

Kersey Parish Council Receipts and Payments End of Year Account

31-Mar-20		31-Mar-21
£ 7,990.00	Precept	£ 8,716.00
£ 1,451.00	KCPC	£ 1,831.67
£ 729.18	Footpath	£ 729.16
	Insurance claim for stolen bench	£ 831.00
£ 11.43	Millennium Book Fund	£ 5.33
£ 34.54	Bank interest	£ 8.26
£ 30.00	Bank credit for inconvenience	£ -
£ 352.27	VAT repayment	£ 533.72
£10,598.42	Total receipts	£12,655.14
£ 709.16	Administration	£ 648.89
£ 5,932.54	Staff costs	£ 5,786.33
£ 360.00	Training and external meetings	£ 25.00
£ 225.87	Street lighting	£ 256.33
£ 334.00	Footpath	£ 50.58
£ 2,109.54	KCPC	£ 20.80
£ -	Millennium Book Fund	£ -
£ -	Section 137	£ -
£ 386.63	Insurance	£ 343.93
£ 145.00	Glebe hedgecut	£ 80.00
£ 86.00	RoSPA inspection	£ 86.00
£ 41.00	Dog bin emptying charge	£ 29.24
£ 420.00	St Mary's PCC	£ 420.00
£ 126.00	Defibrillator annual support	£ 126.00
£ 732.79	Parish Council election costs	£ -
£ -	Footpath map leaflet redesign	£ 55.00
£ 133.00	Fixed asset new bench	£ 315.00
£ 533.72	VAT on payments	£ 122.69
£12,275.25	Total Payments	£ 8,365.79

Receipts and payments summary

£20,578.57	Balance as at 1st April	£18,901.74
£10,598.42	Total receipts	£12,655.14
£12,275.25	Less payments	£ 8,365.79
£18,901.74		£23,191.09

Cumulative funds in the bank at 31 March

£14,809.44	Barclays Business Premium a/c	£19,352.42
£ 1,410.69	Barclays Current a/c	£ 1,643.98
£ 2,866.51	Ipswich Building Society a/c	£ 2,871.84
£19,086.64		£23,868.24
£ 184.90	Less unrepresented cheques	£ 677.15
£18,901.74	Balance c/f	£23,191.09

The accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2021 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 21 April 2021

I certify that the accounts were formally approved at the Council Meeting on 4 May 2021

Signed 
Chair of Kersey Parish Council

Date 4-5-21

Kersey Parish Council
Year End Accounts
1 April 2020 - 31 March 2021

Kersey Parish Council consolidated accounts
Year end bank reconciliation as at 31 March 2021

Funds at the bank

Barclays

Business Premium account	£19,352.42
Current account	£1,643.98
	£20,996.40

Less unrepresented cheques:

101234	£184.90	
101261	£55.00	
101267	£129.65	
101268	£307.60	
	£677.15	£677.15

£20,319.25

Ipswich Building Society

Millennium Book Fund account	£2,871.84
	£23,191.09

Balances as per cashbooks

Kersey Parish Council balance b/f 1 April 2020	£16,035.23
Millennium Book Fund balance b/f 1 April 2020	£2,866.51
	£18,901.74

Plus total receipts

£12,655.14
£31,556.88

Total payments

£8,365.79
£8,365.79

Total receipts plus balances at 1 April

£31,556.88

Less total payments

£8,365.79

£23,191.09

Allocated reserves held in bank

Millennium Book Fund (ring fenced)	£2,871.84
KCPC Working Group (ring fenced)	£4,776.94
Footpath Working Group	£3,271.96
Audit reserve	£200.00
Defibrillator and Village Emergency Tel	£836.06
Election provision	£319.71
Church Walk future maintenance	£1,950.00
Training reserve	£449.19
Footpath map printing reserve	£358.50
Fixed asset reserve	£2,957.53
Parish Council general reserves	£5,199.36
	£23,191.09

