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**Berden Parish Council**  
**Unaudited Accounts**  
**For the year ended 31<sup>st</sup> March 2023**

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N.B The Internal Audit of these Accounts has been completed and signed off by Paul Chapman

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**Prepared by – Diane Holt – RFO Berden Parish Council**

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**Internal Audit conducted by – Paul Chapman**

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**Berden Parish Council**

**Notes to the Accounts**

**Year Ended 31 March 2023**

These notes should be read in conjunction with the various Year End schedules provided.

**Bank Balances**

Berden Parish Council has continued to maintain healthy balances. The year end deposit and current account balances total £22,307.76, an increase in funds of £3,262.12. The increase in balances has occurred as a result of decreased expenditure on grass cutting and Playground maintenance. The activity on the current account this year has been similar to the previous year. Our current account includes ring fenced reserves.

**Ring Fenced Reserves within the Current Account**

Nature Fund	86.92
Phone	196.00
Box	
Election Costs*	1176.65
Playground Fund	3904.72
Souper Friday Grant	24.97
Jubilee Grant	128.51
<b>Total reserves ring fenced</b>	<b>5517.77</b>

**Income received**

Our total receipts for the year were £19,177.27, an increase of £152.50 from 2022. We were pleased to receive £4,555.22 in grants and additionally a kind donation of £1500.00 from Berden Fete for the Playground Fund. This year 71% of our income came from our precept and grants from Uttlesford District Council and Essex County Council. The receipts show a 110% increase on budget which is mainly due to grants received which we do not budget for, as relying on them for income would not be prudent. We have also received £2,699.50 reclaimed VAT.

**Payment Levels**

Our total payments for the year were £15,915.13, a decrease of £9,215.19 from 2022. Last year we had high expenditure on the Playground which results in the decreased payments this year. The payments made were 75% in excess of the budget. This is mainly attributed to the purchase of the Playground equipment and notice boards which were grant funded therefore not included in our budget.

**Fixed Asset**

The new additions of Playground equipment, notice boards and a storage cupboard have been recorded in the Fixed Asset Register this year. All assets in the Fixed Asset Register are shown excluding VAT (which has been reclaimed), delivery and installation.

The total assets shown are £81,307 which is made up primarily of the Playground equipment £55,901 and the Bus Shelter £5,898. This year we had had the addition of £1702 in respect of two new notice boards.

**Berden Parish Council Year Ended 31 March 2023**  
**Receipts and Payments Summary 2022 - 2023 Actual v Budget**

	(£)Actual	(£) Budget	(£) B/(W)
<b><u>RECEIPTS</u></b>			
Precept	9,123	9119	4
Interest Received	37	4	33
Essex Grant	2,287	0	2,287
Donations	1,500	0	1,500
UDC Grants	2,268	0	2,268
HMRC VAT Reimbursement , NIC & Penalty Refund	2,815	0	2,815
Path Cutting	897	0	897
Fete Toilet Reimbursement	250	0	250
<b>Total Receipts</b>	<b>19,177</b>	<b>9,123</b>	<b>10,054</b>
<b><u>PAYMENTS</u></b>			
<b>Administration:</b>			
Audit	240	250	10
Parish Clerk's Salary	2850	2800	-50
Subscriptions	192	200	8
Insurance	814	710	-104
Parish Clerk Expenses	0	48	48
Village Hall Rent	150	150	0
Village Hall VAT Reimbursement	879	0	-879
HMRC Parish Clerk Tax & NIC	73	0	-73
Social Club Souper Grant Reimbursement	553	0	-553
<b>Sub Total Admin Costs</b>	<b>5751</b>	<b>4158</b>	<b>-1593</b>
<b>Running Costs:</b>			
Grass/Hedge Cutting	1,547	2,400	853
Playground Maintenance/Inspections	450	1,000	550
Playground Equipment Nature Trail	2724	0	(2,724)
BVHC & BPCC Grants	700	700	0
Website Costs	0	90	90
Training	108	180	72
Miscellaneous	421	275	(146)
Christmas Tree	50	50	0
Defibrillator Maintenance	154	230	76
Village Green & Footpath Maintenance	1606	40	(1,566)
Path Cutting	840	0	(840)
Donations	184	0	(184)
Berden Jubilee Lunch	1,056	0	(1,056)
Berden Fete Toilets	324	0	(324)
<b>Sub Total Running costs</b>	<b>10,164</b>	<b>4,965</b>	<b>(5,199)</b>
<b>Total Payments</b>	<b>15,915</b>	<b>9,123</b>	<b>(6,792)</b>
<b>Excess of Actual over Budget</b>	<b>(3,262)</b>	<b>0</b>	<b>(3,262)</b>

**Receipts and Payments Summary**

	(£) 2023	(£) 2022	(£) B/(W)
<b><u>RECEIPTS</u></b>			
Precept	9,123	9,123	0
Interest Received	37	1	36
Grant ECC	2,287	3,767	(1,480)
Grants Received - UDC	2,268	2,395	(127)
Grant Playground	0	0	0
Donations	1,500	127	1,373
ECC Path Cutting	897	0	897
HMRC VAT Recovered, Penalty & NIC Refund	2,815	3,332	243
Fete Toilet Reimbursement	250	0	250
Bank Compensation	0	150	(150)
<b>Total Receipts</b>	<b>19,177</b>	<b>18,895</b>	<b>1,042</b>
<b><u>PAYMENTS</u></b>			
<b>Administration:</b>			
Audit	240	0	(240)
Parish Clerk's Salary	2,850	2,614	(236)
Subscriptions and Annual Fees	192	232	40
Insurance	814	670	(144)
Village Hall Rent	150	137	(13)
Village Hall VAT Reimbursement	879	731	(148)
HMRC Parish Clerk Tax & NIC	73	131	58
Social Club Grant Reimbursement	553	0	(553)
<b>Sub Total Admin Costs</b>	<b>5,751</b>	<b>4,515</b>	<b>(1,236)</b>
<b>Running Costs:</b>			
Grass/Hedge Cutting	1,547	2,018	471
Playground Maintenance/Inspections	450	766	316
Playground Equipment	2,724	14,160	11,436
BVVH & BPCC Grant	700	700	0
Website Costs	0	85	85
Training	108	0	(108)
Miscellaneous	421	276	(145)
Christmas Tree	50	50	0
Defibrillator Maintenance /Batteries	154	53	(101)
Village Green Maintenance & Notice Board	1,606	816	(790)
Footpath Cutting	840	1,026	186
Donations	184	30	(154)
Jubilee Lunch	1,056	0	(1,056)
Fete Toilets	324	0	(324)
Clerk's Laptop	0	589	589
Bank Charges	0	46	46
<b>Sub Total Running costs</b>	<b>10,164</b>	<b>20,615</b>	<b>10,451</b>
<b>Total Payments</b>	<b>15,915</b>	<b>25,130</b>	<b>9,215</b>
<b>Excess of Receipts over Payments</b>	<b>3262</b>	<b>(6,104)</b>	<b>(9,366)</b>



**Berden Parish Council Financial Year End 31st March 2023**  
**Bank Reconciliation & Transaction Summary**

**Balance as per Bank Statement dated 31st March 2022**

Current	10,733.89	
Deposit	8,311.73	
		<b>£19,045.62</b>
<b>Less Non Presented Cheque:</b>		
07/03/2023 EALC Training Course	108.00	
20/03/2023 Uttlesford Food Bank Donation	184.24	
31/03/2023 L M Free Clerks Salary	712.30	
31/03/2023 Berden Village Hall Rent	150.00	
<b>Add Unpresented Cash:</b>	0.00	
	£1,154.40	

**Balance as at Year End Return**

Current (Less Non Presented Cheques)	13959.49	
Deposit	8348.27	<b>£22,307.76</b>

**Cash Book**

Opening balance 1st April 2022:		
Current:	10,733.89	
Deposit:	8,311.73	<b>£19,045.62</b>

**Add Total Receipts :**

	<b>Current</b>	<b>Deposit</b>	
Qtr 1	6086.22	1.99	
Qtr 2	10529.00	2.91	
Qtr 3	762.50	12.97	
Qtr 4	1763.01	18.67	
<b>Total Year</b>	<b>19,140.73</b>	<b>36.54</b>	<b>£19,177.27</b>

**Less Total Payments :**

Qtr 1	7492.27	
Qtr 2	2773.84	
Qtr 3	3368.49	
Qtr 4	2280.53	
<b>Total Year</b>	<b>15,915.13</b>	<b>£15,915.13</b>

**Balance as per Cash Book - 31st March 2023**

**£22,307.76**

**Berden Parish Council**  
**Asset Summary - Bank Accounts and Fixed Assets**

**Bank Account as at 31 March**

	<b><u>2023</u></b>	<b><u>2022</u></b>
Balance Brought Forward	19,045.62	25,151.17
Add: Total Receipts	19,177.27	19,024.77
Less: Total Payments	<span style="color: red;">(15,915.13)</span>	<span style="color: red;">(25,130.32)</span>
<b>Balance Carried Forward</b>	<b><u>22,307.76</u></b>	<b><u>19,045.62</u></b>

These cumulative funds are represented by:

Current Account	13,959.49	10,733.89
Deposit Account	8,348.27	8,311.73
	<b><u>22,307.76</u></b>	<b><u>19,045.62</u></b>

**Fixed Assets as at 31 March 2023**

<b><u>Assets</u></b>	<b><u>Value</u></b> <b><u>£</u></b>
Berden Village Hall	0
Playground	1
Land Adjacent to Village Hall	1
Simon's Field	1
Playground Equipment :inc fences, gates and bins	55,901
Street Furniture: two memorial benches, litter bins & notice boards	2,458
Picnic Table (playground)	318
Village Sign	3,134
Bus Shelter	5,898
Parish Clerk Computer	589
Simons' Field Fence and Gate	2,750
War Memorial	480
Telephone Box	1
Defibrillators	2
Simon's Field (Football Goal Posts)	565
Playground Surface	7,017
Salt bins and Shovels	293
Notice Board	1,702
Storage Cupboard	195
	<b><u>£81,306</u></b>