

## Section 2 – Accounting Statements 2025/26 for

### DALSTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	95,591	105,558	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	90,046	94,458	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	49,476	55,948	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	34,333	38,096	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	8,660	8,660	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	86,562	90,038	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	105,558	119,170	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	138,487	153,028	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	514,982	518,535	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	61,992	54,929	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
<b>For Local Councils Only</b>	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		<input checked="" type="checkbox"/>	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.**

Margaret Watling

Date

8/6/26

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

09/06/2026

as recorded in minute reference:

M 77/26

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

*[Signature]*