Section 2 – Accounting Statements 2024/25 for

Nelson Parishes Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	Please provide explanations for significant variations in totals between the previous year and this year and for any other items you feel should be explained. Include any material items in "other" or "miscellaneous" and figures in brackets should be included in the totals.
1. Balances brought forward	3748	1570	+ additions and deletions of any discrepancy of the year brought in the financial records. Name most significant items. + 1 of previous year
2. (+) Precept or Rates and Levies	4621	3331	+ amount of precept for the 2025 calendar year minus amount of precept for the prior. Explain any greater value
3. (+) Total other receipts	125	135	+ income or receipts not included in the precept that should be included. Include any grants received. Include any VAT receipts.
4. (-) Staff costs	6488	7978	- expenditure or payments made to and on behalf of employees. Include gross salaries and wages. Name the contributions, employer's pension contributions, grossed up non-cash benefits.
5. (-) Loan interest/capital repayments	nil	nil	- expenditure or payments of capital and interest made during the year on the authority's borrowings, if any.
6. (-) All other payments	4,842	2137	- all expenditure or payments not included in the cash at bank staff costs (line 4) and loan repayments (line 5).
7. (=) Balances carried forward	4,562	3733	= balances that remained at the end of the year. Value set (1+2+3 - (4+5+6))
8. Total value of cash and short term investments	4,562	3733	= sum of all current and deposit bank accounts, cash, savings and short term investments held as at 31 March – **agree with bank reconciliation.**
9. Total fixed assets plus long term investments and assets	n/a	n/a	= 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	n/a	n/a	= 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.

To sign for Responsible Financial Officer (or chairman if no RFO)

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

[illegible]

as recorded in minute reference: