

Kersey Parish Council Receipts and Payments End of Year Account

31-Mar-22		31-Mar-23
£ 9,533.00	Precept	£10,080.00
£ 752.48	Footpath	£ 752.48
	Jubilee	£ 3,600.00
£ 2,293.33	KCPC	£ 1,094.51
£ 2.93	Millennium Book Fund	£ -
£ 2.01	Bank interest	£ 57.49
£ 1,750.00	Donations for filming	£ -
£ 164.00	BDC Council tax support grant	£ -
£ 122.69	VAT repayment	£ 1,477.11
£14,620.44	Total receipts	£17,061.59

£ 702.42	Administration	£ 812.73
£ 5,742.01	Staff costs	£ 6,351.68
£ -	Training and external meetings	£ 166.35
£ 259.95	Street lighting	£ 171.20
	Street lighting LED conversion	£ 2,450.20
£ 159.62	Footpath	£ 481.47
£ 281.02	Jubilee	£ 3,318.98
£ 7,058.34	KCPC	£ 245.83
£ -	Section 137	£ -
£ 343.94	Insurance	£ 358.83
£ 54.00	Glebe hedgecut	£ 100.00
	Glebe maintenance	£ 200.00
£ 89.50	RoSPA inspection	£ 91.00
£ -	Bin emptying costs	£ 9.98
£ 460.00	St Mary's PCC	£ 460.00
£ 126.00	Defibrillator annual support	£ 126.00
£ -	Parish Council election costs	£ -
£ -	Footpath map leaflet redesign	£ -
£ 1,477.11	VAT on payments	£ 819.02
£16,753.91	Total Payments	£16,163.27

Receipts and payments summary

£23,191.09	Balance as at 1st April	£21,057.62
£14,620.44	Total receipts	£17,061.59
£16,753.91	Less payments	£16,163.27
£21,057.62		£21,955.94

Cumulative funds in the bank at 31 March

£20,067.45	Barclays Business Premium a/c	£21,182.05
£ 1,408.38	Barclays Current a/c	£ 1,562.09
£ -	Ipswich Building Society a/c	£ -
£21,475.83		£22,744.14
£ 418.21	Less unrepresented cheques	£ 788.20
£21,057.62	Balance c/f	£21,955.94

The accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2023 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 2 May 2023

I certify that the accounts were formally approved at the Council meeting on 15 May 2023

Signed 
Chair of Kersey Parish Council

Date 15.5.2023

Kersey Parish Council, Suffolk
Year End Accounts
1 April 2022 - 31 March 2023

Kersey Parish Council consolidated accounts
Year end bank reconciliation as at 31 March 2023

Funds at the bank

Barclays

Business Premium account	£21,182.05
Current account	£1,562.09
	£22,744.14

Less unrepresented cheques:

101349	£205.44	
101350	£164.55	
101351	£418.21	
	£788.20	£788.20
		£21,955.94

Balances as per cashbooks

Kersey Parish Council balance b/f 1 April 2022	£21,057.62
Plus total receipts	£17,061.59
	£38,119.21

Total payments £16,163.27

Total receipts plus balances at 1 April	£38,119.21
Less total payments	£16,163.27
	£21,955.94

Allocated reserves held in bank

Footpath Working Group	£4,135.83
KCPC Working Group (ring fenced)	£3,735.38
Audit reserve	£200.00
Training reserve	£782.84
Defibrillator reserve	£1,014.06
Election provision	£649.71
Church Walk future maintenance	£2,210.00
Footpath map printing reserve	£508.50
Fixed asset reserve	£2,243.09
Filming donations reserve	£1,750.00
BDC Council tax support grant reserve	£164.00
Parish Council general reserves	£4,562.53
	£21,955.94

