

## Changes to Unaudited Accounts 2020/2021 during the Audit

Statement/ Note	Value £'000	Adjustment	Reason
CIES, MIRS, Balance Sheet & Note 36	1,017	Pension liability adjustment	Updated position provided from Surrey Pension Fund regarding discount rate
CIES, Balance Sheet & Narrative Statement	2,095	LRSg grant (open/closed) & ARG grant	Updated guidance from Central Government in May 2021 impacted the accounting for ARG grants, this now reflects the repayment conditions on the Council (£2m). LRSg grants split updated to reflect principal/agency position (£0.1m).
Balance Sheet	3,443	Cash & Cash equivalent assets/liabilities updated	Move from amalgamated position in Current Assets to a gross split between Current Assets and Current Liabilities to give users clarity and provide transparency
3	-	Remove note regarding IFRS16	Implementation of the standard has been delayed a further year
4	-	Remove note on impairment allowance	Estimation uncertainty regarding Waverley's impairment allowance not material
7	-	Update of grants disclosure	Amalgamates information held in other notes to provide grant information in one place as per the Code Guidance
32	15	Increase in audit fees declared	Updated position from new information arising since the July 2021 unaudited account publication
34	-	Related Parties	Government Grants detail moved into grants disclosure in Note 7, reduced detail on control over community organisations as not material to Waverley