

Notice of Kersey Parish Council meeting

Kersey Parish Councillors are summoned to attend the Annual Meeting of Kersey Parish Council on Monday 13 May 2024 at Kersey Village Hall at 7.30 pm

Members of the public are welcome to attend this meeting and raise any issues or concerns in Parish Time. The Council, members of the public and press may record, film, photograph or broadcast this meeting when the public and press are not lawfully excluded.

Copies of Parish Council agendas, minutes and supporting documents are published on the Kersey website <https://kersey.suffolk.cloud/parish-council/meetings/>

COVID-19 safety – Please do not attend if you or a member of your household has COVID-19 symptoms.

Questions, comments or concerns can be submitted before a meeting to the Clerk or Councillors.



Sarah Partridge, Clerk to Kersey Parish Council. 8 May 2024

Agenda

1. Election of Chair (sign Declaration of Acceptance of Office of Chair)
2. Election of Vice Chair
3. Receive apologies for absence and consider approval of Councillor absence
4. Accept Members' Declarations of Interest & consider Dispensation requests for Pecuniary Interests
5. Confirm and sign the minutes of the previous meeting held on 4 March 2024
6. Public forum and reports
 - a. Suffolk County Councillor report - Robert Lindsay
 - b. Babergh District Councillor report - Leigh Jamieson
 - c. Parish Time – Parishioners' opportunity to raise matters and ask questions
7. Other appointments
8. Planning applications
 - a. Progress
 - b. Consider planning applications received:
DC/24/02055 Water Cottage, The Street, Kersey, Ipswich Suffolk IP7 6DY
9. Clerk's report
10. Correspondence
11. Finance
 - a. Confirm Responsible Financial Officer, Internal Auditor and a lead Councillor for finance
 - b. Confirm terms of reference for internal audit and annual internal audit plan
 - c. Review and adopt Financial Regulations
 - d. Review and confirm bank mandate arrangements
 - e. Note current bank balances and ratify expenditure
12. Receive report from Internal Auditor
13. Parish Council accounts and governance statements for the year ending 31 March 2024
 - a. Receive and note the Annual Internal Audit Report
 - b. Consider, approve and sign the year end accounts including significant variances and reserves
 - c. Set the dates of the period for the exercise of public rights – 3 June to 12 July 2024
 - d. Approve and sign the Annual Governance Statement
 - e. Approve and sign the Annual Accounting Statements
 - f. Approve and sign the certificate of exemption from a limited assurance review
 - g. Approve and sign the Neighbourhood CIL expenditure report
14. Footpath Working Group general report
15. KCPC Working Group general report

Notice of Kersey Parish Council meeting

16. Review and readopt policies
 - a. Standing Orders
 - b. Delegated Powers
 - c. Complaints Policy and Procedure
 - d. Data Protection and Information Security Policy
 - e. Data Retention Policy
 - f. Disciplinary and Grievance Policy and Procedure
 - g. Equality and Diversity Policy
 - h. Freedom of Information Publication Scheme Model and Kersey Publication Scheme
 - i. Health and Safety Policy
 - j. Press, Media and Reporting Policy
 - k. Privacy Notices – General and Staff, Councillors and role holders
 - l. Safeguarding Policy
 - m. Subject Access Request Policy and Procedure
17. National Grid Norwich to Tilbury power transmission consultation – agree response
18. Consider the possibility of installing a depth marker at the Splash
19. Consider residents concerns about parking during The Bell Inn beer festival
20. Neighbourhood Priorities Statement progress report
21. Agree content for the newsletter articles Pride in our Parish and Community Organisation spotlight
22. Training
23. Reports from other meetings
 - a. Police and Parish Forum 20 March
 - b. SALC Babergh Area Forum 12 March
24. Forthcoming meetings/events
 - a. Police and Parish Forum 19 June, 7.30pm Pinewood
 - b. Kersey defibrillator awareness/training session 4 July 2024 7pm Kersey Village Hall
25. Any other business – Councillors’ opportunity to bring matters to the Council’s attention

The date of the next scheduled Parish Council meeting is Monday 1 July 2024.

