

Schedules for submission to external auditor

Schedule D

Reconciliation between boxes 7 and 8 on the Annual Return

This should only be applicable if accounting on an income and expenditure basis

Authority name and reference		NORTH SOMERSET LEVELS INTERNAL DRAINAGE BOARD AVN 0831
		£
A	Figure in Box 8 of 2017 column of the Annual Return	799,025
B	Less Creditors at 31 March 2017 – owed by the Authority (please supply a detailed list of creditors – see below) Also subtract any receipts in advance	- 59,975
C	Plus Debtors at 31 March 2017 – owed to the Authority (please supply a detailed list of debtors – see below) Also add any payments made in advance (prepayments)	+ 36,632
D	TOTAL	775,682

Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	775,682
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
<i>SEE ATTACHED CREDITORS LIST</i>			
Total – agreed to B			

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
<i>SEE ATTACHED DEBTORS LIST</i>			
Total – agreed to C			

North Somerset Levels Internal Drainage Board

Debtors

as at 31 March 2017

Invoice Control Account	9,051.46 (see over)
VAT Refund Due	13,528.80
Rates owing (incl. arrears)	6,639.08
Debtors not yet Invoiced	2,500.00
Payments made in advance (Insurance)	4,523.21
Holding Account	250.08
Interest accrued year end	<u>139.27</u>
Total Debtors	<u>36,631.90</u>

Creditors

as at 31 March 2017

Purchase Ledger Control Account	35,159.32 (see over)
Accruals	20,325.17
Tax and NIC due to HMRC	4,191.16
Pension Contribution Payments due	145.80
Receipts in advance (drainage rates prepaid)	<u>153.84</u>
Total Creditors	<u>59,975.29</u>