

Changes made to the Draft 2023/24 Financial Statements following approval of audited 2022/23 Financial Statements (Dec 2024) and updated Pension Actuary report (IAS19).

Page	Update
38	Changes in Pensions Estimates – pensions assets figure amended to £1.5bn
47	Table: Group Movement in Reserves 2023/24 – table updated to reflect IAS19 pension changes
48	Table: Group Movement in Reserves 2022/23 – table updated to reflect IAS19 pension changes
49	Table: Group Comprehensive Income & Expenditure Statement - table updated to reflect IAS19 pension changes – Financing & investment income & expenditure and Remeasurements of the net defined pensions benefit liability – both 2022/23 and 2023/24
52	Table: Group Cashflow Statement: (i) Net surplus/(deficit) on the provision of services, (ii) Adj. to surplus or deficit on the provision of services for non-cash movements – both 2022/23 and 2023/24
53	Table: Reconciliation of Single Entity to Group Accounts – both 2022/23 and 2023/24
54	Table: Adjustment for Non-Cash Items in the Group Cash Flow Statement – both 2022/23 and 2023/24
54	Group Taxation - Prior year comparative added
55	Group Directors Remuneration – table of officers whose remuneration > £50k added
58	Table: Movement in Reserves 2023/24 – table updated to reflect IAS19 pension changes
59	Table: Movement in Reserves 2022/23 – table updated to reflect IAS19 pension changes
60	Table: Comprehensive Income & Expenditure Statement - table updated to reflect IAS19 pension changes – Financing & investment income & expenditure and Remeasurements of the net defined pensions benefit liability – both 2022/23 and 2023/24
62	Table: Cashflow Statement: (i) Net surplus/(deficit) on the provision of services, (ii) Adj. to surplus or deficit on the provision of services for non-cash movements – both 2022/23 and 2023/24
63 & 64	Note 1A Expenditure and Funding Analysis – 2022/23 & 2023/24 IAS19 pensions changes
65 & 66	Note 1B Note to the Expenditure and Funding Analysis – 2022/23 & 2023/24 IAS19 pension changes
67	Note 1A – Nature of Expenses IAS19 Pension changes – 2022/23 & 2023/24 Note 1C – table splitting Income from Fees & Charges and Other Service Income added
69 & 71	Note 2 – Adjustments between Accounting Basis and Funding Basis under Regulations – IAS19 Pension changes (Reversal of items relating to retirement benefits debited or credited to the CIES) Footnote to table added re DSG deficit and over-ride
78	Note 5 – Financing and Investment Income and Expenditure – IAS19 Pension Adjustment 2022/23 and 2023/24
83	Highways Infrastructure Assets – wording amended to quote correct regs
100	Added narrative re Council interests on Other Companies & Entities and link to Note 34
103	sentence added re impairment of invoiced debt and probability of collection/nature of debt.
110	Note 16c Pensions Reserve – IAS19 Pension adjustment 2022/23 and 2023/24

111	Note 17 Cashflow Statement – Operating Activities – IAS19 Pension Adj 2022/23 and 2023/24
124, 125, 126	Note 29 – Table: Transactions Relating to Post-Employment Benefits; Table: Pensions Assets and Liabilities Recognised in the Balance Sheet – IAS19 Pension adjustment – 2022/23 and 2023/24
135-138	Related Parties – Prior year comparative tables added for Member & Officer positions and receipts & payments by related party.
145	PBSE – Note added re IAS19 Pensions and associated adjustments in prior period statements
146	Assumptions/estimations – additional text added to the table re (i) uncertainties and effect from assumptions re property valuations and pension liability
148	Accounting for Schools – additional text added re Academy conversions
153	Post employment benefits – Defined Benefit Schemes – IFRIC 4 asset ceiling narrative added.
164	Disposals and Derecognition – corrected text re reference to Regulation 30M and temporary relief offered.
170	Narrative updated to amend reference from £0.727m, corrected to £0.027m.