

Section 2 – Accounting Statements 2024/25 for

Digby Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	16,604	18,588	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	21,187	23,373	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,527	3,000	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	8,783	9,397	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	12,947	19,024	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	18,588	16,540	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	18,588	16,540	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	68,361	70,052	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	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

[Signature]

Date

07/05/2025

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

14/05/2025

as recorded in minute reference:

25/082 (e)(iii) ENCE

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

[Signature]

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree with the column headed "Year ending 31 March 2025" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a cash and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: Digby Parish Council

County area (local councils and parish meetings only): Lincolnshire

Financial year ending 31 March 2025

Prepared by (Name and Role): Mrs A McDonald Clerk & RFO

Date: 04/04/2025

		£	£
Balance per bank statements as at 31/3/25:			
	Current Account	10,023.0	
	Allotment Account	6,517.2	
[add more accounts if necessary]			
			16,540.2
Petty cash float (if applicable)	N/A		-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)			
	None		
[add more lines if necessary]			
			-
Add: any un-banked cash as at 31/3/25			
	None		
			-
Net balances as at 31/3/25 (Box 8)			<u><u>16,540.2</u></u>

Explanation of variances – pro forma

Name of smaller authority: **Digby Parish Council**
County area (local councils and Unincorporated): **Lincolnshire**
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2023/24 £	2024/25 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	16,604	18,588				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	21,187	23,373	2,186	10.32%	NO		
3 Total Other Receipts	2,627	3,000	473	18.72%	YES		Receipt of VAT reclaim from 2023-24 of £1,475, this claim was higher than usual due to purchase of a speed radar gun, additional works on trees in the parish and repairs to footway lighting in 2023-24. The VAT for these 3 items alone came to £410.28
4 Staff Costs	8,783	9,397	614	6.99%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	12,947	19,024	6,077	46.94%	YES		Due to road surface deterioration because of flooding £1,650 was spent of the allotment road and £2,849 to extend the road at the playing field. The digging out of a field dyke and cutting back the hedge cost £1,690. These 3 items totalled £6,389
7 Balances Carried Forward	18,588	16,540				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	18,588	16,540				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	68,361	70,052	1,691	2.47%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable