

Kersey Parish Council Receipts and Payments End of Year Account

31-Mar-21		31-Mar-22
£ 8,716.00	Precept	£ 9,533.00
£ 729.16	Footpath	£ 752.48
£ 1,831.67	KCPC	£ 2,293.33
£ 831.00	Insurance claim for stolen bench	£ -
£ 5.33	Millennium Book Fund	£ 2.93
£ 8.26	Bank interest	£ 2.01
	Donations for filming	£ 1,750.00
	BDC Council tax support grant	£ 164.00
	VAT repayment	£ 122.69
<u>£ 533.72</u>	Total receipts	<u>£14,620.44</u>
£12,655.14		
£ 648.89	Administration	£ 702.42
£ 5,786.33	Staff costs	£ 5,742.01
£ 25.00	Training and external meetings	£ -
£ 256.33	Street lighting	£ 259.95
£ 50.58	Footpath	£ 159.62
	Jubilee	£ 281.02
£ 20.80	KCPC	£ 7,058.34
£ -	Section 137	£ -
£ 343.93	Insurance	£ 343.94
£ 80.00	Glebe hedgecut	£ 54.00
£ 86.00	RoSPA inspection	£ 89.50
£ 29.24	Dog bin emptying charge	£ -
£ 420.00	St Mary's PCC	£ 460.00
£ 126.00	Defibrillator annual support	£ 126.00
£ -	Parish Council election costs	£ -
£ 55.00	Footpath map leaflet redesign	£ -
£ 315.00	Fixed asset new bench	£ -
£ 122.69	VAT on payments	£ 1,477.11
<u>£ 8,365.79</u>	Total Payments	<u>£16,753.91</u>

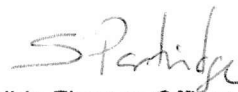
Receipts and payments summary

£18,901.74	Balance as at 1st April	£23,191.09
£12,655.14	Total receipts	£14,620.44
£ 8,365.79	Less payments	£16,753.91
<u>£23,191.09</u>		<u>£21,057.62</u>

Cumulative funds in the bank at 31 March

£19,352.42	Barclays Business Premium a/c	£20,067.45
£ 1,643.98	Barclays Current a/c	£ 1,408.38
£ 2,871.84	Ipswich Building Society a/c	£ -
<u>£23,868.24</u>		<u>£21,475.83</u>
£ 677.15	Less unrepresented cheques	£ 418.21
<u>£23,191.09</u>	Balance c/f	<u>£21,057.62</u>

The accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2022 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 20 April 2022

I certify that the accounts were formally approved at the Council Meeting on 16 May 2022

Signed 
Chair of Kersey Parish Council

Date 16-5-22

Kersey Parish Council, Suffolk
Year End Accounts
1 April 2021 - 31 March 2022

Kersey Parish Council consolidated accounts
Year end bank reconciliation as at 31 March 2022

Funds at the bank

Barclays

Business Premium account	£20,067.45
Current account	£1,408.38
	£21,475.83

Less unrepresented cheques:

101234	£184.90	
101267	£129.65	
101304	£103.66	
	£418.21	£418.21
		£21,057.62

Ipswich Building Society

Millennium Book Fund account	£0.00
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Account closed 16 December 2021 all funds transferred
to Barclays account and allocated to KCPC for the playground improvement project

Balances as per cashbooks

Kersey Parish Council balance b/f 1 April 2021	£20,319.25
Millennium Book Fund balance b/f 1 April 2021	£2,871.84
	£23,191.09

Plus total receipts	£14,620.44
	£37,811.53

Total payments	£16,753.91
	£16,753.91

Total receipts plus balances at 1 April	£37,811.53
Less total payments	£16,753.91
	£21,057.62

Allocated reserves held in bank

Footpath Working Group	£3,864.82
KCPC Working Group (ring fenced)	£2,886.70
Audit reserve	£200.00
Training reserve	£699.19
Defibrillator and Village Emergency Tel	£925.06
Election provision	£484.71
Church Walk future maintenance	£2,080.00
Footpath map printing reserve	£433.50
Fixed asset reserve	£4,003.71
Filming donations reserve	£1,468.98
BDC Council tax support grant reserve	£164.00
Parish Council general reserves	£3,846.95
	£21,057.62

