

**Identification of adjustments to the Statement of Accounts 2017/18**

**Appendix Two**

<b>Number</b>	<b>Detail</b>	<b>Adjustment Made £'000</b>	<b>Effect</b>	<b>Statement of Accounts page reference</b>
1	Narrative Statement - paragraph 6.4.2 – date corrected to “2017/18” in original sentence starting “The Council also had £99.99m long-term borrowing as at 31 March 2017”.	N/A	N/A	Page 13
2	Accounting Policies – paragraph 12.9 – reference corrected to “12.7” in original sentence “The initial recognition of the asset is in accordance with our accounting policy on recognising Property, Plant & Equipment (see 1.7)”.	N/A	N/A	Page 25
3	Collection Fund Statement – balances for “Apportionment of previous year’s surplus” relating to Kent Police and Crime Commissioner, and Kent Fire & Rescue Services swapped around.	N/A	N/A	Page 91