## Communication schedule for uncorrected misstatements

**Entity:** Rushmoor Borough Council **Period Ended:** 31-Mar-2018 **Currency:** £

| 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 |
| **Factual misstatements:** | | | | | | | | | | | | |
| | | Year end difference on IAS 19 value of pension fund assets | | | | | | | | | | |
| | | Other long term liabilities | | 426,487 | | | | | | | | |
| | | Pensions reserve | | | | | (426,487) | | | | | |
| | | | | | | | | | | | | |
| **Total of uncorrected misstatements before income tax** | | | 0 | 426,487 | 0 | 0 | (426,487) | 0 | 0 | | 0 | |
| **Total of uncorrected misstatements** | | | 0 | 426,487 | 0 | 0 | (426,487) | 0 | 0 | | 0 | |
| **Financial statement amounts** | | | | | | | | | | | | |
| **Effect of uncorrected misstatements on F/S amounts** | | | 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 |
| **Uncorrected misstatements before income tax** | 0.0% | 0 | 0 |
| **Less: Tax effect of misstatements at current year marginal rate** | | 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** | | |
| **Current year income after tax** | 0 | |