

External Audit Report and Audited Financial Statements for 2020/21

Required for:	Joint Audit Committee (JAC) meeting
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Suitable for publication:	No
Title:	External Audit Report and Audited Financial Statements 2020/21
Version:	1
Purpose:	To present the final audited Financial Statements for 2020/21 (which includes the Annual Governance Statement) for both the Police and Crime Commissioner (PCC) and the Chief Constable (CC) as well as the External auditor's report for consideration by the Audit Committee.
ACPO / Strategic Lead:	Kelvin Menon Treasurer
National Decision Model compliance:	Yes
Date created:	6 th October 2021
Date to be reviewed:	

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Introduction

The auditors are required to report to those charged with Governance, the PCC, the CC, the CFOs and the Monitoring Office (PCC CFO) their opinion on the Financial Statements and Annual Governance Statement by the 30th September 2021. However due to delays in finalising a few areas this deadline has been missed, albeit only by a few weeks. Unlike with Corporate accounts there are no penalties for missing this deadline and indeed a number of public bodies have not been able to sign off their 2019/20 financial statements let alone 2020/21. There is a requirement to publish a notice on the PCC and Force websites explaining that the audit is ongoing, and this has been complied with. It is anticipated that subject to any last-minute changes the audit opinion will be signed shortly after this meeting.

Audit work is still being completed in a few areas and consequently the auditor expects that, provided nothing material comes to light, they will be able to sign off in November. It is the intention of EY to give and an unqualified audit opinion on the 2020/21 Financial Statements for both the OPCC and the CC. This is after undertaking extensive audit work over the past few months focussing on risk areas identified in their report. The granting of the opinion is subject to the PCC and CC approving the audited financial statements and the receipt of a signed Letter of Representation.

In respect of Value for Money (VFM) the auditor does not intend to report on any matter by exception. Due to changes in National Audit Office requirements the auditor is now required to issue a "VFM Commentary" on any aspects of VFM that they wish to highlight. Normally this would be issued at the same time as the audit opinion however, exceptionally for this year, the auditor has 3 months from the date of the audit opinion to issue this commentary. It is intended that this will be issued in December as part of issuing the Auditor's Annual Report.

Members are reminded that should they wish to discuss matters that would normally be considered Part 2 matters then the meeting will need to move into a closed part 2 session before these matters can be discussed.

Financial Statements

The PCC and CC are separate corporation sole entities and therefore are required to prepare individual Statement of Accounts. The consolidated position for the Group and the PCC's Statement of Accounts are included within the same document.

The Annual Statement of Accounts and Annual Governance Statement for both the PCC and the CC are prepared as soon as possible after the end of the financial year. An initial set of draft accounts were published on both the OPCC and Force website on the 30th June 2021 and a further revised set on the 14th July 2021.

The 2020/21 PCC and CC Statement of Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, based on International Financial Reporting Standards, issued by the Chartered Institute of Public Finance & Accountancy.

Contained within each of the Statement of Accounts are the PCC's and CC's Annual Governance Statement. These statements are intended to provide assurance that both corporation soles have in place governance frameworks that cover the systems, processes, culture and values through which each organisation manages its activities. The preparation of the Annual Governance Statement is a requirement of the Accounts and Audit (England) Regulation 2015 which is also reflected in the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21. These will be approved and signed at the meeting

Changes to Unaudited Draft Accounts issued on 14 July 2021:

The auditors have set out in their report on page 34 the adjustments that have been made to the financial statements. All material adjustments have been reflected in the accounts. The main material changes related to:

- Impairment adjustment for ERP assets
- Revaluation adjustment of several building based on EY valuation review
- Cashflow statement changes

A reconciliation of the movement between the draft accounts as published and the audited accounts is attached as Appendix 1 to this report. None of these adjustments impact the General fund as they are all reversed out under capital accounting rules. Further amendments may be required as a result of ongoing audit work, but this will be discussed at the meeting.

Results for the year

Under CIPFA and statutory regulations a number of adjustments are required to be made to the accounts which can make it difficult to ascertain the true financial performance. However as can be seen from the table in the narrative statement, which seeks to remove these adjustments, the Group finished £1.6m under budget prior to transfer to reserves. This represents 0.6% of the total net budget. The PCC also delivered an underspend against its net budget of £2m. Staff costs continue to be the biggest cost of the Group, representing over 80% of total expenditure.

