

Appendix 5
Summary of the Statement of Accounts 2021/22

Comprehensive Income and Expenditure Statement

| 2020/21 | | | 2021/22 | | | |
|---------------------|-----------------|----------------|---|---------------------|-----------------|-----------------|
| Expenditure £000 | Income £000 | Net £000 | | Expenditure £000 | Income £000 | Net £000 |
| 1,987 | -16 | 1,971 | Chief Executive Officer | 2,238 | -108 | 2,130 |
| 34,285 | -29,949 | 4,336 | Covid-19 | 0 | 0 | 0 |
| 132,610 | -102,773 | 29,837 | Resources | 154,383 | -112,999 | 41,384 |
| 75,486 | -12,444 | 63,042 | Neighbourhood Services | 90,123 | -28,684 | 61,439 |
| 8,531 | -1,029 | 7,502 | Law & Governance | 7,776 | -1,789 | 5,987 |
| 37,054 | -9,131 | 27,923 | Regeneration & Place | 38,042 | -16,260 | 21,782 |
| 315,840 | -230,736 | 85,104 | Children, Families & Education | 334,913 | -242,138 | 92,775 |
| 180,331 | -87,935 | 92,396 | Adults Care and Health and Strategic Commissioning | 195,990 | -90,449 | 105,541 |
| 325 | -3,643 | -3,318 | Corporate | 0 | 0 | 0 |
| 786,449 | -477,656 | 308,793 | Cost of Services | 823,465 | -492,427 | 331,038 |
| 43,367 | 0 | 43,367 | Other Operating Expenditure | 48,217 | 0 | 48,217 |
| 34,363 | -509 | 33,854 | Financing and Investment Income and Expenditure | 25,200 | -1,970 | 23,230 |
| 0 | -344,420 | -344,420 | Taxation and Non-Specific Grant Income | 0 | -374,362 | -374,362 |
| 864,179 | -822,585 | 41,954 | Surplus or Deficit on Provision of Services | 896,882 | -868,759 | 28,123 |
| | | -22,831 | Surplus or deficit on revaluation of PPE | | | -21,764 |
| | | 0 | Surplus or deficit on investments in equity instruments designated at Fair Value through Other Comprehensive Income | | | 47 |
| | | 4 | Surplus or deficit on revaluation of available for sale financial assets and financial instruments at Fair Value through Other Comprehensive Income | | | 45 |
| | | 34,910 | Remeasurement of the net defined benefit liability / asset | | | -107,282 |
| | | 12,083 | Other Comprehensive Income and Expenditure | | | -128,954 |
| | | 53,677 | Total Comprehensive Income and Expenditure | | | -100,831 |

Balance Sheet

| 31 March 2021 £000 | Notes | | 31 March 2021 £000 |
|-----------------------------------|--------------|--------------------------------------|-----------------------------------|
| 671,002 | 14 | Property, Plant and Equipment | 681,845 |
| 18,411 | 15 | Heritage Assets | 18,883 |
| 19,033 | 16 | Investment Property | 18,946 |
| 19 | 17 | Intangible Assets | 0 |
| 9,963 | 18 | Long-Term Investments | 11,317 |
| 22,327 | 18&19 | Long-Term Debtors | 18,973 |
| 740,755 | | Long Term Assets | 749,964 |
| 6,974 | 18 | Short-Term Investments | 8,306 |
| 226 | | Inventories | 410 |
| 89,240 | 19 | Short-Term Debtors | 84,824 |
| 29,856 | 21 | Cash and Cash Equivalents | 46,982 |
| 126,296 | | Current Assets | 140,522 |
| -8,586 | 21 | Cash and Cash Equivalents | -6,195 |
| -101,198 | 18 & 29 | Short-Term Borrowing | -71,919 |
| -81,443 | 22 | Short-Term Creditors | -113,820 |
| -12,084 | 23 | Provisions | -12,680 |
| -203,311 | | Current Liabilities | -204,614 |
| -3,444 | 23 | Provisions | -3,876 |
| -149,434 | 18 & 29 | Long-Term Borrowing | -145,268 |
| -34,877 | 18, 22 & 29 | Other Long-Term Liabilities | -31,675 |
| -531,815 | 42 | Pension Liability | -460,054 |
| -257 | 36 | Grants Receipts in Advance - Capital | -255 |
| -719,827 | | Long Term Liabilities | -641,128 |
| -56,087 | | Net Assets | 44,744 |
| -150,927 | 24 | Usable Reserves | -161,962 |
| 207,014 | 25 | Unusable Reserves | 117,218 |
| 56,087 | | Total Reserves | -44,744 |

Amendments to the Draft Accounts

Amendments to the financial statements (draft to final) have been made since publication and are detailed in Appendix X for Wirral Council Accounts and will be reflected in the final accounts to be brought back to this Committee in January 2023. The Committee is asked to note these changes.

| Description | Amount £m | Financial impact on Comprehensive Income and Expenditure Statement (CIES) and Balance Sheet |
|---|--------------------|---|
| Note 8 and 21 - Earmarked reserves and associated notes to correct two earmarked reserves which should be reported as creditors. <ol style="list-style-type: none"> 1. CHAMPS 2. Community Safety | £6.273m £0.605k | No change to Outturn or CIES. Changes to Creditors and Usable reserves in Balance sheet (and relevant notes), as well as Cashflow Statement, MiRS, grants and CIES primary notes that will be impacted. |
| CIES and associated notes to reflect late evidence of capital grant and expenditure in Schools. | £1.174m | No change to Outturn. Property, Plant & Equipment, Unusable reserves, cashflow, MIRS and CIES primary notes that will be impacted. |
| Note 35 Dedicated Schools Grant (DSG) table updated for compliance to the Code of Practice | n/a | n/a |
| Note 33 Officer Remuneration narrative to include narrative for Chief Executive electoral pay | n/a | n/a |
| Internal recharges understated for public health and DSG for 20/21. | £6.3m | No change to Outturn or CIES. |
| Note 30 Agency disclosure amended to reflect correct Covid value | £160k | n/a |