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 21 April 2021

Kersey Parish Council significant variances for year ending 31 March 2021

31-Mar-20		31-Mar-21	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)
£ 7,990.00	Precept	£ 8,716.00	£ 726.00	9.1%	Higher to cover increase in costs, inc Clerk's hours £495 and election costs reserve £140
£ 1,451.00	KCPC	£ 1,831.67	£ 380.67	26.2%	No quiz held due to COVID-19. Grants received for playground improvements £1831.67 due to be spent in 2021
£ 729.18	Footpath	£ 729.16	£ -0.02	0.0%	
£ -	Insurance claim for stolen bench	£ 831.00	£ 831.00	100.0%	Bench stolen, insurance claim made, bench not replaced
£ 11.43	Millennium Book Fund	£ 5.33	£ -6.10	-53.4%	Bank interest rates reduced
£ 34.54	Bank interest	£ 8.26	£ -26.28	-76.1%	Bank interest rates reduced
£ 30.00	Bank credit for inconvenience	£ -	£ -30.00	100.0%	Received last year £30 credit from bank for inconvenience due to bank errors
£ 352.27	VAT repayment	£ 533.72	£ 181.45	51.5%	More VAT reclaimed due to more VAT paid last year
£ 10,598.42	TOTAL RECEIPTS	£ 12,655.14			
£ 709.16	Administration	£ 648.89	£ -60.27	-8.5%	
£ 5,932.54	Staff costs	£ 5,786.33	£ -146.21	-2.5%	Last year Clerk worked and was paid for more hours.
£ 360.00	Training and external meetings	£ 25.00	£ -335.00	-93.1%	Decrease in training costs last year 3 new Councillors £360 training. This year Clerk one course
£ 225.87	Street lighting	£ 256.33	£ 30.46	13.5%	Increase in energy costs up by £25
£ 334.00	Footpath	£ 50.58	£ -283.42	-84.9%	Last year increased spending on mowers - service, repairs and parts £285
£ 2,109.54	KCPC	£ 20.80	£ -2,088.74	-99.0%	No quiz due to COVID-19. Last year quiz £581, last year fencing £1,161. Reduced mower repairs, last year £367 this year £20
£ -	Millennium Book Fund	£ -	£ -		
£ -	Section 137	£ -	£ -		
£ 386.63	Insurance	£ 343.93	£ -42.70	-11.0%	
£ 145.00	Glebe hedgecut	£ 80.00	£ -65.00	100.0%	Last year charged for 2018 and 2019 cuts at £145.00. This year charge was £80 for 2020 cut
£ 86.00	RoSPA inspection	£ 86.00	£ -	0.0%	
£ 41.00	Dog bin emptying charge	£ 29.24	£ -11.76	-28.7%	Withdrawn from contract Dec 2020
£ 420.00	St Mary's PCC	£ 420.00	£ -	0.0%	
£ 126.00	Defibrillator annual support	£ 126.00	£ -	0.0%	
£ 732.79	Parish Council election costs	£ -	£ -732.79	100.0%	Contested Parish Council election May 2019 £732.79
£ -	Footpath map leaflet redesign	£ 55.00	£ 55.00	100.0%	Redesign charge of £55 for leaflet
£ 133.00	Fixed assets	£ 315.00	£ 182.00	136.8%	Deposit paid for replacement bench £133.00 last year, balance of £315 paid this year
£ 533.72	VAT on payments	£ 122.69	£ -411.03	-77.0%	Decreased spending on items with VAT added
£ 12,275.25	TOTAL PAYMENTS	£ 8,365.79			
£ 30,664.00	Fixed assets	£ 30,465.00	£ -199.00	-0.6%	1 bench stolen and not replaced, 1 bench replaced

Explanation of high reserves. On the Annual Return Accounting Statement box 7 is more than twice box 2 because Kersey Parish Council has agreed to hold allocated reserves as listed on the bank reconciliation.

Total reserves £23,191.09. Allocated reserves £17,991.73. Parish Council general unallocated reserves £5,199.36

