

## 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:

Atherstone Town 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>218,048.12</b> |
| Deduct: Debtors (enter these as negative numbers)                                   |             |                   |
| 1100 Debtors                                                                        | (4,538.02)  |                   |
| 2200-2202 VAT Liability (refund due)                                                | (3,236.25)  |                   |
|                                                                                     | (7,774.27)  |                   |
| Deduct: Payments made in advance<br>(prepayments) (enter these as negative numbers) |             |                   |
| 1103 Prepayments                                                                    | (34,599.34) |                   |
|                                                                                     | (34,599.34) |                   |
| <b>Total deductions</b>                                                             |             | (42,373.61)       |
| Add:                                                                                |             |                   |
| Creditors (must not include community infrastructure levy (CIL) receipts)           |             |                   |
| 2100 Creditors                                                                      | 1,996.56    |                   |
| 2105 Allotment Key Deposits (Refundable)                                            | 1,403.00    |                   |
| 2210 HMRC - PAYE/NIC                                                                | 4,485.67    |                   |
| 2211 WCC - Pension EE / ERS                                                         | 1,403.96    |                   |
|                                                                                     | 9,289.19    |                   |
| Add: Accruals                                                                       |             |                   |
| 2109 Accruals                                                                       | 60,334.14   |                   |
|                                                                                     | 60,334.14   |                   |
| Add: Receipts in advance (must not include deferred grants/loans received)          |             |                   |
| 1106 Income Paid in Advance                                                         | 495.00      |                   |
|                                                                                     | 495.00      |                   |
| <b>Total additions</b>                                                              |             | 70,118.33         |
| <b>Box 8: Total cash and short term investments</b>                                 |             | <b>245,792.84</b> |