

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: Kingsland Parish Council

County area (local councils and parish meetings only): Herefordshire Council

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		22,650
Deduct:		
Debtors		
• HMRC pending VAT reclaim re: 2017-18		
	1161	
Deduct:		
Payments made in advance (prepayments)		
	0	
Total deductions		1161
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
•		
•		
Add:		
Receipts in advance (must not include deferred grants/loans received)		
•		
•		
Total additions		0
Box 8: Total cash and short term investments		21489