

COMMITTEE REPORT



Subject:	<i>Statement of Accounts (AGAR)</i>
Committee:	<i>Extraordinary Full Council</i>
Item Number:	<i>12</i>
Date:	<i>29 June 2026</i>
Author:	<i>Steve Bishop, Responsible Finance Officer (RFO)</i>
Report status:	<i>Approving</i>
Confidential / Exempt:	<i>No</i>

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) 2025/26.

2. Recommendation

- 2.1 The Council is asked to approve the annual AGAR Accounting Statements 2025/26 (**Appendix A**)

3. Requirements of the AGAR

- 3.1 Smaller authorities are required by law under the Accounts and Audit Regulations 2015 to prepare accounting statements for the year ended 31 March 2026 in the form required by proper practices, as provided in the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.
- 3.2 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.

4. Accounting Statements

- 4.1 The AGAR accounting statements for 2025/26 are set out on page 5 of the statutory Annual Governance and Accountability Return (AGAR), attached at **Appendix A**.
- 4.2 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”.

- 4.3 (Unfortunately the 2023/24 external audit was our most recent. For 2024/25 an external auditor was not appointed to the Council, which is explained elsewhere on this meeting's agenda.)
- 4.4 The final internal audit for this year, 2025/26, undertaken in June 2026, as discussed in the earlier report on this meeting's agenda, reports that:

“[The] accounts follow latest Accounts and Audit Regulations and Practitioners guide recommendations. The year-end accounts have been correctly prepared on an income and expenditure basis. I am satisfied the entries are correct. The Box 7 to Box 8 reconciliation duly completed and supported by a robust audit trail. The AGAR casts and cross-casts correctly.”

5. Explanation of the Council's 2025/26 financial results

- 5.1 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 'Outturn 2025/26' on this meeting's agenda.

6. Appendices / Background Papers

- 6.1 **Appendix A** – Accounting Statements 2025/26 (AGAR Section 2 page 5)
Previous AGAR reports
RFO working files

Section 2 – Accounting Statements 2025/26 for

SALISBURY CITY COUNCIL

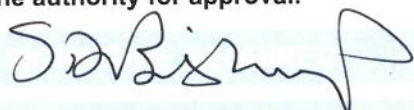
RE- STATED

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	2,327,650	3,340,174	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	5,642,672	5,943,766	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,683,605	3,567,826	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	3,049,674	3,616,215	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	4,951,668	5,167,085	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	3,340,174	3,756,054	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	3,735,460	3,784,959	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 PREVIOUSLY	20,169,994 [20,169,109]	20,151,808	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	2,190,515	1,946,617	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.



16/06/2026

Date

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

29/06/2026

as recorded in minute reference:

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