

Kersey Parish Council Receipts and Payments End of Year Account

31-Mar-25		31-Mar-26
£ 14,322.00	Precept	£ 15,677.00
£ 2,472.76	Neighbourhood CIL	£ -
£ 1,026.46	Footpath	£ 957.18
£ 1,820.00	KCPC	£ 1,835.85
£ 493.33	Bank interest	£ 534.00
£ -	Donations for filming in Kersey	£ 150.00
£ 400.00	Donations for defibrillator	
£ 100.00	Donation for Event parking signs	
£ 814.46	VAT repayment	£ 679.54
£ 21,449.01	Total receipts	£ 19,833.57

£ 1,077.12	Administration	£ 916.44
£ 7,854.84	Staff costs	£ 9,104.63
£ 10.12	Training and external meetings	£ 22.05
£ 121.14	Street lighting	£ 121.44
£ 916.29	Footpath	£ 488.97
£ 2,206.50	KCPC	£ 1,213.67
£ -	Section 137	£ -
£ 476.58	Insurance	£ 548.02
£ 100.00	Glebe hedgecut	£ 100.00
£ 250.00	Glebe maintenance	£ 260.00
£ 102.00	RoSPA inspection	£ 104.00
£ 11.65	Bin emptying costs	£ 11.65
£ 500.00	St Mary's PCC	£ 1,000.00
£ -	Defibrillator costs	£ 142.95
£ -	Parish Council election costs	£ -
£ -	Fixed assets - new/repairs	£ 684.22
£ -	Highway safety signs	£ 1,800.00
£ -	People and Place Plan	£ 117.64
£ 143.28	Event parking signs	£ -
£ 679.54	VAT on payments	£ 473.73
£ 14,449.06	Total Payments	£ 17,109.41

Receipts and payments summary

£ 23,270.84	Balance as at 1st April	£ 30,270.79
£ 21,449.01	Total receipts	£ 19,833.57
£ 14,449.06	Less payments	£ 17,109.41
£ 30,270.79		£ 32,994.95

Cumulative funds in the bank at 31 March

£ 29,502.99	Barclays Business Premium a/c	£ -	closed 19 Mar 26
£ 935.00	Barclays Current a/c	£ -	closed 20 Feb 26
£ -	Unity current a/c	£ 113.13	
£ -	Unity instant access a/c	£ 12,851.63	
£ -	Unity 95 day notice a/c	£ 20,030.19	
£ 30,437.99		£ 32,994.95	
£ 167.20	Less unrepresented cheques	£ -	
£ 30,270.79	Balance c/f	£ 32,994.95	

The accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2026 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 4 May 2026

I certify that the accounts were formally approved at the Council meeting on 11 May 2026

Signed
Chair of Kersey Parish Council

Date

Kersey Parish Council, Suffolk
Year End Accounts
1 April 2025 - 31 March 2026

Kersey Parish Council consolidated accounts
Year end bank reconciliation as at 31 March 2026

Funds at the bank

Barclays Business Premium account (Closed 19 March 26)	£0.00	
Barclays current account (Closed 20 February 26)	£0.00	
Unity current account	£113.13	
Unity instant access deposit account	£12,851.63	
Unity 95-day notice account	£20,030.19	
	£32,994.95	
Less unrepresented cheques/payments:		
none	£0.00	
	£0.00	
		£0.00
		£32,994.95

Balances as per cashbooks

Kersey Parish Council balance b/f 1 April 2025	£30,270.79	
Plus total receipts	£19,833.57	
	£50,104.36	

Total payments £17,109.41

Total receipts plus balances at 1 April	£50,104.36	
Less total payments	£17,109.41	
	£32,994.95	

Allocated reserves held in bank

Footpath Working Group	£4,092.46	
KCPC Working Group (ring fenced)	£5,968.52	
Audit reserve	£210.00	
gov.uk website & email boxes	£180.00	
Training reserve	£1,040.05	
Defibrillator reserve	£1,761.11	
Election provision	£1,011.08	
Church Walk future maintenance	£2,600.00	
Footpath map printing reserve	£733.50	
Fixed asset reserve	£4,841.42	
Filming donations reserve	£1,331.67	
Neighbourhood CIL	£2,472.76	
	£26,242.57	
Parish Council general unmarked reserve	£6,752.38	
	£32,994.95	

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 4 May 2026

Kersey Parish Council significant variances for year ending 31 March 2026

31-Mar-23	31-Mar-24	31-Mar-25		31-Mar-26	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% & more than £200)
£ 10,080.00	£ 11,420.00	£ 14,322.00	Precept	£ 15,677.00	£ 1,355.00	9.5%	Increased to cover increase in costs as set out in the budget
		£ 2,472.76	Neighbourhood CIL	£ -	£ -2,472.76	-100.0%	No CIL received from BDC this year
£ 752.48	£ 1,056.74	£ 1,026.46	Footpath	£ 957.18	£ -69.28	-6.7%	
£ 3,600.00	£ -	£ -	Jubilee	£ -	£ -		
£ 1,094.51	£ 3,345.81	£ 1,820.00	KCPC	£ 1,835.85	£ 15.85	0.9%	
£ 57.49	£ 330.66	£ 493.33	Bank interest	£ 534.00	£ 40.67	8.2%	Bank interest rates increased
	£ 354.95	£ -	Insurance Claim	£ -	£ -		
	£ 150.00	£ -	Donations for historic street sign	£ -	£ -		
	£ 1,405.00	£ 400.00	Donations for defibrillator	£ -	£ -400.00	-100.0%	No donations received this year for defibrillator
	£ 488.00	£ -	Donations from LM Trust for bench	£ -	£ -		
£ -	£ -	£ 100.00	Donations for filming/parking signs	£ 150.00	£ 50.00	50.0%	Donation for event parking signs £100 last year. Filming donation £150 this year
£ 1,477.11	£ 819.02	£ 814.46	VAT repayment	£ 679.54	£ -134.92	-16.6%	Less VAT paid last year so less reclaimed this year
£ 17,061.59	£ 19,370.18	£ 21,449.01	TOTAL RECEIPTS	£ 19,833.57			
£ 812.73	£ 961.11	£ 1,077.12	Administration	£ 916.44	£ -160.68	-14.9%	set up .gov website last year £230.00.
£ 6,351.68	£ 7,034.74	£ 7,854.84	Staff costs	£ 9,104.63	£ 1,249.79	15.9%	National NJC pay scale increase, holiday hours paid and 42 additional hours worked due to P&PP. Also introduction of employers National Insurance £535.39.
£ 166.35	£ 232.67	£ 10.12	Training and external meetings	£ 22.05	£ 11.93	117.9%	
£ 171.20	£ 165.17	£ 121.14	Street lighting	£ 121.44	£ 0.30	0.2%	
£ 2,450.20	£ -	£ -	Street lighting LED conversion	£ -	£ -		
£ 481.47	£ 1,678.49	£ 916.29	Footpath	£ 488.97	£ -427.32	-46.6%	This year mower service charges increased £269.17. Fuel costs reduced £79.16. Last year new mower £640.83. Purchased signage £23.50. Last year purchased new mower £640.83.
£ 3,318.98	£ -	£ -	Jubilee	£ -	£ -		
£ 245.83	£ 1,348.35	£ 2,206.50	KCPC	£ 1,213.67	£ -992.83	-45.0%	This year mower service costs increased £256.99, purchased new swing seat and safety signs £160.01. Last year swing frame repairs £1500.
£ -	£ -	£ -	Section 137	£ -	£ -		
£ 358.83	£ 441.99	£ 476.58	Insurance	£ 548.02	£ 71.44	15.0%	PC insurance cost increased £71.44
£ 100.00	£ 100.00	£ 100.00	Glebe hedgecut	£ 100.00	£ -	0.0%	
£ 200.00	£ 250.00	£ 250.00	Glebe maintenance	£ 260.00	£ 10.00	4.0%	
£ 91.00	£ 96.00	£ 102.00	RoSPA inspection	£ 104.00	£ 2.00	2.0%	
£ 9.98	£ -	£ 11.65	Bin emptying costs	£ 11.65	£ -	0.0%	
£ 460.00	£ 500.00	£ 500.00	St Mary's PCC	£ 1,000.00	£ 500.00	100.0%	Increased donation by £500 this year
£ 126.00	£ 135.00	£ -	Defibrillator costs	£ 142.95	£ 142.95	100.0%	Replaced defibrillator pads £142.95 this year
£ -	£ 133.63	£ -	Parish Council election costs	£ -	£ -		
	£ 1,628.67	£ -	Fixed assets - new/repairs	£ 684.22	£ 684.22	100.0%	Replacement PC laptop £349.17. Fixed asset repairs £335.05
	£ 605.00	£ -	Replacement historic street sign	£ -	£ -		
	£ 1,930.00	£ -	New defibrillator	£ -	£ -		
		£ 143.28	Event parking signs	£ -	£ -143.28	-100.0%	No event parking signs purchased this year
		£ -	Highway safety signs	£ 1,800.00	£ 1,800.00	100.0%	Made contribution of £1800 to highway safety signs
		£ -	People & Place Plan	£ 117.64	£ 117.64	100.0%	Spending on P&PP consultation event £117.64
£ 819.02	£ 814.46	£ 679.54	VAT on payments	£ 473.73	£ -205.81	-30.3%	Decreased spending on items with VAT
£ 16,163.27	£ 18,055.28	£ 14,449.06	TOTAL PAYMENTS	£ 17,109.41			
£ 37,771.00	£ 39,719.00	£ 39,809.00	Fixed assets	£ 39,813.00	£ 4.00	0.01%	Purchases: PC laptop £350. Disposal Old PC laptop original acquisition value £346.