Kersey Parish Council
Budget to 31 Mar 2021 and Precept for 2021/2022

VAT not included in budget figures	2020/21	2020/21	2020/21	2021/22	
	Budget/ Precept 2020/2021	Actual to 31 Mar 21	Added to reserves in year	Budget/ Precept 2021/2022	Notes:
Parish Council					
Post/tel/stationery/copier cartridge	£135.00	£35.64	£0.00	£130.00	20/21 £86.33 of unspent budget transferred to Clerk's salary
Clerk's working from home exp	£208.00	£208.00	£0.00	£208.00	£4/week
Hall Hire:Parish Council 12 @ £5	£60.00	£76.69	£0.00	£100.00	Also Zoom subscription for remote meetings (Pro Annual £100)
Annual Parish Assembly @ £10	£10.00	£0.00	£0.00	£10.00	
SALC subscription	£185.00	£183.56	£0.00	£190.00	3% increase for 21/22
External audit	£0.00	£0.00	£0.00	£0.00	External audit fees for 17/18 to 21/22 £200 unless exempt (£200 in reserve)
Data protection	£40.00	£35.00	£0.00	£40.00	ICO reg currently £5 discount for DD payment
Website hosting	£110.00	£110.00	£0.00	£110.00	Suffolk.cloud inc £10 fee for security certificate
Sub total for Admin	£748.00	£648.89	£0.00	£788.00	
Clerk's salary & staff costs	£5,400.00	£5,786.33	£0.00	£6,230.00	Hours increased 20/21 scale SCP20 £13.51/hr. Inc element for extra hours. To cover overspend on budget £300 from contingencies and £86.33 from stationery budget transferred to Clerk's salary budget
Training/external meetings	£250.00	£25.00	£225.00	£250.00	SALC whole Council 2hrs £220, Cllr £110, others approx £50 mileage £100
Street lighting	£275.00	£256.33	£0.00	£300.00	
Parish Council insurance	£370.00	£294.28	£0.00	£300.00	Oct 20 new 3 year Long term agreement with CAS
Glebe insurance	£50.00	£49.65	£0.00	£50.00	
Hedge cut - The Glebe	£80.00	£80.00	£0.00	£80.00	
Playground safety inspection	£90.00	£86.00	£0.00	£90.00	
Dog litter bin emptying charge	£48.00	£29.24	£0.00	£0.00	Dec 20 withdrew from BDC contract
St Mary's PCC	£420.00	£420.00	£0.00	£460.00	split: £265 Churchyd £150 Nletter £45 Clock (last increased Nov 2020)
Defibrillator & Village Emergency Tel	£215.00	£126.00	£89.00	£215.00	CHT memb'shp inc Defib managed solution £135, X2VETS £180 (20/21 reduced by £100 funded from Defib & VETS reserve)
Chairman's allowance	£0.00	£0.00	£0.00	£0.00	
Election costs	£165.00	£0.00	£165.00	£165.00	Routine 4 yearly elections, next due May 2023 (Full election costs £1,163)
Church Walk future maintenance	£130.00	£0.00	£130.00	£130.00	
Footpath map printing reserve	£75.00	£55.00	£20.00	£75.00	Build up reserve for reprint £75/year (approx 1,000 maps/yr)
Mowing The Glebe	£100.00	£0.00	£0.00	£100.00	
Contingencies	£300.00	£0.00	£0.00	£300.00	20/21 budget transferred to Clerk's salary
Precept	£8,716.00	£7,856.72	£629.00	£9,533.00	Precept for 21/22 £9,533.00 Approved 18 Jan 21 Min ref 16/21
					21/22 Tax base 178.78 = £53.32 for band D property 11.36% increase (an increase of 45p/month)
Other PC income	£8.26				Bank interest
Insurance claim for bench	£831.00		£831.00		Insurance claim for stolen metal bench to go into fixed asset reserve
PC Income	£9,555.26				
Agreed spending from PC reserves:	£100.00	£0.00	£0.00	£100.00	Defibrillator costs funded from Defib and VETS reserve
Fixed asset reserve		£315.00	£238.54		New bench at Playground (£238.54 PC surplus added to fixed asset reserve)
	£9,655.26	£8,171.72	£1,698.54	£9,633.00	Total Budget
					KCPC income 20/21 - Estimated £1000.00 Actual £1831.67
					Footpath income 20/21 - Estimated £729.18. Actual £729.16
					Millennium Book Fund income 20/21 - Est £4.00. Actual £5.33
KCPC	£1,197.00	£20.80			
Footpath	£406.00	£50.58			
Millennium Book Fund	£0.00	£0.00		£0.00	
Total actual spend		£8,243.10			Precept for 2020/21 £8,716.00 Approved on 16 Dec 2019 Min ref 206/19
					20/21 Tax base 182.02 = £47.88 for a band D property, 6.8% increase.
Reserves (Cash at Bank)	At 1.4.20	Spent	Added	At 31.3.21	
KCPC Working Group (ring fenced)	£2,966.07			£4,776.94	Precept for 2019/20 £7,990 Approved 28 Jan 2019 Min ref 24/19
Footpath Working Group	£2,593.38			£3,271.96	19/20 Tax base 178.23 = £44.83 for a band D property.
Audit reserve	£200.00		£0.00	£200.00	
Defib & VETS reserve	£747.06		£89.00	£836.06	Precept for 2018/19 £7953 (Budget approved 22 Jan 18 min ref 17/18)
Election costs reserve	£154.71		£165.00	£319.71	Tax base 180.98 = £43.94 for a band D property
Church Walk maintenance reserve	£1,820.00		£130.00	£1,950.00	
Training reserve	£224.19		£225.00	£449.19	Precept for 2017/18 £7340 (approved 16 Jan 17 min ref 15/17)
Footpath map printing reserve	£338.50		£20.00	£358.50	Tax base 183.47 = £40 for a band D property
Fixed asset reserve	£2,202.99	£315.00	£1,069.54	£2,957.53	
General Parish Council reserve	£4,788.33			£5,199.36	Precept for 2016/17 £6,786 plus CTax Support Grant £43.08
	£16,035.23			£20,319.25	Tax Base 181.25 = £37.44 for a band D property
Millennium Book Fund account	£2,866.51			£2,871.84	
				£23,191.09	

