

Annexe 2

Statement of Accounts 2017/2018 Changes made to 'Unaudited' accounts

Page	Change	Comment
16	Balance sheet – note added to bottom of Balance Sheet to say: * 2016/2017 has been restated to reflect the repayment of borrowing in 2017/2018.	To provide clarification of the reason for the restatement of the first repayment of borrowing to short term in 2016/2017.
40	Note 3. Critical Judgements in applying accounting policies Third judgement added as follows: 3. Brightwells Lease The 150-year Brightwells (East Street Regeneration Scheme) lease to Surrey County Council has been classified as a Finance lease.	Audit recommendation
69	Collection Fund Adjustment Account – correction of movement figure for 2016/17. Closing balance 31 March 2017 was correct but movement reflected 15/16 figure.	No impact to financial statements
98	Provision for backdated Business Rates appeal costs - note expanded to read: The Council has a Collection Fund provision for the losses on backdated Business Rates appeal costs at 31 March 2018 (relating to the 2010 and the new 2017 Rating List) as follows:	To provide clarification
	Other changes <ul style="list-style-type: none">• minor formatting issues• minor punctuation corrections• minor wording changes (mainly in Narrative Report)	