Communication schedule for uncorrected misstatements

Entity: Police and Crime Commissioner for Sussex **Period Ended:** 31-Mar-2019 **Currency:** sterling

Uncorrected misstatements			Analysis of misstatements Debit/(Credit)									
No.	W/P ref.	Account (Note 1)	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		Income statement effect of the prior period	
		(misstatements are recorded as journal entries with a description)	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Non taxable	Prior period Debit/(Credit)	Non taxable
Judgmental misstatements:												
		Difference between basement carpark floor area of 1643 sq.m and 2400 sq.m (see 19 SPCC PPE Valuations)										
		PPE	660,359									
		Revaluation reserve					(660,359)					
Total of uncorrected misstatements before income tax			660,359	0	0	0	(660,359)	0	0		0	
Total of uncorrected misstatements			660,359	0	0	0	(660,359)	0	0		0	
Financial statement amounts			97,428,000	173,962,000	(45,378,000)	(19,682,000)	(206,330,000)		8,401,000		0	
Effect of uncorrected misstatements on F/S amounts			**0.7%**	**0.0%**	**0.0%**	**0.0%**	**0.3%**		**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.

		Current period	Memo: Before tax	Prior period
Memo: Total of non-taxable items (marked 'X' above)		*0*		*0*
Uncorrected misstatements before income tax	0.0%	0		0
Less: Tax effect of misstatements at current year marginal rate	*0%*	*0*		*0*
Uncorrected misstatements in income tax		*0*		*0*
Cumulative effect of uncorrected misstatements after tax but before turnaround	0.0%	0		0
Turnaround effect of prior period uncorrected misstatements		**After tax**	**Memo: Before tax**	
All factual and projected misstatements:		0	0	
Judgmental misstatements (Note 3):		0	0	
Cumulative effect of uncorrected misstatements, after turnaround effect	0.0%	0		
Current year income before tax		8,401,000		
Current year income after tax		*8,401,000*		