

Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

Applies to Accounting Statements prepared on an income and expenditure basis only

Please complete the highlighted boxes.

Name of smaller authority:

PUCKLECHURCH PARISH COUNCIL

County area (local councils and parish meetings only):

AVON

There should only be a difference between Box 7 and Box 8 where the Accounting Statements within 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.

Please note that all authorities using the income and expenditure basis should include either a VAT debtor or creditor in the table below.

	2025		2026	
	£	£	£	£
Box 7: Balances carried forward		243,575.00		197,164.00
Deduct: Debtors (enter these as negative numbers)				
VAT	- 1,558.16		- 17,486.95	
	(1,558.16)		(17,486.95)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)				
	0.00			
Total deductions		(1,558.16)		(17,486.95)
Add: Creditors (must not include community infrastructure levy (CIL) receipts)				
C Hall	180		180	
AS Hall and Sons	612		510	
NEST	134.42		144.37	
HMRC	676.14		701	
BT	39.73		45.87	
Dodington Parish Council	20		0	
At all things clean	0		180	
EDF	0		35.76	
	1,662.29		1,797.00	
Add: Receipts in advance (must not include deferred grants/loans received)				
Plot 3	20.00		20.00	
Plot 19a	-		20.00	
Plot 15	20.00			
Plot 4			20.00	
Plot 20	20.00			
Plot 9a	-		20.00	
Plot 10	20.00		20.00	
Plot 11			20.00	
Plot 9b	20.00		20.00	
Plot 5a	20.00		20.00	
Plot 6b	-		20.00	
Plot 17	-		20.00	
Plot 12	-		20.00	
Plot 21c	20.00		20.00	
Plot 18a	20.00		20.00	
Plot 6a	20.00		20.00	
Plot 1	20.00		20.00	
SW Springer Spaniel event	100.00			
Plot 13	20.00			
Plot 23	20.00			
Plot 18b	20.00			
Plot 15	-		20.00	
Plot 21a	-		20.00	
Plot 16	-		20.00	
	360.00		360.00	
Total additions		2,022.29		2,157.00
Box 8: Total cash and short term investments		244,039.13		181,834.05