

## Section 2 – Accounting Statements 2025/26 for

Aylesford Parish Council

|                                                             | Year ending        |                    | Notes and guidance                                                                                                                                                                                      |
|-------------------------------------------------------------|--------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | 31 March 2025<br>£ | 31 March 2026<br>£ |                                                                                                                                                                                                         |
| 1. Balances brought forward                                 | 309,934            | 393,757            | 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                          | 305,983            | 318,395            | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.                                                                                 |
| 3. (+) Total other receipts                                 | 92,814             | 87,743             | 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                                          | 114,740            | 110,521            | 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                                   | 200,234            | 203,828            | 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                             | 393,757            | 485,547            | 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           | 381,141            | 478,179            | 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 | 1,496,222          | 1,498,255          | 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.**

Signature: Mr Randall

Date: 23/04/2026

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

Signature: [Signature]

as recorded in minute reference:

Minute Reference: [Reference]

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

Signature: [Signature]