

CHAPTER THREE

Financial statements

3.4 PRESENTATION OF FINANCIAL STATEMENTS

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Cash Flow Statement

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Cash Flow Statement disclosures

3.4.2.81 An authority (and the Group Accounts) shall:

- 1) disclose the components of cash and cash equivalents in the Cash Flow Statement or in the notes.

2) provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes (see paragraphs 44B to 44E of IAS 7 for guidance on this disclosure).

3.4.6 Changes since the ~~2016~~2017/17-18 Code

3.4.6.1 The ~~2017/18~~2018/19 Code includes amendments to the ~~Code's provisions~~section on the presentation of financial statements to ~~clarify~~reflect the disclosure requirements under IAS 7 Statement of Cash Flows (Disclosure Initiative).

~~the reporting requirements for significant accounting policies.~~

~~3.4.6.2 The 2017/18 Code includes clarifications of the application of going concern basis of accounting to local authorities and other bodies that apply the provisions of the Code.~~