
**Berden Parish Council
Unaudited Accounts
For the year ended 31st March 2026**

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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 2026

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 £29,826.95, an increase in funds of £1,637.50. The activity on the current account this year has been increased due to the success of our new Repair Café. Our current account includes ring fenced reserves.

Ring Fenced Reserves within the Current Account

Nature Fund	86.92
Repair Café	361.50
Election Costs	1,124.18
Playground Fund	5,155.72
Total reserves ring fenced	6,753.52

Income received

Our total receipts for the year were £19,193.51, an increase of £3,610.63 from 2025. We were pleased to receive £926.97 in grants and donations of £3,880, the majority of which were from the Berden Fete Committee and Little London residents. The resident's donations were used for the purchase of a defibrillator for Little London. This year 77% of our income came from our precept, donations and grants from Essex County Council and Stansted Airport. The receipts show a 90% increase on budget which is mainly due to grants and donations received which we do not budget for, as relying on them for income would not be prudent. We have also received £1,751.03 reclaimed VAT.

Payment Levels

Our total payments for the year were £17,556.01, an increase of £4,665.07 from 2025. The payments made were 74% in excess of the budget. This is attributed to large unplanned expenditure incurred by replacing a broken defibrillator and repairing the telephone box which houses it.

Fixed Assets

The new purchases of defibrillators and Repair Café equipment 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 £90,061 which is made up primarily of the Playground equipment £55,901 and the Bus Shelter £5,898.

Berden Parish Council Year Ended 31 March 2026
Receipts and Payments Summary 2025 - 2026 Actual v Budget

	(£)Actual	(£) Budget	(£) Difference
<u>RECEIPTS</u>			
Precept	9,973	9,973	0
Interest Received	88	120	(32)
Donations	3,880	0	3,880
Path Cutting	1,489	0	1,489
HMRC Tax Refund	6	0	6
HMRC VAT Recovery	1,751	0	1,751
ECC Grant - Repair Café	227	0	227
Stansted Airport Grant	700	0	700
Sundry Income	30	0	30
Repair Café Income	1,049	0	1,049
Total Receipts	19,193	10,093	9,100
<u>PAYMENTS</u>			
Administration:			
Audit	0	250	250
Parish Clerk's Salary	3,609	3,600	(9)
Subscriptions	310	250	(60)
Insurances	1,252	1,053	(199)
Village Hall Rent	150	150	0
Village Hall VAT Reimbursement	640	0	(640)
Bank Charges	30	36	6
Parish Clerk's Expenses	13	48	35
Sub Total Admin Costs	6,004	5,387	(617)
Running Costs:			
Grass/Hedge Cutting	1,700	2,000	300
Playground Maintenance/Inspections	222	780	558
BVHC & BPCC Grants	800	800	0
Website Costs	102	105	3
Miscellaneous	99	455	356
Christmas Tree Contribution	0	50	50
Dog Waste Bags	88	0	(88)
Footpath Cutting	550	0	(550)
Defibrillator Purchase & Maintenance	4,995	230	(4,765)
Village Green & Footpath Maintenance	1,915	162	(1,753)
Training	234	124	(110)
Repair Café Supplies and Rent	847	0	(847)
Sub Total Running costs	11,552	4,706	(6,846)
Total Payments	17,556	10,093	(7,463)
Excess of Actual over Budget	1,637	0	1,637