Kersey Parish Council Receipts and Payments End of Year Account

31-Mar-23		31-Mar-24
£10,080.00	Precept	£11,420.00
£ 752.48	Footpath	£ 1,056.74
£ 3,600.00	Jubilee	£ -
£ 1,094.51	KCPC	£ 3,345.81
£ 57.49	Bank interest	£ 330.66
	Insurance claim	£ 354.95
	Donations for historic street sign	£ 150.00
	Donations for defibrillator	£ 1,405.00
	Donation from LM Trust for bench	£ 488.00
	VAT repayment	£ 819.02
<u>£ 1,477.11</u>	Total receipts	<u>£19,370.18</u>
£17,061.59		
£ 812.73	Administration	£ 961.11
£ 6,351.68	Staff costs	£ 7,034.74
£ 166.35	Training and external meetings	£ 232.67
£ 171.20	Street lighting	£ 165.17
£ 2,450.20	Street lighting LED conversion	£ -
£ 481.47	Footpath	£ 1,678.49
£ 3,318.98	Jubilee	£ -
£ 245.83	KCPC	£ 1,348.35
£ -	Section 137	£ -
£ 358.83	Insurance	£ 441.99
£ 100.00	Glebe hedgecut	£ 100.00
£ 200.00	Glebe maintenance	£ 250.00
£ 91.00	RoSPA inspection	£ 96.00
£ 9.98	Bin emptying costs	£ -
£ 460.00	St Mary's PCC	£ 500.00
£ 126.00	Defibrillator annual support	£ 135.00
£ -	Parish Council election costs	£ 133.63
	Fixed assets - new/repairs	£ 1,628.67
	Replacement historic street sign	£ 605.00
	New defibrillator	£ 1,930.00
	VAT on payments	£ 814.46
<u>£ 819.02</u>	Total Payments	<u>£18,055.28</u>
£16,163.27		

Receipts and payments summary

£21,057.62	Balance as at 1st April	£21,955.94
£17,061.59	Total receipts	£19,370.18
£16,163.27	Less payments	£18,055.28
<u>£21,955.94</u>		<u>£23,270.84</u>

Cumulative funds in the bank at 31 March

£21,182.05	Barclays Business Premium a/c	£23,216.73
£ 1,562.09	Barclays Current a/c	£ 221.31
<u>£22,744.14</u>		<u>£23,438.04</u>
£ 788.20	Less unrepresented cheques	£ 167.20
<u>£21,955.94</u>	Balance c/f	<u>£23,270.84</u>

The accounts represent fairly the financial position of Kersey Parish Council as at 31 March 2024 and reflect its receipts and payments during the year.

Signed 
Responsible Finance Officer

Date 6 May 2024

I certify that the accounts were formally approved at the Council meeting on 13 May 2024

Signed
Chair of Kersey Parish Council

Date

Kersey Parish Council, Suffolk
Year End Accounts
1 April 2023 - 31 March 2024

Kersey Parish Council consolidated accounts
Year end bank reconciliation as at 31 March 2024

Funds at the bank

Barclays

Business Premium account	£23,216.73
Current account	£221.31
	£23,438.04

Less unpresented cheques:

101381	£100.00	
101389	£67.20	
	£167.20	

£167.20

£23,270.84

Balances as per cashbooks

Kersey Parish Council balance b/f 1 April 2023	£21,955.94
Plus total receipts	£19,370.18
	£41,326.12

Total payments £18,055.28

Total receipts plus balances at 1 April	£41,326.12
Less total payments	£18,055.28
	£23,270.84

Allocated reserves held in bank

Footpath Working Group	£3,514.08
KCPC Working Group (ring fenced)	£5,732.84
Audit reserve	£210.00
Training reserve	£800.17
Defibrillator reserve	£694.06
Election provision	£681.08
Church Walk future maintenance	£2,340.00
Footpath map printing reserve	£583.50
Fixed asset reserve	£2,128.41
Filming donations reserve	£1,524.95
	£18,209.09

Parish Council general unmarked reserve £5,061.75

£23,270.84

Kersey Parish Council bank reconciliation prepared by
the Clerk and RFO Sarah Partridge on 6 May 2024

