

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

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

Please complete the highlighted boxes.

Name of smaller authority:

Billing Parish Council

County area (local councils and parish meetings only):

West Northamptonshire 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.

	£	£
<b>Box 7: Balances carried forward</b>		<b>456,424.00</b>
Deduct: Debtors (enter these as negative numbers)		
Sales Ledger	(4,323.60)	
VAT Recoverable	(1,838.40)	
	(6,162.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Pre-payments	(3,248.70)	
	(3,248.70)	
<b>Total deductions</b>		(9,410.70)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Purchase ledger	2,613.62	
Accruals	4,035.41	
	6,649.03	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in advance	250.00	
	250.00	
<b>Total additions</b>		6,899.03
<b>Box 8: Total cash and short term investments</b>		<b><u>453,912.33</u></b>