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 2 May 2023

Kersey Parish Council significant variances for year ending 31 March 2023

31-Mar-21	31-Mar-22		31-Mar-23	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)
£ 8,716.00	£ 9,533.00	Precept	£ 10,080.00	£ 547.00	5.7%	Increased to cover increase in costs as set out in the budget
£ 729.16	£ 752.48	Footpath	£ 752.48	£ -	0.0%	
	£ -	Jubilee	£ 3,600.00	£ 3,600.00	100.0%	Grants received for Jubilee street party £3280 plus Jubilee guest contributions £320
£ 1,831.67	£ 2,293.33	KCPC	£ 1,094.51	£ -1,198.82	-52.3%	Grant received last year for playground improvements £2293.33. This yr quiz income £1094.51
£ 5.33	£ 2.93	Millennium Book Fund	£ -	£ -2.93	-100.0%	Millennium Book Fund closed so no income from bank interest
£ 8.26	£ 2.01	Bank interest	£ 57.49	£ 55.48	2760.2%	Bank interest rates increased
£ -	£ 1,750.00	Donations for filming	£ -	£ -1,750.00	-100.0%	No filming donations received this year
£ -	£ 164.00	BDC Council Tax support grant	£ -	£ -164.00	-100.0%	No Council Tax support grant received this year
£ 533.72	£ 122.69	VAT repayment	£ 1,477.11	£ 1,354.42	1103.9%	More VAT paid last year so more reclaimed this year
£ 11,824.14	£ 14,620.44	TOTAL RECEIPTS	£ 17,061.59			
£ 648.89	£ 702.42	Administration	£ 812.73	£ 110.31	15.7%	Increases across admin expenses as set out in the budget
£ 5,786.33	£ 5,742.01	Staff costs	£ 6,351.68	£ 609.67	10.5%	Clerk moved up salary scale and national NJC pay scale increase
£ 25.00	£ -	Training and external meetings	£ 166.35	£ 166.35	665.4%	One new Councillor received training £156 and Clerk travel costs £10.35
£ 256.33	£ 259.95	Street lighting	£ 171.20	£ -88.75	-34.6%	Energy costs reduced by £85.58 due to conversion to LED
	£ -	Street lighting LED conversion	£ 2,450.20	£ 2,450.20	100.0%	Street Lighting converted to LED at cost of £2450.20
£ 50.58	£ 159.62	Footpath	£ 481.47	£ 321.85	636.3%	Increased spending on mowers - service, repairs and parts up £252.99 and fuel £68.86
	£ 281.02	Jubilee	£ 3,318.98	£ 3,037.96	100.0%	Jubilee celebration expenses last year £281.02 bought in advance of event. This year £3318.98
£ 20.80	£ 7,058.34	KCPC	£ 245.83	£ -6,812.51	-32752.5%	Mower purchased £245.83. Last yr spending on improvement project £6937 + £121 gate timber
£ -	£ -	Section 137	£ -	£ -	0.0%	
£ 343.93	£ 343.94	Insurance	£ 358.83	£ 14.89	4.3%	Glebe insurance cost increased £14.89
£ 80.00	£ 54.00	Glebe hedgecut	£ 100.00	£ 46.00	57.5%	Hedge cut charge this year £100
	£ -	Glebe maintenance	£ 200.00	£ 200.00	100.0%	New Glebe maintenance contribution to school who mow the Glebe to reflect community use
£ 86.00	£ 89.50	RoSPA inspection	£ 91.00	£ 1.50	1.7%	
£ 29.24	£ -	Dog bin emptying charge	£ 9.98	£ 9.98	34.1%	Bin bags £9.98
£ 420.00	£ 460.00	St Mary's PCC	£ 460.00	£ -	0.0%	
£ 126.00	£ 126.00	Defibrillator annual support	£ 126.00	£ -	0.0%	
£ -	£ -	Parish Council election costs	£ -	£ -	0.0%	
£ 55.00	£ -	Footpath map leaflet redesign	£ -	£ -	0.0%	
£ 122.69	£ 1,477.11	VAT on payments	£ 819.02	£ -658.09	-536.4%	Decreased spending on items with VAT
£ 8,050.79	£ 16,753.91	TOTAL PAYMENTS	£ 16,163.27			
£ 30,465.00	£ 36,418.00	Fixed assets		£37,771.00	124.0%	Purchases: KCPC mower £246 and LED street lights £2450. Disposal: old street lights (acquisition cost of old street lights £1343)

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 £21,955.94. Allocated reserves £17,393.41. Parish Council general unmarked reserve £4,562.53