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 £32,994.95. Allocated reserves £26,242.57. Parish Council general unmarked reserve £6752.38

Actual at 31/03/2023	Actual at 31/03/24	Actual at 31/03/25	Receipts	Budget yr ending 31/03/26	Actual to 31 Mar 26	Budget yr ending 31/03/27
£ 10,080.00	£ 11,420.00	£ 14,322.00	Precept	£ 15,677.00	£ 15,677.00	£ 16,230.00
		£ 2,472.76	Babergh Neighbourhood CIL	£ -		£ -
	£ -	£ 100.00	Filming donations	£ -	£ 150.00	£ -
£ 57.49	£ 330.66	£ 493.33	Bank interest	£ 100.00	£ 534.00	£ 300.00
	£ 354.95	£ -	Insurance claim -street sign	£ -		£ -
	£ 150.00	£ -	Donations for historic street sign	£ -		£ -
	£ 1,405.00	£ 400.00	Donations for defibrillator	£ -		£ -
	£ 488.00	£ -	Donation from LM Trust for bench	£ -		£ -
£ 752.48	£ 1,056.74	£ 1,026.46	Footpath working group	£ 956.42	£ 957.18	£ 956.00
£ 3,600.00	£ -	£ -	Jubilee working group	£ -		£ -
£ 1,094.51	£ 3,345.81	£ 1,820.00	KCPC working group	£ 1,000.00	£ 1,835.85	£ 1,200.00
£ 1,477.11	£ 819.02	£ 814.46	VAT repayment	£ 679.54	£ 679.54	£ 500.00
£ 17,061.59	£ 19,370.18	£ 21,449.01	Total receipts	£ 18,412.96	£ 19,833.57	£ 19,186.00
Actual at 31/03/23	Actual at 31/03/24	Actual at 31/03/25	Reserves (Cash at bank)	Spent from reserve	Added to reserve	Actual at 31/03/26
£ 4,135.83	£ 3,514.08	£ 3,624.25	Footpath working group	£ 488.97	£ 957.18	£ 4,092.46
£ 3,735.38	£ 5,732.84	£ 5,346.34	KCPC working group (ring fenced)	£ 1,213.67	£ 1,835.85	£ 5,968.52
£ 200.00	£ 210.00	£ 210.00	Audit reserve			£ 210.00
		£ -	gov.uk website & emailboxes		£ 180.00	£ 180.00
£ 782.84	£ 800.17	£ 1,040.05	Training reserve			£ 1,040.05
£ 1,014.06	£ 694.06	£ 1,344.06	Defibrillator reserve		£ 417.05	£ 1,761.11
£ 649.71	£ 681.08	£ 846.08	Election expenses reserve		£ 165.00	£ 1,011.08
£ 2,210.00	£ 2,340.00	£ 2,470.00	Church Walk future maint reserve		£ 130.00	£ 2,600.00
£ 508.50	£ 583.50	£ 658.50	Footpath map printing reserve		£ 75.00	£ 733.50
£ 2,243.09	£ 2,128.41	£ 3,587.08	Fixed asset reserve	£ 684.22	£ 1,938.56	£ 4,841.42
£ 1,750.00	£ 1,524.95	£ 1,481.67	Filming donations reserve	£ 300.00	£ 150.00	£ 1,331.67
£ 164.00	£ -	£ -	BDC Council Tax Support grant res			£ -
		£ 2,472.76	Neighbourhood CIL			£ 2,472.76
		£ 1,500.00	Highway safety sign reserve	£ -	£ -	£ -
£ 4,562.53	£ 5,061.75	£ 5,690.00	Unmarked General PC reserve	£ 473.73	£ 1,536.11	£ 6,752.38
£ 21,955.94	£ 23,270.84	£ 30,270.79	Reserves			£ 32,994.95
			General PC reserve policy - hold 3-12 months gross expenditure (£3,580 - £14,322 (5 yr average))			
			General PC reserves vary from year to year partly due to VAT being reclaimed the following year.			
			Yr end 31/03/2027 precept £16,230 approved 26 Jan 26 Min ref 16/26 tax base 199.79 = £81.24/yr for a band D property 7.66% increase (note tax base decreased)			
			Yr end 31/03/2026 precept £15,677 approved 27 Jan 25 Min ref 22/25 tax base 207.75 = £75.46/yr for a band D property 0% increase			
			Yr end 31/03/2025 Precept £14,322 approved 29 Jan 24 Min ref 19/24 Tax Base 189.79 = £75.46/yr for a band D property 27.26% increase			
			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			

