

Identification of adjustments to the Statement of Accounts 2016/17

Appendix Two

| Number | Detail | Adjustment Made £'000 | Effect | Statement of Accounts page reference |
|--------|--|--|---|---|
| 1 | CIES - Note about changes re SERCOP / Internal Management Structure as well as Trading Operations re-classification | N/A | N/A | Page 41 |
| 2 | Note 13.6 Property Plant & Equipment – Reference to Fair Value, now reads Current Value. | N/A | N/A | Page 55 |
| 3 | Note 13.27 Fair value of Assets and Liabilities at Amortised Cost now includes a description of the level of inputs used to form a valuation. | N/A | N/A | Page 79 |
| 4 | Comprehensive Income and Expenditure Statement (CIES) – adjustments required due to Asset Register Review: 2015/16 Net Cost of Services 2015/16 Other Operating Expenditure for Other Movements 2015/16 Surplus or Deficit on revaluation of non-current assets 2016/17 Net Cost of Services 2016/17 Other Operating Expenditure for Other Movements 2016/17 Surplus or Deficit on revaluation of non-current assets | Dr 1,313 Dr 812 Dr 25 Cr 1,729 Cr 812 Cr 25 | Restated Total CIES for 2015/16 by Dr £2,150k. Restated 2016/17 by Cr £2,566k. Net impact Cr £416k. | Page 41 |

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| 5 | Balance Sheet – adjustments required due to Asset register Review: 2015/16 – Total PPE 2015/16 – Intangible Assets 2015/16 – Unusable Reserves 2016/17 PPE – Council Dwellings 2016/17 Unusable Reserves – Capital Adjustment Account | Cr 2,224 Dr 74 Dr 2,150 Dr 416 Cr 416 | Restated Total Non-Current Assets in 2015/16 by Cr £2,150k and Unusable Reserves by Dr £2,150k. Increase in value of 2016/17 Total Assets by Dr £416k and Total Unusable Reserves by Cr £416k. | Page 42 |
| 6 | Movement in Reserves Statement (MIRS) – adjustments required to Unusable Reserves due to Asset register Review: 2015/16 (Surplus)/Deficit on the Provision of Services 2015/16 Other Comprehensive Expenditure or Income (Surplus)/Deficit on the Provision of Services Other Comprehensive Expenditure or Income | Dr 2,125 Dr 25 Cr 2,541 Cr 25 | Restated 2015/16 by Dr £2,150k. Net increase in value of Unusable Reserves for 2016/17 Cr £416k. | Page 43 |
| 7 | Note 13.6 Property, Plant & Equipment – adjustments required following the Asset register Review: 2015/16 GBV 2015/16 Depreciation/Impairments 2016/17 GBV The associated HRA PPE note has also been amended (Note 14.3) | Cr 8,422 Dr 6,198 Dr 416 | Reduced value of Property Plant & Equipment in 2015/16 by Cr £2,224 & Increased value in 2016/17 by Dr £416k. | Page 53 |

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| 8 | Note 13.5 Unusable Reserves – adjustments required following Asset Register Review: 2015/16 Revaluation Reserve 2015/16 Capital adjustment Account 2016/17 Capital Adjustment Account | Dr 1,860 Dr 290 Cr 416 | Restated the value of unusable reserves in 2015/16 by Dr £2,150k. Increased the value of Unusable Reserves in 16/17 by Cr £416k. | Page 58 |
| 9 | Note 13.17 - Adjustments between Accounting Basis and Funding Basis under Regulations – adjustments required following Asset Register Review: 2015/16 2016/17 | Dr 2,125 Cr 2,541 | Restated adjustments between years. Net effect Cr £416k. | Page 65 |
| 10 | Note 14.2 – Housing Stock. Increased the number of dwellings by 5. Total number of dwellings should be 5,677 | N/A | N/A | Page 87 |
| 11 | HRA Income & Expenditure Statement – adjustments following Asset Register Review 2015/16 Net Cost of HRA 2015/16 Gains/Losses on sale of Non-Current Assets 2016/17 Net Cost of HRA 2016/17 Gains/Losses on sale of Non-Current Assets | Dr 1,705 Dr 38 Cr 2,121 Cr 38 | Restated adjustments between years. Net effect Cr £416k. | Page 85 |
| 12 | Note 14.4 Vacant Possession Value of HRA Dwellings – market value of dwellings increased to include Alanbrooke properties | DR 1,260 | Dr 1,260 | Page 90 |