

Appendix 1: Amendments in the 2018/19 Statement of Accounts with impacts on usable resources

Part 1:

<i>Changes in 2018/19 SoA from original draft to May 2020</i>	General Fund Balances	Earmarked Reserves	HRA balances	Capital Receipts	Unapplied Capital Grants	Grants Receipts in Advance
	£'000	£'000	£'000	£'000	£'000	£'000
Original draft 2018/19 SoA	(26,809)	(156,073)	(53,692)	(190,913)	(94,167)	(147,854)
Capital accruals missing, and financed				211	2,637	598
Leaseholders' contributions misclassified					(22,677)	22,677
Leaseholders' contributions' accruals missing					(10,659)	
Northgate-Agresso reconciliation			(150)		(2,855)	
CIL accruals missing					(14,601)	
Revenue creditor accruals	(1,781)					
Revenue debtor accruals	4,221					
Collection Fund	5,057	8,428				
Grants misclassified as "with conditions"	(937)	(7,643)				8,580
Grant debtors incorrect (PFI & DSG)	1,345	4,572				
Schools' accounting	(2,905)	(5,215)				
Provisions	(1,389)					
Balance sheet cleanse	1,304					
Provision incorrectly classified	(1,497)					
Other items	(3,930)	3,416	2	2	(3)	
May 2020 version	(27,321)	(152,515)	(53,840)	(190,700)	(142,325)	(115,999)

Part 2:

<i>Changes in 2018/19 SoA from May 2020 version onwards</i>	General Fund Balances	Earmarked Reserves	HRA balances	Capital Receipts	Unapplied Capital Grants	Grants Receipts in Advance
	£'000	£'000	£'000	£'000	£'000	£'000
May 2020 version	(27,321)	(152,515)	(53,840)	(190,700)	(142,325)	(115,999)
Thames Water provision			9,000			
Other provisions	800		200			
Overstated s106 receipts in advance		(1,546)				1,546
Leaseholders contributions accruals incorrect					6,778	
Write-off of irrecoverable old energy balances	1,069					
CIL accruals missing					(5,150)	
Schools' cash reconciliation	11,570	2,863				
January and April 2021 versions	(13,882)	(151,198)	(44,640)	(190,700)	(140,697)	(114,453)
TOTAL loss/(gain) recognised in 2018/19	12,927	4,875	9,052	213	(46,530)	33,401

Appendix 2: Amendments in the 2019/20 Statement of Accounts with impacts on usable resources

	General Fund Balances	Earmarked Reserves	HRA balances	Unapplied Capital Grants	Grants Receipts in Advance
	£'000	£'000	£'000	£'000	£'000
Original draft 2019/20 SoA	(20,377)	(152,425)	(52,810)	(127,875)	(142,174)
Missed debtor accrual (London Pooling of rates)		(4,930)			
Missed debtor accrual (CIL)				(31,075)	
Schools balances		1,150			
Thames Water provision (transferring £4.6m reserve)		4,600	(4,600)		
Other provisions	(612)				
<i>Errors from 2018/19 brought forward</i>					
Thames Water provision			9,000		
Provisions	800		200		
Leaseholders' contributions				(4,080)	
Write-off of irrecoverable old energy balances	1,069				
Overstated s106 Receipts in Advance		(1,546)			1,546
January 2021 version	(19,120)	(153,151)	(48,210)	(163,030)	(140,628)
Over-accrual identified (CIL)				2,955	
Unclaimed VAT/Cash "truing-up"		(3,094)			
April 2021 version	(19,120)	(156,245)	(48,210)	(160,075)	(140,628)
TOTAL loss/(gain) recognised in 2019/20*	(612)	(2,274)	(4,600)	(28,120)	0
TOTAL loss/(gain) recognised in 2018/19	12,927	4,875	9,052	(46,317)**	33,401
TOTAL loss/(gain) recognised over both years	12,315	2,601	4,452	(74,437)	33,401

*These figures do not double-count 2018/19 impacts brought forward. **This figure is two columns from the previous table – 213k added in