

KERSEY PARISH COUNCIL RECEIPTS AND PAYMENTS END OF YEAR ACCOUNT

31-Mar-18		31-Mar-19
£ 7,340.00	Precept	£ 7,953.00
£ 1,031.00	KCPC	£ 1,203.00
£ 435.40	Footpath	£ 939.18
£ 2.85	Millennium Book Fund	£ 7.48
£ 11.70	Bank Interest	£ 38.00
£ 311.04	Transparency Fund Grant	£ -
£ 550.00	Other income	£ -
£ 608.62	VAT Repayment	£ 288.25
£10,290.61	TOTAL RECEIPTS	£10,428.91
£ 684.22	Administration	£ 671.22
£ 4,298.79	Staff costs	£ 5,397.80
£ 38.00	Training and external meetings	£ 413.50
£ 204.45	Street Lighting	£ 234.15
£ 595.33	KCPC	£ 467.72
£ 734.00	Footpath	£ 477.73
£ -	Millennium Book Fund	£ -
£ -	Footpath Map Printing	£ -
£ -	Section 137	£ -
£ 373.76	Insurance	£ 371.66
£ 70.00	Glebe Hedgecut	£ -
£ 84.00	RoSPA Inspection	£ 84.00
£ 400.00	St Mary's Church	£ 420.00
£ 126.00	Defibrillator Annual support	£ 126.00
£ 41.29	Dog bin emptying charge	£ 41.29
£ -	Fixed Asset repairs	£ -
£ -	Parish Council Election costs	£ -
£ 288.25	VAT on Payments	£ 352.27
£ 7,938.09	TOTAL PAYMENTS	£ 9,057.34

RECEIPTS & PAYMENT SUMMARY

£16,854.48	Balance as at 1st April	£19,207.00
£10,290.61	Total Receipts	£10,428.91
£ 7,938.09	Less Payments	£ 9,057.34
£19,207.00		£20,578.57

CUMULATIVE FUNDS IN THE BANK AT 31 MARCH

£16,042.61	Barclays Business Premium a/c	£16,521.86
£ 316.79	Barclays Current a/c	£ 1,102.78
£ 2,847.60	Ipswich Building Society a/c	£ 2,855.08
£19,207.00		£20,479.72
£ -	Less unrepresented cheques	£ 126.15
£ -	Plus bank debit error	£ 225.00
£19,207.00	Balance c/f	£20,578.57

The Accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2019 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 4 May 2019

I certify that the accounts were formally approved at the Council Meeting on 13 May 2019

Signed 
Chair of Kersey Parish Council

Date 13.5.19

**KERSEY PARISH COUNCIL
YEAR END ACCOUNTS
1 April 2018 - 31 March 2019**

**Kersey Parish Council Consolidated Accounts
Year End Bank Reconciliation as at 31 March 2019**

Funds at the Bank

Barclays

Business Premium Account		£16,521.86	
Current Account		£1,102.78	
		£17,624.64	

Less unrepresented cheques:

101200	£102.15		
101202	£24.00		
	£126.15		

Plus Bank debit error (chq 101195 debited twice)		£225.00	
		£17,723.49	

Ipswich Building Society

Millennium Book Fund Account		£2,855.08	
		£20,578.57	

Balances as per Cashbooks

Kersey Parish Council balance b/f 1 April 2018	£16,359.40
Millennium Book Fund balance b/f 1 April 2018	£2,847.60
	£19,207.00
Plus total Receipts	£10,428.91
	£29,635.91

Total payments	£9,057.34
	£9,057.34

Total Receipts plus balances at 1 April	£29,635.91
Less Total Payments	£9,057.34
	£20,578.57

Allocated reserves held in bank

Millennium Book Fund (Ring Fenced)	£2,855.08
KCPC Working Group (Ring Fenced)	£3,624.61
Footpath Working Group	£2,198.20
Audit reserve	£100.00
Defibrillator and Village Emergency Tel	£658.06
Election Provision	£862.50
Church Walk Future Maintenance	£1,690.00
Training reserve	£334.19
Footpath Map printing reserve	£263.50
Fixed Asset reserve	£2,293.15
Council Tax Support Grant	£729.50
Parish Council General Reserves	£4,969.78
	£20,578.57

