

From: Beatriz.Sanchez@[REDACTED]
[mailto:Beatriz.Sanchez@[REDACTED]]
Sent: 07 September 2021 09:45
To: Banks, Molly [REDACTED]@scotland.pnn.police.uk>
Cc: [REDACTED]@scotland.pnn.police.uk>;
[REDACTED]@[REDACTED]
Subject: RE: IFRS 16 Data Commission [OFFICIAL]

Morning Molly,
Doing well, I hope you too!
I have made my best guess at this classification below but copied my colleague [REDACTED], from our Accountancy Services, in case she has a better advice.
Thanks
Beatriz

From: Banks, Molly [REDACTED]@scotland.pnn.police.uk>
Sent: 06 September 2021 14:45
To: Sanchez B (Beatriz) <Beatriz.Sanchez@[REDACTED]>
Cc: [REDACTED]@scotland.pnn.police.uk>
Subject: RE: IFRS 16 Data Commission [OFFICIAL]

OFFICIAL

Hi Beatriz,

I hope you are well and had a lovely weekend!

We are in the final stages of completing the template for submission and had a specific question on one of the data sets you were looking for.

In column F - lease category, would you be so kind to help map our 3 main types of upcoming leases with the selection? I want to make sure that we are doing this correctly.

We have:

- New lease being undertaken with a local authority/blue light partner - Property - intragovernmental (i.e. GPA) - new lease
- New lease for housing for officers in rural locations from housing authorities - Property - intragovernmental (i.e. GPA) - new lease
- New commercial lease which consolidates officers from multiple locations into a central hub - Property (excl intragovernmental) - new lease

Thanks,
Molly