General PC reserves - policy is to hold between 6-12 months gross expenditure (£4,920 - £9,840 (5 yr average)) General PC reserves vary from year to year partly due to VAT being paid one year and reclaimed the following year.

Kersey Parish Council Powers for Budget Items

Post/tel/stationery/copier cartridge	LGA 1972 s150 & S111
Clerk's working from home exp	Local Government (Financial Provisions) Act 1963 s5
Hall Hire:Parish Council	LGA 1972 Sch 12 & LGA 1972 s150
Annual Parish meeting	LGA 1972 Sch 12 & LGA 1972 s150
Remote meeting expenses	The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020
SALC subscription	Local Government Act 1972 s143
Audit	Accounts & Audit Regulations 2015
ICO data protection registration	LGA 1972 s150 and Data Protection Regulations 2018
To have a website	LGA 1972 s142
Clerks salary	LGA 1972 s112
Travel expenses to training/meetings	LGA 1972 s111
Training/external meetings	LGA 1972 s111 and LGA 1972 s145
Street lighting	Parish Councils Act 1957 s3 & Highways Act 1980 s301
Parish Council insurance	LGA 1972 s140, 140A, s145 & s150, LGA 2000 s101
Glebe insurance	LGA 1972 s140, 140A, s145 & s150
Hedge cut - The Glebe	Local Government (Miscellaneous Provisions) Act 1976 s19
Playground safety inspection	Local Government (Miscellaneous Provisions) Act 1976 s19
Dog litter bin emptying charge	Litter Act 1983 s5 and s6
St Mary's PCC - clock	Parish Councils Act 1957 s2
St Mary's PCC - churchyard	Local Government Act 1972 s214
St Mary's PCC - newsletter	Local Government Act 1972 s142
Defibrillator & VETS	Public Health Act 1936 s234 (power to provide life saving appliances)
Parish Council election costs	Representation of the People Act 1983 (as amended) s36
Church Walk future maintenance	Highways Act 1980 s43, 50
Footpath map reprinting	LGA 1972 s142 (the provision of information).
Maintaining/tidying open spaces	Open Spaces Act 1906 s9 & 10
Purchase and maintenance of benches	Parish Councils Act 1957 s1
Purchase and repair of street sign	Road Traffic Regulations Act 1984 s72
Purchase & repair decorative village sign	LGA 1972 s 144
Purchase laptop and office equipment	LGA 1972 s150
KCPC Working Group & mowing Glebe	Local Government (Miscellaneous Provisions) Act 1976 s19
Footpath Working Group	Highways Act 1980 s43, 50
Diamond Jubilee Working Group	LGA 1972 s145 provision of entertainment and support of arts inc celebrations
Kersey Volunteer Group Working Group	Highways Act 1980 s.96 maintain roadside verges
Kersey Table Tennis Club	Local Government (Miscellaneous Provisions) Act 1976 s19
To promote community organisations	LGA 1972 s142 (the provision of information).
Nightingale Trust (allotments)	Small Holdings & Allotments Act 1908 s23
For other things not covered by powers but of benefit to community	Usually LGA 1972 s137 This power is capped based on the number of electors. It is considered as a power of last resort. For the financial year ending 31 March 2021 £8.32 per elector. 277 registered electors at 1 December 2020 making total available £2304.64
Good Neighbour Scheme	LGA1972 s137
Grit bins	No specific power so have to use LGA 1972 s137