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 4 May 2019

KERSEY PARISH COUNCIL SIGNIFICANT VARIANCES FOR YEAR ENDING 31 MARCH 2019

31-Mar-18		31-Mar-19	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)
£ 7,340.00	Precept	£ 7,953.00	£ 613.00	8.4%	Increased to cover budgeted expenses & new costs of GDPR compliance
£ 1,031.00	KCPC	£ 1,203.00	£ 172.00	16.7%	Quiz night income up due to higher attendance, income up by £202 (YE 18 £30 donation for use of quiz questions)
£ 435.40	Footpath	£ 939.18	£ 503.78	115.7%	Dog bin sponsorship £210, mowing payment increased £313 (YE 18 £20 old mower sold)
£ 2.85	Millennium Book Fund	£ 7.48	£ 4.63	162.5%	Bank interest rate increased
£ 11.70	Bank Interest	£ 38.00	£ 26.30	224.8%	Bank interest rate increased
£ 311.04	Transparency Fund Grant	£ -	-£ 311.04	-100.0%	No Grant (YE 18 Grant £311.04 received to help with Transparency Code compliance)
£ 550.00	Other income	£ -	-£ 550.00	-100.0%	No other income (YE 18 Donation received for defibrillator £500 and from photo shoot in Kersey £50)
£ 608.62	VAT Repayment	£ 288.25	-£ 320.37	-52.6%	Less VAT reclaimed due to less VAT paid in YE 2018
£ 10,290.61	TOTAL RECEIPTS	£ 10,428.91			
£ 684.22	Administration	£ 671.22	-£ 13.00	-1.9%	
£ 4,298.79	Staff costs	£ 5,397.80	£ 1,099.01	25.6%	Statutory pay increase and Clerk's contracted hours increased by 26 hrs £412. GDPR compliance additional Clerk hours £704. Reduced travel costs £17
£ 38.00	Training and external meetings	£ 413.50	£ 375.50	988.2%	Increased training costs for new Councillors £371
£ 204.45	Street Lighting	£ 234.15	£ 29.70	14.5%	Energy costs increased
£ 595.33	KCPC	£ 467.72	-£ 127.61	-21.4%	Quiz food costs decreased £63 and mower costs decreased £66
£ 734.00	Footpath	£ 477.73	-£ 256.27	-34.9%	Decreased spending on mower £483, purchase dog bins £207 increased fuel £19
£ -	Millennium Book Fund	£ -	£ -		
£ -	Footpath Map Printing	£ -	£ -		
£ -	Section 137	£ -	£ -		
£ 373.76	Insurance	£ 371.66	-£ 2.10	-0.6%	
£ 70.00	Glebe Hedgecut	£ -	-£ 70.00	-100.0%	Hedge cutting not charged (Will be charged in Year Ending 2020)
£ 84.00	RoSPA Inspection	£ 84.00	£ -	0.0%	
£ 400.00	St Mary's Church	£ 420.00	£ 20.00	5.0%	Grant increased
£ 126.00	Defibrillator Annual support	£ 126.00	£ -	0.0%	
£ 41.29	Dog bin emptying charge	£ 41.29	£ -	0.0%	
£ -	Fixed Asset repairs	£ -	£ -		
£ -	Parish Council Election costs	£ -	£ -		
£ 288.25	VAT on Payments	£ 352.27	£ 64.02	22.2%	
£ 7,938.09	TOTAL PAYMENTS	£ 9,057.34			
£ 30,439.00	Fixed Assets	£ 30,664.00	£ 225.00	0.7%	Increased due to purchase of 3 dog poo bins

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 £20,578.57. Allocated reserves £15,608.79. Parish Council general unallocated reserves £4,969.78