In terms of capital expenditure for the year this was £6.7m under budget as some projects particularly in IT and estates span several years. Total assets owned by the Group consisting of buildings, plant, vehicles etc. amounted to £140m which includes property and intangible assets related to the ERP project. The group held £12.4m in cash and investments at the year end and had total external borrowings from the PWLB amounting to £15m. Total usable reserves were £21.6m at the end of the year of which £8m are not earmarked. This equates to just over 3% of the total net budget for the group.

Pensions are a significant cost for the group with contributions of £50m made during the year. There are different schemes in place for Police Officers and Police Staff. The Police Officer scheme is an unfunded scheme and annual contributions are based on an assessment by the Government actuary of the cost of benefits earned in that particular year. Any shortfall (or surplus) in respect of contributions against pensions paid is underwritten by the Government. Under accounting standards, the full actuarial cost of providing Officer Pensions had to be reflected in the balance sheet leading to a creditor of £2.0bn however this is actually the actuarial cost of the future pensions underwritten by Government. Police Staff are members of the Local Government Pension Scheme which is a funded scheme in that it holds investment to provide for future pensions. At the end of the year although there was a reported deficit of £217m reflected in the accounts this was as a result of the valuation method prescribed by CIPFA and it is the actuary's view that the scheme is fully funded.

There is a lot of other information included within the financial statements to further explain the financial performance of the Group for the year.

Auditor's Results Report on the Financial Statements

The Auditors write a report on the financial statements and any findings. This sets out the risks that they have considered, any financial adjustments required, the results of the audit and several other items required by statute.

Ms Elizabeth Jacks, who took over as lead partner for EY this year from Mr Mark Hodgson, will be available to present the report and answer questions at the meeting.

Letter of Representation

There is a legal obligation senior officers to disclose any information that the auditor may request, or which could have a bearing on their audit opinion. The letter of representation seeks to set out in writing the verbal representation made to them during their audit. This is standard practice for any audit and the letter is of a standard format and content and is required to be signed by the PCC, CC and two CFOs

Ms Elizabeth Jacks from EY will be available at the meeting to answer any questions Members may have on the Letter of Representation.

Recommendation:

It is recommended that the Joint Audit Committee:

- 1. Receive and comment on the Group Audited Financial Statements for 2020/21 and the Chief Constable Audited Financial Statements for 2020/21.
- 2. Receive and comment on the External Auditors Audit Result's Report.
- 3. Receive and comment on the draft Letter of Representation.

It is further recommended that the Police and Crime Commissioner and the Chief Constable:

- 4. Approve the draft Letter of Representation for 2020/21 included in the auditor's report.
- 5. Receive the External Auditors Report 2020/21.
- **6.** Approve the Group Audited Financial Statements for 2020/21 (which includes the PCC audited financial statements) and the Chief Constable Audited Financial Statements for 2020/21 subject to no change in the reported audit opinion and no further material adjustments are required. If the audit opinion changes and/or material adjustments to the financial statements are required, then the CC and PCC will consult with the JAC Chair prior to approval of the amended financial statements

Appendices

- 1. Reconciliation of the movement between the draft and final financial statements
- 2. Audited Group Financial Statements for 2020/21 (which includes the PCC financial statements and annual Governance Statement)
- 3. Audited Chief Constable Financial Statements for 2020/21 which includes the Annual Governance Statement
- 4. External Auditor's results report to those charged with Governance for 2020/21 which includes draft audit opinion and Letter of Representation
- 5. Draft letter of Representation

6.1 Adjustments to Group Financial Statements

OMPRE	IENSIVE INCOME AND EXPENDITURE STATE	MENT (CIES)				
		DRAFT	MOVEMENT	MOVEMENT	MOVEMENT	FINAL
		2020/21	1* Impairment	2* PPE	3* PPE	2020/21
	GROUP CIES	Net Expenditure	Adjustment	Revaluation	Depreciation	Net Expenditur
				Adjustments	Adjustments	
		£000	£000	£000	£000	£000
	Police Payroll	148,422				148,4
	Police Overtime	6,269				6,2
	Staff Payroll	81,827				81,8
	Staff Overtime	1,908				1,9
	Agency	3,414				3,4
	Training	2,367				2,3
	Other Payroll Costs	2,310				2,3
	Premises	9,481				9,4
	Supplies & Services	32,882				32,8
	Transport	5,758				5,7
	Capital Charges: Depreciation, Amortisation, Impairment	10,521	959		8	11,4
	(Proxy)	305,159	959	0	8	306,1
	Gross Operating Expenditure		909	U	0	
	Income	(19,059)				(19,0
	Net Cost of Policing Services before Intra-Group	286,100	959	0	8	287,
	Funding	· · · ·				
	Intra-group Funding	0				
	Net Cost of Policing Services	286,100		0	8	287,
	Other Operating (Income) or Expenditure	556				
	Financing and Investment Income and Expenditure	46,258				46,
	Taxation and Non-Specific Grant Income	(260,342)				(260,3
	Deficit or (Surplus) on Provision of Services	72,572	959	0	8	73,
	Deficit or (Surplus) on revaluation of current assets	(2,330)		(3,970)		(6,3
				(3,970)		
	Re-measurements of the pension liability/(asset)	80,784				80,
	Other Comprehensive Income and Expenditure	78,454	0	(3,970)	0	74,
	Total Comprehensive Income and Expenditure	151,026		(3,970)	8	148,
		0				
lanation	for movement between draft and final CIES:					
*1	Intangible Asset impairment adjustment at 50% Equip					
. 1	asset (£1,917,800 reducing to £958,900)					
	PPE revaluation adjustments to Police Stations at					
*2	Guildford Staines and Woking					
*3	Guildford, Staines and Woking PPE depreciation adjustment SHEET					
3	PPE depreciation adjustment	DRAFT	MOVEMENT	MOVEMENT 2 PPF	MOVEMENT 3* PPF	FINAL
3	PPE depreciation adjustment SHEET	2020/21	1 Impairment	2* PPE	3* PPE	2020/21
3	PPE depreciation adjustment			2 PPE Revaluation	3* PPE Depreciation	2020/21
3	PPE depreciation adjustment SHEET	2020/21 Net Expenditure	1 Impairment Adjustment	2* PPE Revaluation Adjustments	3* PPE Depreciation Adjustments	2020/21 Net Expenditu
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET	2020/21 Net Expenditure £000	1 Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2020/21 Net Expenditu £000
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment	2020/21 Net Expenditure £000 131,024	1 Impairment Adjustment £000	2* PPE Revaluation Adjustments	3* PPE Depreciation Adjustments	2020/21 Net Expenditu £000 134,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property	2020/21 Net Expenditure £000 131,024 1,203	1 Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2020/21 Net Expenditu £000 134, 1,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826	1 Impairment Adjustment £000 (959)	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2020/21 Net Expenditu £000 134, 1, 3,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors	2020/21 Net Expenditure £000 131,024 1,203 4,826 586	1 Impairment Adjustment £000 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826	1 Impairment Adjustment £000 (959)	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2020/21 Net Expenditu £000 134, 1, 3,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors	2020/21 Net Expenditure £000 131,024 1,203 4,826 586	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3, 140,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Assets Held for Sale	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 140,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Assets Held for Sale Inventories	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 1, 22,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,424 12,680	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,424 12,680 36,200	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 2, 12, 12, 36,
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544)	1 Impairment Adjustment £000 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 12, 36, (27,5)
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3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Current Liabilities Net Assets Net Assets	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,424 12,680 36,200 (27,544) (30,584) (14,562) (2,176,507) (2,191,069)	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 (959) 0 0 (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (8) (8) (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 22, 12, 36, (27,5 (3,0), (30,5) (14,5), (2,176,5) (2,191,0)
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,047,814)	1 Impairment Adjustment £000 (959) (959) 0 0 0 0 0 (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (8) (8) (8)	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 36, (27, 5, (3,0, (30,5) (21,76,5) (2,176,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6)
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Current Liabilities Icong Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2020/21 Net Expenditure £000 131,024 1,203 4,826 5866 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (21,627) 2,069,441	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 0 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 12, 36, (27,5, (3,0,5) (27,5, (3,0,5) (21,5,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (2,16,5) (21,6)
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Current Liabilities Current Liabilities Net Assets Financed by Usable Reserves	2020/21 Net Expenditure £000 131,024 1,203 4,826 5866 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,047,814) (21,627) 2,069,441 2,047,814	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Current Liabilities Icong Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Liabilities Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves	2020/21 Net Expenditure £000 131,024 1,203 4,826 5866 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,047,814) (21,627) 2,069,441 2,047,814	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Assets Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Labilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves For movement between draft and final BS:	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Total Reserves Intangible Asset impairment adjustment at 50% Equip	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves for movement between draft and final BS: Intangible Asset impairment adjustment at 50% Equip asset (£1,917,800 reducing to £958,900)	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Current Liabilities Financed by Usable Reserves Unusable Reserves Total Reserves For movement between draft and final BS: Intangible Asset impairment adjustment at 50% Equip asset (E1,917,800 reducing to £958,900) PPE revaluation adjustments to Police Stations at	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140, 140, 22, 12, 36, (27, 5, (3,0, (30,5) (21,6,5) (2,176,5) (2,176,5) (2,191,0) (2,044,5) (21,6
3	PPE depreciation adjustment SHEET GROUP BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Liabilities Long Term Liabilities Long Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves for movement between draft and final BS: Intangible Asset impairment adjustment at 50% Equip asset (£1,917,800 reducing to £958,900)	2020/21 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,424 12,680 36,200 (27,544) (3,040) (30,584) (14,562) (2,176,507) (2,191,069) (2,069,441) 2,069,441 2,047,814 0	1 Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 0 959 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2020/21 Net Expenditu £000 134, 1, 3, 140,

