

## Section 5

### d) Reconciliation between Boxes 7 and 8 on Section 2 of the Annual Return

It is only necessary to reconcile Boxes 7 and 8 if they are different.

Boxes 7 and 8 will be different if the Authority uses income and expenditure accounting and there are debtors and/or creditors at 31 March 2016.

If the Authority uses receipts and payments accounting Boxes 7 and 8 will be equal and there is no need to provide a reconciliation between Boxes 7 and 8.

It is helpful if the reconciliation between Boxes 7 and 8 is set out and submitted to us on the attached schedule.

LOCAL AUTHORITY NAME SWINSTEAD PARISH COUNCIL  
COUNTY LINCOLNSHIRE

#### RECONCILIATION BETWEEN BOXES 7 AND 8 ON THE ANNUAL RETURN

	<u>NO RECONCILIATION REQUIRED</u>	£
A	Figure in Box 8 of 2016 column of the Annual Return	
B	Less Creditors at 31 March 2016 (please supply a detailed list of creditors)	
C	Plus Debtors at 31 March 2016 (please supply a detailed list of debtors)	
D	Figure in Box 7 of 2016 column of the Annual Return (A-B+C=D)	