
**Berden Parish Council
Unaudited Accounts
For the year ended 31st March 2017**

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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 2017

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 £15,785.16, an increase in funds of £1,685.93.

Income received

Our total receipts for the year were £11,445.74 with a decrease of £2,248.68 from 2016. We were pleased to receive £1738 in Grants and additionally £1,242 in donations. This year 63% of our income came from our Precept and Uttlesford District Council Grant. The receipts show a 58% increase on budget which is due to Grants and Donations received which we do not budget for, as relying on them for income would not be prudent.

Payment Levels

Our total payments for the year were £9,759.81 with a decrease of £2,393.83 from 2016. The largest part of our annual spend this year was incurred on maintaining the grass and hedges in the playground and Simon's Field followed by land expenses. The payments made were 35% in excess of the budget as a result of purchase of the Parish Clerk computer for which we received a grant. We also incurred unplanned land registration expenses relating to our ongoing land sale..

Fixed Assets

The total of £302,442 is primarily the Village Hall £250,700, the Playground Equipment £38,788 and the Bus Shelter £6,782. There have been no Additions to Fixed Asset in the year.

Berden Parish Council Year Ended 31 March 2017
Receipts and Payments Summary 2017 Actual v Budget

	Year to Date (£)Actual	(£) Budget	(£) B/(W)
<u>RECEIPTS</u>			
Precept	7,000	7,000	0
UDC grant payment	248	248	0
Interest Received	5	4	1
VAT Recovered	418	0	418
Grant Received ECC	988	0	988
Grants Received	750	0	750
Donations	1,242	0	1,242
Refund of land expenses	260	0	260
ECC Path Cutting	535	0	535
Total Receipts	11,446	7,252	4,194
<u>PAYMENTS</u>			
Administration:			
Audit	120	120	0
Parish Clerk's Salary	2,066	2,044	(22)
APM Expenses	0	15	15
Subscriptions	161	159	(2)
Election costs	0	250	250
Insurance	465	487	22
Parish Clerk Computer	600	0	(600)
Parish Clerk Expenses	0	60	60
Valuation	600	0	(600)
Land Expenses	973	0	(973)
Sub Total Admin Costs	4,985	3,135	(1,850)
Running Costs:			
Grass/Hedge Cutting	2,354	2,356	2
Playground Equipment/Maintenance/Inspections	382	500	118
VH VAT	90	0	(90)
PCC (for churchyard maintenance)	350	350	0
VH Grants	350	300	(50)
Website Costs	85	100	15
Training	225	150	(75)
Defib Maintenance	64	60	(4)
Miscellaneous	234	300	66
Footpath Cutting	641	0	(641)
Sub Total Running costs	4,775	4,116	(659)
Total Payments	9,760	7,251	(2,509)
Excess of Actual over Budget	1,686	1	1,685

Berden Parish Council - Year Ended 31 March 2017
Receipts and Payments Summary

		Year to Date		
		(£) 2017	(£) 2016	(£) B/(W)
<u>RECEIPTS</u>	Precept	7,000	7,000	0
	UDC grant payment	248	291	(43)
	Interest Received	5	5	0
	VAT Recovered	418	2,004	(1,586)
	Grants Received Essex	988	3,000	(2,012)
	Grants Received - UDC	750	750	0
	Donations	1,242	41	1,201
	Sundry Receipts	0	104	(104)
	Valuation Fee	0	500	(500)
	Refund of land expenses	260	0	260
	ECC Path Cutting	535	0	535
	Total Receipts	11,446	13,695	(2,249)
<u>PAYMENTS</u>	Administration:			
	Audit	120	120	0
	Parish Clerk's Salary	2,066	2,026	(40)
	Subscriptions	161	155	(6)
	Election costs	0	103	103
	Insurance	465	469	4
	UDC Planning	0	98	98
	Parish Clerk Computer	600	0	(600)
	Valuation	600	0	(600)
	Land Expenses	973	0	(973)
	Sub Total Admin Costs	4,985	2,971	(2,014)
	Running Costs:			
	Grass/Hedge Cutting	2,354	2,354	0
	Playground Ongoing - Maintenance/Inspections	382	665	283
	Playground New Equipment	0	3,795	3,795
	War Memorial	0	576	576
	PCC Grant	350	350	0
	VH Share of VAT Refund	90	739	649
	VH Grant	350	350	0
	Website Costs	85	85	0
	Training	225	25	(200)
	Donations	0	100	100
	Miscellaneous	234	144	(90)
	Footpath Cutting	641	0	(641)
	Defib Maintenance	64	0	(64)
	Sub Total Running costs	4,775	9,183	4,408
	Total Payments	9,760	12,154	2,394
	Excess of Receipts over Payments	1,686	1,541	145

Berden Parish Council Financial Year End 31st March 2017
Bank Reconciliation & Transaction Summary

Balance as per Bank Statement dated 31st March 2017

Current	7,510.67	
Deposit	8,274.49	£15,785.16
Less Non Presented Cheque:	£0.00	
		£0.00
Add Unpresented Cash:	0.00	
		£0.00

Balance as at Year End Return

Current	7,510.67	
Deposit	8,274.49	£15,785.16

Cash Book

Opening balance 1st April 2016:			
Current:	5,829.39		
Deposit:	<u>8,269.84</u>		<u>£14,099.23</u>
Add Total Receipts :			
	<u>Current</u>	<u>Deposit</u>	
Qtr 1	5,498.00	1.46	
Qtr2	5,106.53	1.46	
Qtr 3	250.00	0.92	
Qtr 4	586.56	0.81	
Total Year	<u>11,441.09</u>	<u>4.65</u>	£11,445.74
Less Total Payments :			
Qtr 1	2,772.35		
Qtr 2	3,046.10		
Qtr 3	1,819.26		
Qtr 4	2,122.10		
Total Year	<u>9,759.81</u>		£9,759.81

Balance as per Cash Book - 31st March 2017

£15,785.16

Berden Parish Council
Asset Summary - Bank Accounts and Fixed Assets

Bank Account as at 31 March

	<u>2017</u>	<u>2016</u>
Balance Brought Forward	14,099.23	12,558.45
Add: Total Receipts	11,445.74	13,694.42
Less: Total Payments	(9,759.81)	(12,153.64)
Balance Carried Forward	<u>15,785.16</u>	<u>14,099.23</u>

These cumulative funds are represented by:

Current Account	7,510.67	5,829.39
Deposit Account	8,274.49	8,269.84
	<u>15,785.16</u>	<u>14,099.23</u>

Fixed Assets as at 31 March

<u>Assets</u>	<u>Value</u> £
Berden Village Hall	250,700

Note: Reinstatement value £383,000 dated 12 April 2012

Playground	1
Land Adjacent to Simon's Field	1
Simon's field	1
Playground Equipment (inc fences, gates and bins)	38,788
Street Furniture (inc fences, gate, bins)	2,458
Picnic Table	324
Village Sign	3,387
Bus Shelter	6,782
	<u>£302,442</u>