

Ref No	Description	Page	New Note /Paragraph	Detail			
1	Reclassification of a property from Investment Property (IP) to Property, Plant & Equipment (PPE) and consequential change in basis of valuation. £28.806M transferred from IP to PPE, reversal of £28.461M downward movement in fair value of investment property, £1,634M revaluation increase for PPE and £0.681M depreciation charge.	23	EFA	Expenditure and Funding Analysis	Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement	
					£000	£000	
				Original:			
				Communities, Culture & Leisure	2,714	6,941	
				Other Income & Expenditure	(20,949)	(182,154)	
				Revised:			
				Communities, Culture & Leisure	3,395	7,622	
				Other Income & Expenditure (including amendments noted at 3 and 4 below)	38,019	211,739	
		24	CIES	Comprehensive Income and Expenditure Statement	Expenditure	Income	Net
				£000	£000	£000	
			Original:				
			Communities, Culture & Leisure	11,117	(4,176)	6,941	
			Income and Expenditure in relation to Investment Properties and changes in their fair value	29,002	(9,280)	19,722	
			Deficit/(Surplus) on revaluation of non current assets			(4,859)	
			Revised:				
			Communities, Culture & Leisure	11,798	4,176	7,622	
			Income and Expenditure in relation to Investment Properties and changes in their fair value (including amendment noted at 4 below)	(583)	(9,280)	(9,863)	
			Deficit/(Surplus) on revaluation of non current assets			(6,493)	
		25	MIRS	Movement in Reserves Statement	General Fund Balance	Unusable Reserves	
				£000	£000		
			Original:				
			Total Comprehensive Income and Expenditure	27,689	22,866		
			Adjustments between accounting basis and funding basis under regulations	(40,204)	19,990		
			Revised:				
			Total Comprehensive Income and Expenditure	(91)	21,232		
			Adjustments between accounting basis and funding basis under regulations	(12,424)	(7,790)		
		26	BS	Balance Sheet	Original: 31-Mar-18	Revised: 31-Mar-18	
				£000	£000		
			Property, Plant & Equipment	1,322,861	1,352,620		
			Investment Properties	125,412	125,067		
			Revaluation Reserves	(331,976)	(333,578)		
			Capital Adjustment Account	(832,195)	(860,007)		
		27	CFS	Cash Flow Statement	Original: £000	Revised: £000	
			Net surplus or (deficit) on the provision of services	(1,235)	26,545		
			Adjustment to surplus or deficit on the provision of services for non cash movements	120,059	92,279		
		46	Note 8 a)	Notes to the Expenditure and Funding Analysis	Adjustments between Funding and Accounting Basis 2017/18	Total Adjustments	
				Adjustments for Capital Purposes	£'000	£'000	
			Original:				
			Communities, Culture & Leisure	2,684	2,714		
			Other Income & Expenditure	(6,259)	(20,949)		
			Revised:				
			Communities, Culture & Leisure	3,365	3,395		
			Other Income & Expenditure (including amendments noted at 3 and 4 below)	(34,720)	(38,019)		
		48	Note 8 b)	Notes to the Expenditure and Funding Analysis	Analysis of income and expenditure by nature		
				Original: £000	Revised: £000		
			Depreciation, amortisation, impairments and revaluations	76,716	48,936		
		52	Note 10	Adjustments Between Accounting Basis and Funding Basis Under Regulations	General Fund Balance	Unusable Reserves	
				£000	£000		
			Original:				
			Depreciation and revaluation of Non Current Assets	(41,647)	49,481		
			Movement on Market Value of Investment Properties	(26,212)	26,053		

Revisions made to Statement of Accounts

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5	Officers' Remuneration	81	Note 26	<p>Exit Packages Correct the number and total cost of exit packages in each band for 2017/18 due to error in calculation.