880)		(443)	(443)	(4,323)
Council - Wide Costs	6,585			0	6,585
Housing Revenue Account	4,426			0	4,426
<b>Net cost of services</b>	<b>812,297</b>	<b>0</b>	<b>(443)</b>	<b>(443)</b>	<b>811,854</b>
<b>Other operating expenditure</b> (Gains) Losses on disposal of non-current assets					
	(10,270)			0	(10,270)

		Amendments			
	CIES Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Updated LT debtor	Total amendments	Revised CIES 22/23
	£000	£000	£000	£000	£000
Levies	67,844			0	67,844
Payments to government housing capital receipts pool	0			0	0
<b>Total other operating expenditure</b>	<b>57,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,574</b>
Financing and investment income and expenditure	(31,390)			0	(31,390)
Taxation and non-specific grant income and expenditure	(699,496)			0	(699,496)
<b>Deficit on provision of services</b>	<b>138,985</b>	<b>0</b>	<b>(443)</b>	<b>(443)</b>	<b>138,542</b>
<b>Items that will not be subsequently classified in the Deficit of Provision of Services</b>					
(Surplus) on revaluation of property, plant and equipment assets	(73,897)			0	(73,897)
Impairment losses on non-current assets charged to the Revaluation Reserve	20,350			0	20,350
Re-measurements of the net defined benefit liability	(1,312,917)			0	(1,312,917)
Asset Ceiling Adjustment	272,947	(272,947)		(272,947)	0
<b>Items that will be subsequently classified in Deficit of Provision of Services</b>				0	

	Amendments				
	CIES Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Updated LT debtor	Total amendments	Revised CIES 22/23
	£000	£000	£000	£000	£000
(Surplus) / deficit from investments in equity instruments designated at fair value through other comprehensive income	(154)			0	(154)
<b>Total other comprehensive income and expenditure</b>	<b>(1,093,671)</b>	<b>(272,947)</b>	<b>0</b>	<b>(272,947)</b>	<b>(1,366,618)</b>
<b>Total comprehensive income and expenditure</b>	<b>(954,686)</b>	<b>(272,947)</b>	<b>(443)</b>	<b>(273,390)</b>	<b>(1,228,076)</b>

Single Entity Balance Sheet

		Summary of amendments				
	Balance Sheet Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Update d LT debtor	3. Investment adj	Total amendments	Revised Balance Sheet 2022/23
	£000	£000	£000	£000	£000	£000
Infrastructure Assets	553,237				0	553,237
Other Property, Plant and Equipment Assets	2,715,953				0	2,715,953
Heritage assets	639,275				0	639,275

		Summary of amendments				
Balance Sheet at 31 March 2023	Balance Sheet Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Update d LT debtor	3. Investment adj	Total amendments	Revised Balance Sheet 2022/23
	£000	£000	£000	£000	£000	£000
Investment properties	537,407				0	537,407
Intangible non-current assets	135				0	135
Long-term investment in subsidiaries, associates and joint ventures	141,347			17,436	17,436	158,783
Other long-term investments	20,089			(17,436)	(17,436)	2,653
Long-term debtors	505,536		2,620		2,620	508,156
Net pensions asset	372,170	272,947			272,947	645,117
<b>Total non-current assets</b>	<b>5,485,149</b>	<b>272,947</b>	<b>2,620</b>	<b>0</b>	<b>275,567</b>	<b>5,760,716</b>
<b>Current assets</b>						
Inventories and long-term contracts	636				0	636
Short-term debtors	215,412				0	215,412
Cash and cash equivalents	95,021				0	95,021
Short-term assets held for sale	7,526				0	7,526

		Summary of amendments				
Balance Sheet at 31 March 2023	Balance Sheet Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Update d LT debtor	3. Investment adj	Total amendments	Revised Balance Sheet 2022/23
	£000	£000	£000	£000	£000	£000
<b>Total current assets</b>	<b>318,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,595</b>
<b>Total assets</b>	<b>5,803,744</b>	<b>272,947</b>	<b>2,620</b>	<b>0</b>	<b>275,567</b>	<b>6,079,311</b>
<b>Current liabilities</b>					<b>0</b>	
Short-term borrowing	(119,147)				0	(119,147)
Short-term creditors	(249,238)				0	(249,238)
Short-term provisions	(11,143)				0	(11,143)
Short-term deferred liabilities	(10,671)				0	(10,671)
<b>Total current liabilities</b>	<b>(390,199)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(390,199)</b>
<b>Total assets less current liabilities</b>	<b>5,413,545</b>	<b>272,947</b>	<b>2,620</b>	<b>0</b>	<b>275,567</b>	<b>5,689,112</b>
<b>Long-term liabilities</b>					<b>0</b>	

		Summary of amendments				
Balance Sheet at 31 March 2023	Balance Sheet Draft accounts 2022/23	1. Pension - Updated asset Ceiling adj	2. Update d LT debtor	3. Investment adj	Total amendments	Revised Balance Sheet 2022/23
	£000	£000	£000	£000	£000	£000
Long-term creditors	(765)				0	(765)
Long-term provisions	(125,355)				0	(125,355)
Long-term borrowing	(933,101)				0	(933,101)
Long-term deferred liabilities	(125,897)				0	(125,897)
Capital grants receipts in advance	(12,943)				0	(12,943)
Net pensions liability	0				0	0
<b>Total long-term liabilities</b>	<b>(1,198,061)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,198,061)</b>
<b>Net assets</b>	<b>4,215,484</b>	<b>272,947</b>	<b>2,620</b>	<b>0</b>	<b>275,567</b>	<b>4,491,051</b>
<b>Financed by:</b>					0	
Usable reserves	(719,661)				0	(719,661)
Unusable reserves	(3,495,821)	(272,947)	(2,620)		(275,567)	(3,771,388)
<b>Total reserves</b>	<b>(4,215,482)</b>	<b>(272,947)</b>	<b>(2,620)</b>	<b>0</b>	<b>(275,567)</b>	<b>(4,491,049)</b>