
**Berden Parish Council
Unaudited Accounts
For the year ended 31st March 2025**

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

Prepared by – Diane Holt – RFO Berden Parish Council

Internal Audit conducted by – Paul Chapman

Berden Parish Council

Notes to the Accounts

Year Ended 31 March 2025

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 £28,189.45, an increase in funds of £2,691.94. 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 Current Account

Ring Fenced Reserves within the Current Account

Nature Fund	86.92
Phone Box	196.00
Election Costs*	1,124.18
Playground Fund	5,155.72
Total Reserves Ring Fenced	6,562.82

Income received

Our total receipts for the year were £15,582.88, a decrease of £4,510.51 from 2024. We were pleased to receive £720.00 in grants and donations of £1,540.00, the majority from I Love Berden. The donated funds have been used to purchase new picnic tables for the Playground. This year 69 % of our income came from our precept and grants from Uttlesford District Council and Essex County Council. The receipts show a 56% 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 £1,727.38 reclaimed VAT.

Payment Levels

Our total payments for the year were £12,890.94, a decrease of £4,012.70 from 2024. The payments made were 29% in excess of the budget.

Fixed Asset

The new additions of picnic tables in the Playground and a radio set with charger 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 £85,962 which is made up primarily of the Playground equipment £55,901 and the Bus Shelter £5,898.

Berden Parish Council Year Ended 31 March 2025
Receipts and Payments Summary 2024 - 2025 Actual v Budget

	(£)Actual	(£) Budget	(£) Difference
<u>RECEIPTS</u>			
Precept	9,973	9,853	120
Interest Received	119	120	(1)
Donations	1,540	0	1,540
Path Cutting	1,489	0	1,489
HMRC Tax Refund	15	0	15
HMRC VAT Recovery	1,727	0	1,727
UDC Grant	500	0	500
ECC Grant	220	0	220
Total Receipts	15,583	9,973	5,610
<u>PAYMENTS</u>			
Administration:			
Audit	0	250	250
Parish Clerk's Salary	3,462	3,264	(198)
Subscriptions	317	200	(117)
Insurance	1,237	964	(273)
Village Hall Rent	176	150	(26)
Village Hall VAT Recovery	556	0	(556)
Bank Charges	19	36	17
Parish Clerk Expenses	0	48	48
Sub Total Admin Costs	5,767	4,912	(855)
Running Costs:			
Grass/Hedge Cutting	1,771	2,400	629
Playground Maintenance/Inspections	366	780	414
BVHC & BPCC Grants	800	800	0
Website Costs	102	100	(2)
Miscellaneous	343	415	72
Christmas Tree Contribution	36	50	14
Dog Waste Bags	100	0	(100)
Shed Maintenance	114	0	(114)
Foot Path Cutting	1,488	0	(1,488)
Laptop	506	0	(506)
Playground Tables	1,498	0	(1,498)
Defibrillator Maintenance	0	230	230
Village Green & Footpath Maintenance	0	162	162
Training	0	124	124
Sub Total Running costs	7,124	5,061	(2,063)
Total Payments	12,891	9,973	(2,918)
Excess of Actual over Budget	2,692	0	2,692

Berden Parish Council -Year Ended 31 March 2025**Receipts and Payments Summary**

	(£) 2025	(£) 2024	Difference
<u>RECEIPTS</u>			
Precept	9,973	9,753	220
Interest Received	119	112	7
UDC Grant	500	3,400	(2,900)
ECC Grant	220	0	220
Donations	1,540	1,700	(160)
ECC Path Cutting	1,489	1,489	0
HMRC Parish Clerk Tax Refund	15	131	(116)
HMRC VAT Recovered	1,727	1,711	16
EALC course refund	0	67	(67)
Grant Error Repayment	0	350	(350)
Reimbursement VH Grasscutting	0	155	(155)
BVH Christmas Tree Contribution	0	25	(25)
Ladder/Shed Contribution	0	1,200	(1,200)
Total Receipts	15,583	20,093	(4610)
<u>PAYMENTS</u>			
Administration:			
Audit	0	0	0
Parish Clerk's Salary & Tax	3,462	3,429	(33)
Subscriptions and Annual Fees	317	195	(122)
Insurances	1,237	893	(344)
Village Hall Rent	176	150	(26)
VAT Reimbursement	556	458	(98)
Bank Charges	19	11	(8)
Parish Clerk's Expenses	0	37	37
Sub Total Admin Costs	5,767	5,173	(594)
Running Costs:			
Grass/Hedge Cutting	1,771	1,616	(155)
Playground Maintenance/Inspections	366	422	56
Playground Equipment	1,498	0	(1,498)
BVH & BPCC Grant	800	1,050	250
Website Costs	102	187	85
Miscellaneous	343	153	(190)
Christmas Tree	36	75	39
Footpath Cutting	1,488	1,488	0
Laptop	506	0	(506)
Shed Maintenance	114	0	(114)
Dog Waste Bags	100	0	(100)
Defibrillator Maintenance	0	440	440
Village Green Maintenance	0	91	91
Coronation Items	0	1,228	1,228
Election Costs	0	53	53
Village Hall Improvements	0	4,928	4,928
Sub Total Running costs	7,124	4,991	(4,607)
Total Payments	12,891	10,164	(4,013)
Excess of Receipts over Payments	2,692	3,189	497

**Berden Parish Council Financial Year End 31st March 2025
Bank Reconciliation & Transaction Summary**

Balance as per Bank Statement dated 31st March 2025

Current	17,037.08	
Deposit	8,460.43	
		£25,497.51
Less Non Presented Cheque:		

Add Unpresented Cash:

Balance as at Year End Return

Current (Less Non Presented Cheques)	19,609.97	
Deposit	8,579.48	£28,189.45

Cash Book

Opening balance 1st April 2024:		
Current:	17,037.08	
Deposit:	8,460.43	£25,497.51

Add Total Receipts :

	<u>Current</u>	<u>Deposit</u>	
Qtr 1	5,026.50	30.95	
Qtr 2	7,975.35	31.74	
Qtr 3	1,741.98	29.41	
Qtr 4	720.00	26.95	
Total Year	<u>15,463.83</u>	<u>119.05</u>	£15,582.88

Less Total Payments :

Qtr 1	2,684.69	
Qtr 2	6,404.33	
Qtr 3	769.53	
Qtr 4	3,032.39	
Total Year	<u>12,890.94</u>	£12,890.94

Balance as per Cash Book - 31st March 2025

£28,189.45

Berden Parish Council
Asset Summary - Bank Accounts and Fixed Assets

Bank Account as at 31 March 2025

	<u>2025</u>	<u>2024</u>
Balance Brought Forward	25,497.51	22,307.76
Add: Total Receipts	15,582.88	20,093.39
Less: Total Payments	<u>(12,890.94)</u>	<u>(16,903.64)</u>
Balance Carried Forward	<u>28,189.45</u>	<u>25,497.51</u>

These cumulative funds are represented by:

Current Account	19,609.97	17,037.08
Deposit Account	<u>8,579.48</u>	<u>8,460.43</u>
	<u>28,189.45</u>	<u>25,497.51</u>

Fixed Assets as at 31 March 2025

<u>Assets</u>	<u>Value</u>
	<u>£</u>
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
Village Sign	3,134
Bus Shelter	5,898
Parish Clerk Computer	423
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 Boards	1,702
Storage Cupboard	195
Shed	2,168
Loft Ladder	1,587
Playground Picnic Tables	1,248
Radios and Charger	<u>137</u>
	<u>£85,962</u>