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: right;">No. of compulsory redundancies</th> <th style="width: 20%; text-align: right;">No. of other agreed departures</th> <th style="width: 10%; text-align: right;">Total cost of exit packages in each band £'000</th> </tr> </thead> <tbody> <tr> <td>Original:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>£0 - £20,000</td> <td style="text-align: right;">13</td> <td style="text-align: right;">35</td> <td style="text-align: right;">355</td> </tr> <tr> <td>£20,001 - £40,000</td> <td style="text-align: right;">7</td> <td style="text-align: right;">9</td> <td style="text-align: right;">433</td> </tr> <tr> <td>£40,001 - £60,000</td> <td style="text-align: right;">2</td> <td style="text-align: right;">7</td> <td style="text-align: right;">408</td> </tr> <tr> <td>£60,001 - £80,000</td> <td style="text-align: right;">1</td> <td style="text-align: right;">3</td> <td style="text-align: right;">255</td> </tr> <tr> <td>£80,001 - £100,000</td> <td style="text-align: right;">1</td> <td style="text-align: right;">6</td> <td style="text-align: right;">608</td> </tr> <tr> <td>£100,001 - £150,000</td> <td style="text-align: right;">2</td> <td style="text-align: right;">2</td> <td style="text-align: right;">496</td> </tr> <tr> <td>£150,000+</td> <td style="text-align: right;">2</td> <td style="text-align: right;">4</td> <td style="text-align: right;">1373</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">28</td> <td style="text-align: right;">66</td> <td style="text-align: right;">3,928</td> </tr> <tr> <td colspan="4">Revised:</td> </tr> <tr> <td>£0 - £20,000</td> <td style="text-align: right;">20</td> <td style="text-align: right;">42</td> <td style="text-align: right;">453</td> </tr> <tr> <td>£20,001 - £40,000</td> <td style="text-align: right;">2</td> <td style="text-align: right;">10</td> <td style="text-align: right;">315</td> </tr> <tr> <td>£40,001 - £60,000</td> <td style="text-align: right;">3</td> <td style="text-align: right;">6</td> <td style="text-align: right;">402</td> </tr> <tr> <td>£60,001 - £80,000</td> <td style="text-align: right;">1</td> <td style="text-align: right;">2</td> <td style="text-align: right;">198</td> </tr> <tr> <td>£80,001 - £100,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">2</td> <td style="text-align: right;">177</td> </tr> <tr> <td>£100,001 - £150,000</td> <td style="text-align: right;">2</td> <td style="text-align: right;">4</td> <td style="text-align: right;">723</td> </tr> <tr> <td>£150,000+</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">28</td> <td style="text-align: right;">66</td> <td style="text-align: right;">2,268</td> </tr> </tbody> </table>		No. of compulsory redundancies	No. of other agreed departures	Total cost of exit packages in each band £'000	Original:				£0 - £20,000	13	35	355	£20,001 - £40,000	7	9	433	£40,001 - £60,000	2	7	408	£60,001 - £80,000	1	3	255	£80,001 - £100,000	1	6	608	£100,001 - £150,000	2	2	496	£150,000+	2	4	1373	Total	28	66	3,928	Revised:				£0 - £20,000	20	42	453	£20,001 - £40,000	2	10	315	£40,001 - £60,000	3	6	402	£60,001 - £80,000	1	2	198	£80,001 - £100,000	0	2	177	£100,001 - £150,000	2	4	723	£150,000+	0	0	0	Total	28	66	2,268
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6	Property, Plant and Equipment (PPE)	55	Note 12	<p>PPE Current valuation figure amended from £1.323M to £1,353M. a) Depreciation - Council Dwelling wording amended to read "based on useful lives on a componentised basis" b) Wording amended to read " Valuer's section" in place of "CAPITA" PPE table updated to reflect VPE fully depreciated assets and analysis by years updated to reflect correct analysis</p>																																																																												

Revisions made to Statement of Accounts

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7	Notes updated to provide more clarity for prior period adjustment.	45	Note 5	<p>Prior Period Adjustment</p> <p>Restatement of 2016/17 figures incorrect for Note 31 - Leases</p> <p>Original: The 2016/17 figures for future minimum lease payments have been updated in Note 31 Leases an increase of £0.03M. No other prior period adjustments have been made.</p> <p>Revised: The Council discovered that the disclosure for future minimum lease payments has historically been calculated incorrectly, to exclude future payments from leases that have incurred a rent review. As this information is for disclosure purposes only, it has not been necessary to adjust the financial statements.</p> <p>In order to correct this error, the Council has restated the prior year information for 2016/17 in Note 31 Leases, for the future minimum lease payments receivable under non-cancellable leases in future years, resulting in an overall increase of £31.6M.</p> <p>No other prior period adjustments have been made.</p>																												