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 20 April 2022

Kersey Parish Council significant variances for year ending 31 March 2022

31-Mar-21		31-Mar-22	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)
£ 8,716.00	Precept	£ 9,533.00	£ 817.00	9.4%	Increased to cover increase in costs as set out in the budget
£ 729.16	Footpath	£ 752.48	£ 23.32	3.2%	
£ 1,831.67	KCPC	£ 2,293.33	£ 461.66	25.2%	No quiz held due to COVID-19. Grant received for playground improvements £2293.33
£ 831.00	Insurance claim for stolen bench	£ -	£ -831.00	-100.0%	Last year bench stolen, insurance claim made
£ 5.33	Millennium Book Fund	£ 2.93	£ -2.40	-45.0%	Bank interest rates reduced
£ 8.26	Bank interest	£ 2.01	£ -6.25	-75.7%	Bank interest rates reduced
£ -	Donations for filming	£ 1,750.00	£ 1,750.00	100.0%	Donations for filming in village received this year £1750
£ -	BDC Council Tax support grant	£ 164.00	£ 164.00	100.0%	Council Tax support grant received this year £164
£ 533.72	VAT repayment	£ 122.69	£ -411.03	-77.0%	Less VAT paid last year so less reclaimed this year
£ 12,655.14	TOTAL RECEIPTS	£ 14,620.44			
£ 648.89	Administration	£ 702.42	£ 53.53	8.2%	
£ 5,786.33	Staff costs	£ 5,742.01	£ -44.32	-0.8%	
£ 25.00	Training and external meetings	£ -	£ -25.00	-100.0%	No training this year
£ 256.33	Street lighting	£ 259.95	£ 3.62	1.4%	
£ 50.58	Footpath	£ 159.62	£ 109.04	215.6%	Increased spending on mowers - service, repairs and parts £159.62
£ 20.80	Jubilee	£ 281.02	£ 281.02	100.0%	Jubilee celebration for June 22 expenses bunting £79, seeds & env £71, hog roast deposit £131
£ -	KCPC	£ 7,058.34	£ 7,037.54	33834.3%	No quiz due to COVID-19. Increased spending for playground improvements project inc repairs to gates and equipment £985 and new basket swing £5952
£ -	Section 137	£ -	£ -		
£ 343.93	Insurance	£ 343.94	£ 0.01	0.0%	
£ 80.00	Glebe hedgecut	£ 54.00	£ -26.00	-32.5%	Hedge cut this year £54
£ 86.00	RoSPA inspection	£ 89.50	£ 3.50	4.1%	
£ 29.24	Dog bin emptying charge	£ -	£ -29.24	-100.0%	Withdrawn from contract Dec 2020
£ 420.00	St Mary's PCC	£ 460.00	£ 40.00	9.5%	Grant increased by £40 this year
£ 126.00	Defibrillator annual support	£ 126.00	£ -	0.0%	
£ -	Parish Council election costs	£ -	£ -		
£ 55.00	Footpath map leaflet redesign	£ -	£ -55.00	-100.0%	Redesign charge of £55 for leaflet last year
£ 315.00	Fixed assets	£ -	£ -315.00	-100.0%	New bench purchased last year for playground £315
£ 122.69	VAT on payments	£ 1,477.11	£ 1,354.42	1103.9%	Increased spending on items with VAT
£ 8,365.79	TOTAL PAYMENTS	£ 16,753.91			
£ 30,465.00	Fixed assets	£ 36,418.00	£ 5,953.00	19.5%	Basket swing purchased £5,952 and Historic road sign added to register £1

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 £21,057.62. Allocated reserves £17,210.67. Parish Council general unallocated reserves £3,846.95

KERSEY PARISH COUNCIL
Budget to 31 Mar 2022 and Precept for year ending March 2023

