

**Appendix 2 - Changes Made Compared to the Draft Statement of Accounts**

| Change Reason         | Statements/Notes Section Affected | Statement of Accounts Page No. | Change Made   |
|-----------------------|-----------------------------------|--------------------------------|---|
| Reclassification      | Balance Sheet                     | 33                             | Reclassification of a Central Government debtor as a creditor.  |
|                       | Note 21                           | 73                             |   |
|                       | Note 22                           | 82                             |   |
|                       | Note 24                           | 82                             |   |
|                       | Note 31                           | 99                             |   |
|                       | Group Balance Sheet               | 132                            |   |
| Disclosure amendment  | Note 1b                           | 36                             | Amendment of reconciliation of adjustments to arrive at total General Fund and HRA balances.  |
| Additional Disclosure | Note 16                           | n/a                            | An additional table has been added to the Unusable Reserves note to show the movements in the Financial Instruments Adjustment Account (16e).   |
| Narrative             | Note 17                           | 68                             | Additional narrative provided regarding the change in valuation of assets held at Depreciation Replacement Cost.  |
| Presentation          | Core Statements                   | Various                        | Clarification that prior year balances have been restated following the "Telling the Story" changes in the CIPFA Local Authority Code of Practice.  |
| Additional Disclosure | Note 21                           | n/a                            | An additional table has been included within the financial instruments note which shows the breakdown of the Councils borrowing. This is in addition to the Code of Practice requirements and has been included to aid the reader in understanding the Councils financial position. |
| Disclosure amendment  | Note 21 (Table 4)                 | 76                             | Table amended to account for accrued interest.  |
| Presentation          | Note 21 (Table 5)                 | 76                             | Carrying values and Fair values were transposed in draft statement of accounts.   |
| Presentation          | Note 34                           | Various                        | Accounting policies reviewed and amended to make them more robust and aid the reader of the accounts understanding of how the Council has applied accounting standards to produce its 2016/17 Statement of Accounts.  |
|                       | Various Throughout Document       | Various                        | Minor improvements to disclosures, narrative and presentation to aid the reader of the accounts understanding.  |