		85	Note 31	<p>Leases</p> <p>Wording update to highlight that the 2016/17 figures have been restated for a prior period adjustment.</p> <p>Original:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">31-Mar</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">2017</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td></td> </tr> </table> <p>Revised:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">31-Mar</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">2017</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">Restated</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td></td> </tr> </table>		31-Mar			2017			£'000			31-Mar			2017			Restated			£'000								
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8	Amended to separately disclose Call Accounts balances from those for Money Market Funds.	70	Note 19	<p>Cash and Cash Equivalents</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">31 March 2018</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td></td> </tr> </table> <p>Original:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Money Market Funds</td> <td style="text-align: right;">25,474</td> <td></td> </tr> <tr> <td>Call Accounts</td> <td></td> <td></td> </tr> </table> <p>Revised:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Money Market Funds</td> <td style="text-align: right;">18,624</td> <td></td> </tr> <tr> <td>Call Accounts</td> <td style="text-align: right;">6,850</td> <td></td> </tr> </table>		31 March 2018			£'000		Money Market Funds	25,474		Call Accounts			Money Market Funds	18,624		Call Accounts	6,850											
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64	Note 17	<p>Financial Instruments - Fair Values</p> <p>Amended for adjustment to Money Market Fund balances.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right;">Balance Sheet</td> <td style="text-align: right;">Fair Value</td> </tr> <tr> <td></td> <td style="text-align: right;">31 March 2018</td> <td style="text-align: right;">31 March 2018</td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td style="text-align: right;">£'000</td> </tr> </table> <p>Original:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Money Market Funds</td> <td style="text-align: right;">25,474</td> <td style="text-align: right;">25,474</td> </tr> <tr> <td>Cash and Cash Equivalents</td> <td style="text-align: right;">93</td> <td></td> </tr> </table> <p>Revised:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Money Market Funds</td> <td style="text-align: right;">18,624</td> <td style="text-align: right;">18,624</td> </tr> <tr> <td>Cash and Cash Equivalents</td> <td style="text-align: right;">6,943</td> <td></td> </tr> </table>		Balance Sheet	Fair Value		31 March 2018	31 March 2018		£'000	£'000	Money Market Funds	25,474	25,474	Cash and Cash Equivalents	93		Money Market Funds	18,624	18,624	Cash and Cash Equivalents	6,943										
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Money Market Funds	18,624	18,624																														
Cash and Cash Equivalents	6,943																															
9	Amend PFI Assets 2016/17 figures to reflect those reported in the 2016/17 audited statement of accounts.	56	Note 12	<p>Property, Plant and Equipment (PPE)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">£'000</td> </tr> </table> <p>Original:</p> <p><u>Cost or Valuation</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">At 1 April 2016</td> <td style="text-align: right;">95,164</td> </tr> <tr> <td>At 31 March 2017</td> <td style="text-align: right;">95,164</td> </tr> </table> <p>Accumulated Depreciation and Impairment</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">At 1 April 2016</td> <td style="text-align: right;">(12,053)</td> </tr> <tr> <td>Depreciation Charge</td> <td style="text-align: right;">(2,832)</td> </tr> <tr> <td>At 31 March 2017</td> <td style="text-align: right;">(14,885)</td> </tr> </table> <p>Revised:</p> <p><u>Cost or Valuation</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">At 1 April 2016</td> <td style="text-align: right;">99,295</td> </tr> <tr> <td>At 