Kersey Parish Council significant variances for year ending 31 March 2024

31-Mar-21	31-Mar-22	31-Mar-23		31-Mar-24	Variance	% Variance	Reason for variance (Auditor PKF Littlejohn require explanation if over 15% and more than £200)
£ 8,716.00	£ 9,533.00	£10,080.00	Precept	£11,420.00	£1,340.00	13.3%	Increased to cover increase in costs as set out in the budget
£ 729.16	£ 752.48	£ 752.48	Footpath	£ 1,056.74	£ 304.26	40.4%	Income from SCC for mowing increased from £752.48 to £956.74. Old DR mower sold £100
	£ -	£ 3,600.00	Jubilee	£ -	£-3,600.00	-100.0%	No Jubilee grant or income this year
£ 1,831.67	£ 2,293.33	£ 1,094.51	KCPC	£ 3,345.81	£2,251.30	205.7%	Last yr quiz income £1094.51. This year quiz income £1630.81. Donation received from Lewis Mowles Trust £1000, BDC locality grant for playground improvements £715.00
£ 5.33	£ 2.93	£ -	Millennium Book Fund	£ -	£ -		Millennium Book Fund closed so no income from bank interest
£ 8.26	£ 2.01	£ 57.49	Bank interest	£ 330.66	£ 273.17	475.2%	Bank interest rates increased
			Insurance Claim	£ 354.95	£ 354.95	100.0%	Historic street sign stolen and insurance claim received
			Donations for historic street sign	£ 150.00	£ 150.00	100.0%	Donations received for replacement historic street signs - Kersey Projects & residents
			Donations for defibrillator	£ 1,405.00	£1,405.00	100.0%	Donations received for new defibrillator - Robert Lindsay, Leigh Jamieson & Kersey Freight
			Donations from LM Trust for bench	£ 488.00	£ 488.00	100.0%	Donation received from the Lewis Mowles Trust to go towards replacement bench
£ -	£ 1,750.00	£ -	Donations for filming	£ -	£ -		No filming donations received this year
£ -	£ 164.00	£ -	BDC Council Tax support grant	£ -	£ -		No Council Tax support grant received
£ 533.72	£ 122.69	£ 1,477.11	VAT repayment	£ 819.02	£- 658.09	-44.6%	Less VAT paid last year so less reclaimed this year
£11,824.14	£14,620.44	£17,061.59	TOTAL RECEIPTS	£19,370.18			
£ 648.89	£ 702.42	£ 812.73	Administration	£ 961.11	£ 148.38	18.3%	Increases across admin expenses as set out in the budget
£ 5,786.33	£ 5,742.01	£ 6,351.68	Staff costs	£ 7,034.74	£ 683.06	10.8%	Clerk moved up salary scale and national NJC pay scale increase
£ 25.00	£ -	£ 166.35	Training and external meetings	£ 232.67	£ 66.32	39.9%	Increased Councillor training
£ 256.33	£ 259.95	£ 171.20	Street lighting	£ 165.17	£- 6.03	-3.5%	
	£ -	£ 2,450.20	Street lighting LED conversion	£ -	£-2,450.20	-100.0%	Last year Street Lighting converted to LED at cost of £2450.20
£ 50.58	£ 159.62	£ 481.47	Footpath	£ 1,678.49	£1,197.02	248.6%	New mower & strimmer purchased £1496.36. Mower repair charges reduced by £362.82.
	£ 281.02	£ 3,318.98	Jubilee	£ -	£-3,318.98	-100.0%	No Jubilee celebrations this year.
£ 20.80	£ 7,058.34	£ 245.83	KCPC	£ 1,348.35	£1,102.52	448.5%	Topped up rubber safety chips £517. Quiz food exp this year £617.18
£ -	£ -	£ -	Section 137	£ -	£ -		
£ 343.93	£ 343.94	£ 358.83	Insurance	£ 441.99	£ 83.16	23.2%	PC insurance cost increased £80.51, Glebe insurance increased £2.65
£ 80.00	£ 54.00	£ 100.00	Glebe hedgecut	£ 100.00	£ -	0.0%	
	£ -	£ 200.00	Glebe maintenance	£ 250.00	£ 50.00	25.0%	Glebe maintenance contribution increased £50
£ 86.00	£ 89.50	£ 91.00	RoSPA inspection	£ 96.00	£ 5.00	5.5%	
£ 29.24	£ -	£ 9.98	Bin emptying costs	£ -	£- 9.98	-100.0%	Last year bin bags £9.98, none purchased this year.
£ 420.00	£ 460.00	£ 460.00	St Mary's PCC	£ 500.00	£ 40.00	8.7%	Increased grant for newsletter £40
£ 126.00	£ 126.00	£ 126.00	Defibrillator annual support	£ 135.00	£ 9.00	7.1%	Annual support charge increased
£ -	£ -	£ -	Parish Council election costs	£ 133.63	£ 133.63	100.0%	PC uncontested election May 23
			Fixed assets - new/repairs	£ 1,628.67	£1,628.67	100.0%	New bench £488+£30 installation, Glebe gate £369.96, Fixed asset repairs £740.71
			Replacement historic street sign	£ 605.00	£ 605.00	100.0%	Purchased replacement historic street sign following thefts £605
			New defibrillator	£ 1,930.00	£1,930.00	100.0%	New defibrillator purchased to cover Uplands area of Kersey £1930
£ 122.69	£ 1,477.11	£ 819.02	VAT on payments	£ 814.46	£- 4.56	-0.6%	Decreased spending on items with VAT
£ 7,995.79	£16,753.91	£16,163.27	TOTAL PAYMENTS	£18,055.28			
£30,465.00	£36,418.00	£37,771.00	Fixed assets	£39,719.00	£1,948.00	6.4%	Purchases: Footpath mowers £525, £973. Bench £488, Historic street signs £605. Also added acquisition costs for chestnut fencing £100 and gate £200 at playground which had been omitted from the asset register when installed. Disposals (original acquisition costs): Bench £348, DR mower £520, Dog bin £75.

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 £23,270.84. Allocated reserves £18,209.09. Parish Council general unmarked reserve £5,061.75

Actual at 31/03/2021	Actual at 31/03/2022	Actual at 31/03/2023	Receipts	Budget yr ending 31/03/24	Actual to 31 Mar 24	Budget yr ending 31/03/25	
£ 8,716.00	£ 9,533.00	£10,080.00	Precept	£ 11,420.00	£ 11,420.00	£ 14,322.00	
	£ 164.00		Babergh council tax support grant	£ -	£ -	£ -	
	£ 1,750.00		Filming donations	£ -	£ -	£ -	
£ 8.26	£ 2.01	£ 57.49	Bank interest	£ 15.00	£ 330.66	£ 150.00	
£ 831.00	£ -		Insurance claim -street sign	£ -	£ 354.95	£ -	Added to filming reserve for historic street sign replacement
			Donations for historic street sign		£ 150.00	£ -	From resident & Kersey Projects added to filming res for signs
			Donations for defibrillator		£ 1,405.00	£ -	£5 fp map sales, £150 K Freight, £1000 SCCllr, £250 BDCllr, added to defib reserve
			Donation from LM Trust for bench		£ 488.00	£ -	Added to fixed asset reserve for bench
£ 5.33	£ 2.93		Millennium Book Fund	£ -	£ -	£ -	
£ 729.16	£ 752.48	£ 752.48	Footpath working group	£ 752.48	£ 1,056.74	£ 956.74	
£ -	£ -	£ 3,600.00	Jubilee working group	£ -	£ -	£ -	
£ 1,831.67	£ 2,293.33	£ 1,094.51	KCPC working group	£ 1,000.00	£ 3,345.81	£ 1,000.00	
£ 533.72	£ 122.69	£ 1,477.11	VAT repayment	£ 819.02	£ 819.02	£ 814.46	
£ 12,655.14	£ 14,620.44	£ 17,061.59	Total receipts	£ 14,006.50	£ 19,370.18	£ 17,243.20	
Actual at 31/03/21	Actual at 31/03/22	Actual at 31/03/23	Reserves (Cash at bank)	Spent from reserve	Added to reserve	Actual at 31/03/24	
£ 3,271.96	£ 3,864.82	£ 4,135.83	Footpath working group	£ 621.75		£ 3,514.08	
£ 4,776.94	£ 2,886.70	£ 3,735.38	KCPC working group (ring fenced)		£ 1,997.46	£ 5,732.84	
£ 200.00	£ 200.00	£ 200.00	Audit reserve		£ 10.00	£ 210.00	
£ 449.19	£ 699.19	£ 782.84	Training reserve		£ 17.33	£ 800.17	
£ 836.06	£ 925.06	£ 1,014.06	Defibrillator reserve	£ 1,805.00	£ 1,485.00	£ 694.06	Spent £1930 new defib less £125 from film reserve = £1805. Added donations for defib £1405, budget underspend £80 (£400 donation towards new defib from Carter Jonas not received until 4 Apr 24, will be added to reserve in next financial year.)
£ 319.71	£ 484.71	£ 649.71	Election expenses reserve	£ 133.63	£ 165.00	£ 681.08	
£ 1,950.00	£ 2,080.00	£ 2,210.00	Church Walk future maint reserve		£ 130.00	£ 2,340.00	
£ 358.50	£ 433.50	£ 508.50	Footpath map printing reserve		£ 75.00	£ 583.50	
£ 2,957.53	£ 4,003.71	£ 2,243.09	Fixed asset reserve	£ 1,628.67	£ 1,513.99	£ 2,128.41	Spent Bench £518, Glebe gate £369.96, fixed asset repairs £740.71. Added £488 LM trust, £374.83 St light LED conversion repayment, £651.16 budget underspends
	£ 1,468.98	£ 1,750.00	Filming donations reserve	£ 730.00	£ 504.95	£ 1,524.95	Spend Historic street sign replacement £605, Defib £125.00. Added Ins claim £354.95, £150 donations historic st sign
	£ 164.00	£ 164.00	BDC Council Tax Support grant re	£ 164.00		£ -	Moved into General Reserve Nov 23
£ 5,199.36	£ 3,846.95	£ 4,562.53	Unmarked General PC reserve	£ 814.46	£ 1,313.68	£ 5,061.75	Spent VAT £814.46 added BDC CTS grant £164, VAT £819.02 & Bank interest £330.66
£ 20,319.25	£ 21,057.62	£ 21,955.94	Reserves			£ 23,270.84	
£ 2,871.84	£ -	£ -	Millennium Book Fund account				Account closed Dec 2021 £2874.77 to KCPC Min 156/21
			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 31/03/2025 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				
			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				

