

**Attachment 1.3 - Reconciliation of Boxes 7 and 8 - Year ended 31 March 2026**

**Guidance per the Practitioner's Guide 2025**

Point 5.172 - "Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will not match the bank reconciliation due to debtors, prepayments, creditors and accruals".

Point 5.173 - "A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records".

**Instructions for completing this template**

1. Please fill in the figures from the Annual Governance and Accountability Return (AGAR) for the Box 7 Balances carried forward and the Box 8 Cash and Cash Equivalents balances.
2. Complete the sections as shown for any trade debtors, prepayments, trade creditors or receipts in advance. Totals will be displayed for each section, including the total additions/deductions to feed into the reconciliation of the figures for Boxes 7 and 8.
3. The Reconciliation table at the bottom of the sheet will calculate any difference between the adjusted Box 7 and the Box 8 balances. This difference must be nil (or rounds to nil) for the reconciliation to be complete.

<b>Box 7 Balances carried forward</b>	<b>32,596.00</b>	
<b>Debtors</b>		
<b>Total Debtors</b>	-	
<b>Payments made in advance / prepayments</b>		
<b>Total Prepayments</b>	-	
<b>Total deductions</b>	-	calculated figure
<b>Creditors</b>		
P Martin	600.00	
Florist	1,900.00	
Tree Wise Men	120.00	
D Cain	150.00	
Clerk	1,062.00	
<b>Total Creditors</b>	<b>3,832.00</b>	
<b>Receipts in Advance</b>		
<b>Total Receipts in Advance</b>	-	
<b>Total additions</b>	<b>3,832.00</b>	calculated figure
<b>Reconciliation of Boxes 7 and 8</b>		
Recalculated Value for Box 8	36,428.00	
Box 8 Cash and Cash Equivalents	36,428.00	
<b>Difference</b>	-	