

Appendix 2 - Changes to Draft Statement of Accounts

Change Reason	Statements/Notes Section Affected	Published Statement of Accounts Page No.	Change Made
Narrative	Narrative Report	5-33	The Narrative Report has been amended following the Local Elections on 23 May 2018, this is to ensure consistency with the priorities of the Administration.
Disclosure amendment	Note 24 Creditors	94	There has been a movement between classifications of creditor within the disclosure. Balances previously classified as "other entities and individuals" have been reallocated to "other Local Authorities" and "NHS Bodies" as appropriate. This has not changed the overall balance.
Narrative	Note 35 Accounting Standards Issued not Adopted	123	Additional narrative provided regarding the potential impact of IFRS 9 Financial Instruments
Narrative	G1 Group Accounting Policies	140	More detail provided around how the Subsidiary Accounts are consolidated particularly when taking into account the difference in financial year ends.
Disclosure Amendment	G4 Pension Scheme Assets	141	Amendment to the Pension Scheme Assets table due to a formula error in the original statements.
Presentation	Various Throughout Document	Various	Minor improvements to disclosures, narrative and presentation to aid the reader of the accounts understanding.