LINCOLNSHIRE POLICE
Comparison between original and final financial statements:

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)

GROUP CIES	DRAFT 2020/21 Net Expenditure	TBC MOVEMENT 1* Dr/Cr Reclassified Adjustment	TBC MOVEMENT 2* G4S Expense Accrual Adjustment	TBC MOVEMENT 3* Finance Lease Adjustment	TBC MOVEMENT 4* Pension Adjustment	TBC MOVEMENT 5* FCR Revaluation	TBC MOVEMENT 6* Rounding	FINAL 2020/21 Net Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
Police and Crime Commissioner	32,488			(296)				32,192
Chief Constable	115,209						(1)	115,208
Joint Services	1,365							1,365
Gross Operating Expenditure	**149,062**	**0**	**0**	**(296)**	**0**	**0**	**(1)**	**148,765**
Income	(16,892)							(16,892)
Net Cost of Policing Services before Intra-Group Funding	**132,170**	**0**	**0**	**(296)**	**0**	**0**	**(1)**	**131,873**
Intra-group Funding	0							0
Net Cost of Policing Services	**132,170**	**0**	**0**	**(296)**	**0**	**0**	**(1)**	**131,873**
Other Operating (Income) or Expenditure	1,487			539			(1)	2,025
Financing and Investment Income and Expenditure	34,085			27				34,112
Taxation and Non-Specific Grant Income	(155,479)							(155,479)
Deficit or (Surplus) on Provision of Services	**12,263**	**0**	**0**	**270**	**0**	**0**	**(2)**	**12,531**
Deficit or (Surplus) on revaluation of current assets	(1,023)					121		(902)
Re-measurements of the pension liability/(asset)	310,779				(3,068)			307,711
Other Comprehensive Income and Expenditure	**309,756**	**0**	**0**	**0**	**(3,068)**	**121**	**0**	**306,809**
Total Comprehensive Income and Expenditure	**322,019**	**0**	**0**	**270**	**(3,068)**	**121**	**(2)**	**319,340**

PCC CIES	DRAFT 2020/21 Net Expenditure	TBC MOVEMENT 1* Dr/Cr Reclassified Adjustment	TBC MOVEMENT 2* G4S Expense Accrual Adjustment	TBC MOVEMENT 3* Finance Lease Adjustment	TBC MOVEMENT 4* Pension Adjustment	TBC MOVEMENT 5* FCR Revaluation	TBC MOVEMENT 6* Rounding	FINAL 2020/21 Net Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
PCC CIES	32,488		0	(296)				32,192
Chief Constable	0							0
Joint Services	482							482
Gross Operating Expenditure	**32,970**	**0**	**0**	**(296)**	**0**	**0**	**0**	**32,674**
Income	(8,148)							(8,148)
NCPS before Intra-Group Funding	**24,822**	**0**	**0**	**(296)**	**0**	**0**	**0**	**24,526**
Intra-group Funding	123,413							123,413
NCPS	**148,235**	**0**	**0**	**(296)**	**0**	**0**	**0**	**147,939**
Other Operating I&E	610			539			(1)	1,148
Financing and Investment I&E	2,105			27				2,132
Taxation and Non-Specific Grant Income	(155,479)							(155,479)
DSPS	**(4,529)**	**0**	**0**	**270**	**0**	**0**	**(1)**	**(4,260)**
Deficit or (Surplus) on revaluation of current assets	(1,023)			0		121		(902)
Re-measurements of the pension liability/(asset)	8,259				(936)			7,323
Other CI&E	**7,236**	**0**	**0**	**0**	**(936)**	**121**	**0**	**6,421**
Total CI&E	**2,707**	**0**	**0**	**270**	**(936)**	**121**	**(1)**	**2,161**

CC CIES	DRAFT 2020/21 Net Expenditure	TBC MOVEMENT 1* Dr/Cr Reclassified Adjustment	TBC MOVEMENT 2* G4S Expense Accrual Adjustment	TBC MOVEMENT 3* Finance Lease Adjustment	TBC MOVEMENT 4* Pension Adjustment	TBC MOVEMENT 5* FCR Revaluation	TBC MOVEMENT 6* Rounding	FINAL 2020/21 Net Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
PCC	0							0
Chief Constable	115,209						(1)	115,208
Joint Services	883							883
Gross Operating Expenditure	**116,092**	**0**	**0**	**0**	**0**	**0**	**(1)**	**116,091**
Income	(8,744)							(8,744)
NCPS before Intra-Group Funding	**107,348**	**0**	**0**	**0**	**0**	**0**	**(1)**	**107,347**
Intra-group Funding	(123,413)							(123,413)
NCPS	**(16,065)**	**0**	**0**	**0**	**0**	**0**	**(1)**	**(16,066)**
Other Operating I&E	877							877
Financing and Investment I&E	31,980							31,980
Taxation and Non-Specific Grant Income	0							0
DSPS	**16,792**	**0**	**0**	**0**	**0**	**0**	**(1)**	**16,791**
Deficit or (Surplus) on revaluation of current assets	0							0
Re-measurements of the pension liability/(asset)	302,520				(2,132)			300,388
Other CI&E	**302,520**	**0**	**0**	**0**	**(2,132)**	**0**	**0**	**300,388**
Total CI&E	**319,312**	**0**	**0**	**0**	**(2,132)**	**0**	**(1)**	**317,179**

BALANCE SHEET

GROUP BALANCE SHEET	DRAFT 2020/21 Net Expenditure	TBC MOVEMENT 1* Dr/Cr Reclassified Adjustment	TBC MOVEMENT 2* G4S Expense Accrual Adjustment	TBC MOVEMENT 3* Finance Lease Adjustment	TBC MOVEMENT 4* Pension Adjustment	TBC MOVEMENT 5* FCR Revaluation	TBC MOVEMENT 6* Rounding	FINAL 2020/21 Net Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
Property, Plant & Equipment	49,510		539			(121)		49,928
Investment Property								0
Intangible Assets	1,536							1,536
Long Term Debtors	25							25
Long Term Assets	**51,071**	**0**	**539**	**0**	**0**	**(121)**	**0**	**51,489**
Assets Held for Sale	0							0
Inventories	389							389
Short Term Debtors	14,622							14,622
Cash and Cash Equivalents	8,907							8,907
Current Assets	**23,918**	**0**	**0**	**0**	**0**	**0**	**0**	**23,918**
Short Term Borrowing	(1,104)							(1,104)
Short Term Creditors	(14,482)	0	(539)					(15,021)
Other Short Term Liabilities	(3,391)			(269)				(3,660)
Short Term Provisions	(1,313)							(1,313)
Revenue Grants Receipts in Advance (<1yr)	(201)							(201)
Current Liabilities	**(20,491)**	**0**	**(539)**	**(269)**	**0**	**0**	**0**	**(21,299)**
Long Term Borrowing	(28,201)							(28,201)
Pension Liabilities	(1,744,339)				3,068			(1,741,271)
Other Long Term Liabilities	0							0
Long Term Provisions	(76)						1	(75)
Current Liabilities	**(1,772,616)**	**0**	**0**	**0**	**3,068**	**0**	**1**	**(1,769,547)**
Net Assets	**(1,718,118)**	**0**	**0**	**(269)**	**3,068**	**(121)**	**1**	**(1,715,439)**
Financed by								
Usable Reserves	20,234							20,234
Unusable Reserves	(1,738,352)		0	(269)	3,068	(121)	1	(1,735,673)
Total Reserves	**(1,718,118)**	**0**	**0**	**(269)**	**3,068**	**(121)**	**1**	**(1,715,439)**
	0	0	0	0	0	0	0	0

Explanation for movement between draft and final Accounts:
- *1 Reclassification between Debtors & Creditors
- *2 Recognition of G4S expense accrual
- *3 Finance Lease Adjustments resulting from G4S accrual
- *4 Pension Adjustment
- *5 FCR Revaluation
- *6 Rounding

PCC BALANCE SHEET	DRAFT 2020/21 Net Expenditure	TBC MOVEMENT 1* Dr/Cr Reclassified Adjustment	TBC MOVEMENT 2* G4S Expense Accrual Adjustment	TBC MOVEMENT 3* Finance Lease Adjustment	TBC MOVEMENT 4* Pension Adjustment	TBC MOVEMENT 5* FCR Revaluation	TBC MOVEMENT 6* Rounding	FINAL 2020/21 Net Expenditure
	£000	£000	£000	£000	£000	£000	£000	£000
Property, Plant & Equipment	49,510		539			(121)		49,928
Investment Property								0
Intangible Assets	1,536							1,536
Long Term Debtors	25							25
Long Term Assets	**51,071**	**0**	**539**	**0**	**0**	**(121)**	**0**	**51,489**
Assets Held for Sale	0							0
Inventories	389							389
Short Term Debtors	14,622	(3,076)						11,546
Cash and Cash Equivalents	8,907							8,907
Current Assets	**23,918**	**(3,076)**	**0**	**0**	**0**	**0**	**0**	**20,842**
Short Term Borrowing	(1,104)							(1,104)
Short Term Creditors	(14,482)	3,076	(539)					(11,945)
Other Short Term Liabilities	(3,391)			(269)				(3,660)
Short Term Provisions	(1,298)							(1,298)
Revenue Grants Receipts in Advance (<1yr)	(201)							(201)
Current Liabilities	**(20,476)**	**3,076**	**(539)**	**(269)**	**0**	**0**	**0**	**(18,208)**
Long Term Borrowing	(28,201)							(28,201)
Pension Liabilities	(22,643)				936			(21,707)
Other Long Term Liabilities	0							0
Long Term Provisions	0							0
Current Liabilities	**(50,844)**	**0**	**0**	**0**	**936**	**0**	**0**	**(49,908)**
Net Assets	**3,669**	**0**	**0**	**(269)**	**936**	**(121)**	**0**	**4,215**
Financed by								
Usable Reserves	20,234							20,234
Unusable Reserves	(16,565)			(269)	936	(121)		(16,019)
Total Reserves	**3,669**	**0**	**0**	**(269)**	**936**	**(121)**	**0**	**4,215**
	0	0	0	0	0	0	0	0

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	£000	£000	£000	£000	£000	£000	£000	£000
Property, Plant & Equipment	0							0
Investment Property	0							0
Intangible Assets	0							0
Long Term Debtors	0							0
Long Term Assets	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Assets Held for Sale	0							0
Inventories	0							0
Short Term Debtors	3,076							3,076
Cash and Cash Equivalents	0							0
Current Assets	**3,076**	**0**	**0**	**0**	**0**	**0**	**0**	**3,076**
Short Term Borrowing	0							0
Short Term Creditors	(3,076)							(3,076)
Other Short Term Liabilities	0							0
Short Term Provisions	(15)							(15)
Revenue Grants Receipts in Advance (<1yr)	0							0
Current Liabilities	**(3,091)**	**0**	**0**	**0**	**0**	**0**	**0**	**(3,091)**
Long Term Borrowing	0				0			0
Pension Liabilities	(1,721,696)				2,132			(1,719,564)
Other Long Term Liabilities	0				0			0
Long Term Provisions	(76)				0		1	(75)
Current Liabilities	**(1,721,772)**	**0**	**0**	**0**	**2,132**	**0**	**1**	**(1,719,639)**
Net Assets	**(1,721,787)**	**0**	**0**	**0**	**2,132**	**0**	**1**	**(1,719,654)**
Financed by								
Usable Reserves	0				0			0
Unusable Reserves	(1,721,787)				2,132		1	(1,719,654)
Total Reserves	**(1,721,787)**	**0**	**0**	**0**	**2,132**	**0**	**1**	**(1,719,654)**
	0	0	0	0	0	0	0	0

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