
Berden Parish Council
Unaudited Accounts
For the year ended 31st March 2016

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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
Year Ended 31st March 2016
Notes to the Accounts

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 £14,099.23, an increase in funds of £1,540.78.

Income received

Our total receipts for the year were £13,695 with an increase of £2,522 from 2015. We were pleased to receive £3750 in Grants which were used for new playground equipment; additionally we received £41 in donations. This year 53% of our income came from our Precept and Uttlesford District Council Grant. The receipts show a 88% 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 £12,154 with an increase of £4,837 from 2015. The largest part of our annual spend this year was incurred on new playground equipment followed by the cost of maintaining the grass and hedges in the playground and Simon's Field. The payments made were 66% in excess of the budget as a result of purchase of playground equipment for which we received Grants.

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. Additions to Fixed Asset in the year of £3,795 related to playground equipment.

Berden Parish Council
Year Ended 31st March 2016
Receipts & Payments Summary
2016 Actual v. Budget

		Year to Date		
		(£) Actual	(£) Budget	(£) B/(W)
RECEIPTS	Precept	7,000	7,000	0
	UDC grant payment	291	291	0
	Interest Received	5	3	2
	VAT Recovered	2,004	0	2,004
	Grants Received – Essex	3,000	0	3,000
	Grants Received – Uttlesford	750	0	750
	Donations	41	0	41
	Sundry Receipts	104	0	104
	Valuation Fee	500	0	500
	Total Receipts		13,695	7,294
PAYMENTS	Administration:			
	Audit	120	120	0
	Parish Clerk's Salary	2,026	1,972	(54)
	APM Expenses	0	15	15
	Subscriptions	155	153	(2)
	Election costs	103	250	147
	Insurance	469	487	18
	UDC Planning	98	0	(98)
	Sub Total Admin Costs	2,971	2,997	26
	Running Costs:			
	Grass/Hedge Cutting	2,354	2,660	306
	Playground Ongoing – Maintenance/Inspections	665	500	(165)
	Playground New Equipment	3,795	0	(3,795)
	War Memorial	576	0	(576)
	PCC Grant	350	350	0
	VH Share of VAT Refund	739	0	(739)
	VH Grant	350	300	(50)
	Website Costs	85	0	(85)
	Training	25	150	125
	Defib Maintenance	0	60	60
	Donations	100	0	(100)
	Miscellaneous	144	300	156
Sub Total Running costs	9,183	4,320	(4,863)	
Total Payments		12,154	7,317	(4,837)
Excess of Actual over Budget		1,541	(23)	1,564

Berden Parish Council
Year Ended 31st March 2016
Receipts & Payments Summary

		Year to Date			
		(£) 2016	(£) 2015	(£) B/(W)	
RECEIPTS	Precept	7,000	7,000	0	
	UDC grant payment	291	308	(17)	
	Interest Received	5	5	0	
	VAT Recovered	2,004	1,063	941	
	Grants Received Essex	3,000	667	2,333	
	Grants Received - UDC	750	480	270	
	Donations	41	1,590	(1,549)	
	Sundry Receipts	104	60	44	
	Valuation Fee	500	0	500	
		Total Receipts	13,695	11,173	2,522
PAYMENTS	Administration:				
	Audit	120	120	0	
	Parish Clerk's Salary	2,026	1,970	(56)	
	Subscriptions	155	153	(2)	
	Election costs	103	0	(103)	
	Insurance	469	479	10	
	UDC Planning	98	0	(98)	
		Sub Total Admin Costs	2,971	2,722	(249)
	Running Costs:				
	Grass/Hedge Cutting	2,354	2,658	304	
	Playground Ongoing - Maintenance/Inspections	665	621	(44)	
	Playground New Equipment	3,795	0	(3,795)	
	War Memorial	576	0	(576)	
	PCC Grant	350	350	0	
	VH Share of VAT Refund	739	920	181	
	VH Grant	350	300	(50)	
	Website Costs	85	70	(15)	
	Training	25	60	35	
	Donations	100	50	(50)	
	Miscellaneous	144	109	(35)	
		Sub Total Running costs	9,183	5,138	(4,045)
		Total Payments	12,154	7,860	(4,294)
	Excess of Receipts over Payments	1,541	3,313	(1,772)	

Berden Parish Council
Financial Year End 31st March 2016
Bank Reconciliation & Transaction Summary

BALANCE AS PER BANK STATEMENT DATED 31ST MARCH 2016

Current:	5,829.39	
Deposit:	8,269.84	
	_____	£14,099.23
Less Non Presented Cheque:	0.00	
	_____	£0.00
Add Unpresented Cash:	0.00	
	_____	£0.00

BALANCE AS AT YEAR END RETURN

Current:	5,829.39	
Deposit:	8,269.84	
	_____	£14,099.23

CASH BOOK

Opening balance 1st April 2015:

Current:	4,293.34	
Deposit:	8,265.11	
	_____	£12,558.45

Add Total Receipts:

	Current	Deposit	
Qtr 1	7541.00	1.19	
Qtr 2	5503.70	1.19	
Qtr 3	0.00	1.18	
Qtr 4	644.99	1.17	
Total Year	13689.69	4.73	
	_____	_____	£13,694.42

Less Total Payments:

Qtr 1	5,766.22		
Qtr 2	2,657.69		
Qtr 3	1,783.54		
Qtr 4	1,946.19		
Total Year	12,153.64	_____	
	_____	_____	£12,153.64

Balance as per Cash Book – 31st March 2016

£14,099.23

Berden Parish Council
Year Ended 31st March 2016
Asset Summary – Bank Accounts & Fixed Assets

BALANCE AS PER BANK STATEMENT DATED 31ST MARCH 2016

	2016	2015
Balance Brought Forward	12,558.45	9,246.85
Add: Total Receipts	13,694.42	11,171.97
Less: Total Payments	<u>(12,153.64)</u>	<u>(7,860.37)</u>
Balance Carried Forward	14,099.23	12,558.45

These cumulative funds are represented by:

Current Account	5,829.39	4,293.34
Deposit Account	<u>8,269.84</u>	<u>8,265.11</u>
	<u>14,099.23</u>	<u>12,558.45</u>

FIXED ASSETS AS AT 31ST MARCH 2016

Assets	(£) Value
Berden Village Hall*	250,700
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	<u>6,782</u>
	<u>£302,442</u>

Notes

* Reinstatement value £383,000 dated 12st April 2012

‡ Additions to Fixed Assets by new Playground equipment £3795