

**KERSEY PARISH COUNCIL RECEIPTS AND PAYMENTS END OF YEAR ACCOUNT**

31-Mar-19		31-Mar-20
£ 7,953.00	Precept	£ 7,990.00
£ 1,203.00	KCPC	£ 1,451.00
£ 939.18	Footpath	£ 729.18
£ 7.48	Millennium Book Fund	£ 11.43
£ 38.00	Bank Interest	£ 34.54
£ -	Bank credit for inconvenience	£ 30.00
£ 288.25	VAT Repayment	£ 352.27
<b>£10,428.91</b>	<b>TOTAL RECEIPTS</b>	<b>£10,598.42</b>

£ 671.22	Administration	£ 709.16
£ 5,397.80	Staff costs	£ 5,932.54
£ 413.50	Training and external meetings	£ 360.00
£ 234.15	Street Lighting	£ 225.87
£ 467.72	KCPC	£ 2,109.54
£ 477.73	Footpath	£ 334.00
£ -	Millennium Book Fund	£ -
£ -	Footpath Map Printing	£ -
£ -	Section 137	£ -
£ 371.66	Insurance	£ 386.63
£ -	Glebe Hedgecut	£ 145.00
£ 84.00	RoSPA Inspection	£ 86.00
£ 420.00	St Mary's Church	£ 420.00
£ 126.00	Defibrillator Annual support	£ 126.00
£ 41.29	Dog bin emptying charge	£ 41.00
£ -	Fixed Asset deposit for new bench	£ 133.00
£ -	Parish Council Election costs	£ 732.79
£ 352.27	VAT on Payments	£ 533.72
<b>£ 9,057.34</b>	<b>TOTAL PAYMENTS</b>	<b>£12,275.25</b>

**RECEIPTS & PAYMENT SUMMARY**

£19,207.00	Balance as at 1st April	£20,578.57
£10,428.91	Total Receipts	£10,598.42
£ 9,057.34	Less Payments	£12,275.25
<b>£20,578.57</b>		<b>£18,901.74</b>

**CUMULATIVE FUNDS IN THE BANK AT 31 MARCH**

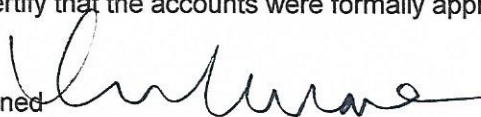
£16,521.86	Barclays Business Premium a/c	£14,809.44
£ 1,102.78	Barclays Current a/c	£ 1,410.69
£ 2,855.08	Ipswich Building Society a/c	£ 2,866.51
<b>£20,479.72</b>		<b>£19,086.64</b>
£ 126.15	Less unrepresented cheques	£ 184.90
£ 225.00	Plus bank debit error	£ -
<b>£20,578.57</b>	<b>Balance c/f</b>	<b>£18,901.74</b>

The Accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2020 and reflect its receipts and payments during the year.

Signed   
Responsible Finance Officer

Date 4 May 2020

I certify that the accounts were formally approved at the Council Meeting on 11 May 2020

Signed   
Chair of Kersey Parish Council

Date 11.5.20

**KERSEY PARISH COUNCIL  
YEAR END ACCOUNTS  
1 April 2019 - 31 March 2020**

**Kersey Parish Council Consolidated Accounts  
Year End Bank Reconciliation as at 31 March 2020**

**Funds at the Bank**

Barclays			
Business Premium Account			£14,809.44
Current Account			£1,410.69
			<u>£16,220.13</u>
Less unrepresented cheques:			
101234	£184.90		
	<u>£184.90</u>		£184.90
			<u>£16,035.23</u>
Ipswich Building Society			
Millennium Book Fund Account			£2,866.51
			<u><u>£18,901.74</u></u>

**Balances as per Cashbooks**

Kersey Parish Council balance b/f 1 April 2019	£17,723.49		
Millennium Book Fund balance b/f 1 April 2019	£2,855.08		
	<u>£20,578.57</u>		
Plus total Receipts	£10,598.42		
	<u>£31,176.99</u>		
Total payments	£12,275.25		
	<u>£12,275.25</u>		
Total Receipts plus balances at 1 April			£31,176.99
Less Total Payments			£12,275.25
			<u><u>£18,901.74</u></u>

**Allocated reserves held in bank**

Millennium Book Fund (Ring Fenced)	£2,866.51
KCPC Working Group (Ring Fenced)	£2,966.07
Footpath Working Group	£2,593.38
Audit reserve	£200.00
Defibrillator and Village Emergency Tel	£747.06
Election Provision	£154.71
Church Walk Future Maintenance	£1,820.00
Training reserve	£224.19
Footpath Map printing reserve	£338.50
Fixed Asset reserve	£2,202.99
Parish Council General Reserves	£4,788.33
	<u><u>£18,901.74</u></u>

Kersey Parish Council bank reconciliation prepared by  
the Clerk and RFO Sarah Partridge on 4 May 2020

**KERSEY PARISH COUNCIL SIGNIFICANT VARIANCES FOR YEAR ENDING 31 MARCH 2020**

<b>31-Mar-19</b>		<b>31-Mar-20</b>	<b>Variance</b>	<b>% Variance</b>	<b>Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)</b>
£ 7,953.00	Precept	£ 7,990.00	£ 37.00	0.5%	
£ 1,203.00	KCPC	£ 1,451.00	£ 248.00	20.6%	Quiz income increased due to higher attendance £23.00 and donation received £225
£ 939.18	Footpath	£ 729.18	-£ 210.00	-22.4%	Dog bin sponsorship £210 received last year
£ 7.48	Millennium Book Fund	£ 11.43	£ 3.95	52.8%	Bank interest rates changed
£ 38.00	Bank Interest	£ 34.54	-£ 3.46	-9.1%	
£ -	Bank credit for inconvenience	£ 30.00	£ 30.00	100.0%	Received £30 credit from bank for inconvenience due to bank errors
£ 288.25	VAT Repayment	£ 352.27	£ 64.02	22.2%	More VAT reclaimed due to more VAT paid in YE 2019
<b>£ 10,428.91</b>	<b>TOTAL RECEIPTS</b>	<b>£ 10,598.42</b>			
£ 671.22	Administration	£ 709.16	£ 37.94	5.7%	
£ 5,397.80	Staff costs	£ 5,932.54	£ 534.74	9.9%	Statutory pay increase and Clerk paid for additional hours worked £517.14 Increased travel costs £17.60
£ 413.50	Training and external meetings	£ 360.00	-£ 53.50	-12.9%	Decrease in training costs for new Councillors £11.50 and Clerk £42 (networking now foc)
£ 234.15	Street Lighting	£ 225.87	-£ 8.28	-3.5%	
£ 467.72	KCPC	£ 2,109.54	£ 1,641.82	351.0%	Increased spending on quiz £198.54 and mower £281.84 and new fenceing £1161.44
£ 477.73	Footpath	£ 334.00	-£ 143.73	-30.1%	Increased spending on mowers & fuel 63.77. Purchased new dog poo bins last year £207.50
£ -	Millennium Book Fund	£ -	£ -		
£ -	Footpath Map Printing	£ -	£ -		
£ -	Section 137	£ -	£ -		
£ 371.66	Insurance	£ 386.63	£ 14.97	4.0%	
£ -	Glebe Hedgecut	£ 145.00	£ 145.00	100.0%	Hedge cutting not charged year ending 2019, 2 years charged in 2020 £145.00
£ 84.00	RoSPA Inspection	£ 86.00	£ 2.00	2.4%	
£ 420.00	St Mary's Church	£ 420.00	£ -	0.0%	
£ 126.00	Defibrillator Annual support	£ 126.00	£ -	0.0%	
£ 41.29	Dog bin emptying charge	£ 41.00	-£ 0.29	-0.7%	
£ -	Fixed Assets	£ 133.00	£ 133.00	100.0%	Deposit paid for replacement bench £133.00
£ -	Parish Council Election costs	£ 732.79	£ 732.79	100.0%	Contested Parish Council election May 2019 £732.79
£ 352.27	VAT on Payments	£ 533.72	£ 181.45	51.5%	Increased spending on items with VAT added
<b>£ 9,057.34</b>	<b>TOTAL PAYMENTS</b>	<b>£ 12,275.25</b>			
<b>£ 30,664.00</b>	<b>Fixed Assets</b>	<b>£ 30,664.00</b>	£ -	0.0%	

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 £18,901.74. Allocated reserves £14,113.41. Parish Council general unallocated reserves £4,788.33

