

Accruals: Expenses for 2022/23 which were paid 2023/24				Reversing Journal Journal Entry	
Code	Description	Expense Net of VAT		DR with NET Amount	CR
	Invoices received for work undertaken prior to 31st March but not paid until 2023/24 are treated as Creditors, 500				
4301	15/02 M Shaw stakes for trees	42.25		4301	Creditors Control 500
4300	01/03 SCS Feb Fairground grass cutting	304.88		4300	
4400	21/03 WBC - Willink contribution	12294.82		4400	
4301	16/03 SSE - electricity Dec - March Plot 1	33.4		4301	
4301	17/03 SSE - electricity Dec - March Plot 2	33.4		4301	
4200	27/03 Tactical - March cemetery grass cutting	65.65		4200	
4302	29/03 WBC - dog bin emptying	302.73		4302	
4051	31/03 L Hannawin eye test/screen glasses	62		4051	
4301	31/03 Dads Shop - refuse sacks/sandpaper/handle	6.85		4301	
4301	31/03 Suez - waste collection March	78.22		4301	
TOTAL		13224.2			
	Invoices received after 31st of March, for work undertaken before the 31st of March, are treated as Accruals, 510				
4004	01/04 Smart Pension admin charge	15		4004	Accruals 510
4300	01/04 SCS March Fairground grass cutting	304.88		4300	
4301	05/04 Sapling - Fairground tree survey	856.05		4301	
4302	10/04 Tactical - dog bin emptying	196		4302	

4051	11/04 D Sturt - IT support	105		4051
4452	21/04 A. Hazleden - community awards	500		
4054	Sept-March Methodist Church Hall Rental	925		4054
4055	WBC - quarterly rent	812.5		4055
TOTAL		3714.43		

Accruals: Expenses for 2022/23 which were paid in 2023/24 but are paid from EMR's				Standard Journal Journal Entry		Right Click EMR Spend
Code	Description	Expense Net of VAT		DR with NET Amount	CR	DR with NET Amount
	Invoices dated prior to 31st March are treated as Creditors, 500					
4930	30/03 Ridge - footpath design and landowner consultations	3000		4930	Creditors Control 500 & 510 (split into Accruals for invoices received	334
4721	31/03 NP admin assistant March fee	112.5		4721		354
	Invoices dated after 31st March are treated as Accrual, 510					
-	-	-		-		
-	-	-		-		
TOTALS		3112.5				

Accruals: Other Accruals				Reversing Journal Journal Entry	
Code	Description	Expense Net of VAT		DR with NET Amount	CR

	POs Raised in 2022/23 for work not undertaken nor paid until 2023/24				Accruals 510
4352	PO2280 Sapling - Windmill Common tree survey	714.8		4352	
4303	PO2283 Vita Play Replacement of Spica	1862		4303	
TOTAL		2576.8			

Prepayments: Expenses paid in 2022/23 for 2023/24 maintain in Prepayments Code 110				Reversing Journal	
Code	Description	Expense Net of VAT		DR 110	CR Expenditure Code
4053	15/03 HALC LCPD membership	205			4053
					0
					0
					0
TOTALS		205			