

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: Vale of Allen Parish Council
County area (local councils and parish meetings only): Dorset

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		27,141.00		46,051.00
Deduct: Debtors (enter these as negative numbers)				
none				
		2		3
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)				
none		2		
Total deductions				
Add: Creditors (must not include community infrastructure levy (CIL) receipts)				
none		2		
Add: Receipts in advance (must not include deferred grants/loans received)				
none		2		
Total additions				
Box 8: Total cash and short term investments		27,141.00		46,051.00

Please use other page(s) to explain further

Accounting statements 2025-26 Vale of Allen Parish Council

Please complete the original figures for 2025 on last year's AGAR in the first column, then enter the restated figures in the next column. Please explain why the figures have changed and how.

	Year ending		Change	Explanation required?	Notes and guidance
	Audited AGAR 31/03/2025	Restated 31/03/2025			
1. Balances brought forward	27,141.00	27,141.00	0	No	
2. (+) Precept or Rates and Levies	39,256.00	26,642.00	-12614	Yes	Removal of CIL receipt - as per External Auditor 2025 report
3. (+) Total other receipts	2,214.00	14,828.00	12614	Yes	addition of CIL receipt
4. (-) Staff costs	9,568.00	9,568.00	0	No	
5. (-) Loan interest/capital repayments	-	-	0	No	
6. (-) All other payments	12,992.00	12,992.00	0	No	
7. (=) Balances carried forward	46,051.00	46,051.00	0	No	
Bal c/f checker	46,051.00	46,051.00		No	
8. Total value of cash and short term investments	-	-	0	No	
9. Total fixed assets plus long term investments and assets	19,152.00	19,152.00	0	No	
10. Total borrowings	-	-	0	No	

Accounting statements 2025-26 Vale of Allen Parish Council

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance		Explanation required
	31-Mar-25	31-Mar-26			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	
1. Balances brought forward	27,141.00	46,051.00					
2. (+) Precept or Rates and Levies	26,642.00	30,579.00	3937	15%			No explanation required
3. (+) Total other receipts	14,828.00	7,052.00	-7776	-52%		Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	9,568.00	10,893.00	1325	14%		Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	No explanation required
5. (-) Loan interest/capital repayments	-	-	0	0%		Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	17,992.00	24,034.00	11042	85%		Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	46,051.00	48,755.00				Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
8. Total value of cash and short term investments	46,051.00	48,755.00				The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	19,152.00	31,486.00	12334	64%		The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	Please explain within the relevant tab
10. Total borrowings	-	-	0	0%		The outstanding capital balances as at 31 March of all loans from third parties (including PW/LB).	No explanation required

All other payments

2025 12992 2026 24034

Difference 11042
% Change 85% Yes explain

Use the table below to breakdown your explanation
(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)
Please ensure you complete the value for both years, please do not provide the movement only.

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
0	70	70	Crichel Parish - fingerposts maintenance	
480	323	-157	Gussage All Saints Parish - fewer road signs	
0	60	60	Gussage All Saints Parish - fingerposts maintenance	
0	20	20	Gussage St Michael Parish - fingerposts maintenance	
60	239	179	Gussage St Michael Parish - bus shelter maintenance	
82	123	41	Gussage St Michael Parish - noticeboard repairs	
226	137	-89	Hinton Parish - fountain water rates and maintenance	
450	12334	11884	Hinton Parish - Staged payments for fountain refurbishment	Yes
94	0	-94	Hinton Parish - noticeboard repair	
0	10	10	Hinton Parish - fingerpost maintenance	
2315	2215	-100	Witchampton Parish - less grounds maintenance at burial ground	
160	857	697	Witchampton Parish - addition tree maintenance	
13	12	-1	Witchampton Parish - Play area maintenance	
321	330	9	Witchampton Parish - bus shelter maintenance (club + others)	
196	195	-1	Witchampton Parish - less grounds maintenance	
49	45	-4	Witchampton Parish - bench seat wood treatment	
1357	110	-1247	Witchampton Parish - less maintenance work on fingerposts	
885	976	91	Admin - DAPTC subs and training	
1134	1145	11	Admin - insurance premium	
332	232	-100	Admin - village hall hire - less use	
606	710	104	Admin - Neighbourhood plan hall hire and questionnaire printing	
3363	2833	-530	Admin - general expenses	
398	588	190	Admin - VAT provision	
Total	12521	23564	11043	

Enter more lines as appropriate

Reserves

Box 7

48755

Precept

30579

	£	£	£
Earmarked reserves:			
Parishes:			
Crichel salt/grit	-400		
Crichel bus shelter	2888		
Crichel kiosk	640		
Crichel fingerposts	82		
GAS salt/grit	-300		
GAS verges/planters	537		
GAS fingerposts	340		
GAS clock	-200		
GSM salt/grit	-100		
GSM fingerposts	-45		
GSM bus shelter	2083		
GSM noticeboards	-100		
Hinton fountain maintenance/project	1221		
Hinton noticeboards	271		
Hinton fingerposts	5		
Hinton salt/grit	-100		
Hinton 20mph road	99		
Witchampton burial ground	-1518		
Witchampton salt/grit	-399		
Witchampton bus shelters	2575		
Manswood seat	-109		
Manswood play area	-15		
Rest & Be Thankful	-150		
Club bus shelter	-150		
Witchampton trees	-857		
Millenium Ave	2965		
Witchampton fingerposts	237		
		9500	
General reserve			
General Admin	8674		8674
Total reserves (must agree to Box 7)			<u>18174</u>

Financial year ending 31 March 2026

Prepared

Ian Hanstead - Parish Clerk - Vale of Allen Parish Council

Date:

14/04/2026

Were any matters raised by the external auditor for the year ended 31 March 2025?

What was the matter raised?	What action has been taken?
<p>It has come to our attention through our review that a Community Infrastructure Levy has been included as income in Box 2 - Precept. Per the Practitioners Guide, CIL income is to be included in Box 3 - Other receipts.</p>	<p>Noted - although words confusing as box was for Precept & LeviesCIL is a Levy. See the Restatement table on this year's submission.</p>
<p>We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27.</p> <p>The Internal auditor did not answer all of the recommended objectives to confirm compliance, the relevant procedures and controls in operation were</p>	<p>External Auditor comment:Form returned for amendment, changes correctly implemented</p> <p>Advised Internal Auditor, has apologised, and noted oversight</p>