

Annexe 2

Statement of Accounts 2016-2017 Changes made to 'Unaudited' accounts

Page	Change	Comment
3 60	The large impairment on the Waverley owned building specified as being the Council Offices	To provide clarification
5	Narrative Report Usable Reserves table – sub total line added to enable readers to tie reserves figures back to Usable Reserves note 29 on page 73	To enable reconciliation of reserves in the Narrative report
9	Narrative Report - wording added to give commentary on significant movements in the: Revenue Reserve Fund New Affordable Housing Reserve	To provide explanation for the movement of these reserves
32	Accounting Policies – wording amended to 'Rental income is credited <i>to Net Cost of Services or Investment Properties</i> in the Comprehensive Income and Expenditure Statement.'	Changed from 'Rental income is credited to the <i>Other Operating Expenditure line</i> in the Comprehensive Income and Expenditure Statement.' - to reflect treatment of rental income.
	Other changes <ul style="list-style-type: none"> • minor formatting issues • minor punctuation corrections • minor wording changes • referencing improvements 	