

## Section 2 – Accounting Statements 2025/26 for

### TOSTOCK PARISH COUNCIL

|   | Year ending        |                    | Notes and guidance  |
|---|--------------------|--------------------|---|
|   | 31 March 2025<br>£ | 31 March 2026<br>£ |   |
| 1. Balances brought forward                                 | 59,832             | 66,721             | 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                          | 12,323             | 12,463             | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts                                 | 7,403              | 5,963              | 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  | 5,507              | 5,672              | 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                     | 2,376              | 0                  | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).  |
| 6. (-) All other payments                                   | 4,954              | 10,519             | 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                             | 66,721             | 68,956             | 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           | 66,721             | 68,956             | 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 | 35,410             | 40,410             | 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.



Date

12/05/2026

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

12/05/2026

as recorded in minute reference:

26.05.13.6

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

