

STATEMENT OF ACCOUNTS 2020/21

CHANGES SINCE APPROVAL BY THE CHIEF FINANCIAL OFFICER 4th JUNE 2021

| | Issue | Change Made |
|-----|--|--|
| 1 | Changes to Key Statements | |
| 1.1 | Balance Sheet | Revision to 3 year Balance Sheet to reflect position as at 1 st April 2019 for Property, Plant and Equipment, and Heritage Assets following the reclassification of Rochdale Town Hall. Revision to Balance Sheet to reflect movement between Property, Plant and Equipment, and Heritage Assets for Rochdale Town Hall. |
| 2 | Classification Changes | |
| | N/A | N/A |
| 3 | Changes to Notes | |
| 3.1 | Note 3 – Assumptions made about the future and other major sources of estimation uncertainty | Revision to note to include disclosure relating to Going Concern. |
| 3.2 | Note 11 – Property, Plant and Equipment | Revision to note for the reclassification of Rochdale Town Hall from Other Land and Buildings to an Heritage Asset from 1 st April 2019. Revision to note for the reclassification of Rochdale Town Hall from Assets Under Construction from 1 st January 2021 to Heritage Assets. |
| 3.3 | Note 11 – Property, Plant and Equipment Revaluations | Revision to note to reflect the movement of Rochdale Town Hall from Assets Under Construction. |
| 3.4 | Note 11 – Capital Commitments re Property, Plant and Equipment | Revision to note to exclude capital commitments linked to Rochdale Town Hall. |
| 3.5 | Note 12 – Heritage Assets | Revision to note for the reclassification of Rochdale Town Hall from Other Land and Buildings to an Heritage Asset from 1 st April 2019. |

| | | Revision to note for the reclassification of Rochdale Town Hall from Property, Plant and Equipment from 1 st January 2021 to Heritage Assets. | | | | | | | | |
|------------------------------|---|--|---------------|-------------------------|--------------------------|----------------|------------------------------|-------------------|---------------------------|--------------------|
| 3.6 | Note 33 – Capital Financing | Revision to note to reflect the reclassification of Rochdale Town Hall from Property, Plant and Equipment to Heritage Assets. | | | | | | | | |
| 3.7 | Note 41 – Events after the Balance Sheet Date | Revision to note to include disclosure relating to a number of Schools transferring to Academy status during 2021/22. <table border="0"> <thead> <tr> <th style="text-align: left;">School</th> <th style="text-align: left;">Date of transfer</th> </tr> </thead> <tbody> <tr> <td>Moorhouse Primary School</td> <td>1st April 2021</td> </tr> <tr> <td>Oulder Hill Community School</td> <td>1st November 2021</td> </tr> <tr> <td>Kingsway Park High School</td> <td>1st September 2021</td> </tr> </tbody> </table> | School | Date of transfer | Moorhouse Primary School | 1st April 2021 | Oulder Hill Community School | 1st November 2021 | Kingsway Park High School | 1st September 2021 |
| School | Date of transfer | | | | | | | | | |
| Moorhouse Primary School | 1st April 2021 | | | | | | | | | |
| Oulder Hill Community School | 1st November 2021 | | | | | | | | | |
| Kingsway Park High School | 1st September 2021 | | | | | | | | | |
| 4 | Minor Changes | | | | | | | | | |
| 4.1 | Minor typing and formatting changes | Various notes and pages, and the narrative statement. | | | | | | | | |