

SALISBURY CITY COUNCIL

Report

Subject : Accounting Statement 2024/25 (AGAR)
Committee : Full Council
Date : 27 May 2025
Author : Steve Bishop, Responsible Finance Officer

1. Report Summary

- 1.1. This report presents the annual AGAR Accounting Statements, attached at **Appendix A**, which forms Section 2 of the statutory Annual Governance and Accountability Return (AGAR) 2024/25.

2. Requirements of the AGAR

- 2.1 Smaller authorities are required by law under the Accounts and Audit Regulations 2015 to prepare accounting statements for the year ended 31 March 2025 in the form required by proper practices, as provided in the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.
- 2.2 Prior to approval of the Accounting Statements the Council must first review the effectiveness of its system of internal control and approve its Annual Governance Statement. These matters have been addressed in the earlier report on this meeting's agenda.

3 Accounting Statements

- 3.1 The AGAR accounting statements for 2024/25 are set out on page 5 of the statutory Annual Governance and Accountability Return (AGAR), attached at **Appendix A**.
- 3.2 When considering the accounting statements the reader should take comfort from the previous assurances provided by the Council's statutory external auditors and internal auditors.
- 3.3 Following the external audit review of the accounting statement within the 2023/24 AGAR, the Council's statutory external auditor, PKF Littlejohn LLP certified on 15 September 2024 that:

"in our opinion the information in Sections 1 and 2 of the [2023/24] AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met".

- 3.4 The final internal audit undertaken in May 2025, as discussed in the earlier report on this meeting's agenda, reports that:

"Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any

significant weaknesses in the internal controls such that public money would be put at risk.”

4 Explanation of the Council’s 2024/25 financial results

- 4.1 The purpose of this report is to fulfil the statutory requirement of approving the accounting statements. The actual financial results, as summarised in the accounting statements, are discussed in a separate report entitled ‘Budget Monitoring 2024/25 Outturn’ on this meeting’s agenda.

5 Recommendation

- 5.1 The Council is asked to approve the annual AGAR Accounting Statements 2024/25 (Appendix A)

6 Background Papers

Appendix A – Accounting Statements 2024/25 (AGAR Section 2 page 5)
Previous AGAR reports
RFO working files

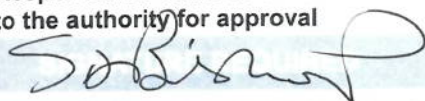
Salisbury City Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,982,146	2,327,650	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	5,152,561	5,642,672	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,767,145	3,683,605	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	2,839,002	3,049,674	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	312,412	312,412	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	5,422,788	4,951,668	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	2,327,650	3,340,174	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	2,363,654	3,735,460	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	20,098,273	20,169,109	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	2,427,722	2,190,515	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



Date

23/05/2025

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

27/05/2025

as recorded in minute reference:

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