6.1 Adjustments to PCC Financial Statements

	OMPREHENSIVE INCOME AND EXPENDITURE STA	TEMENT (CIES)				
		DRAFT	MOVEMENT	MOVEMENT	MOVEMENT	FINAL
		2019/20	1*	2* PPE	3* PPE	2019/20
PC	C CIES	Net Expenditure	Impairment	Revaluation	Depreciation	Net
			Adjustment	Adjustments		Expenditu
		£000	£000	£000	£000	£000
Poli	ice Payroll	0				
Poli	ice Overtime	0				
Sta	ff Payroll	1,089				1,
Sta	iff Overtime	4				
_	ency	0				
	ining	0				
	ner Payroll Costs	12				
	mises	46				
_						
	pplies & Services	3,303				3
Ira	insport	2				
Cap	pital Charges: Depreciation, Amortisation, Impairment (Proxy)	0				
	oss Operating Expenditure	4,456	0	0	0	
Inco	ome	(1,862)				(1,8
Net	t Cost of Policing Services before Intra-Group Funding	2,594	0	0	0	2,
	t obst of i oncing dervices before initia-oroup i unung	2,004	, v	Ŭ	v	-,
Intra	a-group Funding	260,875	959		8	261,
	t Cost of Policing Services	263,469	959	0	8	264,
	ner Operating (Income) or Expenditure	556				
_	ancing and Investment Income and Expenditure	361				
	kation and Non-Specific Grant Income	(260,342)				(260,3
_	ficit or (Surplus) on Provision of Services	(200,342)	959	0	8	
			909		8	
	ficit or (Surplus) on revaluation of current assets	(2,330)		(3,970)		(6,3
	measurements of the pension liability/(asset)	924				
Oth	ner Comprehensive Income and Expenditure	(1,406)	0	(3,970)	0	(5,3
Tot	tal Comprehensive Income and Expenditure	2,638	959	(3,970)	8	(;
		0				
Inta	angible Asset impairment adjustment at 50% Equip asset					
	,917,800 reducing to £958,900)					
	Erevaluation adjustments to Police Stations at Guildford, Staines					
	d Woking					
PPE	Edepreciation adjustment					
;						
		DRAFT	MOVEMENT	MOVEMENT	MOVEMENT	FINAL
			MOVEMENT 1*	MOVEMENT 2* PPE	MOVEMENT 3* PPE	
C		2019/20	1*	2* PPE	3* PPE	2019/20
C	C BALANCE SHEET		1* Impairment	2* PPE Revaluation	3* PPE Depreciation	2019/20 Net
C		2019/20 Net Expenditure	1* Impairment Adjustment	2* PPE Revaluation Adjustments	3* PPE Depreciation Adjustments	2019/20 Net Expenditu
C PC	C BALANCE SHEET	2019/20 Net Expenditure £000	1* Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu £000
C PC Pro	C BALANCE SHEET	2019/20 Net Expenditure £000 131,024	1* Impairment Adjustment	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu £000 134,
C PC Pro Inve	C BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203	1* Impairment Adjustment £000 0	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu £000 134, 1,
C PC Pro Inve	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826	1* Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu £000 134, 1, 3,
C PC Pro Inve	C BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203	1* Impairment Adjustment £000 0	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu £000 134, 1, 3,
Pro Inta Lor	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826	1* Impairment Adjustment £000 0	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3,
Pro Inta Lor	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3,
Pro Pro Inve Lor	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3,
Pro Inve Lor Ass	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3, 140,
Pro Inve Inta Lor Ass Inve	CC BALANCE SHEET sperty, Plant & Equipment estment Property angible Assets ng Term Debtors ng Term Assets sets Held for Sale entories	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 1, 1, 1,
Pro Pro Inve Inta Lor Asse Inve Sho	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970	3* PPE Depreciation Adjustments £000 (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 22,
PC PC PC PC PC PC PC PC PC PC PC PC PC P	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314 12,680	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2019/20 Net Expenditu £000 134, 134, 140, 140, 22, 12, 12, 12, 12, 12, 12, 12, 12, 12
PC PC PC PC PC PC PC PC PC PC PC PC PC P	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314	1* Impairment Adjustment £000 0 (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2019/20 Net Expenditu £000 134, 134, 1, 3, 140, 22, 12,
Pro Pro Inve Inta Lor Ass Inve Sho Cas	CC BALANCE SHEET perty, Plant & Equipment estment Property angible Assets ng Term Debtors ng Term Assets sets Held for Sale entories ort Term Debtors sh and Cash Equivalents rrent Assets	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2019/20 Net Expenditu £000 134, 1, 3,
Pro Pro Inve Inta Lor Ass Inve Sho Cas Cui Sho	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970	3* PPE Depreciation Adjustments £000 (8) (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 140, 1, 22, 12, 36, (25,5)
Pro	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,593)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 12, 36, (25, 5, (2,5, (2,5,
Pro	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 12, 36, (25, 5, (2,5, (2,5,
Pro Inve Inta Lor Ass Inve Sho Cas Sho Pro Cui	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,593)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 12, 36, (25, 5, (2,5, (2,5,
Pro Inve Inta Lor Ass Inve Sho Cas Sho Pro Cui	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,593)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8)	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25,5, (25,5, (25,5,5)) (25,5,5))
Pro Inve Inta Lor Asss Inve Sho Cas Sho Pro Cas Sho Cur Lor	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8)	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 1, 22, 12, 36, (25, 5, (25, 5, (25, 5, (25, 5, (25, 5, (25, 5, (25, 5, (25, 5, (25, 5, (25, (2
Pro Pro Inve Inta Lor Ass Inve Sho Cas Cas Cur Evo Cur Lor Oth	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461)	1* Impairment Adjustment £000 0 (959) (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	2019/20 Net Expenditu £000 134, 1, 3, 140, 140, 140, 140, 140, 140, 140, 140
Pro Pro Inve Inta Lor Ass Inve Sho Cas Cas Cur Evo Cur Lor Oth	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562)	1* Impairment Adjustment £000 0 (959) (959) 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	2019/20 Net Expenditu £000 134, 1, 3, 140, 140, 140, 140, 140, 140, 140, 140
C C Pro Inve Inta Lon Cas Sho Cas Sho Cas Sho Cas Sho Cas Cur Sho Cas Cur Cur Cur Cur Cur Cur Cur Cur Cur Cur	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 1, 1, 22, 12, 12, 36, (25,5, (25,5, (25,5, (25,5, (25,5, (25,5, (24,5, (24,5, (24,5, (14,5,)))))))))))))))))))))))))))))))))))
C C Pro Inve Inta Lon Cas Sho Cas Sho Cas Sho Cas Sho Cas Cur Sho Cas Cur Cur Cur Cur Cur Cur Cur Cur Cur Cur	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461)	1* Impairment Adjustment £000 0 (959) (959) 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 1, 1, 22, 12, 12, 36, (25,5, (25,5, (25,5, (25,5, (25,5, (25,5, (24,5, (24,5, (24,5, (14,5,)))))))))))))))))))))))))))))))))))
C PC PC Pro Inve Inve Inve Inve Sho Case Sho Pro Cur Sho Case Sho Pro Cur Net	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 1, 1, 22, 12, 12, 36, (25,5, (25,5, (25,5, (25,5, (25,5, (25,5, (24,5, (24,5, (24,5, (14,5,)))))))))))))))))))))))))))))))))))
PC Pro Inve Inta Lor Inta Lor Sho Pro Cui Sho Pro Cui Sho Pro Cui Sho Pro Sho Sho Pro Sho Sho Fro Sho Sho Fro Sho Sho Sho Sho Sho Sho Sho Sho Sho Sh	CC BALANCE SHEET	2019/20 Net Expenditure £000 131.024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 128,183	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C PC Pro Inve Inta Lor Lor Cas Cu Shc Cas Cu Shc Cas Cu Cu Shc Shc Shc Shc Shc Shc Shc Shc Shc Shc	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (28,523) (28,523) (14,562) (24,611) (17,023) 22,8183 (21,627)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 3,970	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	2019/20 Net Expenditu 2000 134, 1, 3 140, 11, 22, 12, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C PC Pro Inve Inta Lor Lor Cas Cu Shc Cas Cu Shc Cas Cu Cu Shc Shc Shc Shc Shc Shc Shc Shc Shc Shc	CC BALANCE SHEET	2019/20 Net Expenditure £000 131.024 1,203 4,826 586 137,639 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 128,183	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	2019/20 Net Expenditu 2000 134, 1, 3 140, 11, 