Kersey Parish Council Budget Versus Actual Receipts

Printed on 02/05/2023

Actual at 31/03/2021	Actual at 31/03/2022	Receipts	Budget yr ending 31/03/23	Actual at 31 March 23	Budget yr ending 31/03/24	
£ 8,716.00	£ 9,533.00	Precept	£ 10,080.00	£ 10,080.00	£ 11,420.00	
	£ 164.00	Babergh council tax support grant	£ -		£ -	
	£ 1,750.00	Filming donations	£ -		£ -	
£ 8.26	£ 2.01	Bank interest	£ 2.00	£ 57.49	£ 15.00	
£ 831.00	£ -	Insurance claim for stolen bench	£ -		£ -	
£ 5.33	£ 2.93	Millennium Book Fund	£ -		£ -	
£ 729.16	£ 752.48	Footpath working group	£ 752.48	£ 752.48	£ 752.48	
£ -	£ -	Jubilee working group	£ 3,280.00	£ 3,600.00	£ -	
£ 1,831.67	£ 2,293.33	KCPC working group	£ 1,000.00	£ 1,094.51	£ 1,000.00	
£ 533.72	£ 122.69	VAT repayment	£ 1,477.11	£ 1,477.11	£ 819.02	
£12,655.14	£14,620.44	Total receipts	£ 16,591.59	£ 17,061.59	£14,006.50	
				Added to reserve	Actual at 31/03/23	
		Reserves (Cash at bank)				
£ 3,271.96	£ 3,864.82	Footpath working group		£ 4,135.83		
£ 4,776.94	£ 2,886.70	KCPC working group (ring fenced)		£ 3,735.38		
£ 200.00	£ 200.00	Audit reserve		£ -	£ 200.00	
£ 449.19	£ 699.19	Training reserve		£ 83.65	£ 782.84	
£ 836.06	£ 925.06	Defibrillator reserve		£ 89.00	£ 1,014.06	
£ 319.71	£ 484.71	Election expenses reserve		£ 165.00	£ 649.71	
£ 1,950.00	£ 2,080.00	Church Walk future maint reserve		£ 130.00	£ 2,210.00	
£ 358.50	£ 433.50	Footpath map printing reserve		£ 75.00	£ 508.50	
£ 2,957.53	£ 4,003.71	Fixed asset reserve		£ 689.58	£ 2,243.09	
	£ 1,468.98	Filming donations reserve		£ 281.02	£ 1,750.00	spent £2450.20 street lighting LED conversion
	£ 164.00	BDC Council Tax Support grant res			£ 164.00	Jubilee expenses of £281.02 from previous financial year covered by external grant payment received in April 2022
£ 5,199.36	£ 3,846.95	Unmarked General PC reserve			£ 4,562.53	
£20,319.25	£21,057.62	Reserves		£ 1,513.25	£ 21,955.94	
£ 2,871.84	£ -	Millennium Book Fund account			£ -	Account closed Dec 2021 £2874.77 to KCPC Min 156/21
		General PC reserves policy - hold 6-12 months gross expenditure (£6,262 - £12,524 (5 yr average))				
		General PC reserves vary from year to year partly due to VAT being reclaimed the following year.				
		Yr end 31/03/2024 Precept £11,420 approved 30 Jan 23 Min ref 25/23 Tax base 192.58 = £59.30/yr for band D property 11.2 % increase				
		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				
		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				
		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.				

Kersey Parish Council Budget versus actual Payments

Printed on 02/05/2023

Actual at 31/03/2021	Actual at 31/03/2022	Payments	Budget yr ending 31/03/23	Actual to 31 March 23	Added to reserves in year	Budget yr ending 31/03/24	Notes
£ 35.64	£ 79.88	Post/tel/stationery/copier cart	£ 135.00	£ 92.85		£ 135.00	
£ 208.00	£ 208.00	Clerk's working from home exp	£ 208.00	£ 260.00		£ 312.00	Increase to £6/week from 1 Oct 22
£ 76.69	£ 80.98	Hall hire for meetings	£ 132.00	£ 115.00		£ 140.00	Village hall cttee room £7 main hall £12
£ 183.56	£ 188.56	SALC/NALC subscription	£ 190.00	£ 189.88		£ 205.00	SALC 23/24 6% inc, NALC 7.71pence/elector (Dec 22 286 electors)
£ -	£ -	External audit	£ -	£ -		£ 10.00	Fees to year ending 2027 £210 unless exempt (£200 in reserve)
£ 35.00	£ 35.00	Data protection	£ 40.00	£ 35.00		£ 40.00	ICO reg currently £5 discount for DD payment
£ 110.00	£ 110.00	Website hosting	£ 110.00	£ 120.00		£ 120.00	
£ 648.89	£ 702.42	Administration sub total	£ 815.00	£ 812.73		£ 962.00	
£ 5,786.33	£ 5,742.01	Staff costs	£ 6,330.00	£ 6,351.68		£ 7,200.00	SCP23 overspend funded from contingencies
£ 25.00	£ -	Training and external meetings	£ 250.00	£ 166.35	£ 83.65	£ 250.00	whole Council 2hrs £220, Cllr £156, others approx £50 mileage £100
£ 256.33	£ 259.95	Street lighting	£ 540.00	£ 171.20	£ 368.80	£ 540.00	LED conversion Sept 22 (£2450 funded from fixed asset reserve) LED energy usage lower, budget to remain same to pay back conversion cost to fixed asset reserve
£ 343.93	£ 343.94	Insurance (PC & Glebe)	£ 355.00	£ 358.83		£ 615.00	PC lta ends Sept 23 - quoted £560 (Glebe approx £55) overspend funded from contingencies
£ 80.00	£ 54.00	Glebe hedgecut	£ 85.00	£ 100.00		£ 95.00	Overspend funded from contingencies
	£ -	Mowing the Glebe	£ 100.00	£ 200.00		£ 250.00	year ending 31 Mar 23 £100 to come from contingencies
£ 86.00	£ 89.50	RoSPA inspection	£ 93.00	£ 91.00		£ 100.00	
£ 29.24	£ -	Bin emptying charges	£ -	£ 9.98		£ 20.00	Volunteer empties foc. Bin bags £20. BDC subsidised service £47/dog £40/litter. PC has 4 dog & 2 litter bins (if BDC cost £268) overspend funded from contingencies
£ 420.00	£ 460.00	St Mary's PCC	£ 460.00	£ 460.00		£ 500.00	split: £265 Churchyd £190 Nletter £45 Clock (last inc Nov 2022)
£ 126.00	£ 126.00	Defibrillator annual support	£ 215.00	£ 126.00	£ 89.00	£ 215.00	CHT Defib managed solution £135
£ -	£ -	Parish Council election costs	£ -		£ -	£ -	
£ 55.00	£ -	Footpath map leaflet redesign	£ -		£ -	£ -	
£ 315.00	£ -	Fixed assets	£ -		£ -	£ -	
£ -	£ -	Section 137	£ -		£ -	£ -	
£ 8,171.72	£ 7,777.82	General PC payments	£ 9,243.00	£ 8,847.77	£ 541.45	£ 10,747.00	
		Election costs reserve	£ 165.00		£ 165.00	£ 165.00	4 year cycle (May 23) full £1,080, combined £920, uncontested £125
		Church Walk future maint reser	£ 130.00		£ 130.00	£ 130.00	Build up reserve for future maint costs
		Footpath map printing reserve	£ 75.00		£ 75.00	£ 75.00	Build up reserve for reprint £75/year (approx 1,000 maps/yr)
		Fixed asset reserve	£ -		£ 320.78	£ -	
		General Parish Council reserve	£ -			£ -	
		Contingencies	£ 467.00			£ 303.00	Total contingencies transferred to other budget headings £150.49
		Total Precept	£10,080.00	£ 8,847.77	£ 1,232.23	£ 11,420.00	Divide total by tax base of 192.58 to get band D council tax of £59.30
£ -	£ -	Agreed spending from reserves	£ 100.00	£ 2,450.20		£ 100.00	LED Street light conversion £2450.20
		General PC total budget	£10,180.00			£ 11,520.00	
£ 50.58	£ 159.62	Footpath working group	£ 455.00	£ 481.47		£ 590.00	
£ -	£ 281.02	Jubilee working group	£ 3,667.00	£ 3,318.98		£ -	Budget approved 7/3/22, 16/5/22 updated to £3,667. £281.02 spent in previous financial yr
£ 20.80	£ 7,058.34	KCPC working group	£ 1,847.00	£ 245.83		£ 1,762.00	
£ 8,243.10	£15,276.80	Total Budget	£16,149.00	£15,344.25		£ 13,872.00	
£ 122.69	£ 1,477.11	VAT on payments		£ 819.02			
£ 8,365.79	£16,753.91	Total PC & Other payments plus VAT		£16,163.27			

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
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 & mowing - The Glebe	Local Government (Miscellaneous Provisions) Act 1976 s19
Playground safety inspection	Local Government (Miscellaneous Provisions) Act 1976 s19
Dog and litter bins	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 (KVG) 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 2023 £8.82 per elector. 286 registered electors at 1 December 2022 making total available £2522.52
Grit bins	No specific power so have to use LGA 1972 s137
Updated Dec 2022	