Actual at 31/03/2023	Actual to 31/03/24	Actual to 31/03/25	Payments	Budget yr ending 31/03/26	Actual to 31 Mar 26	Added to reserves in year	Budget yr end 31/03/27	Notes (Estimated Increase in CPI 2025 3.2%, 2026 2.1%)
£ 92.85	£ 222.17	£ 106.92	Post/stationery/printing/MS365	£ 135.00	£ 155.75		£ 220.00	Add MS365 £85
£ 260.00	£ 312.00	£ 312.00	Clerk's homeworking allowance	£ 312.00	£ 312.00		£ 312.00	£6/week
£ 115.00	£ 68.00	£ 68.00	Hall hire for meetings	£ 120.00	£ 68.00		£ 120.00	Village hall cttee room £7 main hall £12
£ 189.88	£ 203.94	£ 205.20	SALC/NALC subscription	£ 220.00	£ 208.69		£ 230.00	Feb 25 294 electors
			Bank charges		£ 5.00		£ 100.00	Bank introducing current a/c charges from Feb 26
£ -	£ -		External audit	£ -			£ -	Fees to year ending 2027 £210 unless exempt (£210 in reserve)
£ 35.00	£ 35.00	£ 35.00	Data protection - ICO reg	£ 40.00	£ 47.00		£ 52.00	ICO reg currently £5 discount for DD payment
£ 120.00	£ 120.00	£ 120.00	Website hosting	£ 130.00	£ 120.00		£ 130.00	suffolk.cloud
		£ 230.00	gov.uk website & emailboxes	£ 180.00		£ 180.00	£ 180.00	biannual payment, add to reserve. Ensures regs & data protection compliance
£ 812.73	£ 961.11	£ 1,077.12	Administration sub total	£ 1,137.00	£ 916.44		£ 1,344.00	
£ 6,351.68	£ 7,034.74	£ 7,854.84	Staff costs	£ 7,950.00	£ 9,104.63		£ 9,150.00	SCP23 (SCP24 from 1 Apr 26) inc Employers NI and overtime
£ 166.35	£ 232.67	£ 10.12	Training and external meetings	£ 250.00	£ 22.05		£ 250.00	Whole Council 2hrs £250, Cllr £70, others approx £50 mileage £100
£ 171.20	£ 165.17	£ 121.14	Street lighting	£ 560.00	£ 121.44	£ 438.56	£ 560.00	LED conversion Sept 22 (£2450 from fixed asset reserve) energy usage reduced, budget remains at pre LED level allowing for actual increased energy costs to recoup conversion cost to fixed asset reserve
£ 358.83	£ 441.99	£ 476.58	Insurance (PC & Glebe)	£ 500.00	£ 548.02		£ 675.00	PC Ita ends Sept 28 - £600 (Glebe approx £75)
£ 100.00	£ 100.00	£ 100.00	Glebe hedgecut	£ 115.00	£ 100.00		£ 120.00	
£ 200.00	£ 250.00	£ 250.00	Mowing the Glebe	£ 260.00	£ 260.00		£ 270.00	
£ 91.00	£ 96.00	£ 102.00	RoSPA inspection	£ 110.00	£ 104.00		£ 110.00	
£ 9.98	£ -	£ 11.65	Bin emptying charges	£ 20.00	£ 11.65		£ 20.00	Volunteer empties foc. Bin bags £20. BDC subsidised service £47/dog £40/litter. PC has 3 dog & 2 litter bins (2023 BDC quote £221)
£ 460.00	£ 500.00	£ 500.00	St Mary's PCC	£ 1,000.00	£ 1,000.00		£ 1,000.00	Split:Churchyd £500 Nletter £450 Clock £50 (last increased Nov 2024)
£ 126.00	£ 135.00	£ -	Defibrillators	£ 460.00	£ 142.95	£ 317.05	£ 460.00	Consumable supplies £150/yr plus build reserve for replacement unit
		£ -	Village Emergency Telephone	£ 100.00		£ 100.00	£ -	To defib reserve
£ -	£ -	£ -	People & Place Plan	£ 500.00	£ 117.64		£ -	
£ -	£ -	£ -	Section 137	£ -		£ -	£ -	
£ 8,847.77	£ 9,916.68	£ 10,503.45	General PC payments	£ 12,962.00	£ 12,448.82	£ 1,035.61	£ 13,959.00	
	£ 133.63	£ -	Election costs reserve	£ 165.00	£ -	£ 165.00	£ 165.00	4 year cycle (May 27) est 2023 full £1,080, combined £920, uncontested £135