Budget approved 29 Jan 24 Min 19/24 Kersey Parish Council Budget versus actual Payments

Printed on 06/05/2024

Actual at 31/03/2021	Actual at 31/03/2022	Actual at 31/03/2023	Payments	Budget yr ending 31/03/24	Actual to 31 Mar 24	Added to reserves in year	Budget yr ending 31/03/25	Notes (CPI 6.7% Sept 23)
£ 35.64	£ 79.88	£ 92.85	Post/tel/stationery/copier cart	£ 135.00	£ 222.17		£ 135.00	£87.17 overspend moved from underspend on admin & staff costs budgets
£ 208.00	£ 208.00	£ 260.00	Clerk's working from home exp	£ 312.00	£ 312.00		£ 312.00	£6/week
£ 76.69	£ 80.98	£ 115.00	Hall hire for meetings	£ 140.00	£ 68.00		£ 140.00	Village hall cttee room £7 main hall £12
£ 183.56	£ 188.56	£ 189.88	SALC/NALC subscription	£ 205.00	£ 203.94		£ 220.00	SALC + NALC at £0.0771/elector (March 22 294 electors)
£ -	£ -	£ -	External audit	£ 10.00	£ -	£ 10.00	£ -	Fees to year ending 2027 £210 unless exempt (£210 in reserve)
£ 35.00	£ 35.00	£ 35.00	Data protection	£ 40.00	£ 35.00		£ 40.00	ICO reg currently £5 discount for DD payment
£ 110.00	£ 110.00	£ 120.00	Website hosting	£ 120.00	£ 120.00		£ 120.00	suffolk.cloud
			.gov web & Councillor email				£ 175.00	Ensures PC control & compliance with regs and data protection
£ 648.89	£ 702.42	£ 812.73	Administration sub total	£ 962.00	£ 961.11	£ 10.00	£ 1,142.00	
£ 5,786.33	£ 5,742.01	£ 6,351.68	Staff costs	£ 7,200.00	£ 7,034.74		£ 7,560.00	SCP23
£ 25.00	£ -	£ 166.35	Training and external meetings	£ 250.00	£ 232.67	£ 17.33	£ 250.00	Whole Council 2hrs £220, Cllr £60, others approx £50 mileage £100
£ 256.33	£ 259.95	£ 171.20	Street lighting	£ 540.00	£ 165.17	£ 374.83	£ 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 Energy & maint est March 24 £188. Est March 25 £210
			Highway safety signs				£ 1,500.00	
£ 343.93	£ 343.94	£ 358.83	Insurance (PC & Glebe)	£ 615.00	£ 441.99		£ 500.00	PC Ita ends Sept 26 - £375 (Glebe approx £75)
£ 80.00	£ 54.00	£ 100.00	Glebe hedgecut	£ 95.00	£ 100.00		£ 110.00	£5 overspend moved from underspend on Insurance budget
	£ -	£ 200.00	Mowing the Glebe	£ 250.00	£ 250.00		£ 250.00	
£ 86.00	£ 89.50	£ 91.00	RoSPA inspection	£ 100.00	£ 96.00		£ 110.00	
£ 29.24	£ -	£ 9.98	Bin emptying charges	£ 20.00		£ -	£ 20.00	Volunteer empties foc. Bin bags £20. BDC subsidised service £47/dog £40/litter. PC has 3 dog & 2 litter bins (BDC quote £221)
£ 420.00	£ 460.00	£ 460.00	St Mary's PCC	£ 500.00	£ 500.00		£ 500.00	Split: £265 Churchyd £190 Nletter £45 Clock (last increased Nov 2022)
£ 126.00	£ 126.00	£ 126.00	Defibrillator annual support	£ 215.00	£ 135.00	£ 80.00	£ 150.00	Consumable supplies less £100 from defib reserve
			Village Emergency Telephone				£ 100.00	Could provide support for defibrillator & community emergency ie flooding
£ 55.00	£ -		Footpath map leaflet redesign	£ -		£ -	£ -	