Receipts and Payments Summary

	(£) 2026	(£) 2025	Difference
<u>RECEIPTS</u>			
Precept	9,973	9,973	0
Interest Received	88	119	(31)
UDC Grant	0	500	(500)
ECC Grant	227	220	7
Donations	3,880	1,540	2,340
ECC Path Cutting	1,489	1,489	0
HMRC Tax Refund	6	15	(9)
HMRC VAT Recovery	1,751	1,727	24
Stansted Airport Grant	700	0	700
Sundry Income	30	0	30
Repair Café Income	1,049	0	1,049
Total Receipts	19,193	15,583	(3,610)
<u>PAYMENTS</u>			
Administration:			
Parish Clerk's Salary & Tax	3,609	3,462	(147)
Subscriptions and Annual Fees	310	317	7
Insurances	1,010	995	(15)
Village Hall Rent	150	176	26
VAT Village Hall Reimbursement	640	556	(84)
Bank Charges	30	19	(11)
Parish Clerk's Expenses	13	0	(13)
Sub Total Admin Costs	5,762	5,525	(237)
Running Costs:			
Grass/Hedge Cutting	1,700	1,771	71
Playground Maintenance/Inspections	222	366	144
Playground Equipment	0	1,498	1,498
BVH & BPCC Grant	800	800	0
Website Costs	102	102	0
Miscellaneous	99	343	244
Christmas Tree	0	36	36
Footpath Cutting	550	1,488	938
Laptop	0	506	506
Shed Maintenance	0	114	114
Dog Waste Bags	88	100	12
Defibrillator Purchase and Maintenance	4,995	0	(4,995)
Village Green Maintenance	1,915	0	(1,915)
Training	234	0	(234)
Repair Café	1,089	242	(847)
Sub Total Running costs	11,794	7,366	(4,428)
Total Payments	17,556	12,891	(4,665)
Excess of Receipts over Payments	1,637	2,692	1,055

Berden Parish Council Financial Year End 31st March 2026
Bank Reconciliation & Transaction Summary

Balance as per Bank Statement dated 31st March 2025

Current	19,609.97	
Deposit	8,579.48	
		£28,189.45

Less Non Presented Cheque:**Add Unpresented Cash:****Balance as at Year End Return**

Current (Less Non Presented Cheques)	21,159.22	
Deposit	8,667.73	
		£29,826.95

Cash Book

Opening balance 1st April 2025:			
Current:	19,609.97		
Deposit:	8,579.48		
			£28,189.45

Add Total Receipts :

	<u>Current</u>	<u>Deposit</u>	
Qtr 1	6,799.03	24.39	
Qtr 2	5,054.70	22.97	
Qtr 3	4,995.99	21.14	
Qtr 4	2,255.54	19.75	
Total Year	<u>19,105.26</u>	<u>88.25</u>	£19,193.51

Less Total Payments :

Qtr 1	3,207.76		
Qtr 2	3,758.17		
Qtr 3	1,557.87		
Qtr 4	9,032.21		
Total Year	<u>17,556.01</u>		£17,556.01

Balance as per Cash Book - 31st March 2026**£29,826.95**

Berden Parish Council
Asset Summary - Bank Accounts and Fixed Assets

Bank Account as at 31 March 2026

	<u>2026</u>	<u>2025</u>
Balance Brought Forward	28,189.45	25,497.51
Add: Total Receipts	19,193.51	15,582.88
Less: Total Payments	<u>(17,556.01)</u>	<u>(12,890.94)</u>
Balance Carried Forward	<u><u>29,826.95</u></u>	<u><u>28,189.45</u></u>

These cumulative funds are represented by:

Current Account	21,159.22	19,609.97
Deposit Account	<u>8,667.73</u>	<u>8,579.48</u>
	<u><u>29,826.95</u></u>	<u><u>28,189.45</u></u>

Fixed Assets as at 31 March 2026

<u>Assets</u>	<u>Value £</u>
Berden Village Hall.	0
Land Adjacent to Village Hall	1
Playground	1
Simon's Field and Orchard	1
Playground Equipment	55,901
Street Furniture	2,458
Village Sign	3,134
Bus Shelter	5,898
Computer	423
Simon's Field Fence & Gate	2,750
War Memorial	480
Telephone Box	1
Defibrillators	1,195
Defibrillator	1
Defibrillator	2,290
Simon's Field 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
Pincic Tables	1,248
Radios and charger	137
Workshop Bike Stand	49
Isolation Transformer	108
Dog Waste Bins	241
Black & Decker Workmate	42
Bench Grinder	67
Isolation Transformer	108
	<u><u>90,061</u></u>