VAT not included in budget figures	2018/19	2018/19	2018/19	2019/20			
Parish Council	Budget/ Precept 2018/2019	Actual to 31 Mar 2019	Added to reserves in year	Budget/ Precept 2019/2020	Notes:		
Post/Tel/Stationery/copier cartridge	£135.00	£84.42	£0.00	£135.00	£50.58 budget transferred to Clerk's salary GDPR hours		
Clerk's working from home exp	£208.00	£208.00	£0.00	£208.00	£4/week		
Hall Hire:Parish Council 12 @ £5	£55.00	£55.00	£0.00	£60.00			
Annual Parish Assembly @ £10	£10.00	£10.00	£0.00	£10.00			
SALC subscription	£180.00	£178.80	£0.00	£180.00			
External Audit	£100.00	£0.00	£100.00	£100.00	External audit fees for 17/18 to 21/22 £200 unless exempt (18/19 £100 added to new audit reserve)		
Data Protection	£188.00	£35.00	£0.00	£35.00	ICO reg £35 GDPR DPO Yr 1 £150 (DPO not required Gov agreed 05/18) £153 budget transferred to Clerk's Salary GDPR Hours		
Website hosting	£100.00	£100.00	£0.00	£100.00	Suffolk.cloud		
Sub total for Admin	£976.00	£671.22	£100.00	£828.00			
Clerk's Salary & Staff Costs	£4,915.00	£4,915.00	£0.00	£4,905.00	SCP27 18/19 £12.815/hr. 18/19 Clerk Salary plus extra GDPR hours - 12 approx £150, mileage £100 Overspend on Clerks's salary for additional GDPR hours. Total overspend £482.80. Budget transferred from Data Protection £153.00, post/tel/stationery £50.58 & see also funds used from general reserves £279.22		
Training/External Meetings	£250.00	£250.00	£0.00	£250.00	LCPAS whole cl £120, Cllr £115, Clerk netwk x2 £20, others £50 18/19 used £163.50 from training reserve		
Street Lighting	£225.00	£234.15	£0.00	£240.00	18/19 Energy costs higher than estimated. Overspend transferred from contingencies budget		
Parish Council Insurance	£340.00	£331.76	£0.00	£340.00	Oct 17 new 3 year Long term agreement with Came & Co		
Glebe Insurance	£50.00	£39.90	£0.00	£50.00			
Hedge Cut - The Glebe	£80.00	£0.00	£0.00	£80.00			
Playground Safety Inspection	£87.00	£84.00	£0.00	£87.00			
Dog Litter Bin emptying charge	£45.00	£41.29	£0.00	£45.00			
St Mary's Church	£420.00	£420.00	£0.00	£420.00	18/19 split £265 Churchyd £110 Nletter £45 Clock (last increased Nov 2017)		
Defibrillator & Village Emergency Tel	£135.00	£126.00	£9.00	£215.00	CHT memb'shp inc Defib managed solution £135, X2VETS £180 (18/19/20 reduced by £100 funded from Defib & VETS reserve) £9 added to reserve		
Chairman's Allowance	£0.00	£0.00	£0.00	£0.00			
Election costs	£25.00	£0.00	£25.00	£25.00	Routine elections every 4 years, next election in May 2019. £25 added to reserve		
Church Walk future maintenance	£130.00	£0.00	£130.00	£130.00	£130.00 added to reserve		
Footpath Map printing reserve	£75.00	£0.00	£75.00	£75.00	Build up reserve for reprint £75/year (approx 1,000 maps/yr) £75 added to reserve		
Contingencies	£200.00	£0.00	£0.00	£300.00	18/19 Reduced by £100 to cover GDPR additional cost for year 1. £9.15 budget transferred to street lighting		
Precept	£7,953.00	£7,316.90	£339.00	£7,990.00	Precept for 2019/20 £7,990 Approved 28 Jan 2019 Min ref 24/19		
<i>Other PC income</i>	£38.00				Bank interest		
PC Income	£7,991.00						
Agreed spending from PC reserves:	£100.00	£0.00		£100.00	Defibrillator costs funded from Defib and VETS reserve min 67/18		
		£204.09			FP reserve - repair to old DR mower min 34/18		
		£163.50			Training reserve - Councillor training min 38/19		
		£279.22			General PC reserve - Clerk's salary additional hours for GDPR min 38/19		
	£8,091.00	£7,963.71	£339.00	£8,090.00	Total Budget	KCPC Income 18/19 - Estimated £820.00. Actual £1203.00	
						Footpath Income 18/19 - Estimated £729.18. Actual £942.18	
						Millennium Book Fund Income 18/19 - Est £2.80. Actual £7.48	
KCPC	£1,017.00	£467.72		£4,017.00			
Footpath	£382.00	£273.64		£382.00	Plus spent £204.09 on repairs to old DR mower from FP reserve		
Millennium Book Fund	£0.00	£0.00					
Total actual spend		£8,705.07				Minute ref 38/19 Reserves policy adopted. Remaining total budget underspend allocated to fixed asset reserve. £7953 - £7316.90 - £339.00 = £297.10	
Reserves (Cash at Bank)	At 1.4.18		Added	At 31.3.19			
KCPC Working Group (Ring fenced)	£2,889.33			£3,624.61	Precept for 2018/19 £7953 (Budget approved 22 Jan 18 min ref 17/18)		
Footpath Working Group	£1,736.75			£2,198.20	Tax base 180.98 = £43.94 for a band D property		
Audit reserve	£0.00		£100.00	£100.00		VAT repayment	
Defib & VETS reserve	£649.06		£9.00	£658.06	Precept for 2017/18 £7340 (approved 16 Jan 17 min ref 15/17)	2018/19 Actual £288.25.	
Election costs reserve	£837.50		£25.00	£862.50	Tax base 183.47 = £40 for a band D property		
Church Walk Maintenance Reserve	£1,560.00		£130.00	£1,690.00			
Training reserve	£497.69			£334.19			
Footpath Map printing reserve	£188.50		£75.00	£263.50	Precept for 2016/17 £6,786 plus CTax Support Grant £43.08		
Fixed Asset Reserve	£1,996.05		£297.10	£2,293.15	Tax Base 181.25 = £37.44 for a band D property		
Council Tax Support grant money	£729.50			£729.50	Budget approved 25 Jan 16 minute ref 18/16		
General Parish Council Reserve	£5,275.02			£4,969.78			
	£16,359.40			£17,723.49	Precept for 2015/16 £6,700 plus a CTax Support Grant £86.17		
Millennium Book Fund Account	£2,847.60			£2,855.08	Tax Base 180.31 = £37.16 for a band D property		

