

adjusted misstatements

The table below provides details of adjustments identified during the audit which have not been made within the final set of financial statements. The Audit and Performance Review Committee is required to approve management's proposed treatment of all items recorded within the table below:

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Reason for not adjusting
1 The PFI equalisation provision does not appear to meet the criteria for a provision under IAS37 and should be treated as a reserve.	(295)	295	The adjustment is not material. The treatment will be reviewed for 2017/18.
Overall impact	(295)	295	