

Appendix A

STATEMENT OF ACCOUNTS 2016/2017 – ADJUSTMENTS

The following adjustments arising from the external audit have been reflected in the 2016/2017 Statement of Accounts, included within this Agenda, as follows:

Accounting Policies

- Note 1.1 General Principles (page 34) and Note 1.8 Cost of Support Services (page 40) updated to reflect new format of Comprehensive Income and Expenditure Statement.

Property, Plant and Equipment

- Note 11 (page 56) amended to include a split between Depreciation written out to Revaluation Reserve and Depreciation recognised in Provision of Services.
- Note 11 (page 58) revaluations table amended.

Contingent Assets and Provisions

- Note 37 Contingent Assets (page 76) removed.
- Note 20 Provisions (page 61) amended to include detail from note 37 regarding injury pensions

Comprehensive Income and Expenditure Statement - Exceptional Items

- One-off rates refund of £672k moved from income in Community Safety and Fire Fighting and Rescue Operations to income in Exceptional Items in Comprehensive Income and Expenditure Statement.

Application of Fire Capital Grant

- Use of Fire Capital Grant of £3,447k in 2015/2016 and £1,890k in 2016/2017 to fund the Capital Programme moved from a contribution to Management and Support Services in the Comprehensive Income and Expenditure Statement to a credit to Taxation and Non-Specific Grant Income.
- Note 10 (page 55) and Note 29 (page 67) amended to include Government Capital Grant Applied.

Loan to Impeller

- Issue of a loan to Impeller Assurance and Resilience Ltd of £170k in 2015/2016 and £55k in 2016/2017 removed from a cost in Management and Support Services in the Comprehensive Income and Expenditure Statement to a long term debtor on the Balance Sheet.
- Long Term Debtors and Usable Reserves on the Balance Sheet increased to account for the loan.
- Changes made reflected in the Movement in Reserves Statement and the Cash Flow Statement.
- Note 7 (page 53) and Note 15 (page 59) amended to reflect the additions to reserves and long term debtors.

Shares with TWFRS Ltd

- Share Issue of £20k removed from a cost in Management and Support Services in the Comprehensive Income and Expenditure Statement to Long Term Investments on the Balance Sheet.
- Long Term Investments and Usable Reserves on the Balance Sheet increased to account for the shares.
- Changes reflected in the Movement in Reserves Statement and the Cash Flow Statement.
- Note 7 (page 53) amended to reflect the additions to reserves.

Prior Period Adjustments

- Note 37 (page 77) added to include changes made to the published 2015/2016 accounts.

Narrative Statement

- Changes made to the Narrative Statement (pages 6-16) to reflect the amendments to the accounts.

Expenditure Funding Analysis

- Changes made to the Expenditure Funding Analysis (page 30) to reflect the amendments to the accounts.

Related Parties

- Note 30 (page 68) updated to disclose the transactions with Impeller Assurance and Resilience Ltd and TWFRS Ltd.