		£ -	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 1500 in stock Nov 25
		£ -	Fixed asset reserve	£ 1,500.00	£ -	£ 1,500.00	£ 1,600.00	Build up reserve for replacements and repairs
		£ -	General Parish Council reserve	£ 545.00	£ -	£ 322.57	£ -	£222.43 to staff costs to cover overspend - unexpected Employers NI
		£ -	Contingencies	£ 300.00	£ -	£ -	£ 301.00	to staff costs to cover overspend -unexpected employers NI
£ 8,847.77	£ 10,050.31	£ 10,503.45	Total Precept	£ 15,677.00	£ 12,448.82	£ 3,228.18	£ 16,230.00	
£ 2,450.20	£ 1,805.00	£ -	Defib reserve spend	£ -	£ -	£ -	£ -	
	£ 1,628.67	£ -	Fixed asset reserve spend	£ 700.00	£ 684.22		£ -	Replacement PC laptop £349.17. Fixed asset repairs £335.05
	£ 730.00	£ 143.28	Filming donation reserve spend	£ -	£ 300.00		£ -	Highway safety signs £300, (Good Neighbours flyer £70 not done yet)
			Highway safety sign reserve spend		£ 1,500.00		£ -	
			General PC total budget	£ 16,377.00			£ 16,230.00	
£ 481.47	£ 1,678.49	£ 916.29	Footpath working group	£ 680.00	£ 488.97		£ 680.00	Divide total precept £16,230 by tax base of 199.79 to calculate band D
£ 3,318.98	£ -	£ -	Jubilee working group	£ -	£ -			
£ 245.83	£ 1,348.35	£ 2,206.50	KCPC working group	£ 1,825.00	£ 1,213.67		£ 2,025.00	
£ 15,344.25	£ 17,240.82	£ 13,769.52	Total Budget	£ 18,882.00	£ 16,635.68	£ 3,228.18	£ 18,935.00	
£ 819.02	£ 814.46	£ 679.54	VAT on payments		£ 473.73			
£ 16,163.27	£ 18,055.28	£ 14,449.06	Total PC & WG payments plus VAT		£ 17,109.41			

Kersey Parish Council Powers for Budget Items

Post/tel/stationery/printing/MS365	LGA 1972 s150 & S111
Clerk's homeworking allowance	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/NALC subscription	Local Government Act 1972 s143
Audit	Accounts & Audit Regulations 2015
ICO data protection reg & secure emails	LGA 1972 s150 and Data Protection Regulations 2018
To have a website & Good Neighbours leaflet	LGA 1972 s142
Clerks salary	LGA 1972 s112
Travel expenses to training/meetings	LGA 1972 s111
Training/external meetings, inc refreshments	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
Grit bins	Highways Act 1980 s185 and Public Health Act 1961 s51
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 & Village Emergency Tel (VETS)	Public Health Act 1936 s234 (power to provide life saving appliances)
People and Place Plan	Localism Act 2011 and Town & Country Planning Act 1990 s61F
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 signs	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 (Playground) Working Group & Glebe mai	Local Government (Miscellaneous Provisions) Act 1976 s19
Kersey Volunteer Group (KVG) Working Group	Highways Act 1980 s96 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
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 2026 £11.10 per elector. 294 registered electors at 1 Feb 25 - total available £3,263.40
Good Neighbours (see above for info leaflet)	No specific power so have to use LGA 1972 s137