**KERSEY PARISH COUNCIL**  
Budget to 31 Mar 2020 and Precept for 2020/2021

VAT not included in budget figures	2019/20	2019/20	2019/20	2020/21	
Parish Council	Budget/ Precept 2019/2020	Actual to 31 Mar 20	Added to reserves in year	Budget/ Precept 2020/2021	Notes:
Post/Tel/Stationery/copier cartridge	£135.00	£117.29	£0.00	£135.00	
Clerk's working from home exp	£208.00	£208.00	£0.00	£208.00	£4/week
Hall Hire:Parish Council 12 @ £5	£60.00	£60.00	£0.00	£60.00	
Annual Parish Assembly @ £10	£10.00	£10.00	£0.00	£10.00	
SALC subscription	£180.00	£178.87	£0.00	£185.00	
External Audit	£100.00	£0.00	£100.00	£0.00	External audit fees for 17/18 to 21/22 £200 unless exempt (£200 will be in reserve by 1.4.20)
Data Protection	£35.00	£35.00	£0.00	£40.00	ICO reg currently £5 discount for DD payment
Website hosting	£100.00	£100.00	£0.00	£110.00	Suffolk.cloud inc £10 fee for security certificate
<b>Sub total for Admin</b>	<b>£828.00</b>	<b>£709.16</b>	<b>£100.00</b>	<b>£748.00</b>	
Clerk's Salary & Staff Costs	£4,905.00	£4,905.00	£0.00	£5,400.00	19/20 new scale SCP20 £13.15/hr. Mileage £100. Inc element for extra hours
		£298.04	£0.00		Overspend on Clerk's Salary due to additional hours worked see min 38/20 total buget overspend £1027.54. Budget transferred from contingencies, see also funds used from Council Tax Support Grant reserve £729.50
Training/External Meetings	£250.00	£250.00	£0.00	£250.00	SALC whole Council 2hrs £220, Cllr £110, others approx £50. Funds also used from training reserve
Street Lighting	£240.00	£225.87	£0.00	£275.00	
Parish Council Insurance	£340.00	£346.73	£0.00	£370.00	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	£145.00	£0.00	£80.00	19/20 payment includes payment of £80 for 18/19 (not paid in 18/19)
Playground Safety Inspection	£87.00	£86.00	£0.00	£90.00	
Dog Litter Bin emptying charge	£45.00	£41.00	£0.00	£48.00	
St Mary's Church	£420.00	£420.00	£0.00	£420.00	19/20 split £265 Churchyd £110 Nletter £45 Clock (last increased Nov 2017)
Defibrillator & Village Emergency Tel	£215.00	£126.00	£89.00	£215.00	CHT memb'shp inc Defib managed solution £135, X2VETS £180 (19/20 reduced by £100 funded from Defib & VETS reserve)
Chairman's Allowance	£0.00	£0.00	£0.00	£0.00	
Election costs	£25.00	£25.00	£0.00	£165.00	Routine 4 yearly elections, contested May 2019 (costs shared with BDC £733) 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	
Contingencies	£300.00	£0.00	£0.00	£300.00	Budget of £298.04 transferred to Clerk's salary
<b>Precept</b>	<b>£7,990.00</b>	<b>£7,617.70</b>	<b>£394.00</b>	<b>£8,716.00</b>	<b>Precept for 2020/21 £8,716.00 Approved on 16 Dec 2019 Min ref 206/19</b>
					<b>20/21 Tax base 182.02 = £47.88 for a band D property, 6.8% increase.</b>
Other PC income	£64.54				Credit for inconvenience due to bank errors and bank interest
<b>PC Income</b>	<b>£8,054.54</b>				
Agreed spending from PC reserves:	£100.00	£0.00		£100.00	Defibrillator costs funded from Defib and VETS reserve
Parish Election costs		£707.79			Funded from election costs reserve
Training/external meetings		£110.00			Funded from training reserve
Bench for playground		£133.00			Funded from fixed asset reserve
Clerk's salary		£729.50			Funded from Council Tax support grant reserve
	<b>£8,154.54</b>	<b>£9,297.99</b>	<b>£394.00</b>	<b>£8,816.00</b>	<b>Total Budget</b>
<b>KCPC</b>	£4,017.00	£2,109.54			
<b>Footpath</b>	£382.00	£334.00			
<b>Millennium Book Fund</b>	£0.00	£0.00			
Total actual spend		£11,741.53			<b>Precept for 2019/20 £7,990 Approved 28 Jan 2019 Min ref 24/19</b>
					<b>19/20 Tax base 178.23 = £44.83 for a band D property.</b>
<b>Reserves (Cash at Bank)</b>	<b>At 1.4.19</b>		<b>Added</b>	<b>At 31.3.20</b>	Precept for 2018/19 £7953 (Budget approved 22 Jan 18 min ref 17/18)
KCPC Working Group (Ring fenced)	£3,624.61			£2,966.07	Tax base 180.98 = £43.94 for a band D property
Footpath Working Group	£2,198.20			£2,593.38	
Audit reserve	£100.00		£100.00	£200.00	<b>VAT repayment</b> 2019/2020 £352.27 rec'd
Defib & VETS reserve	£658.06		£89.00	£747.06	Precept for 2017/18 £7340 (approved 16 Jan 17 min ref 15/17)
Election costs reserve	£862.50		£0.00	£154.71	Tax base 183.47 = £40 for a band D property
Church Walk Maintenance Reserve	£1,690.00		£130.00	£1,820.00	
Training reserve	£334.19			£224.19	
Footpath Map printing reserve	£263.50		£75.00	£338.50	Precept for 2016/17 £6,786 plus CTax Support Grant £43.08
Fixed Asset Reserve	£2,293.15		£42.84	£2,202.99	Tax Base 181.25 = £37.44 for a band D property
Council Tax Support grant money	£729.50			£0.00	
General Parish Council Reserve	£4,969.78			£4,788.33	
	<b>£17,723.49</b>			<b>£16,035.23</b>	Precept for 2015/16 £6,700 plus a CTax Support Grant £86.17
Millennium Book Fund Account	£2,855.08			£2,866.51	Tax Base 180.31 = £37.16 for a band D property

General PC reserves policy aim 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 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
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
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	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
To promote village Organisations	LGA 1972 s142 (the provision of information).
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 2020 £8.12 per elector. 297 registered electors at 28 Feb 2019 making total available £2411.64
Good Neighbour Scheme	LGA1972 s137
Grit bins	No specific power so have to use LGA 1972 s137

Updated March 2020