	Budget/ Precept Year ending March 2022	Actual to 31 Mar 22	Added to reserves in year	Budget/ Precept year ending March 2023	Notes:
Parish Council spending					
Post/tel/stationery/copier cartridge	£130.00	£79.88	£0.00	£135.00	
Clerk's working from home exp	£208.00	£208.00	£0.00	£208.00	£4/week
Hall Hire:Parish Council	£100.00	£70.98	£0.00	£120.00	VH cttee room £7, main hall £12. May be Zoom if legislation allows Pro Annual £100
Annual Parish Assembly	£10.00	£10.00	£0.00	£12.00	
SALC subscription	£190.00	£188.56	£0.00	£190.00	SALC 0% NALC 1% increase for 22/23
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) No info for 2023 and beyond yet
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	£788.00	£702.42	£0.00	£815.00	
Clerk's salary & staff costs	£6,230.00	£5,742.01	£0.00	£6,330.00	Scale SCP20 £13.51/hr. Inc element for additional hours over contract
Training/external meetings	£250.00	£0.00	£250.00	£250.00	SALC whole Council 2hrs £220, Cllr £110, others approx £50 mileage £100
Street lighting	£300.00	£259.95	£0.00	£540.00	SCC can't give estimate due to unusual energy price rises currently. Budget for double energy and 10% maintenance increase
Parish Council insurance	£300.00	£294.28	£0.00	£300.00	Oct 20 new 3 year Long term agreement with CAS
Glebe insurance	£50.00	£49.66	£0.00	£55.00	
Hedge cut - The Glebe	£80.00	£54.00	£0.00	£85.00	
Playground safety inspection	£90.00	£89.50	£0.00	£93.00	
St Mary's PCC	£460.00	£460.00	£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)
Dog bin emptying	£0.00	£0.00	£0.00	£0.00	BDC subsidised service £44/dog bin
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	£0.00	£75.00	£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	£467.00	Increased to keep band D precept the same as last year
Precept	£9,533.00	£7,777.82	£709.00	£10,080.00	
Agreed spending from reserves	£100.00		£0.00	£100.00	Defibrillator costs funded from Defib and VETS reserve
Fixed asset reserve			£1,046.18		
	£9,633.00	£7,777.82	£1,755.18	£10,180.00	Total Budget
Footpath spending	£447.50	£159.62			
Jubilee spending		£281.02			
KCPC spending	£9,067.00	£7,058.34			
Total actual net spend		£15,276.80			
Other Income	Estimate	Actual		Estimated other income	
BDC council tax support grant		£164.00			
Bank interest		£2.01		£2.00	
Filming donations		£1,750.00			Provisionally agreed could be used for community Platinum Jubilee celebrations min168/21
PC precept plus other Income	£9,533.00	£11,449.01			
Footpath Income	£729.18	£752.48			
KCPC income	£1,000.00	£2,293.33			
Millennium book fund income		£2.93			
Total actual net Income		£14,497.75			
Reserves (Cash at Bank)	At 1.4.21	Spent	Added	At 31.3.22	
Footpath Working Group	£3,271.96			£3,864.82	Yr end 31/03/2023 Precept £10,080 approved 31 Jan 22 Min ref 20/22 Tax base 189.02 = £53.32 for band D property 0% increase
KCPC Working Group (Ring fenced)	£4,776.94			£2,886.70	Yr end 31/03/2022 Precept £9,533 approved 18 Jan 21 Min ref 16/21 Tax base 178.78 = £53.32 for band D property 11.36% increase (inc 45p/month)
Audit reserve	£200.00			£200.00	Yr end 31/03/2021 Precept £8,716 approved 16 Dec 19 Min ref 206/19 Tax base 182.02 = £47.88 for band D property, 6.8% increase
Training reserve	£449.19		£250.00	£699.19	Yr end 31/03/2020 Precept £7,990 approved 28 Jan 19 Min ref 24/19 Tax base 178.23 = £44.83 for band D property.
Defib and VETS reserve	£836.06		£89.00	£925.06	
Election expenses reserve	£319.71		£165.00	£484.71	
Church Walk maintenance reserve	£1,950.00		£130.00	£2,080.00	
Footpath map printing reserve	£358.50		£75.00	£433.50	
Fixed asset reserve	£2,957.53		£1,046.18	£4,003.71	
Filming donations reserve		£281.02		£1,468.98	Jubilee expenses of £281.02 may be covered by external grant payment expected in April 2022
BDC Council Tax support grant res				£164.00	
General Parish Council reserve	£5,199.36			£3,846.95	
	£20,319.25		£1,755.18	£21,057.62	
Millennium Book Fund account	£2,871.84			£0.00	A/c closed Dec 2021 £2874.77 transferred to Barclays a/c and allocated to KCPC for playground improvement project Min 156/21

VAT not included in budget figures
The Parish Council can reclaim most VAT
Year ending 31/03/22
VAT reclaimed £122.69

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 (Power expired 7 May 2021)	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)
Chairman's allowance	Local Government Act 1972 s 15(5)
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
Footpath Working Group	Highways Act 1980 s43, 50
KCPC Working Group & mowing Glebe	Local Government (Miscellaneous Provisions) Act 1976 s19
Kersey Volunteer Group Working Group	Highways Act 1980 s.96 maintain roadside verges
Community celebration events (Jubilees etc)	LGA 1972 s145 provision of entertainment and support of arts inc celebrations
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
Good Neighbour Scheme	LGA1972 s137
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 2022 £8.41 per elector. (March 2023 £8.82) 281 registered electors at 1 December 2021 making total available £2363.21. (£2478.42)
Grit bins	No specific power so have to use LGA 1972 s137