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: Germoe Parish Council

County area (local councils and parish meetings only): Cornwall

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		9,879.00		11,239.00	
Deduct: Debtors **(enter these as negative numbers)**					
1					Please use other page(s) to explain further
2					
3					
	-		-		
Deduct: Payments made in advance (prepayments) **(enter these as negative numbers)**					
1					
2					
	-		-		
Total deductions		-		-	
Add:					
Creditors (must not include community infrastructure levy (CIL) receipts)					
1					
2					
	-		-		
Add:					
Receipts in advance (must not include deferred grants/loans received)					
1					
2					
	-		-		
Total additions		-		-	
Box 8: Total cash and short term investments		9,879.00		11,239.00	