

Communication schedule for uncorrected misstatements

Entity: Mid Sussex District Council

Period Ended: 31-Mar-2016

Currency: £

No.	WIP ref.	Account	Analysis of misstatements				Effect on the current period OCI	Income statement effect of the current period	
			Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current		Debit/(Credit)	Debit/(Credit)
(misstatements are recorded as journal entries with a description)			Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Non taxable

Factual misstatements:
 Projected misstatements:
 Judgmental misstatements:

The NDR appeals provision is overstated due to an error in the calculation, inclusion of an element in the provision for appeals not yet received and calculating the surgenies element of the provision in an inaccurate method.										
		Collection fund appeals provision overstated by £394,652								
		Collection fund deficit overstated by £218,290								
The NDR appeals provision is overstated due to an error in the calculation, inclusion of an element in the provision for appeals not yet received and calculating the surgenies element of the provision in an inaccurate method.										
		CIES expenditure overstated by								
		Balance sheet provision overstated by			87,316					

Total of uncorrected misstatements before income tax	0	0	0	87,316	0	0	0	0	0	0
Total of uncorrected misstatements	0	0	0	87,316	0	0	0	0	0	0

Financial statement amounts										
Effect of uncorrected misstatements on FIS amounts	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0

Do not remove any categories of misstatements above, even if there are no misstatements, removing these categories may adversely affect the formulas or template functionality.

Memo: Total of non-taxable items (marked 'X' above)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0
Uncorrected misstatements before income tax										
Less: Tax effect of misstatements at current year marginal rate										
Uncorrected misstatements in income tax										
Cumulative effect of uncorrected misstatements after tax but before turnaround										

Turnaround effect of prior period uncorrected misstatements										
All factual and projected misstatements:										
Judgmental misstatements:										
Cumulative effect of uncorrected misstatements, after turnaround effect										
Current year income before tax										
Current year income after tax										