22, 12, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C Pro Inve Lor Cas Cas Cas Cas Cas Cas Cas Cas Cas Cas	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (28,523) (28,523) (14,562) (24,611) (17,023) 22,8183 (21,627)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 (959)	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 3,970	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C Pro Inve Lor Cas Cas Cas Cas Cas Cas Cas Cas Cas Cas	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 128,183 (21,627) (106,556)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C Pro Inve Lor Cas Cas Cas Cas Cas Cas Cas Cas Cas Cas	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 2 28,183 (21,627) (106,556) (128,183) 0	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C Pro Inve Lor Cas Cas Cas Cas Cas Cas Cas Cas Cas Cas	CC BALANCE SHEET	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 228,183 (21,627) (106,556) (128,183)	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
C Pro Inva Inta Lor Lor Sho Cas Sho Sho Sho Sho Sho Sho Sho Sho Sho Sho	CC BALANCE SHEET operty, Plant & Equipment estment Property angible Assets ing Term Debtors ing Term Assets sets Held for Sale entories ort Term Debtors sh and Cash Equivalents rrent Assets ort Term Creditors wisions rrent Liabilities ing Term Borrow ing ier Long Term Liabilities rrent Liabilities anced by able Reserves usable Reserves usable Reserves tal Reserves	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 2 28,183 (21,627) (106,556) (128,183) 0	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
Pro Inve Inve Case Case Case Case Case Case Case Cas	CC BALANCE SHEET aperty, Plant & Equipment estment Property angible Assets ng Term Debtors ng Term Debtors of Term Debtors sh and Cash Equivalents rrent Assets ort Term Creditors wisions rrent Liabilities ng Term Borrow ing rer Long Term Liabilities t Assets anced by able Reserves usable Reserves tal Reserves tal Reserves usable Asset impairment adjustment at 50% Equip asset	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 2 28,183 (21,627) (106,556) (128,183) 0	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25
Pro Inve Intal Lor Lor Assi Inve She Cas She She She She She She She She She She	CC BALANCE SHEET apperty, Plant & Equipment estment Property angible Assets ng Term Debtors ng Term Debtors ng Term Debtors sets Held for Sale entories ort Term Debtors sh and Cash Equivalents rrent Assets ort Term Creditors visions rrent Liabilities ng Term Borrow ing rer Long Term Liabilities rrent Liabilities t Assets anced by able Reserves usable Reserves usable Reserves angible Asset impairment adjustment at 50% Equip asset 917,800 reducing to £958,900)	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 2 28,183 (21,627) (106,556) (128,183) 0	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu £000 134, 1, 3, 140, 1, 1, 22, 12, 36, (25, (28, (28, (28, (24, (14, 5, (24, (14, 131, 131, 140, 131, 140, 134, 140, 140, 140, 140, 140, 140, 140, 14
C Pro Invæ Inta Lor Lor Sho Cas Sho Cas Sho Cas Sho Cas Sho Cu Sho Cu Sho Cu Sho Cu Sho Cu Invæ Sho Cu Sho Sho Sho Sho Sho Sho Sho Sho Sho Sho	CC BALANCE SHEET aperty, Plant & Equipment estment Property angible Assets ng Term Debtors ng Term Debtors of Term Debtors sh and Cash Equivalents rrent Assets ort Term Creditors wisions rrent Liabilities ng Term Borrow ing rer Long Term Liabilities t Assets anced by able Reserves usable Reserves tal Reserves tal Reserves usable Asset impairment adjustment at 50% Equip asset	2019/20 Net Expenditure £000 131,024 1,203 4,826 586 137,639 0 0 1,096 22,314 12,680 36,090 (25,593) (2,930) (28,523) (14,562) (2,461) (17,023) 2 28,183 (21,627) (106,556) (128,183) 0	1* Impairment Adjustment £000 (959) (959) (959) 0 0 0 0 0 0 0 0 0 959 959	2* PPE Revaluation Adjustments £000 3,970 3,970 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 (8) (8) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	2019/20 Net Expenditu 2000 134, 1, 3, 140, 11, 22, 12, 36, (25, (25, (25, (25, (25, (25, (25, (25