General PC reserves - advice is to hold between 6-12 months gross expenditure (£4,706 - £9,412 (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
SALC subscription	Local Government Act 1972 s143
Community Action Suffolk subscription	Local Government Act 1972 s111
Audit	Accounts & Audit Regulations 2015
ICO Data Protection registration	LGA 1972 s150
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
St Mary's Church - Clock	Parish Councils Act 1957 s2
St Mary's Church - Churchyard	Local Government Act 1972 s214
St Mary's Church - 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
Dog Litter Bin emptying charge	Litter Act 1983 s5 and s6
Maintaining/tidying Open Spaces	Open Spaces Act 1906 s9 & 10
Repair of benches	Parish Councils Act 1957 s1
Repair of street sign	Road Traffic Regulations Act 1984 s72
Repair to Carved Oak village sign	LGA 1972 s 144
Purchase laptop and office equipment	LGA 1972 s150
KCPC Working Group	Local Government (Miscellaneous Provisions) Act 1976 s19
Footpath Working Group	Highways Act 1980 s43, 50
Footpath map reprinting	LGA 1972 s142 (the provision of information).
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
Good Neighbour Scheme	LGA1972 s137
To promote village Organisations	LGA 1972 s142
Nightingale Trust (Bore Hole Grant)	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 2019 £7.86 per elector. 297 registered electors at 1 Dec 2017 making total available £2334.42
Grit bins	No specific power so have to use LGA 1972 s137

updated March 2019