31 March 2017</td> <td style="text-align: right;">99,295</td> </tr> </table> <p><u>Accumulated Depreciation and Impairment</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">At 1 April 2016</td> <td style="text-align: right;">(16,184)</td> </tr> <tr> <td>Depreciation Charge</td> <td style="text-align: right;">(2,832)</td> </tr> <tr> <td>At 31 March 2017</td> <td style="text-align: right;">(19,016)</td> </tr> </table>		£'000	At 1 April 2016	95,164	At 31 March 2017	95,164	At 1 April 2016	(12,053)	Depreciation Charge	(2,832)	At 31 March 2017	(14,885)	At 1 April 2016	99,295	At 31 March 2017	99,295	At 1 April 2016	(16,184)	Depreciation Charge	(2,832)	At 31 March 2017	(19,016)						
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10	Amend financial liabilities disclosures to include 2016/17 figures for transferred debt, to reflect those reported in the 2016/17 audited statement of accounts.	61,63 & 68	Note 17	<p>Financial Instruments</p> <p>Original: No 2016/17 figures for transferred debt included in the tables, as no longer considered to be a financial instrument.</p> <p>Revised:</p> <p>Financial Instrument Balances</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right;">Long Term</td> <td style="text-align: right;">Short Term</td> <td style="text-align: right;">Total</td> </tr> <tr> <td></td> <td style="text-align: right;">31 March 2017</td> <td style="text-align: right;">31 March 2017</td> <td style="text-align: right;">31 March 2017</td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td style="text-align: right;">£'000</td> <td style="text-align: right;">£'000</td> </tr> <tr> <td>Deferred Liabilities</td> <td style="text-align: right;">(14,553)</td> <td style="text-align: right;">(364)</td> <td style="text-align: right;">(14,917)</td> </tr> </table> <p>Financial Instruments - Fair Values</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right;">Balance Sheet</td> <td style="text-align: right;">Fair Value</td> </tr> <tr> <td></td> <td style="text-align: right;">31 March 2017</td> <td style="text-align: right;">31 March 2017</td> </tr> <tr> <td></td> <td style="text-align: right;">£'000</td> <td style="text-align: right;">£'000</td> </tr> <tr> <td>Transferred Debt Liabilities</td> <td style="text-align: right;">(14,917)</td> <td style="text-align: right;">(16,601)</td> </tr> </table>		Long Term	Short Term	Total		31 March 2017	31 March 2017	31 March 2017		£'000	£'000	£'000	Deferred Liabilities	(14,553)	(364)	(14,917)		Balance Sheet	Fair Value		31 March 2017	31 March 2017		£'000	£'000	Transferred Debt Liabilities	(14,917)	(16,601)
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Revisions made to Statement of Accounts

Ref No	Description	Page	New Note /Paragraph	Detail
				<p>Liquidity Risk - Loans and Other Long Term Liabilities Outstanding (Nominal Value)</p> <p style="text-align: right;">Outstanding 31 March 2017 £'000</p> <p>Deferred Liabilities (14,917)</p>
11	Amend EFA explanation	23	EFA	<p>Expenditure and Funding Analysis Amend explanation of Expenditure and Funding Analysis and amend the section heading to make it clear it is not a financial statement.</p> <p>Original: "The Expenditure and Funding Analysis shows how..."</p> <p>Revised: "The Expenditure and Funding Analysis is a note showing how..."</p>
12	Change in narrative for Exceptional Items	45	Note 6	<p>Exceptional Items Change title to "Impairments and Revaluations". Add additional sentence: "These material items are disclosed separately within the CIES to avoid distortion of comparisons between years".</p>
13	Change in narrative for Pooled Budgets	97	Note 39	<p>Pooled Budgets Add additional sentence to opening paragraph: "These arrangements are accounted for as joint operations".</p>
14	Update of narrative for Pensions Schemes to reflect updated numbers	88	Note 33	<p>Pension Schemes Accounted for as Defined Contribution NHS Staff Pension Scheme updated to say "In 2017/18, the Council paid £0.023M to the NHS Pension Scheme in respect of former NHS staff retirement benefits, representing 14.4% pensionable pay (2016/17 £0.058M and 14.3%)". Draft accounts included £0.058M and 14.3% for 2017/18 and £0.060M and 14.3% for 2016/17.</p>