£ 315.00	£ -		Fixed assets	£ -		£ -		
£ -	£ -		Section 137	£ -		£ -		
£ 8,171.72	£ 7,777.82	£ 8,847.77	General PC payments	£10,747.00	£ 9,916.68	£ 482.16	£12,752.00	
			Election costs reserve	£ 165.00	£ 133.63	£ 31.37	£ 165.00	4 year cycle (May 27) est 2023 full £1,080, combined £920, uncontested £135
			Church Walk future maint reserv	£ 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 2200 in stock Mar 24
			Fixed asset reserve	£ -		£ 651.16	£ 900.00	Build up reserve for replacements and repairs
			General Parish Council reserve	£ -		£ -	£ -	
			Contingencies	£ 303.00			£ 300.00	
		£ 8,847.77	Total Precept	£11,420.00	£10,050.31	£ 1,369.69	£14,322.00	Divide total by tax base of 189.79 = band D council tax of £75.46
£ -	£ -	£ 2,450.20	Defib reserve spend	£ 100.00	£ 1,805.00		£ 100.00	New defib for Uplands area (less £125 from filming reserve)
			Fixed asset reserve spend		£ 1,628.67			New bench £488 + installation £30, Glebe gate/posts £369.96, repairs £740.71
			Filming donation reserve spend		£ 730.00		£ 70.00	Replace historic street signs £605, Defib contribution £125
			General PC total budget	£11,520.00			£14,492.00	
£ 50.58	£ 159.62	£ 481.47	Footpath working group	£ 2,086.36	£ 1,678.49		£ 620.00	
£ -	£ 281.02	£ 3,318.98	Jubilee working group	£ -	£ -	£ -	£ -	
£ 20.80	£ 7,058.34	£ 245.83	KCPC working group	£ 1,762.00	£ 1,348.35		£ 1,325.00	
£ 8,243.10	£15,276.80	£15,344.25	Total Budget	£15,368.36	£17,240.82	£ 1,369.69	£16,437.00	Budget overspend due to agreed fixed asset, filming and defib reserve spending
£ 122.69	£ 1,477.11	£ 819.02	VAT on payments		£ 814.46			
£ 8,365.79	£16,753.91	£16,163.27	Total PC & WG payments plus VAT		£18,055.28			

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/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	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
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)
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 (Playground) Working Group & Glebe mai	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 2024 £9.93 per elector. 294 registered electors at 1 March 23 - total available £2919.42
Grit bins	No specific power so have to use LGA 1972 s137
Updated March 2024	

Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England where the higher of gross income **or** gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2024**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2023/24 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – ‘No’ answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is ‘no’, is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority’s approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners’ Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED