Section 2 – Accounting Statements 2025/26 for

Sacriston Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	72,816 RESTATED	83,234	*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.*
2. (+) Precept or Rates and Levies	60,519	63,374	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	21,416 RESTATED	8,858	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	11,870	14,021	*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.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	59,647 RESTATED	86,488	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	83,234 RESTATED	54,957	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	83,234	54,957	*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	265,589	265,589	*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.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

C. Dixon

Date 03/06/2026

I confirm that these Accounting Statements were approved by this authority on this date:

03/06/2026

as recorded in minute reference:

35c

Signed by Chair of the meeting where the Accounting Statements were approved

A Dixon

<u>Restatement of Figures for 2024-2025</u>

AGAR Explanation of Restatement Figures

The prior year figures have been restated to reflect the correct treatment of allotment income and expenditure.

Historically, allotment transactions were recorded separately under Sacriston Allotment Association and were not included within the Council's accounts. However, it has since been determined that the allotments are managed directly by the Council through its Allotments Committee; therefore, all related income and expenditure should be recognised in the Council's financial records.

As a result, adjustments have been made to ensure compliance with proper accounting practices. This has impacted the figures reported in:

- **Box 1 (Balances Brought Forward)** - £1950.09
- **Box 3 – Total other receipts** - £2637.50
- **Box 6 (All Other Payments)** - £2425.48
- **Box 7 Balances carried forward** - £2162.11

These restatements ensure that the accounts present a true and fair view of the Council's financial position and that all income and expenditure are correctly recorded.

The clerk is to transfer all balances from the Allotment Association bank account into the Council's current account to ensure accuracy and transparency going forward.