

**Communication schedule for uncorrected misstatements**

Entity: Horsham District Council

Period Ended: 31-Mar-2016

Currency: £

Uncorrected misstatements			Analysis of misstatements Debit/(Credit)							Income statement effect of the prior period		
No.	W/P ref.	Account	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Equity components	Effect on the current period OCI	Income statement effect of the current period		Prior period Debit/(Credit)	Non taxable
		(misstatements are recorded as journal entries with a description )	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Non taxable	
<b>Factual misstatements:</b>												
<b>Projected misstatements:</b>												
<b>Judgmental misstatements:</b>												
		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 surgeries element of the provision in an inaccurate method.										
		Collection fund appeals provision overstated by £394,652										
		Collection fund deficit overstated by £394,652										
		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 surgeries element of the provision in an inaccurate method.										
		CIES expenditure understated by								(157,861)		
		Balance sheet provision understated by			157,861							
<b>Total of uncorrected misstatements before income tax</b>			0	0	157,861	0	0	0		(157,861)		0
<b>Total of uncorrected misstatements</b>			0	0	157,861	0	0	0		(157,861)		0
<b>Financial statement amounts</b>												
<b>Effect of uncorrected misstatements on F/S amounts</b>			0.0%	0.0%	0.0%	0.0%	0.0%			0.0%		0.0%
<b>Memo: Total of non-taxable items (marked 'X' above)</b>										0		0
<b>Uncorrected misstatements before income tax</b>								0.0%	(157,861)			0
<b>Less: Tax effect of misstatements at current year marginal rate</b>									0			0
<b>Uncorrected misstatements in income tax</b>									0			0
<b>Cumulative effect of uncorrected misstatements after tax but before turnaround</b>								0.0%	(157,861)			0
<b>Turnaround effect of prior period uncorrected misstatements</b>												
										<b>After tax</b>		<b>Memo: Before tax</b>
<b>All factual and projected misstatements:</b>										0		0
<b>Judgmental misstatements:</b>										0		0
<b>Cumulative effect of uncorrected misstatements, after turnaround effect</b>								0.0%	(157,861)			
<b>Current year income before tax</b>												
<b>Current year income after tax</b>												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.