Adjustments to Chief Constable Financial Statements

-	COMPREHENSIVE INCOME AND EXPENDITU			NOVELEE	NOVELEE	-
_		DRAFT	MOVEMENT	MOVEMENT	MOVEMENT	FINAL
		2019/20	1*	2* PPE	3* PPE	2019/20
	CC CIES	Net Expenditure	Impairment	Revaluation	Depreciation	Net
ł		C000	Adjustment	Adjustments	Adjustments	-
+		£000	£000	£000	£000	£000
-	Police Payroll	148,422	0			148,42
-	Police Overtime	6,269	0	0		6,2
	Staff Payroll	80,738		0		80,73
	Staff Overtime	1,904	0	0		1,9
	Agency	3,414		0		3,4
	Training	2,367	0	0	0	2,3
	Other Payroll Costs	2,298	0	0	0	2,2
	Premises	9,435	0	0	0	9,4
	Supplies & Services	29,579	0	0	0	29,5
	Transport	5,756	0	0	0	5,7
1	Capital Charges: Depreciation, Amortisation, Impairment (Proxy)	10,521	959	0	8	11,4
1	Gross Operating Expenditure	300,703 (17,197)	959 0	0 0		301,6 (17,19
1	Net Cost of Policing Services before Intra-Group	283,506	959	0	7	284,4
	Funding		105-1			
	Intra-group Funding	(260,875)	(959)	0	(-)	(261,84
	Net Cost of Policing Services	22,631	0		-	22,6
	Other Operating (Income) or Expenditure	0		0		
	Financing and Investment Income and Expenditure Taxation and Non-Specific Grant Income	45,897 0	0	0		45,8
-	Deficit or (Surplus) on Provision of Services	68,528	0			68,5
	Deficit or (Surplus) on revaluation of current assets	0	0	0	-	
-						70.0
	Re-measurements of the pension liability/(asset)	79,860	0	0		79,8
ļ	Other Comprehensive Income and Expenditure	79,860	0	0	0	79,8
ļ						
ł	Total Comprehensive Income and Expenditure	<u>148,388</u> 0	0	0	0	148,3
	Intangible Asset impairment adjustment at 50% Equip asset (£1,917,800 reducing to £958,900) PPE revaluation adjustments to Police Stations at Guildford, Staines and Woking PPE depreciation adjustment					
ł						
-0	EF					
11	EF	DRAFT	MOVEMENT	MOVEMENT	MOVEMENT	FINAL
			1*	2* PPE	3* PPE	2019/20
Ī	EF CC BALANCE SHEET	2019/20	1* Impairment	2* PPE Revaluation	3* PPE Depreciation	2019/20 Net
		2019/20 Net Expenditure	1* Impairment Adjustment	2* PPE Revaluation Adjustments	3* PPE Depreciation Adjustments	2019/20 Net Expenditu
		2019/20 Net Expenditure £000	1* Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net
		2019/20 Net Expenditure	1* Impairment Adjustment £000	2* PPE Revaluation Adjustments £000	3* PPE Depreciation Adjustments £000	2019/20 Net Expenditu
	CC BALANCE SHEET	2019/20 Net Expenditure £000	1* Impairment Adjustment £000	2* PPE Revaluation Adjustments £000 0	3* PPE Depreciation Adjustments £000 0	2019/20 Net Expenditu
	CC BALANCE SHEET Property, Plant & Equipment Investment Property	2019/20 Net Expenditure £000	1* Impairment Adjustment £000 0	2* PPE Revaluation Adjustments £000 0	3* PPE Depreciation Adjustments £000 0	2019/20 Net Expenditu
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets	2019/20 Net Expenditure £000 0 0	1* Impairment Adjustment £000 0 0	2* PPE Revaluation Adjustments £000 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0	2019/20 Net Expenditu
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors	2019/20 Net Expenditure £000 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0	2019/20 Net Expenditu
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets	2019/20 Net Expenditure £000 0 0	1* Impairment Adjustment £000 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0	2019/20 Net Expenditu
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets	2019/20 Net Expenditure £000 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0	1* Im pairment Adjustment £000 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 110 0 110	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 110 0 110 (1,951)	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 1 (1,95 (1,95) (1)
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 110 0 110 (1,951)	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 1 (1,95 (1,95) (1)
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 (1,95 (11) (2,06
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,92 (11) (2,06
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (11) (2,06
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (11) (2,06 (2,174,04
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 1 (1,95 (1) (2,06 (2,174,04
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1) (2,174,04 (2,174,04
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	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,92 (11) (2,06 (2,174,04 (2,174,04 (2,175,99)
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Net Assets Financed by Usable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 110 0 (1,951) (1,951) (1,951) (1,951) (1,951) 0 (2,174,046) (2,175,997) 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1) (2,06 (2,174,04 (2,175,95)
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	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Net Assets Financed by Usable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 1 1 1 (1,92 (1,174,04 (2,174,04 (2,174,04 (2,175,92 (2,175,92) 2,175,93
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1,174,04 (2,174,04 (2,174,04 (2,175,95) 2,175,95
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1,174,04 (2,174,04 (2,174,04 (2,175,95) 2,175,95
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1,195 (1,195) (2,174,04 (2,174,04 (2,175,95) 2,175,95
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Debtors Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1,195 (1,195) (2,174,04 (2,174,04 (2,175,95) 2,175,95
	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves Intangible Asset impairment adjustment at 50% Equip asset (£1.917.800 reducing to £958.900)	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditu £000 1 1 (1,95 (1,174,04 (2,174,04 (2,174,04 (2,175,95) 2,175,95
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	CC BALANCE SHEET Property, Plant & Equipment Investment Property Intangible Assets Long Term Debtors Long Term Assets Assets Held for Sale Inventories Short Term Debtors Cash and Cash Equivalents Current Assets Short Term Creditors Provisions Current Liabilities Long Term Borrow ing Other Long Term Liabilities Current Liabilities Net Assets Financed by Usable Reserves Unusable Reserves Total Reserves Intangible Asset impairment adjustment at 50% Equip	2019/20 Net Expenditure £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1* Impairment Adjustment £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2* PPE Revaluation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0	3* PPE Depreciation Adjustments £000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 Net Expenditur £000 1 1 (1,95 (111 (2,06 (2,174,04 (2,175,99 2,175,9